DALLAS SCHOOL DISTRICT










ADOPTED OPERATING BUDGET

July 1, 2022-June 30, 2023

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Dallas School District No. 2
Adopted Operating Budget
2022-23

Table of Contents

I INTRODUCTION

Superintendent's Budget Message ---------- 1
Budget Committee ---------- 7
Budget Calendar ---------- 8

SUMMARY OF ALL FUNDS with Statement of Assurance ---------- 9
- General Fund ---------- 10
- Facilities, Repairs & Maintenance Fund ---------- 11
- ESSER ---------- 12
- Special Revenue Grants & Projects Fund ---------- 13
- Student Activity Fund ---------- 14
- Food Service Fund ---------- 15
- Debt Service Fund-General Obligation Bond ---------- 16
- Debt Service Fund-Full Faith and Credit Borrowing ---------- 17
- Debt Service Fund-PERS Pension Bond ---------- 18
- Capital Construction Bond Projects ---------- 19
- Capital Improvement/Acquisition Fund ---------- 20
- Capital Construction Bond Projects – 2022 Series---------- 21
- Fund Transfers ---------- 22

II GENERAL FUND DETAIL

General Fund Resources (Revenue) ---------- 23
General Fund Requirements (Expenditures) ---------- 31
- Lyle Elementary ---------- 39
- Oakdale Elementary ---------- 45
- Whitworth Elementary ---------- 51
- LaCreole Middle School ---------- 57
- Dallas High School ---------- 65
- Morrison Campus Alternative Program ---------- 75
- Other District Programs ---------- 79
- Luckiamute Valley Charter School ---------- 94
- Dallas Community School ---------- 95

III SPECIAL REVENUE FUNDS ---------- 97

IV SUPPLEMENTAL INFORMATION

- Polk County Assessor Detail of Taxing District Levies---------- 122
- Revenue and Expenditure Summaries by Fund ---------- 124
- Historical Student Enrollment ---------- 127
- Athletics and Activities Participation Data ---------- 128
- Special Education Student Census ---------- 130
- Facilities Information ---------- 131

V BUDGET LAW COMPLIANCE ---------- 133

VI APPENDIX: ANNUAL BUSINESS PROCEDURES ---------- 143

VII GLOSSARY OF DEFINITIONS AND TERMS ---------- 147

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INTRODUCTION

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DALLAS SCHOOL DISTRICT

SUPERINTENDENT'S BUDGET MESSAGE

2022-2023

Presented to the Budget Committee on April 25, 2022

Dallas School District No. 2, a municipal organization governed under the laws of the state of Oregon, was organized for educating children residing within the boundaries of the district. The voters of the school district elect the directors of the five-member school board. The school board is authorized to transact all business on the district's behalf. The budget committee consists of the elected school board members, and an equal number of electors (i.e. registered voters, appointed by the school board). The budget committee's duties are to receive the budget message, review the proposed budget, hear public questions and comments, approve the budget, and limit the amount or rate of taxation prior to formal adoption by the school board at a public hearing. A public hearing on this document is scheduled for June 27, 2022.

A budget is a financial plan that includes estimates of expenditures and revenues for a single fiscal year beginning July 1 and ending June 30. A local government's budget is a public document that serves as a guide to the management of the governmental unit. It is a policy decision made by the school board. The budget must comply with all requirements of local budget law. The budgeting process provides procedures for evaluating local government needs and identifying revenue sources to meet those needs. A completed budget provides justification for imposing ad valorem taxes.

The school board designates one person to serve as budget officer. The budget officer prepares or supervises the preparation of the budget document. The budget officer acts under the direction of the budget committee. The school board formally appointed me, Andy Bellando, to serve as budget officer. This budget was prepared under my direction to show anticipated resources and provide an estimate of costs required to continue educational services for Dallas School District students during fiscal year 2022-23.

Included in this budget proposal are current projections for state and local revenue, a beginning balance based on current year fiscal activity as of April 21, 2022 and cost estimates based on known factors for each program that exists as of April 21, 2022.

The budget for fiscal year 2022-23 is prepared for each governmental fund type in accordance with the modified accrual method of accounting and legal requirements set forth in Oregon budget law.

The general fund budget is presented by individual operational unit (school) recommended for operation by the district. Other funds are presented with additional

detail. This document depicts a comprehensive overview of all district activities anticipated for fiscal year 2022-23.

We are nearing the end of the first year of our three-year strategic plan. It was developed with input from every corner of our diverse community. This representation provided rich and clear feedback to form our plan, which is now shaping the 2022-23 budget. Our experiences with the COVID pandemic affirmed the importance of this tool. It is also essential in navigating the unpredictable nature of K-12 education in Oregon.

This budget contains targeted and sustained investments in Dallas School District based upon our strategic plan. These include sufficient staffing to maintain small class sizes and current service levels across the district; adoption of a new English/Language Arts curriculum and continued funding of the district adopted math curriculum. The budget also increases our investments in special education students and targeted supports to address the behavioral, social, emotional, and academic recovery needs of all students.

Our community identified equity as a core value. Note the definition of equity in Dallas School District – **fair, just and dignified treatment of each individual.** This core value requires an understanding of the needs of each student and the responses appropriate to support them. This budget invests in equitable access to technology, nursing services, improved facilities, mental health supports, psychological services, student interventions and professional development for staff members. It also contains funding to support traditional instructional opportunities, alternative opportunities, and digital access that provides for integrated and stand-alone instruction. This budget reflects the belief that every student has an equal chance for success when we remove barriers and create individual opportunities. Feedback from DSD staff members during Board work sessions this year affirmed these investments.

I ask that you review this budget while considering the impact of our response to the COVID 19 pandemic. Beginning March 15, 2020, all schools in Oregon were required to shift priorities significantly and change their model of educating students. For the remainder of the 2019-20 school year, the entire 2020-21 school year and through this point in the 2021-22 school year, Dallas School District experienced a roller coaster impact. The Ready Schools Safe Learners guidance from the Oregon Department of Education is still in effect and in its most recent iteration – the latest of seemingly endless compliance requirements to provide safe access for our students and staff members. I commend Dallas School District employees, who set the standard for creativity and resiliency, during this extraordinary time.

The pandemic also resulted in an enrollment reduction in Dallas School District. District enrollment today is 2625 students, 242 fewer students than in April of 2020, at the start of the pandemic. This is an 8.3% drop in enrollment, equating to approximately $2.37 million in revenue that will not be realized through Oregon school funding means. These students transferred to charter schools, virtual charter schools, private schools and home school opportunities. We were fortunate to create our own virtual option, Dallas Virtual Academy, which sustained an enrollment between 70 and 100 students throughout the current school year. I firmly believe our creative responses resulted in a smaller enrollment drop as compared to other Oregon school districts. The statewide average enrollment drop was 9.5%.

REVENUE SOURCES

Elementary and Secondary School Relief Fund (ESSER)

Federal funding through the CARES Act provided three appropriations to Dallas School District since March of 2020 to support the impact of the pandemic. ESSER allowed school districts to support pandemic response efforts and provide instructional stability due to revenue loss from declining enrollment. Use of ESSER funding ($2,480,137) allows us to balance this budget and maintain our district goals. All ESSER funds must be fully expended by June 30, 2024. Our ESSER III spending plan can be found at this link. https://www.dallas.k12.or.us/corona-virus

It is my belief that student enrollment will increase during the 2022-23 school year. This belief is based upon our recent enrollment study, residential growth in Dallas School District and our return to more familiar on-site instruction. In order to maintain the service and staffing levels of this budget beyond the 2022-23 school year, it will be necessary for our state school fund revenue to increase as a means to offset the use of ESSER revenue in this budget. I estimate the need for the return of 122 students to Dallas School District by the fall of 2023 to provide this level of state school funding. Continued attention must be given to maintaining our enrollment goal from year to year and should include defined efforts to reduce the proportion of students transferring out of district. While there are many potential variables to affect this enrollment target, I believe it is attainable as we continue our shift back to more familiar school operation.

General Fund

State School Fund – The 2022-23 funding for Dallas School District comes from state school fund revenue (approximately 71%), generated through state income tax collections. The remainder is from local property tax collections (approximately 24%) and federal funds and grants (approximately 5%).

The Oregon Department of Education provided our projected funding levels in the spring of 2021, which was based upon the state approved K-12 funding amount of $9.3 billion. Dallas School District received 49% of our total state school fund to support the current fiscal year. The remaining 51% of our state school fund revenue is contained in this budget.

Ending Fund Balance -- The school board was visionary by approving Fund Balance Policy DBDB in 2019, which ensures an ending fund cash balance range of 5-8% of total general fund adopted revenues. This prudent decision protects reserves to meet unexpected emergencies; to meet the uncertainties of state and federal funding; and helps ensure a district credit rating that would qualify for lower interest costs and greater marketability of construction bonds. It also provides for the essential guiding principle of certainty during uncertain times, and confidence in continuity of operations. The proposed budget reflects an estimated ending fund balance (June 30, 2023) of $2,591,636 which represents 6.3% of the general fund revenue as targeted in board policy.

The following chart illustrates change in the overall allocation of general fund resources available in 2022-23 from the prior budget year:

Changes in Resources from Prior Year Budget	**$**	**(465,928)**
ESSER Federal Stimulus & Foster Transp		(3,573,833)
ESD Apportionment		210,000
Interest, Taxes & Local Revenue		363,500
High Cost Disability Grant		400,000
Beginning Fund Balance		850,000
State School Support		1,284,405
Resdistribution of Available Resources	**$**	**(465,928)**
Polk County Mental Health contract to ESSER		(480,600)
Reduced Employer PERS Rate		(326,551)
Transportation Contract		(213,200)
Whole Child Admin to ESSER		(201,429)
Summer School Programs to ESSER		(169,925)
Textbook Purchases		(81,500)
Technology Equipment		(67,450)
Leases (Including Equipment)		47,800
Technology Internet Services		113,000
Related Benefits cost plus Insurance Cap increase		114,246
Staff COLA/Step increase on net FTE		252,196
Charter Schools		346,310
Increased Contingency / Ending Fund Balance		381,012
Miscellaneous Other Changes (Net)		286,092

Special Revenue Funds

Student Investment Account (SIA) – This is the funding mechanism for use of revenue from the Student Success Act, approved by the Oregon Legislature in 2019 (HB 3427). This fund provides an allocation directly to school districts for investments in student social-emotional health and safety, well-rounded educational opportunities, smaller class sizes, increased instructional time and improved opportunities for historically underserved populations. The Dallas School District SIA Plan is the result of months of effort, public engagement, prioritization activities and feedback from over 1,100 people during the 2019-20 school year. These priorities were affirmed in the district strategic planning survey administered in January 2021. The proposed budget reflects estimated annual SIA revenue of $2,411,827. Our SIA plan can be found at this link -- https://www.dallas.k12.or.us/continuous-improvement-plan

High School Success -- Measure 98. The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) was the ballot initiative that now provides direct funding to school districts to increase high school graduation rates. The measure identifies three key areas to improve high school graduation; establish or expand Career and Technical Education programs, establish or expand college-level educational opportunities in high schools, and establish or expand dropout-prevention strategies in high schools. Dallas School District's plan for High School Success implementation is dedicated to strategies in all three key areas and is estimated at $952,961.

Other District Information

Student Support and Achievement -- We are fortunate to live and work in a school district with 400 first-rate educators who spend much, if not their entire career in this district. Our community sustains a high level of support for education and unwavering volunteer commitment. These efforts have resulted in recovering and growing student performance. Based upon the results of our February assessment (half way point in the school year), our elementary school students are demonstrating a rebound of math and reading proficiency. Our STAR Math Assessment demonstrates an average of 63% of our K-5 students above, at, or near grade level. Our STAR Reading Assessment demonstrates an average of 52% of our 1-5 students above, at, or near grade level. I attribute the higher proficiency in math partially to uniform use of the newly adopted district math curriculum.

Our 2021 four-year cohort graduation rate is 81%; our five-year cohort graduation rate is nearly 87%. Our five-year completer rate remains over 91% for the second year in a row. Our "on track to graduate" percentages of high school students have grown by 10% over the past five years and indicate continued improvement in graduation achievement.

Curriculum Adoption – This proposed budget includes funding for newly adopted district English/language arts curriculum and funding for the second year of the district math curriculum. These are essential investments in support of our students. The last purchase of adopted core curriculum occurred 14 years ago.

Response to Student Behavioral and Care Needs – This proposed budget contains a host of supports to address student behavioral and care needs. These include continuation of a second school district nurse, second school district psychologist, and expanded school based mental health supports from Polk County Family and Community Outreach. The budget includes the addition of campus monitor employees at Dallas High School and LaCreole Middle School. It also supports a 50:50 partnership with the city of Dallas to fund a police officer in support of district student needs. Details of this position are still developing. They include defining the title of the person, crisis response and intervention roles, and required training to support our district needs. We want this person to be skilled in supporting mental health care needs, strategies in support of our autistic students, non-verbal students and others. This person would collaborate with school district staff in use of trauma informed practices, and skills to address student needs resulting from adverse childhood experiences. The primary role of this person is to build positive relationships with our students. The school district will have a role in selection of this individual. We believe a focus at elementary grades may be the most appropriate approach at the inception of this position.

Capital Construction Bond Election – This budget includes revenue of $32 million to support capital construction projects if voters pass the proposed district bond election on May 17, 2022.

Each day is a defining moment for Dallas School District. I am proud of the commitment of our employees, community members, each of you as board and budget committee members and all volunteers who live our mission: **Centered on students, powered by collaboration, built on equity, and driven by excellence.**

I present to you the 2022-23 fiscal year budget and recommend its approval.

Sincerely,

Andy Bellando
Superintendent

Dallas School District No. 2
Budget Committee
2022 – 2023

Name		Term
Bollman, Michael	School Board Director	June 2023
Boudreaux, Jerry	Budget Committee Member	February 2024
Fox, Linda	Budget Committee Member	February 2023
Delos Reyes, Alisha	Budget Committee Member	February 2023
Laeng, Jeffrey	Budget Committee Member	February 2024
Meyer, Lu Ann	School Board Director	June, 2023
Morris, David	Budget Committee Member	February 2024
Olgilvie, Rob	School Board Director	June 2023
Posey, Matt	School Board Director	June 2023
Woods, Jonathan	School Board Director	June 2025

Non-Voting Ad Hoc Members:

McGuire, Kelli	OSEA President	June 2022
Riester, Charlotte	DEA President	June 2022

Dallas School District No. 2
Adopted Budget Calendar
2022 – 2023

April 6, 2022	**Publish First Notice of Budget Committee Meeting** *(19 days prior to meeting.)* Notice of the budget committee meeting(s) must state the purpose, time and place of the meeting(s); that the meeting is a public meeting; and whether or not public comment will be taken at the meeting. Notice must be published not earlier than 30 days prior to first meeting and not later than 5 days prior to the first meeting. *ORS 294.401*
April 13, 2022	**Publish Second Notice of Budget Committee Meeting** *(12 days prior to meeting.) ORS 294.401*
April 25, 2022	**First Budget Committee Meeting** Present budget message and comprehensive outline of the 2022-2023 budget proposal. Public comment will be taken.
May 9, 2022	**Second Budget Committee Meeting** Any subsequent budget committee meetings will be scheduled during this meeting.
June 6, 2022	**Final Budget Committee Meeting, if needed.**
June 15, 2022	**Publish Notice of Budget Hearing** *(12 days prior to hearing.)* Notice of Budget Hearing and Financial Summary must provide legal notice of the time and place of the budget hearing; financial summary of the current year's adopted budget and next year's budget as approved by the budget committee; and a statement of indebtedness. Notice must be published not earlier than 30 days prior to hearing and not later than 5 days before the scheduled budget hearing. *ORS 294.421*
June 27, 2022	**Budget Hearing** Hold public hearing on the budget as approved by the budget committee. Expenditure adjustments, if any, are restricted to $5,000 or 10%, whichever is greater, of the amount approved for each fund by the budget committee. Board adopts budget, appropriates funds, imposes and categorizes taxes.
June 30, 2022	**Final Budget Hearing, if needed.**
July 15, 2022	**Deadline to Certify the 2022-2023 Tax Levy with County Assessor.**

Dallas School District No. 2
GENERAL FUND EXPENDITURES
BY OPERATIONAL UNIT

Operational Unit	Actual 2019-2020	Actual 2020-2021	FTE	Adopted 2021-2022	FTE	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Lyle Elementary	$ 3,624,804	$ 3,361,488	43.45	$ 3,822,995	44.50	$ 3,571,375	$ 3,571,375	$ 3,571,375
Oakdale Elementary	3,496,545	3,517,284	42.36	3,785,903	40.88	3,527,181	3,527,181	3,527,181
Whitworth Elementary	3,767,657	3,763,959	40.75	3,904,706	41.31	3,782,901	3,782,901	3,782,901
LaCreole Middle School	5,084,180	5,002,067	56.93	5,513,323	56.81	5,417,610	5,417,610	5,417,610
Dallas High School	7,839,501	7,843,746	75.71	8,255,829	76.51	8,288,969	8,288,969	8,288,969
Morrison Campus Alternative Program	605,061	561,468	4.94	591,638	5.57	590,364	590,364	590,364
Other District Programs	6,326,845	6,958,441	34.21	10,078,630	31.85	9,976,805	9,976,805	9,976,805
Charter Schools:								
Luckiamute Valley Charter School	2,486,593	2,958,884	-	2,680,345	-	3,015,300	3,015,300	3,015,300
Dallas Community School	1,410,289	1,919,795	-	1,694,365	-	1,691,300	1,691,300	1,691,300
TOTALS	**$ 34,641,472**	**$ 35,887,133**	**298.35**	**$ 40,327,734**	**297.43**	**$ 39,861,806**	**$ 39,861,806**	**$ 39,861,806**

DALLAS SCHOOL DISTRICT NO. 2
GENERAL FUND - 100

The General Fund accounts for all activities related to the general operation of Dallas School District in providing instruction and support services to students grades K-12. All revenues and expenditures are recorded here except those required to be accounted for in another fund. This report provides a high level summary of all general fund actual and planned financial activity for the years as shown.

District governmental funds are reported using the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized as soon as they are both measureable and available and expenditures are recorded as soon as the liability is incurred, notwithstanding that receipt of the revenues or payment of the expenditures take place in whole or in part, in another accounting period.

BUDGET

	Audited Actual 2019/2020	Audited Actual 2020/2021	FTE	Budgeted 2021/2022	FTE	Proposed 2022/2023	Approved 2022/2023	Adopted 2022/2023
						Fund 100		
RESOURCES								
1000 Local Sources	$8,388,234	$8,813,397		$9,318,000		$9,681,500	$9,681,500	$9,681,500
2000 Intermediate Sources	$135,152	$325,749		$50,000		$260,000	$260,000	$260,000
3000 State Sources	$26,099,200	$26,180,675		$25,532,351		$27,216,756	$27,216,756	$27,216,756
4000 Federal Sources	$9,893	$1,167,799		$3,577,383		$3,550	$3,550	$3,550
5300 Sale of Assets	$0	$7,500		$0		$0	$0	$0
5000 Beginning Fund Balance	$1,992,641	$1,983,649		$1,850,000		$2,700,000	$2,700,000	$2,700,000
TOTAL RESOURCES	$36,625,121	$38,478,769		$40,327,734		$39,861,806	$39,861,806	$39,861,806
REQUIREMENTS								
1000 Instruction								
100 Salaries	$11,910,649	$11,601,495	210.88	$12,434,751	215.30	$12,674,064	$12,674,064	$12,674,064
200 Associated Payroll Costs	$6,626,360	$6,841,936		$6,818,851		$6,480,587	$6,480,587	$6,480,587
300 Purchased Services	$4,139,938	$4,987,682		$4,746,713		$5,114,293	$5,114,293	$5,114,293
400 Supplies & Materials	$134,501	$94,362		$240,750		$153,980	$153,980	$153,980
500 Capital Outlay	$10,470	$14,705		$15,000		$17,500	$17,500	$17,500
600 Dues & Fees	$15,084	$5,114		$11,550		$11,900	$11,900	$11,900
Total Instruction	$22,837,002	$23,545,294		$24,267,615		$24,452,324	$24,452,324	$24,452,324
2000 Support								
100 Salaries	$4,837,763	$4,971,878	87.48	$5,464,182	82.13	$5,385,111	$5,385,111	$5,385,111
200 Associated Payroll Costs	$3,173,345	$3,342,143		$3,582,039		$3,192,582	$3,192,582	$3,192,582
300 Purchased Services	$2,994,845	$3,020,616		$4,059,275		$3,534,545	$3,534,545	$3,534,545
400 Supplies & Materials	$510,433	$503,603		$553,980		$471,755	$471,755	$471,755
500 Capital Outlay	$8,749	$73,667		$45,000		$45,000	$45,000	$45,000
600 Other Objects	$199,336	$279,931		$236,655		$280,489	$280,489	$280,489
Total Support	$11,724,470	$12,191,838		$13,941,131		$12,909,482	$12,909,482	$12,909,482
5220 Interfund Transfers	$80,000	$150,000		$200,000		$200,000	$200,000	$200,000
6110 Operating Contingency	$0	$0		$1,918,988		$1,000,000	$1,000,000	$1,000,000
7000 Unappropriated End Balance	$0	$0		$0		$1,300,000	$1,300,000	$1,300,000
Total Other	$80,000	$150,000		$2,118,988		$2,500,000	$2,500,000	$2,500,000
TOTAL REQUIREMENTS	$34,641,472	$35,887,133	298.36	$40,327,734	297.43	$39,861,806	$39,861,806	$39,861,806
Ending Fund Balance	**$1,983,649**	**$2,591,636**						

FACILITIES, REPAIRS & MAINTENANCE FUND - 102

For financial reporting purposes this fund is considered part of General Fund. However, it is set up separate to facilitate expense tracking for major repairs, equipment purchases, deferred maintenance issues and other activities related to improving the condition of district property. Resources into this fund come through transfers from Cool Schools (formerly SB1149) revenue, sale of district property, general fund transfers, donations from private sources, insurance claims or grants from federal or state sources dedicated to improvement of school facilities.

BUDGET

	Audited Actual 2019/2020	Audited Actual 2020-2021	FTE	Budgeted 2021/2022	FTE	Proposed 2022/2023	Approved 2022/2023	Adopted 2022/2023
						Fund 102		
RESOURCES								
1510 Interest Earned	$2,944	$1,087		$2,000		$1,000	$1,000	$1,000
1910 Land Lease	$1,100	$1,100		$1,100		$1,100	$1,100	$1,100
1920 Contributions & Donations	$0	$0		$0		$0	$0	$0
1960 Recover Prior Years Exp	$0	$0		$0		$0	$0	$0
1990 Miscellaneous	$199	$0		$1,500		$900	$900	$900
5200 Interfund Transfer	$88,195	$65,400		$80,000		$80,000	$80,000	$80,000
5400 Beginning Fund Balance	$371,425	$289,748		$200,000		$200,000	$200,000	$200,000
TOTAL RESOURCES	$463,862	$357,335		$284,600		$283,000	$283,000	$283,000
REQUIREMENTS								
2000 Support								
100 Salaries	$6,374	$18,856		$9,916		$10,213	$0	$0
200 Associated Payroll Costs	$2,408	$1,543		$3,449		$4,289	$0	$0
300 Purchased Services	$23,600	$24,600		$31,236		$73,498	$73,498	$73,498
400 Supplies	$20,166	$0		$20,000		$70,000	$70,000	$70,000
500 Capital Equip	$0	$0		$100,000		$50,000	$50,000	$50,000
600 Other Objects	$0	$0		$0		$0	$0	$0
Total Support Services	$52,548	$44,999		$164,600		$208,000	$193,498	$193,498
4150 Facilities Acquisition and Construction								
300 Purchased Services	$0	$0		$50,000		$0	$0	$0
400 Supplies	$3,589	$0		$0		$0	$0	$0
500 Capital Projects	$0	$0		$50,000		$10,000	$10,000	$10,000
Total Building Construction & Improvement	$3,589	$0		$100,000		$10,000	$10,000	$10,000
5220 Interfund Transfers	$117,977	$117,440		$0		$0	$0	$0
Ending Fund Balance	$289,748	$194,897		$20,000		$65,000	$65,000	$65,000
TOTAL REQUIREMENTS	$463,862	$357,335		$284,600		$283,000	$268,498	$268,498

DALLAS SCHOOL DISTRICT NO. 2
ESSER (Elementary and Secondary School Emergency Relief) - 103

Congress set aside approximately $13.2 billion of the $30.75 billion allotted to the Education Stabilization Fund through the Coronavirus Aid Relief, and Economic Security (CARES) Act for the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). Signed into law on March 27, 2020, the Department awarded these grants -to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation.

ESSER Fund awards to SEAs are in the same proportion as each State received funds under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended, in fiscal year 2019.

In 2022-23 this budget allows final spend down of ESSER II and ongoing expenditures from ESSER III allocations. A new fund is created to more transparently track costs related to these federal funds.

BUDGET

	Audited Actual 2019/2020	Audited Actual 2020/2021	FTE	Budgeted 2021/2022	FTE	Proposed 2022/2023	Approved 2022/2023	Adopted 2022/2023
						Fund 103		
RESOURCES								
4000 Federal Sources						$4,620,000	$4,620,000	$4,620,000
TOTAL RESOURCES	$0	$0		$0		$4,620,000	$4,620,000	$4,620,000
REQUIREMENTS								
1000 Instruction								
100 Salaries	$0	$0		$0	9.21	$757,017	$757,017	$757,017
200 Associated Payroll Costs	$0	$0		$0		$374,687	$374,687	$374,687
300 Purchased Services	$0	$0		$0		$150,000	$150,000	$150,000
400 Supplies & Materials	$0	$0		$0		$25,000	$25,000	$25,000
500 Capital Outlay	$0	$0		$0		$85,000	$85,000	$85,000
600 Dues & Fees	$0	$0		$0		$20,000	$20,000	$20,000
Total Instruction	$0	$0		$0		$1,411,704	$1,411,704	$1,411,704
2000 Support								
100 Salaries	$0	$0		$0	10.05	$554,523	$554,523	$554,523
200 Associated Payroll Costs	$0	$0		$0		$342,837	$342,837	$342,837
300 Purchased Services	$0	$0		$0		$142,641	$142,641	$142,641
400 Supplies & Materials	$0	$0		$0		$100,000	$100,000	$100,000
500 Capital Outlay	$0	$0		$0		$50,000	$50,000	$50,000
600 Other Objects	$0	$0		$0		$200,000	$200,000	$200,000
Total Support	$0	$0		$0		$1,390,001	$1,390,001	$1,390,001
6110 Operating Contingency						$1,818,295	$1,818,295	$1,818,295
Total Other	$0	$0		$0		$1,818,295	$1,818,295	$1,818,295
TOTAL REQUIREMENTS	$0	$0	0.00	$0	19.26	$4,620,000	$4,620,000	$4,620,000
Ending Fund Balance	**$0**	**$0**		**$0**				

SPECIAL REVENUE GRANTS & PROJECTS FUND - 200

The District combines all special revenue grants in order to present a consolidated budget for adoption purposes. Detailed information and projected allocations related to each individual grant is found in the supplemental pages of this document.

BUDGET

	Actual 2019/2020	Actual 2020-21	FTE	Budgeted 2021/22	FTE	Proposed 2022/23	Approved 2022/23	Adopted 2022/23
RESOURCES								
1000 Local Sources	$104,907	$67,415		$180,000		$180,000	$180,000	$180,000
2000 Other Intermediate Sources	$590,783	$368,174		$633,889		$720,251	$720,251	$720,251
3000 State Sources	$1,183,370	$2,487,587		$4,980,227		$5,019,731	$5,019,731	$5,019,731
4000 Federal Sources	$1,524,239	$1,527,198		$1,739,983		$1,725,364	$1,725,364	$1,725,364
5000 Interfund Transfers	$0	$0		$0		$0	$0	$0
5400 Beginning Fund Balance	$0	$0		$0		$0	$0	$0
TOTAL RESOURCES	$3,403,299	$4,450,373		$7,534,099		$7,645,346	$7,645,346	$7,645,346
REQUIREMENTS								
1000 Instruction								
100 Salaries	$1,480,875	$1,554,595	51.17	$2,958,670	54.18	$3,327,686	$3,327,686	$3,327,686
200 Assoc. Payroll Costs	$750,430	$773,018		$1,635,753		$1,563,418	$1,563,418	$1,563,418
300 Purchased Services	$252,474	$357,775		$870,863		$631,261	$631,261	$631,261
400 Supplies and Materials	$53,983	$601,517		$396,617		$228,842	$228,842	$228,842
500 Capital Outlay	$0	$85,059		$25,000		$42,500	$42,500	$42,500
600 Other Objects	$2,629	$4,679		$2,000		$1,487	$1,487	$1,487
Total Instruction	$2,540,392	$3,376,644		$5,888,903		$5,795,194	$5,795,194	$5,795,194
2000 Supporting Services								
100 Salaries	$303,980	$364,102	4.80	$525,944	7.95	$645,206	$645,206	$645,206
200 Assoc. Payroll Costs	$177,252	$232,139		$289,013		$358,991	$358,991	$358,991
300 Purchased Services	$152,743	$163,519		$283,436		$289,276	$289,276	$289,276
400 Supplies and Materials	$14,555	$51,235		$62,480		$41,974	$41,974	$41,974
500 Capital Outlay	$122,580	$0		$50,000		$120,000	$120,000	$120,000
600 Other Objects	$0	$197,334		$328,135		$287,976	$287,976	$287,976
700 Transfer-Othr Agency	$0	$0		$0		$0	$0	$0
Total Supporting Services	$771,109	$1,008,329		$1,539,008		$1,743,423	$1,743,423	$1,743,423
3000 Community Services								
100 Salaries	$1,920	$0		$4,599		$4,737	$4,737	$4,737
200 Assoc. Payroll Costs	$501	$0		$1,589		$1,992	$1,992	$1,992
300 Purchased Services	$0	$0		$15,000		$15,000	$15,000	$15,000
400 Supplies and Materials	$1,182	$0		$5,000		$5,000	$5,000	$5,000
500 Capital Outlay	$0	$0		$0		$0	$0	$0
600 Other Objects	$0	$0		$0		$0	$0	$0
Total Community Services	$3,603	$0		$26,188		$26,729	$26,729	$26,729
4000 Facility Building/Aquisition								
500 Capital Outlay	$0	$0		$0		$0	$0	$0
5220 Transfers to Other Funds	$88,195	$65,400		$80,000		$80,000	$80,000	$80,000
TOTAL REQUIREMENTS	$3,403,299	$4,450,373	55.97	$7,534,099	62.13	$7,645,346	$7,645,346	$7,645,346

STUDENT ACTIVITY FUND - 201

Student Activity Funds are established at each school in Dallas School District. The funds include class funds, club or organization funds, student body or student government funds, annual or newspaper funds, athletics, and other special projects approved by the principal. The funds are under the immediate custodial care of the principal or designee. Income and expenditures must be authorized by action of the student officers and advisors of the various student body organizations and can only be used for carrying out the purposes of the student body organization.

BUDGET

	Audited Actual 2019/2020	Audited Actual 2020-2021	FTE	Budgeted 2021/2022	FTE	Proposed 2022/2023	Approved 2022/2023	Adopted 2022/2023
						Fund 201		
RESOURCES								
1700 Extra Curricular Activities	$486,927	$168,743		$850,000		$850,000	$850,000	$850,000
5400 Beginning Fund Balance	$300,136	$314,411		$300,000		$300,000	$300,000	$300,000
TOTAL RESOURCES	$787,063	$483,154		$1,150,000		$1,150,000	$1,150,000	$1,150,000
REQUIREMENTS								
Instruction								
1113 Supplies and Materials	$35,770	$22,424		$200,000		$200,000	$200,000	$200,000
1122 Supplies and Materials	$105,145	$23,743		$250,000		$250,000	$250,000	$250,000
1132 Supplies and Materials	$331,738	$154,109		$600,000		$600,000	$600,000	$600,000
Total Instruction	$472,652	$200,275		$1,050,000		$1,050,000	$1,050,000	$1,050,000
Ending Fund Balance	$314,411	$282,879		$100,000		$100,000	$100,000	$100,000
TOTAL REQUIREMENTS	$787,063	$483,154		$1,150,000		$1,150,000	$1,150,000	$1,150,000

FOOD SERVICE FUND - 203

The District Food Service fund accounts for meals provided to students each day with guidance from USDA National School Lunch Program (NSLP). The federally assisted meal program must meet federal nutrition requirements with menu selections that include fresh fruit and vegetables, whole grains and milk served at breakfast and lunch. The program operates on funds generated from the sale of meals and the federal and state reimbursements available to the district through participation in NSLP. The program is not for profit but does aim to be self-supported.

BUDGET

	Audited Actual 2019/2020	Audited Actual 2020-2021	FTE	Budgeted 2021/2022	FTE	Proposed 2022/2023	Approved 2022/2023	Adopted 2022/2023
						Fund 203		
RESOURCES:								
1510 Interest Earned	$63	$69		$100		$100	$100	$100
1610 Meal Sales	$139,012	$0		$190,000		$100,000	$100,000	$100,000
1920 Donations	$11,100	$0		$5,000		$5,000	$5,000	$5,000
1990 Miscellaneous	$5,141	$3,395		$10,000		$12,664	$12,664	$12,664
3102 State School Lunch Match	$9,331	$9,331		$12,000		$12,000	$12,000	$12,000
3199 Unrestricted State Grants	$8,551	$5,134		$15,000		$15,000	$15,000	$15,000
3299 Other State Grants	$14,490	$8,064		$20,000		$20,000	$20,000	$20,000
4500 Federal Funds thru State	$724,644	$674,239		$730,000		$800,000	$800,000	$800,000
4900 Revenue for/on behalf of Dist	$73,845	$75,683		$80,000		$80,000	$80,000	$80,000
5200 Interfund Transfer	$80,000	$150,000		$82,370		$82,336	$82,336	$82,336
5400 Beginning Fund Balance	$10,000	$14,882		$10,000		$60,000	$60,000	$60,000
TOTAL RESOURCES	$1,076,176	$940,797		$1,154,470		$1,187,100	$1,187,100	$1,187,100
REQUIREMENTS								
3100 Food Service Enterprise Svcs								
100 Salaries	$402,743	$341,169	13.19	$425,438	13.19	$427,548	$427,548	$427,548
200 Associated Payroll Costs	$263,646	$261,079		$294,474		$265,878	$265,878	$265,878
300 Purchased Services	$58,288	$25,355		$57,500		$55,000	$55,000	$55,000
400 Supplies & Materials	$333,853	$273,711		$354,058		$415,674	$415,674	$415,674
500 Capital Outlay	$0	$0		$10,000		$10,000	$10,000	$10,000
600 Other Objects	$2,764	$1,875		$3,000		$3,000	$3,000	$3,000
Total Community Services	$1,061,293	$903,189		$1,144,470		$1,177,100	$1,177,100	$1,177,100
Ending Fund Balance	$14,882	$37,608		$10,000		$10,000	$10,000	$10,000
TOTAL REQUIREMENTS	$1,076,176	$940,797	13.19	$1,154,470	13.19	$1,187,100	$1,187,100	$1,187,100

DEBT SERVICE FUND 301
GENERAL OBLIGATION

The Debt Service Fund provides for long term obligations associated with General Obligation Bonds issued by the district when authorized by voters. The bond principal and interest is collected from an annual tax levy upon all taxable property within the geographical boundaries of the district. Tax monies received each year must be sufficient to pay principal and interest due in the fiscal year. The tax revenues are held in an interest bearing account with the Oregon State Treasury Local Government Investment Pool.

In November 2014, the voters authorized bond issuance of up to $17M. These bonds were sold incrementally with the first issuance of $9.7M General Obligation Bonds in April 2015. The second issuance of $7.3M General Obligation Bonds (Series 2017) occurred in December 2017. Both issuances were structured in a manner to keep the rate per thousand levied on district tax payers similar from year to year. The bond proceeds have been used in accordance with the ballot measure approved by voters; projects relating to major facility improvements including roofing, classroom heating & ventilation, energy improvements to reduce operating costs, safety/security projects, technology infrastructure and the repurpose of existing spaces.

Voters approved a new GO Bond in May 2022. This budget accomodates the repayment of anticipated debt for FY 2022-23. It is anticipated the bonds will be issued in the Summer of 2022.

BUDGET

	Audited Actual 2019/2020	Audited Actual 2020-2021	FTE	Budgeted 2021/2022	FTE	Proposed 2022/2023	Approved 2022/2023	Adopted 2022/2023
						Fund 301		
RESOURCES								
1111 Current Year's Taxes	$2,931,470	$3,052,157		$2,889,000		$3,022,758	$3,022,758	$3,022,758
1112 Prior Year's Taxes	$35,658	$56,347		$35,000		$50,000	$50,000	$50,000
1510 Interest on Investments	$34,907	$13,403		$10,000		$7,500	$7,500	$7,500
1990 Miscellaneous	-$8,072	-$7,033		$0		$0	$0	$0
5400 Beginning Fund Balance	$318,139	$445,228		$300,000		$300,000	$300,000	$300,000
TOTAL RESOURCES	$3,312,102	$3,560,102		$3,234,000		$3,380,258	$3,380,258	$3,380,258
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	$2,502,228	$2,795,000		$2,759,280		$2,590,000	$2,590,000	$2,590,000
621 Interest	$364,616	$201,700		$374,620		$690,158	$690,158	$690,158
640 Dues and Fees	$30	$30		$100		$100	$100	$100
	$2,866,874	$2,996,730		$3,134,000		$3,280,258	$3,280,258	$3,280,258
5220 Transfer-Loan fr Other Fund	$0	$0		$0		$0	$0	$0
Ending Fund Balance	$445,228	$563,372		$100,000		$100,000	$100,000	$100,000
TOTAL REQUIREMENTS	$3,312,102	$3,560,102		$3,234,000		$3,380,258	$3,380,258	$3,380,258

REPAYMENT SCHEDULE

	Date	Principal	Interest	Total
Series 2017	2022-2023	1,150,000	95,400	1,245,400
	2023-2024	1,235,000	49,400	1,284,400
	TOTAL	**2,385,000**	**144,800**	**2,529,800**

REPAYMENT SCHEDULE

If approved by voters in May 2022.

	Date	Principal	Interest	Total
Series 2022	2022-2023	1,440,000	594,758	2,034,758
	TOTAL	**1,440,000**	**594,758**	**2,034,758**

DEBT SERVICE FUND - 302
FULL FAITH AND CREDIT BORROWING - OTHER FACILITY PROJECTS

In September 2019 the district entered into a Full Faith and Credit (FFC) borrowing in order to replace the high school track and make field rennovations necessary to level the field. The Full Faith and Credit borrowing was structured in a manner that allows a bond to refund this debt obligation should the district decide to include that option in a future ballot to voters.

BUDGET

	Audited Actual 2019/2020	Audited Actual 2020-2021	FTE	Budgeted 2021/2022	FTE	Proposed 2022/2023	Approved 2022/2023	Adopted 2022/2023
						Fund 302		
RESOURCES								
5200 Interfund Transfer	$117,977	$117,440		$117,630		$117,664	$117,664	$117,664
TOTAL RESOURCES	$117,977	$117,440		$117,630		$117,664	$117,664	$117,664
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	$100,000	$94,000		$96,000		$98,000	$98,000	$98,000
621 Interest	$17,977	$23,440		$21,522		$19,564	$19,564	$19,564
640 Dues & Fees	$0	$0		$108		$100	$100	$100
Debt Service Requirements	$117,977	$117,440		$117,630		$117,664	$117,664	$117,664
TOTAL REQUIREMENTS	$117,977	$117,440		$117,630		$117,664	$117,664	$117,664

REPAYMENT SCHEDULE

	Date	Principal	Interest	Total
Series 2019	2022-2023	98,000	19,564	117,564
	2023-2024	100,000	17,564	117,564
	2024-2025	102,000	15,524	117,524
	2025-2026	104,000	13,442	117,442
	2026-2027	107,000	11,322	118,322
	2027-2028	109,000	9,139	118,139
	2028-2029	111,000	6,916	117,916
	2029-2030	113,000	4,651	117,651
	2030-2031	115,000	2,346	117,346
	TOTAL	**959,000**	**100,468**	**1,059,468**

DEBT SERVICE FUND 310
PERS PENSION BOND

In May 2021 Dallas School District School Board resolved to issue PERS Pension Bonds to offset some long term obligations associated with the district's portion of the PERS System UAL (Unfunded Actuarial Liability). In August 2021, the district issued nearly $40M at a favorable rate. The sale is anticpated to save the district nearly $15M in PERS rates over the next 20 years.

Fund 310 was established to service the long-term debt related to this issuance and to accumulate a reserve balance to mitigate the impart of high rate increases.

BUDGET

	Audited Actual 2019/2020	2020-2021	FTE	Budgeted 2021/2022	FTE	Proposed 2022/2023	Approved 2022/2023	Adopted 2022/2023
						Fund 310		
RESOURCES								
1970 Service from other funds	$0	$0		$2,584,000		$2,600,467	$2,600,467	$2,600,467
5400 Beginning Fund Balance	$0	$0		$0		$500,000	$500,000	$500,000
TOTAL RESOURCES	$0	$0		$2,584,000		$3,100,467	$3,100,467	$3,100,467
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	$0	$0		$795,000		$1,285,000	$1,285,000	$1,285,000
621 Interest	$0	$0		$1,689,000		$815,367	$815,367	$815,367
640 Dues and Fees	$0	$0		$0		$100	$100	$100
	$0	$0		$2,484,000		$2,100,467	$2,100,467	$2,100,467
5220 Transfer-Loan fr Other Fund	$0	$0		$0		$0	$0	$0
Ending Fund Balance	$0	$0		$100,000		$1,000,000	$1,000,000	$1,000,000
TOTAL REQUIREMENTS	$0	$0		$2,584,000		$3,100,467	$3,100,467	$3,100,467

REPAYMENT SCHEDULE

	Date	Principal	Interest	Total
FFC POB, Series 2021A	2022-2023	1,285,000	815,367	2,100,367
	2023-2024	1,345,000	811,358	2,156,358
	2024-2025	1,425,000	803,396	2,228,396
	2025-2026	1,515,000	790,941	2,305,941
	2026-2027	1,610,000	774,215	2,384,215
	2027-2028	1,710,000	752,319	2,462,319
	2028-2040	29,695,000	5,444,743	35,139,743
	TOTAL	**38,585,000**	**10,192,340**	**48,777,340**

CAPITAL CONSTRUCTION BOND PROJECTS FUND - 401

In November 2014, voters approved the District to issue $17M general obligation bonds to provide major facility repairs and improvements including major additions/remodels of our elementary multi-purpose areas and our high school career and technical center. The bond projects also included roofing repairs, window and siding replacement and technology upgrades. In April 2015, Series 2015 bonds were issued in the amount of $9.7M.

In December 2017, the district sold the remaining $7.3 General Obligation bonds (Series 2017) authorized by voters in November 2014. Projects related to second issuance include Career and Technical Education capital improvements as well as installation of HVAC units, privacy for all locker room and restroom upgrades, building security and technology upgrades, site drainage and exterior painting of all school locations. The beginning fund balance shown for 2020-21 reflects remaining funds from second issuance. The final major project was the construction of The Career and Technical Education (CTE) Center located at Dallas High School. This project will be substantially completed during the summer of 2021.

In 2022-23 a seismic rehabilitation grant for the LaCreole Middle School Gym will run through the capital projects fund and it may be supplemented with future bond proceeds.

BUDGET

	Audited Actual 2019/2020	2020-2021	FTE	Budgeted 2021/2022	FTE	Proposed 2022/2023	Approved 2022/2023	Adopted 2022/2023
						Fund 401		
RESOURCES								
1510 Interest Earned	$78,685	$19,314		$0		$0	$0	$0
1960 Recover Prior Year Exp	$27,000	$0		$0		$0	$0	$0
1990 Miscellaneous	$0	$0		$0		$0	$0	$0
3000 State Sources	$2,500	$107,994		$2,000,000		$2,000,000	$2,000,000	$2,000,000
5110 Bond Proceeds	$0	$0		$0		$0	$0	$0
5400 Beginning Fund Balance	$4,041,260	$3,440,789		$100,000		$100,000	$100,000	$100,000
TOTAL RESOURCES	$4,149,445	$3,568,098		$2,100,000		$2,100,000	$2,100,000	$2,100,000
REQUIREMENTS								
4000 Facilities Acquisition/Construction								
100 Salaries	$118,054	$20,412		$0		$0	$0	$0
200 Associated Payroll Costs	$61,307	$8,311		$0		$0	$0	$0
300 Purchased Services	$150,468	$134,127		$0		$0	$0	$0
400 Supplies	$0	$0		$0		$0	$0	$0
500 Capital Improvements	$377,476	$3,014,627		$2,100,000		$2,100,000	$2,100,000	$2,100,000
600 Other Objects	$1,350	$0		$0		$0	$0	$0
Total Acquisition/Construction	$708,655	$3,177,477		$2,100,000		$2,100,000	$2,100,000	$2,100,000
5220 Transfers to Other Funds	$0	$0		$0		$0	$0	$0
Ending Fund Balance	$3,440,789	$390,621		$0		$0	$0	$0
TOTAL REQUIREMENTS	$4,149,445	$3,568,098		$2,100,000		$2,100,000	$2,100,000	$2,100,000

CAPITAL IMPROVEMENT/ACQUISITION PROJECTS FUND - 402

In 2019-20 Dallas School District entered into a Full Faith and Credit borrowing to rebuild and resurface the athletic track that surrounds the community funded turf athletic field recently installed on Ron August field at Dallas High School. This project was completed June 2020.

BUDGET

	Audited Actual 2019/2020	Audited Actual 2020-2021	FTE	Budgeted 2021/2022	FTE	Proposed 2022/2023	Approved 2022/2023	Adopted 2022/2023
RESOURCES								
1510 Interest Earned	$9,507	$0		$0		$0	$0	$0
1960 Recover Prior Year Exp	$0	$0		$0		$0	$0	$0
1990 Miscellaneous	$0	$0		$0		$0	$0	$0
3000 State Sources	$0	$0		$0		$0	$0	$0
5100 Loan Proceeds	$1,249,000	$0		$0		$0	$0	$0
5400 Beginning Fund Balance	$0	$0		$0		$0	$0	$0
TOTAL RESOURCES	$1,258,507	$0		$0		$0	$0	$0
REQUIREMENTS								
4000 Facilities Acquisition/Construction								
100 Salaries	$0	$0		$0		$0	$0	$0
200 Associated Payroll Costs	$0	$0		$0		$0	$0	$0
300 Purchased Services	$39,300	$0		$0		$0	$0	$0
400 Supplies	$0	$0		$0		$0	$0	$0
500 Capital Improvements	$1,219,207	$0		$0		$0	$0	$0
600 Other Objects	$0	$0		$0		$0	$0	$0
Total Acquisition/Construction	$1,258,507	$0		$0		$0	$0	$0
5220 Transfers to Other Funds	$0	$0		$0		$0	$0	$0
Ending Fund Balance	$0	$0		$0		$0	$0	$0
TOTAL REQUIREMENTS	$1,258,507	$0		$0		$0	$0	$0

CAPITAL CONSTRUCTION SERIES 2022 BOND FUND - 403

Dallas School District has a ballot measure on the May election for $28M and has received a grant of $4M from ODE contingent upon passage of the $28M by voters.

If passed, this proposed budget accommodates issuance of up to $28M, receipt of the $4M grant and expenditures of up to $5.5M. The board, in conjunction with a citizen oversight committee will make decisions about issuance amount and project prioritization for fiscal year 2022-23. Projects will include: vocational, career, technical education programs, maintenance upgrades, capital repairs, safety and security projects, instructional space updates and technology infastructure projects. If the bond does not pass in May, these projects will not be completed.

BUDGET

	Audited Actual 2019/2020	Audited Actual 2020-2021	FTE	Budgeted 2021/2022	FTE	Proposed 2022/2023	Approved 2022/2023	Adopted 2022/2023
						Fund 403		
RESOURCES								
1510 Interest Earned	$0	$0		$0		$0	$0	$0
1960 Recover Prior Year Exp	$0	$0		$0		$0	$0	$0
1990 Miscellaneous	$0	$0		$0		$0	$0	$0
3000 State Sources	$0	$0		$0		$4,000,000	$4,000,000	$4,000,000
5100 Loan Proceeds	$0	$0		$0		$28,000,000	$28,000,000	$28,000,000
5400 Beginning Fund Balance	$0	$0		$0		$0	$0	$0
TOTAL RESOURCES	$0	$0		$0		$32,000,000	$32,000,000	$32,000,000
REQUIREMENTS								
4000 Facilities Acquisition/Construction								
100 Salaries	$0	$0		$0		$30,000	$30,000	$30,000
200 Associated Payroll Costs	$0	$0		$0		$10,000	$10,000	$10,000
300 Purchased Services	$0	$0		$0		$200,000	$200,000	$200,000
400 Supplies	$0	$0		$0		$100,000	$100,000	$100,000
500 Capital Improvements	$0	$0		$0		$5,000,000	$5,000,000	$5,000,000
600 Other Objects	$0	$0		$0		$100,000	$100,000	$100,000
Total Acquisition/Construction	$0	$0		$0		$5,440,000	$5,440,000	$5,440,000
5220 Transfers to Other Funds	$0	$0		$0		$0	$0	$0
Ending Fund Balance	$0	$0		$0		$26,560,000	$26,560,000	$26,560,000
TOTAL REQUIREMENTS	$0	$0		$0		$32,000,000	$32,000,000	$32,000,000

Dallas School District
2022-23
Fund Transfers

Fund	Transfers Out	Transfers In	Purpose
100 - General Fund: Operations	200,000		To service debt related to the Full Faith and Credit borrowing that funded the athletic track repair/replacement in 2019.
302 - Debt Service Fund		117,664	
100 - General Fund: Operations			To provide additional support to the Food Service Program if needed.
203 - Food Service Fund		82,336	
200 - Special Rev Grants & Projects	80,000		To make SB1149 Cool Schools revenue available for expenditure on Facility, Repairs & Maintenance projects.
102 - General Fund: Facilities, Repairs & Maintenance		80,000	
Total Transfers	**$ 280,000**	**$ 280,000**	

Summary Total by Fund:

100 - General Fund: Operations	200,000	
200 - Special Rev Grants & Projects	80,000	
203 - Food Service Program		82,336
102 -General Fund: Facilities		80,000
302-Debt Service		117,664

GENERAL FUND RESOURCES

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STATE SCHOOL FUND GRANT

2022-2023

Based on $9.299 Billion Budget with a 49/51 split as of 2/25/2022

Polk County, Dallas SD 2 - 2190

2022-2023 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$8,900,000.00
Federal Forest Fees	=	$250.00
Common School Fund	=	$328,064.66
County School Fund	=	$40,000.00
State Managed Timber	=	$0.00
ESD Equalization	=	$0.00
In-Lieu of Property Taxes(non-local sources)	=	$3,200.00
Revenue Adjustments	=	$0.00
Sum of Local Revenue	=	**$9,271,514.66**

2022-2023 Experience Adjustment

District Average Teacher Experience	=	12.08
State Average Teacher Experience	=	12.30
Experience Adjustment (Difference in District and State Teacher Experience)	=	**-0.22**

2022-2023 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimburseable	=	N/A
Net Eligible Trans Expenditures	=	$2,160,000.00
Transportation per ADMr Rank		49%
Transportation Reimbursement Rate		70.00%

70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $1,512,000.00

2022-2023 Extended ADMw

2022-2023 ADMw 3,564.87 **2021-2022 ADMw** 3,602.13 **Extended ADMw** 3,602.13

2022-2023 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.22 by $25 then add $4500 to the result = $4,494.50
Then multiply $4,494.50 by the Extended ADMw 3602.125 and then by the funding ratio 2.09059674947 = $33,846,240.42

2022-2023 Total Formula Revenue

Add the General Purpose Grant $33,846,240.42 to the Transportation Grant $1,512,000.00 = $35,358,240.42

2022-2023 State School Fund Grant

Subtract the Local Revenue $9,271,514.66 from the Total Formula Revenue $35,358,240.42 = $26,086,725.77

2022-2023 Rates per ADMw

General Purpose Grant per Extended ADMw = $9,396

Total Formula Revenue per Extended ADMw = $9,816

Charter Schools Rate(ORS 338.155) = $9,494

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

STATE SCHOOL FUND GRANT
2022-2023

As of 2/24/2022

Polk County, Dallas SD 2 District ID: 2190

2022-2023 Extended ADMw

Dallas SD 2: District total extended ADMw for funding calculations

			2022-2023			2021-2022
ADMr:	3,000.00	X 1.00 =	3,000.00	2,598.50	X 1.00 =	2,598.50
Students in ESL programs:	25.00	X 0.50 =	12.50	55.81	X 0.50 =	27.91
Students in Pregnant and Parenting Programs:	0.00	X 1.00 =	0.00	0.24	X 1.00 =	0.24
517 IEP Students capped at 11% of District ADMr:	330.00	X 1.00 =	330.00	332.09	X 1.00 =	332.09
Students on IEP Above 11% of ADMr:	85.60	X 1.00 =	85.60	85.60	X 1.00 =	85.60
Students in Poverty:	329.75	X 0.25 =	82.44	285.58	X 0.25 =	71.40
Students in Foster Care and Neglected/Delinquent:	21.00	X 0.25 =	5.25	21.00	X 0.25 =	5.25
Remote Elementary School Correction:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Small High School Correction:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Post Graduate Scholars:	0.00	X-0.25 =	0.00	0.00	X-0.25 =	0.00
	2022-2023 ADMw		**3,515.79**	**2021-2022 ADMw**		**3,120.98**

Dallas SD 2 Extended ADMw **3,602.13**

Luckiamute Valley Charter School: Charter ADMw for information only

			2022-2023			2021-2022
ADMr:	0.00	X 1.00 =	0.00	227.35	X 1.00 =	227.35
Students in ESL programs:	0.00	X 0.50 =	0.00	0.00	X 0.50 =	0.00
Students in Pregnant and Parenting Programs:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Students in Poverty:	0.00	X 0.25 =	0.00	25.01	X 0.25 =	6.25
Students in Foster Care and Neglected/Delinquent:	0.00	X 0.25 =	0.00	0.00	X 0.25 =	0.00
Remote Elementary School Correction:	49.08	X 1.00 =	49.08	49.08	X 1.00 =	49.08
Small High School Correction:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Post Graduate Scholars:	0.00	X-0.25 =	0.00	0.00	X-0.25 =	0.00
	2022-2023 ADMw		**49.08**	**2021-2022 ADMw**		**282.68**

STATE SCHOOL FUND GRANT
2022-2023

As of 2/24/2022

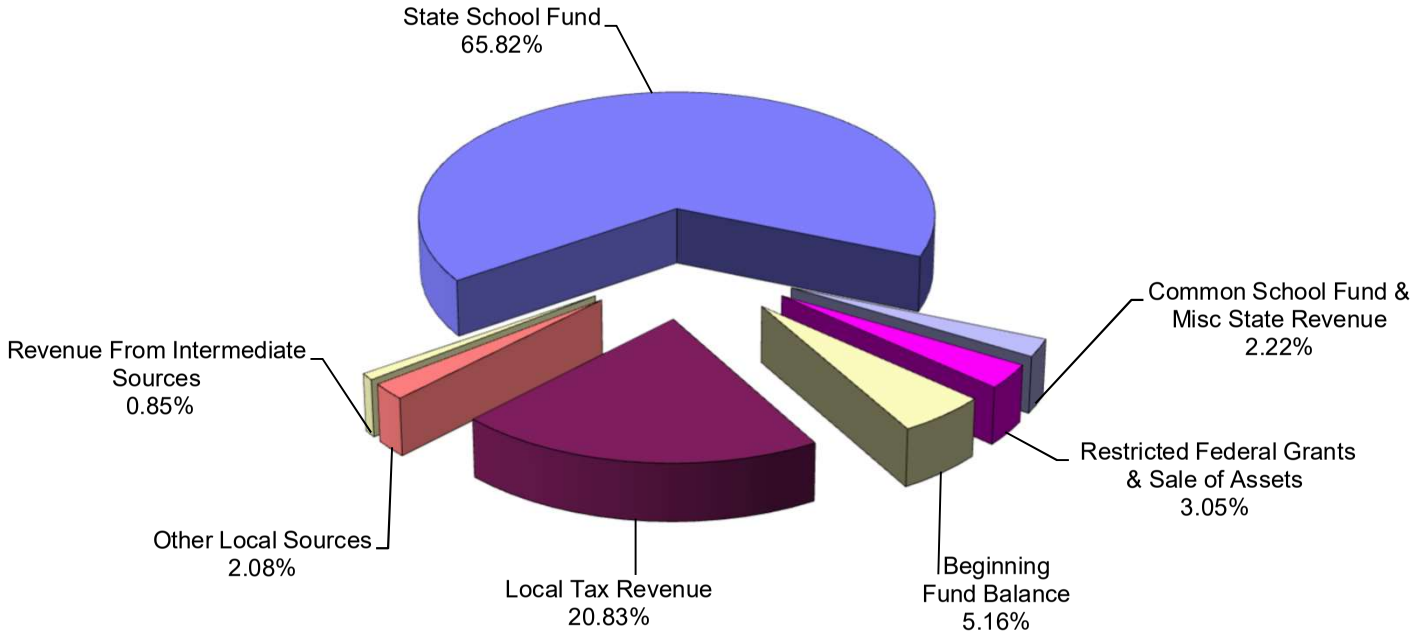
Dallas Community Charter: Charter ADMw for information only

	2022-2023		2021-2022	
ADMr:	0.00 X 1.00 =	0.00	193.15 X 1.00 =	193.15
Students in ESL programs:	0.00 X 0.50 =	0.00	0.00 X 0.50 =	0.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students in Poverty:	0.00 X 0.25 =	0.00	21.25 X 0.25 =	5.31
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2022-2023 ADMw	**0.00**	**2021-2022 ADMw**	**198.46**

Dallas SD 2 Extended ADMw **3,602.13**

General Fund Revenue
Audited Actual
2020-21

	DESCRIPTION	TOTAL	% of Total
1	Local Tax Revenue	$8,014,059	20.83%
2	Other Local Sources	$799,338	2.08%
3	Revenue From Intermediate Sources	$325,749	0.85%
4	State School Fund	$25,326,415	65.82%
5	Common School Fund & Misc State Revenue	$854,260	2.22%
6	Restricted Federal Grants & Sale of Assets	$1,175,299	3.05%
7	Beginning Fund Balance	$1,983,648	5.16%
	TOTAL GENERAL FUND RESOURCES	$38,478,769	100.00%



General Fund Resources
2022-23 Budget

Account	Revenue Source	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
R1111	CURRENT YEAR TAXES	$7,663,773	$7,861,192	$8,400,000	$8,750,000	$8,750,000	$8,750,000
R1112	PRIOR YEAR TAXES	$100,318	$152,867	$150,000	$150,000	$150,000	$150,000
R1113	BACK TAXES-FORCED SALE	$0	$0	$0	$0	$0	$0
R1190	INTEREST ON TAXES	$4,047	$1,217	$3,000	$1,500	$1,500	$1,500
R1312	TUITION OTHR DIST IN STAT	$596	$0	$0	$0	$0	$0
R1510	INTEREST ON INVESTMENTS	$164,483	$62,640	$100,000	$65,000	$65,000	$65,000
R1710	ADMISSIONS	$22,245	$0	$20,000	$20,000	$20,000	$20,000
R1711	DHS AUDITORIUM ADMISSION	$3,505	$0	$3,500	$3,500	$3,500	$3,500
R1740	FEES; TEXTBOOKS & MISC	$350	$756	$500	$500	$500	$500
R1770	FEES CO-CURRICULAR	$36,990	$22,850	$70,000	$70,000	$70,000	$70,000
R1773	PE / TOWEL FEES	$90	$0	$0	$0	$0	$0
R1910	FACILITY RENTALS	$805	$0	$1,000	$1,000	$1,000	$1,000
R1920	CONTRIBUTIONS & DONATIONS PRIVATE	$0	$50	$0	$0	$0	$0
R1941	SERVICES TO OTHER DISTRICTS	$33,346	$34,718	$40,000	$40,000	$40,000	$40,000
R1943	LVCS CHARTER SCHOOLS	$160,737	$193,528	$175,000	$195,000	$195,000	$195,000
R1960	RECOVER PRIOR YRS EXP	$1,522	$0	$0	$0	$0	$0
R1980	FEES CHARGED TO GRANTS	$122,580	$254,904	$220,000	$250,000	$250,000	$250,000
R1990	MISCELLANEOUS	$58,313	$215,133	$120,000	$120,000	$120,000	$120,000
R1991	PRINTING SERVICES	$14,537	$12,542	$15,000	$15,000	$15,000	$15,000
R1994	SCHOLARSHIPS	$0	$1,000	$0	$0	$0	$0
R2101	COUNTY SCHOOL FUNDS	$37,031	$39,614	$40,000	$40,000	$40,000	$40,000
R2102	ESD APPORTIONMENT	$98,120	$284,040	$10,000	$220,000	$220,000	$220,000
R2199	OTHER INTERMEDIATE SOURCES	$0	$2,095	$0	$0	$0	$0
R3101	STATE SCHOOL FUND - GEN SUPPORT	$25,549,917	$25,326,415	$24,802,351	$26,086,756	$26,086,756	$26,086,756
R3103	COMMON SCHOOL FUND	$335,204	$334,017	$330,000	$330,000	$330,000	$330,000
R3199	UNRESTRICTED OTHER STATE GRANTS	$208,138	$520,243	$400,000	$800,000	$800,000	$800,000
R3299	RESTRICTED OTHER STATE GRANTS	$5,940	$0	$0	$0	$0	$0
R4201	FOSTER TRANSPORTATION REIMBURSEMENT	$2,819	$0	$6,000	$0	$0	$0
R4500	RESTRICTED FEDERAL GRANTS THRU STATE	$105	$1,164,380	$3,567,833	$0	$0	$0
R4801	FED FOREST FEES	$224	$206	$350	$350	$350	$350
R4899	OTHER REV IN LIEU OF TAX	$6,745	$3,213	$3,200	$3,200	$3,200	$3,200
R5300	SALE COMP LOSS FXD ASSETS	$0	$7,500	$0	$0	$0	$0
R5400	RESOURCES BEG FUND BAL	$1,992,641	$1,983,649	$1,850,000	$2,700,000	$2,700,000	$2,700,000
TOTAL GENERAL FUND RESOURCES		**$36,625,121**	**$38,478,769**	**$40,327,734**	**$39,861,806**	**$39,861,806**	**$39,861,806**

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GENERAL FUND REQUIREMENTS

General Fund Expenditures - Function Summary

Budget 2022-23

Function	Function Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1111	K - 5 INSTRUCTION	$6,644,260	$6,551,131	73.82	$6,950,339	71.88	$6,608,913	$6,608,913	$6,608,913
1121	MIDDLE SCHOOL INSTRUCTION	$2,855,432	$2,914,733	27.62	$3,013,098	28.12	$3,117,049	$3,117,049	$3,117,049
1122	MIDDLE SCHOOL EXTRA CURRICULAR	$8,161	$9,374		$4,538		$9,180	$9,180	$9,180
1131	HIGH SCHOOL INSTRUCTION	$3,419,488	$3,441,598	30.43	$3,448,641	30.88	$3,522,379	$3,522,379	$3,522,379
1132	HIGH SCHOOL EXTRA CURRICULAR	$718,083	$742,024	3.00	$791,220	3.00	$827,095	$827,095	$827,095
1210	DISTRICT TALENTED & GIFTED	$19,423	$17,465		$19,338		$18,882	$18,882	$18,882
1221	SPEC ED DLC-LEARNING CENTERS	$1,486,372	$1,451,305	23.66	$1,559,756	25.81	$1,600,639	$1,600,639	$1,600,639
1223	SPEC ED DLS-COMMUNITY TRANSITION	$213,108	$197,252	3.44	$223,476	4.31	$274,325	$274,325	$274,325
1226	TUTORING - HOME INSTRUCTION	$46,058	$8,424		$54,389		$10,000	$10,000	$10,000
1228	SPEC ED DIAGNOSTIC CLASSROOM	$925,407	$791,208	17.09	$1,140,178	16.00	$1,048,499	$1,048,499	$1,048,499
1229	SPEC ED NEW OPTIONS	$0	$255,000		$0		$0	$0	$0
1233	SPEC ED TUTORING	$0	$0		$0		$0	$0	$0
1250	SPEC ED - RESOURCE CENTERS	$1,926,211	$1,827,901	21.76	$1,899,397	24.36	$2,046,425	$2,046,425	$2,046,425
1271	REMEDIATION	$189,749	$199,114	3.00	$202,713	3.00	$195,906	$195,906	$195,906
1272	TITLE I	$0	$0		$0		$0	$0	$0
1280	ALTERNATE EDUCATION	$538,736	$508,749	4.94	$513,510	4.94	$489,309	$489,309	$489,309
1281	GED PROGRAM	$20,010	$27,640		$20,000		$21,500	$21,500	$21,500
1283	EXTENDED CAMPUS	$10,531	$12,483		$12,000		$22,000	$22,000	$22,000
1284	DALLAS ONLINE ALTERNATIVE	$58,327	$0		$0		$0	$0	$0
1288	CHARTER SCHOOLS	$3,532,035	$4,386,327		$4,028,210		$4,392,600	$4,392,600	$4,392,600
1289	TUTORING EXPELLED STUDENTS	$27,273	$0		$3,055		$0	$0	$0
1291	ENGLISH LANGUAGE LEARNER	$193,990	$196,055	2.13	$213,842	3.01	$247,623	$247,623	$247,623
1410	ELEMENTARY SUMMER SCHOOL	$0	$4,964		$101,950		$0	$0	$0
1420	MIDDLE SUMMER SCHOOL	$0	$42		$33,983		$0	$0	$0
1430	HIGH SUMMER SCHOOL	$4,330	$2,507		$33,983		$0	$0	$0
1460	SPECIAL PROGRAMS SUMMER SCHOOL	$17	$0		$0		$0	$0	$0
INSTRUCTION SERVICES		**$22,837,002**	**$23,545,294**	**210.88**	**$24,267,615**	**215.30**	**$24,452,324**	**$24,452,324**	**$24,452,324**
2113	SOCIAL WORK SERVICES	$4,000	$4,000		$4,000		$4,000	$4,000	$4,000
2114	STUDENT ACCOUNTING SERVICES	$156	$724		$800		$500	$500	$500
2115	DISTRICT STUDENT SAFETY	$4,426	$1,055		$3,145		$1,200	$1,200	$1,200
2120	STUDENT GUIDANCE	$594,606	$535,729	7.00	$631,060	7.00	$690,283	$690,283	$690,283
2130	STUDENT HEALTH SERVICES	$397,929	$397,839	6.92	$490,046	3.93	$258,701	$258,701	$258,701
2143	PSYCHOLOGICAL SERVICES	$490,817	$441,998	2.00	$621,681	1.00	$141,080	$141,080	$141,080
2150	SPEC ED SPEECH/AUDIOLOGY	$16,422	$28,590		$10,000		$0	$0	$0
2190	SPEC ED ADMINISTRATION	$300,648	$293,361	2.00	$301,437	2.00	$303,901	$303,901	$303,901
2195	WHOLE CHILD SERVICES	$0	$0	1.31	$201,429		$0	$0	$0
2210	INSTRUCTION IMPROVEMENT	$5,887	$3,864		$500		$1,000	$1,000	$1,000
2211	CURRICULUM ADMINISTRATION	$63,031	$85,797	0.75	$125,599	0.50	$66,711	$66,711	$66,711

General Fund Expenditures - Function Summary

Budget 2022-23

Function	Function Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2220	EDUCATIONAL MEDIA	$397,110	$403,323	5.06	$419,513	5.06	$412,546	$412,546	$412,546
2229	DHS THEATER	$62,397	$67,690	1.00	$70,848	1.00	$64,614	$64,614	$64,614
2230	ASSESSMENT & TESTING	$86,009	$94,508	1.00	$86,026	1.00	$84,954	$84,954	$84,954
2240	STAFF DEVELOPMENT	$1,741	$550		$1,000		$15,500	$15,500	$15,500
2310	BOARD OF EDUCATION	$163,746	$197,244		$246,450		$264,750	$264,750	$264,750
2320	SUPERINTENDENTS OFFICE	$357,539	$348,205	2.00	$332,253	2.00	$370,769	$370,769	$370,769
2410	PRINCIPALS OFFICE	$2,224,165	$2,220,856	22.24	$2,309,071	22.19	$2,307,883	$2,307,883	$2,307,883
2490	OTHER ADMINISTRATIVE SUPPORT	$4,403	$45,141		$1,800		$1,800	$1,800	$1,800
2520	FISCAL SERVICES	$668,831	$647,025	4.75	$635,893	5.00	$666,725	$666,725	$666,725
2540	DISTRICT MAINTENANCE	$2,367,039	$2,716,330	21.00	$2,822,329	20.00	$2,764,031	$2,764,031	$2,764,031
2543	CARE & UPKEEP OF GROUNDS	$66,240	$89,271	2.00	$231,198	2.00	$255,005	$255,005	$255,005
2545	DISTRICT VEHICLE SERVICES	$9,255	$20,194		$31,500		$32,620	$32,620	$32,620
2550	STUDENT TRANSPORTATION	$1,168,874	$1,034,549	0.20	$1,540,610	0.20	$1,282,371	$1,282,371	$1,282,371
2558	SPEC ED TRANSPORTATION	$489,003	$423,639		$605,000		$653,600	$653,600	$653,600
2574	PRINTING SERVICES	$183,077	$178,925	1.25	$223,312	1.25	$261,518	$261,518	$261,518
2610	GRANT INDIRECT	$0	$57,570		$0		$0	$0	$0
2629	OTH PLANNING RESEARCH DEV	$0	$1,200		$0		$0	$0	$0
2640	HUMAN RESOURCES	$211,608	$295,087	2.00	$313,486	2.00	$304,033	$304,033	$304,033
2649	TUITION REIMBURSEMENT	$43,834	$47,558		$46,700		$46,700	$46,700	$46,700
2660	TECHNOLOGY SERVICES	$34,409	$35,084		$36,000		$36,000	$36,000	$36,000
2661	TECHNOLOGY DEPARTMENT	$951,175	$1,094,639	5.00	$1,172,445	6.00	$1,221,586	$1,221,586	$1,221,586
2680	INTERPRET/TRANSLATION	$4,592	$5,613		$6,000		$5,100	$5,100	$5,100
2700	SUPPLEMENTAL RETIREMENT	$351,501	$374,682		$420,000		$390,000	$390,000	$390,000
SUPPORT SERVICES		**$11,724,470**	**$12,191,838**	**87.48**	**$13,941,131**	**82.13**	**$12,909,482**	**$12,909,482**	**$12,909,482**
5220	INTERFUND TRANSFERS	$80,000	$150,000		$200,000		$200,000	$200,000	$200,000
6110	OPERATING CONTINGENCY	$0	$0		$1,918,988		$1,000,000	$1,000,000	$1,000,000
7000	UNAPPROPRIATED ENDING BALANCE	$0	$0		$0		$1,300,000	$1,300,000	$1,300,000
TOTAL EXPENDITURES		**$34,641,472**	**$35,887,133**	**298.35**	**$40,327,734**	**297.43**	**$39,861,806**	**$39,861,806**	**$39,861,806**

General Fund Expenditures - Account Summary

Budget 2022-23

Acct	Acount Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
111	LICENSED SALARIES	$9,004,846	$8,696,824	140.07	$9,331,809	140.97	$9,558,091	$9,558,091	$9,558,091
112	CLASSIFIED SALARIES	$4,804,814	$4,823,608	141.79	$5,388,915	141.01	$5,315,519	$5,315,519	$5,315,519
113	ADMINISTRATORS	$1,404,642	$1,407,002	13.50	$1,551,171	12.45	$1,472,077	$1,472,077	$1,472,077
114	MANAGERIAL - CLASSIFIED	$323,048	$335,754	3.00	$327,568	3.00	$351,206	$351,206	$351,206
121	SUBSTITUTES - LICENSED	$57,284	$49,254		$10,492		$31,750	$31,750	$31,750
122	SUBSTITUTE - CLASSIFIED	$29,669	$11,546		$4,515		$8,000	$8,000	$8,000
123	TEMPORARY - LICENSED	$41,139	$73,282		$151,282		$105,300	$105,300	$105,300
124	TEMPORARY - CLASSIFIED	$31,771	$77,244		$15,582		$94,696	$94,696	$94,696
130	EXTEND CONT/STU TEACH	$138,076	$204,039		$133,079		$133,695	$133,695	$133,695
131	EXTRA DUTY CONTRACTS	$256,189	$272,812		$291,954		$312,435	$312,435	$312,435
135	TUTORING	$49,384	$0		$42,212		$0	$0	$0
141	LONGEVITY STIPEND	$2,800	$9,200		$8,308		$8,301	$8,301	$8,301
145	OPT OUT ADD SALARY	$604,748	$612,808		$642,048		$668,106	$668,106	$668,106
SALARIES		**$16,748,412**	**$16,573,373**	**298.35**	**$17,898,933**	**297.43**	**$18,059,175**	**$18,059,175**	**$18,059,175**
211	PERS-EMPLOYER CONTRIBUT	$4,618,710	$4,629,683		$4,415,721		$3,693,196	$3,693,196	$3,693,196
212	PERS-EMPLOYEE PICK-UP	$944,057	$928,480		$1,046,545		$1,041,272	$1,041,272	$1,041,272
220	SOCIAL SECURITY/MEDICARE	$1,230,522	$1,230,735		$1,354,920		$1,374,215	$1,374,215	$1,374,215
231	WORKERS COMP	$129,376	$118,919		$132,538		$157,561	$157,561	$157,561
232	UNEMPLOYMENT COMP	$1,248	$32,407		$40,000		$5,723	$5,723	$5,723
241	HEALTH INSURANCE	$2,821,301	$3,181,370		$3,348,565		$3,337,402	$3,337,402	$3,337,402
242	TUITION REIMBURSEMENT	$43,490	$47,034		$46,700		$46,700	$46,700	$46,700
243	ANNUITY CONTRIBUTION	$11,000	$15,450		$15,900		$17,100	$17,100	$17,100
ASSOCIATED PAYROLL COSTS		**$9,799,704**	**$10,184,079**	**-**	**$10,400,889**	**-**	**$9,673,169**	**$9,673,169**	**$9,673,169**
310	INSTR PROF & TECH SERVICE	$149,607	$219,591		$209,000		$206,800	$206,800	$206,800
311	STUDENT INSTR SERVICES	$45,512	$53,036		$48,300		$50,400	$50,400	$50,400
312	INSTR PRG IMP SRV	$11,052	$399		$11,500		$500	$500	$500
314	SUBSTITUTE SERVICES	$340,787	$269,420		$365,950		$323,950	$323,950	$323,950
319	OTHR INSTRUCT SERVICES	$6,857	$3,771		$7,900		$9,500	$9,500	$9,500
321	CUSTODIAL SUBSTITUTES	$19,861	$9,584		$21,500		$13,000	$13,000	$13,000
322	REPAIRS & MAINTENANCE	$117,748	$102,412		$187,450		$175,400	$175,400	$175,400
324	RENTALS	$54,558	$248,398		$344,000		$391,800	$391,800	$391,800
325	ELECTRICITY	$237,758	$235,459		$266,000		$269,000	$269,000	$269,000
326	FUEL	$69,956	$86,701		$86,500		$91,500	$91,500	$91,500
327	WATER & SEWAGE	$45,198	$50,476		$49,500		$49,500	$49,500	$49,500
328	GARBAGE	$22,964	$21,092		$34,300		$38,000	$38,000	$38,000
331	REIMB STUDENT TRANSPORT	$1,584,439	$1,396,991		$2,042,500		$1,829,300	$1,829,300	$1,829,300
332	NONREIMB STUDENT TRANS	$34,654	$20,323		$65,000		$65,000	$65,000	$65,000
341	LICENSED TRAVEL-IN DIST	$1,934	$1,163		$2,000		$2,370	$2,370	$2,370

General Fund Expenditures - Account Summary

Budget 2022-23

Acct	Acount Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
342	LICENSED TRAVEL-OUT DIST	$14,566	$3,100		$19,100		$18,825	$18,825	$18,825
343	STUDENT TRAVEL-OUT DIST	$3,486	$0		$5,000		$5,000	$5,000	$5,000
344	CLASSIFIED TRAVEL	$8,072	$2,740		$11,673		$11,373	$11,373	$11,373
349	OTHER TRAVEL	$21,021	$8,066		$25,075		$33,750	$33,750	$33,750
351	TELECOMMUNICATIONS	$32,008	$49,761		$35,300		$35,500	$35,500	$35,500
353	POSTAGE	$25,729	$18,136		$23,850		$24,320	$24,320	$24,320
354	ADVERTISING	$393	$1,850		$3,050		$1,650	$1,650	$1,650
359	INTERNET SERVICES	$0	$50,293		$12,000		$125,000	$125,000	$125,000
360	CHARTER SCHOOL	$3,529,240	$4,381,382		$4,027,110		$4,390,000	$4,390,000	$4,390,000
371	TUITION PD-OTHER DISTRICT	$29,007	$38,047		$30,000		$40,000	$40,000	$40,000
380	NON-INSTR PROF & TECH	$512,652	$510,267		$571,200		$159,150	$159,150	$159,150
381	AUDIT SERVICES	$43,000	$44,600		$50,000		$50,000	$50,000	$50,000
382	LEGAL SERVICES	$34,463	$47,670		$60,000		$60,000	$60,000	$60,000
383	ARCHITECT/ENGINEER SERV	$0	$3,951		$20,000		$10,000	$10,000	$10,000
385	MANAGEMENT SERVICES	$7,000	$7,738		$34,000		$12,000	$12,000	$12,000
386	DATA PROCESSING SRVS	$48,872	$46,696		$47,600		$51,500	$51,500	$51,500
388	ELECTION	$0	$6,902		$5,000		$5,000	$5,000	$5,000
389	INTERPRET/TRANSLATION	$4,716	$5,569		$6,000		$5,000	$5,000	$5,000
390	OTHR NON INSTR PROF&TECH	$66,695	$49,446		$76,630		$88,250	$88,250	$88,250
394	SUBSTITUTE SERVICES	$10,979	$13,268		$2,000		$6,500	$6,500	$6,500
	PURCHASED SERVICES	**$7,134,784**	**$8,008,298**	**-**	**$8,805,988**	**-**	**$8,648,838**	**$8,648,838**	**$8,648,838**
410	CONSUMABLE SUPPLIES	$303,716	$340,874		$392,450		$391,470	$391,470	$391,470
411	GRADUATION SUPPLIES	$3,928	$4,166		$4,700		$4,700	$4,700	$4,700
415	FOOD SUPPLIES	$4,328	$1,189		$5,000		$5,000	$5,000	$5,000
420	TEXTBOOKS	$40,149	$7,504		$83,500		$2,000	$2,000	$2,000
430	LIBRARY BOOKS	$7,158	$7,541		$7,500		$7,800	$7,800	$7,800
440	PERIODICALS	$2,531	$1,174		$4,750		$3,850	$3,850	$3,850
460	NON-CONSUMABLE SUPPLIES	$99,690	$130,986		$173,650		$155,185	$155,185	$155,185
470	COMPUTER SOFTWARE	$12,230	$4,289		$123,180		$55,730	$55,730	$55,730
480	COMPUTER HARDWARE	$171,205	$100,243		$0		$0	$0	$0
	SUPPLIES & MATERIALS	**$644,934**	**$597,965**	**-**	**$794,730**	**-**	**$625,735**	**$625,735**	**$625,735**
520	FACILITY IMPROVEMENT	$0	$31,883		$0		$0	$0	$0
530	IMPROVEMENT OTH THAN BLDG	$0	$0		$0		$0	$0	$0
541	NEW EQUIPMENT	$10,470	$41,705		$15,000		$17,500	$17,500	$17,500
542	REPLACEMENT EQUIPMENT	$8,749	$14,784		$45,000		$45,000	$45,000	$45,000
	CAPITAL OUTLAY	**$19,219**	**$88,372**		**$60,000**		**$62,500**	**$62,500**	**$62,500**
640	DUES AND FEES	$39,763	$32,554		$37,830		$42,944	$42,944	$42,944
651	LIABILITY INSURANCE	$72,190	$84,389		$89,000		$107,000	$107,000	$107,000

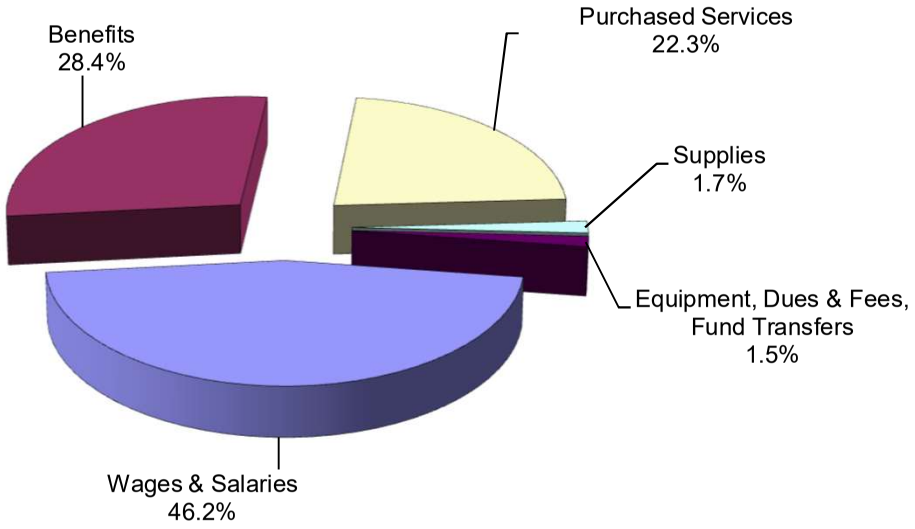
General Fund Expenditures - Account Summary

Budget 2022-23

Acct	Acount Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
652	FIDELITY BOND & PREMIUM	$600	$600		$600		$600	$600	$600
653	PROPERTY INSURANCE	$101,581	$108,824		$120,000		$141,000	$141,000	$141,000
670	TAXES AND LICENSES	$285	$1,108		$775		$845	$845	$845
690	GRANT INDIRECT	$0	$57,570		$0		$0	$0	$0
DUES, FEES AND INSURANCE		**$214,419**	**$285,045**		**$248,205**		**$292,389**	**$292,389**	**$292,389**
710	FUND MODIFICATIONS	$80,000	$150,000		$200,000		$200,000	$200,000	$200,000
810	OPERATING CONTINGENCY	$0	$0		$1,918,988		$1,000,000	$1,000,000	$1,000,000
820	UNAPPROPRIATED END BALANCE	$0	$0		$0		$1,300,000	$1,300,000	$1,300,000
TOTAL GENERAL FUND		**$34,641,472**	**$35,887,133**	**298.35**	**$40,327,734**	**297.43**	**$39,861,806**	**$39,861,806**	**$39,861,806**

General Fund Expenditures By Object
Audited Actual
2020-21

	Description	TOTAL	% of Total
1	Wages & Salaries	$16,573,373	46.2%
2	Benefits	$10,184,079	28.4%
3	Purchased Services	$8,008,298	22.3%
4	Supplies	$597,965	1.7%
5	Equipment, Dues & Fees, Fund Transfers	$523,418	1.5%
	FUND TOTALS	$35,887,133	100.0%



Dallas School District No. 2
GENERAL FUND EXPENDITURES
BY OPERATIONAL UNIT

Operational Unit	Actual 2019-2020	Actual 2020-2021	FTE	Adopted 2021-2022	FTE	Proposed 2022-2023	Approved 2022-2023	Adopted 2022-2023
Lyle Elementary	$ 3,624,804	$ 3,361,488	43.45	$ 3,822,995	44.50	$ 3,571,375	$ 3,571,375	$ 3,571,375
Oakdale Elementary	3,496,545	3,517,284	42.36	3,785,903	40.88	3,527,181	3,527,181	3,527,181
Whitworth Elementary	3,767,657	3,763,959	40.75	3,904,706	41.31	3,782,901	3,782,901	3,782,901
LaCreole Middle School	5,084,180	5,002,067	56.93	5,513,323	56.81	5,417,610	5,417,610	5,417,610
Dallas High School	7,839,501	7,843,746	75.71	8,255,829	76.51	8,288,969	8,288,969	8,288,969
Morrison Campus Alternative Program	605,061	561,468	4.94	591,638	5.57	590,364	590,364	590,364
Other District Programs	6,326,845	6,958,441	34.21	10,078,630	31.85	9,976,805	9,976,805	9,976,805
Charter Schools:								
Luckiamute Valley Charter School	2,486,593	2,958,884	-	2,680,345	-	3,015,300	3,015,300	3,015,300
Dallas Community School	1,410,289	1,919,795	-	1,694,365	-	1,691,300	1,691,300	1,691,300
TOTALS	**$ 34,641,472**	**$ 35,887,133**	**298.35**	**$ 40,327,734**	**297.43**	**$ 39,861,806**	**$ 39,861,806**	**$ 39,861,806**

LYLE ELEMENTARY

185 SW Levens St.

Dallas, OR 97338

503-623-8367

General Fund Expenditures - Lyle Elementary

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1111	111	LICENSED SALARIES	$1,210,849	$974,139	18.50	$1,175,641	19.50	$1,198,570	$1,198,570	$1,198,570
	112	CLASSIFIED SALARIES	$204,984	$165,072	8.20	$238,903	8.25	$235,167	$235,167	$235,167
	121	SUBSTITUTES - LICENSED	$0	$0		$0		$5,000	$5,000	$5,000
	123	TEMPORARY - LICENSED	$0	$56,174		$25,214		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$668	$9,295		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$4,292	$5,261		$5,048		$1,685	$1,685	$1,685
	145	OPT OUT ADD SALARY	$62,672	$36,786		$39,600		$52,800	$52,800	$52,800
	211	PERS-EMPLOYER CONTRIBUT	$406,852	$337,795		$354,556		$300,178	$300,178	$300,178
	212	PERS-EMPLOYEE PICK-UP	$84,563	$69,265		$86,340		$85,977	$85,977	$85,977
	220	SOCIAL SECURITY/MEDICARE	$108,728	$91,446		$112,782		$116,121	$116,121	$116,121
	231	WORKERS COMP	$9,832	$6,381		$7,685		$9,407	$9,407	$9,407
	232	UNEMPLOYMENT COMP	$0	$700		$2,000		$434	$434	$434
	241	HEALTH INSURANCE	$159,600	$235,430		$248,142		$230,351	$230,351	$230,351
	310	INSTR PROF & TECH SERVICE	$3,627	$4,018		$5,000		$5,000	$5,000	$5,000
	311	STUDENT INSTR SERVICES	$0	$1,737		$2,000		$2,000	$2,000	$2,000
	314	SUBSTITUTE SERVICES	$43,077	$61,242		$55,000		$55,000	$55,000	$55,000
	319	OTHER INSTRUCTIONAL SERVICE	$1,190	$761		$1,000		$1,000	$1,000	$1,000
	341	LICENSED TRAVEL-IN DIST	$0	$60		$0		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$35	$38		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$8	$21		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$6,468	$15,727		$7,000		$7,000	$7,000	$7,000
	420	TEXTBOOKS	$7,386	$0		$8,000		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$1,155	$0		$500		$500	$500	$500
		1111	**$2,315,987**	**$2,071,348**	**26.70**	**$2,374,411**	**27.75**	**$2,306,190**	**$2,306,190**	**$2,306,190**
1210	131	EXTRA DUTY CONTRACTS	$2,726	$1,966		$2,146		$2,070	$2,070	$2,070
	211	PERS-EMPLOYER CONTRIBUT	$873	$522		$509		$413	$413	$413
	212	PERS-EMPLOYEE PICK-UP	$164	$118		$129		$124	$124	$124
	220	SOCIAL SECURITY/MEDICARE	$208	$145		$93		$88	$88	$88
	231	WORKERS COMP	$11	$10		$10		$12	$12	$12
	232	UNEMPLOYMENT COMP	$0	$0		$0		$33	$33	$33
	410	CONSUMABLE SUPPLIES	$1,025	$0		$800		$800	$800	$800
		1210	**$5,006**	**$2,761**	**0.00**	**$3,688**	**0.00**	**$3,540**	**$3,540**	**$3,540**
1221	111	LICENSED SALARIES	$52,838	$61,628	1.00	$61,304	1.00	$66,782	$66,782	$66,782
	112	CLASSIFIED SALARIES	$214,662	$213,541	7.44	$224,643	7.44	$223,025	$223,025	$223,025
	124	TEMPORARY - CLASSIFED	$843	$5,727		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$6,321	$3,570		$4,915		$3,474	$3,474	$3,474
	141	LONGEVITY STIPEND	$500	$1,700		$1,711		$1,203	$1,203	$1,203
	145	OPT OUT ADD SALARY	$19,493	$19,745		$19,800		$26,400	$26,400	$26,400
	211	PERS-EMPLOYER CONTRIBUT	$82,261	$81,632		$77,126		$64,108	$64,108	$64,108

General Fund Expenditures - Lyle Elementary

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1221	212	PERS-EMPLOYEE PICK-UP	$16,738	$16,786		$18,742		$17,992	$17,992	$17,992
	220	SOCIAL SECURITY/MEDICARE	$21,808	$23,264		$23,897		$24,548	$24,548	$24,548
	231	WORKERS COMP	$1,274	$1,599		$1,702		$2,118	$2,118	$2,118
	232	UNEMPLOYMENT COMP	$0	$0		$0		$75	$75	$75
	241	HEALTH INSURANCE	$61,536	$74,674		$70,227		$53,338	$53,338	$53,338
	314	SUBSTITUTE SERVICES	$14,498	$5,333		$15,000		$5,000	$5,000	$5,000
	344	CLASSIFIED TRAVEL	$22	$0		$0		$150	$150	$150
	410	CONSUMABLE SUPPLIES	$142	$469		$700		$700	$700	$700
	420	TEXTBOOKS	$0	$0		$2,000		$0	$0	$0
		1221	**$492,935**	**$509,667**	**8.44**	**$521,767**	**8.44**	**$488,913**	**$488,913**	**$488,913**
1250	111	LICENSED SALARIES	$53,214	$54,231	1.00	$57,773	1.00	$61,324	$61,324	$61,324
	112	CLASSIFIED SALARIES	$17,753	$18,421	0.50	$18,768	0.50	$18,383	$18,383	$18,383
	124	TEMPORARY - CLASSIFED	$175	$909		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$6,245	$3,716		$5,048		$3,474	$3,474	$3,474
	211	PERS-EMPLOYER CONTRIBUT	$20,426	$20,461		$19,353		$16,603	$16,603	$16,603
	212	PERS-EMPLOYEE PICK-UP	$4,408	$4,563		$4,895		$4,991	$4,991	$4,991
	220	SOCIAL SECURITY/MEDICARE	$5,179	$5,417		$6,242		$6,363	$6,363	$6,363
	231	WORKERS COMP	$319	$394		$418		$509	$509	$509
	232	UNEMPLOYMENT COMP	$0	$0		$0		$56	$56	$56
	241	HEALTH INSURANCE	$18,250	$28,500		$25,500		$26,250	$26,250	$26,250
	314	SUBSTITUTE SERVICES	$2,344	$587		$2,000		$1,500	$1,500	$1,500
	342	LICENSED TRAVEL-OUT DIST	$69	$0		$200		$200	$200	$200
	344	CLASSIFIED TRAVEL	$75	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$128	$451		$700		$700	$700	$700
	420	TEXTBOOKS	$0	$160		$0		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$3,000		$0	$0	$0
		1250	**$128,584**	**$137,810**	**1.50**	**$143,897**	**1.50**	**$140,353**	**$140,353**	**$140,353**
1291	112	CLASSIFIED SALARIES	$24,665	$13,239	0.88	$27,050	0.88	$26,482	$26,482	$26,482
	124	TEMPORARY - CLASSIFED	$73	$18		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$100	$100		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$7,956	$4,278		$6,416		$5,286	$5,286	$5,286
	212	PERS-EMPLOYEE PICK-UP	$1,490	$801		$1,623		$1,589	$1,589	$1,589
	220	SOCIAL SECURITY/MEDICARE	$1,651	$924		$2,069		$2,026	$2,026	$2,026
	231	WORKERS COMP	$178	$72		$145		$168	$168	$168
	241	HEALTH INSURANCE	$16,400	$8,200		$16,800		$17,100	$17,100	$17,100
	314	SUBSTITUTE SERVICES	$1,307	$5,745		$1,000		$500	$500	$500
	344	CLASSIFIED TRAVEL	$30	$0		$0		$0	$0	$0
		1291	**$53,850**	**$33,378**	**0.88**	**$55,104**	**0.88**	**$53,151**	**$53,151**	**$53,151**

General Fund Expenditures - Lyle Elementary

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1410	123	TEMPORARY - LICENSED	$0	$0		$25,214		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$1,745		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$542		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$590		$5,981		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$132		$1,513		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$172		$1,154		$0	$0	$0
	231	WORKERS COMP	$0	$12		$123		$0	$0	$0
		1410	**$0**	**$3,193**	**0.00**	**$33,983**	**0.00**	**$0**	**$0**	**$0**
2120	470	COMPUTER SOFTWARE	$292	$0		$300		$300	$300	$300
		2120	**$292**	**$0**	**0.00**	**$300**	**0.00**	**$300**	**$300**	**$300**
2130	124	TEMPORARY - CLASSIFED	$0	$30		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$2		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$608	$356		$750		$750	$750	$750
		2130	**$608**	**$388**	**0.00**	**$750**	**0.00**	**$750**	**$750**	**$750**
2143	380	NON-INSTR PROF & TECH	$80,000	$55,834		$82,000		$0	$0	$0
		2143	**$80,000**	**$55,834**	**0.00**	**$82,000**	**0.00**	**$0**	**$0**	**$0**
2210	130	EXTEND CONT/STU TEACH	$0	$448		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$119		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$27		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$33		$0		$0	$0	$0
	231	WORKERS COMP	$0	$2		$0		$0	$0	$0
	241	HEALTH INSURANCE	$0	$0		$0		$0	$0	$0
	314	SUBSTITUTE SERVICES	$0	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
	430	LIBRARY BOOKS	$0	$0		$0		$0	$0	$0
		2210	**$0**	**$629**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2220	112	CLASSIFIED SALARIES	$21,242	$20,983	0.69	$22,645	0.69	$21,149	$21,149	$21,149
	211	PERS-EMPLOYER CONTRIBUT	$6,804	$6,721		$6,064		$4,221	$4,221	$4,221
	212	PERS-EMPLOYEE PICK-UP	$1,275	$1,259		$1,359		$1,269	$1,269	$1,269
	220	SOCIAL SECURITY/MEDICARE	$1,625	$1,605		$1,732		$1,618	$1,618	$1,618
	231	WORKERS COMP	$151	$112		$121		$134	$134	$134
	314	SUBSTITUTE SERVICES	$674	$0		$500		$1,250	$1,250	$1,250
	410	CONSUMABLE SUPPLIES	$245	$196		$300		$300	$300	$300
	430	LIBRARY BOOKS	$608	$249		$600		$600	$600	$600
		2220	**$32,623**	**$31,123**	**0.69**	**$33,322**	**0.69**	**$30,541**	**$30,541**	**$30,541**
2230	386	DATA PROCESSING SRVS	$1,477	$0		$0		$0	$0	$0
		2230	**$1,477**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2410	112	CLASSIFIED SALARIES	$87,874	$88,496	2.26	$108,673	2.25	$87,882	$87,882	$87,882
	113	ADMINISTRATORS	$99,924	$103,022	1.00	$106,057	1.00	$111,552	$111,552	$111,552

General Fund Expenditures - Lyle Elementary

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2410	122	SUBSTITUTE - CLASSIFIED	$0	$790		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$289	$105		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$0		$0		$1,239	$1,239	$1,239
	145	OPT OUT ADD SALARY	$6,600	$6,600		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$51,110	$52,287		$52,499		$41,372	$41,372	$41,372
	212	PERS-EMPLOYEE PICK-UP	$11,537	$11,803		$13,280		$12,436	$12,436	$12,436
	220	SOCIAL SECURITY/MEDICARE	$14,312	$14,614		$16,932		$15,856	$15,856	$15,856
	231	WORKERS COMP	$1,289	$1,001		$1,160		$1,286	$1,286	$1,286
	241	HEALTH INSURANCE	$11,369	$15,903		$16,955		$17,555	$17,555	$17,555
	342	LICENSED TRAVEL-OUT DIST	$548	$0		$1,000		$1,000	$1,000	$1,000
	344	CLASSIFIED TRAVEL	$73	$5		$0		$0	$0	$0
	353	POSTAGE	$1,541	$1,132		$1,800		$1,800	$1,800	$1,800
	394	SUBSTITUTE SERVICES	$0	$0		$0		$500	$500	$500
	410	CONSUMABLE SUPPLIES	$246	$1,028		$500		$500	$500	$500
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$300		$300	$300	$300
	640	DUES AND FEES	$830	$830		$830		$830	$830	$830
		2410	**$287,543**	**$297,616**	**3.26**	**$326,586**	**3.25**	**$300,708**	**$300,708**	**$300,708**
2490	124	TEMPORARY - CLASSIFED	$0	$694		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$1,527		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$600		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$133		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$166		$0		$0	$0	$0
	231	WORKERS COMP	$0	$11		$0		$0	$0	$0
		2490	**$0**	**$3,131**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2540	112	CLASSIFIED SALARIES	$84,574	$81,293	2.00	$84,105	2.00	$86,628	$86,628	$86,628
	122	SUBSTITUTE - CLASSIFIED	$0	$228		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$0	$7,483		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$22,480	$18,807		$21,515		$18,608	$18,608	$18,608
	212	PERS-EMPLOYEE PICK-UP	$5,074	$4,245		$5,442		$5,594	$5,594	$5,594
	220	SOCIAL SECURITY/MEDICARE	$5,963	$6,617		$6,939		$7,132	$7,132	$7,132
	231	WORKERS COMP	$3,937	$3,223		$3,490		$4,179	$4,179	$4,179
	241	HEALTH INSURANCE	$31,400	$14,534		$19,296		$19,588	$19,588	$19,588
	321	CUSTODIAL SUBSTITUTES	$0	$2,037		$1,500		$1,500	$1,500	$1,500
	322	REPAIRS & MAINTENANCE	$8,664	$3,600		$7,500		$3,500	$3,500	$3,500
	324	RENTALS	$0	$150		$1,000		$1,000	$1,000	$1,000
	325	ELECTRICITY	$24,924	$22,659		$28,000		$28,000	$28,000	$28,000
	326	FUEL	$10,629	$11,833		$13,000		$13,000	$13,000	$13,000
	327	WATER & SEWAGE	$2,217	$1,693		$4,000		$4,000	$4,000	$4,000

General Fund Expenditures - Lyle Elementary

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2540	328	GARBAGE	$2,139	$2,628		$5,000		$5,000	$5,000	$5,000
	351	TELECOMMUNICATIONS	$3,282	$3,394		$3,400		$3,400	$3,400	$3,400
	394	MAINTENANCE SUBSTITUTES	$0	$988		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$10,882	$15,988		$11,000		$11,000	$11,000	$11,000
	460	NON-CONSUMABLE SUPPLIES	$2,146	$4,962		$10,500		$10,500	$10,500	$10,500
	670	TAXES AND LICENSES	$0	$90		$100		$100	$100	$100
		2540	**$218,311**	**$206,453**	**2.00**	**$232,387**	**2.00**	**$229,329**	**$229,329**	**$229,329**
2543	322	REPAIRS & MAINTENANCE	$925	$1,832		$6,000		$3,500	$3,500	$3,500
	410	CONSUMABLE SUPPLIES	$194	$142		$0		$1,500	$1,500	$1,500
		2543	**$1,119**	**$1,974**	**0.00**	**$6,000**	**0.00**	**$5,000**	**$5,000**	**$5,000**
2550	331	REIMB STUDENT TRANSPORT	$2,581	$0		$4,000		$4,000	$4,000	$4,000
		2550	**$2,581**	**$0**	**0.00**	**$4,000**	**0.00**	**$4,000**	**$4,000**	**$4,000**
2574	322	REPAIRS & MAINTENANCE	$648	$1,535		$1,200		$4,000	$4,000	$4,000
	324	RENTALS	$2,375	$3,339		$2,600		$3,600	$3,600	$3,600
		2574	**$3,023**	**$4,875**	**0.00**	**$3,800**	**0.00**	**$7,600**	**$7,600**	**$7,600**
2680	124	TEMPORARY - CLASSIFED	$0	$44		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$12		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$3		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$2		$0		$0	$0	$0
	231	WORKERS COMP	$0	$0		$0		$0	$0	$0
	389	INTERPRET/TRANSLATION	$866	$1,249		$1,000		$1,000	$1,000	$1,000
		2680	**$866**	**$1,309**	**0.00**	**$1,000**	**0.00**	**$1,000**	**$1,000**	**$1,000**
		TOTAL LYLE ELEMENTARY	**$3,624,804**	**$3,361,488**	**43.45**	**$3,822,995**	**44.50**	**$3,571,375**	**$3,571,375**	**$3,571,375**

OAKDALE HEIGHTS ELEMENTARY

1375 SW Maple St.

Dallas, OR 97338

503-623-8316

General Fund Expenditures - Oakdale Heights Elementary

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1111	111	LICENSED SALARIES	$1,109,496	$1,129,263	17.50	$1,176,160	17.50	$1,190,518	$1,190,518	$1,190,518
	112	CLASSIFIED SALARIES	$299,599	$276,642	10.56	$322,832	8.56	$248,627	$248,627	$248,627
	121	SUBSTITUTES - LICENSED	$188	$0		$0		$5,000	$5,000	$5,000
	122	SUBSTITUTE - CLASSIFIED	$0	$0		$0		$3,000	$3,000	$3,000
	123	TEMPORARY - LICENSED	$0	$0		$25,214		$24,700	$24,700	$24,700
	124	TEMPORARY - CLASSIFIED	$668	$83		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$2,875	$2,692		$2,524		$1,239	$1,239	$1,239
	141	LONGEVITY STIPEND	$200	$800		$810		$400	$400	$400
	145	OPT OUT ADD SALARY	$58,754	$65,945		$66,000		$52,800	$52,800	$52,800
	211	PERS-EMPLOYER CONTRIBUT	$422,545	$422,392		$398,626		$321,056	$321,056	$321,056
	212	PERS-EMPLOYEE PICK-UP	$86,171	$86,994		$95,612		$91,577	$91,577	$91,577
	220	SOCIAL SECURITY/MEDICARE	$109,297	$110,890		$121,793		$117,435	$117,435	$117,435
	231	WORKERS COMP	$9,766	$7,476		$8,321		$9,462	$9,462	$9,462
	232	UNEMPLOYMENT COMP	$0	$897		$3,000		$446	$446	$446
	241	HEALTH INSURANCE	$163,839	$180,371		$208,986		$194,829	$194,829	$194,829
	310	INSTR PROF & TECH SERVICE	$1,799	$1,753		$0		$0	$0	$0
	311	STUDENT INSTR SERVICES	$125	$764		$2,300		$2,300	$2,300	$2,300
	314	SUBSTITUTE SERVICES	$53,666	$86,384		$55,000		$55,000	$55,000	$55,000
	319	OTHER INSTRUCTIONAL SERVICE	$420	$271		$500		$500	$500	$500
	344	CLASSIFIED TRAVEL	$0	$37		$0		$0	$0	$0
	353	POSTAGE	$1,764	$53		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$7,695	$20,935		$7,000		$7,000	$7,000	$7,000
	420	TEXTBOOKS	$9,092	$245		$10,000		$0	$0	$0
	440	PERIODICALS	$0	$0		$2,200		$2,200	$2,200	$2,200
	460	NON-CONSUMABLE SUPPLIES	$1,463	$376		$0		$500	$500	$500
1111			**$2,339,421**	**$2,395,263**	**28.06**	**$2,506,876**	**26.06**	**$2,328,589**	**$2,328,589**	**$2,328,589**
1210	131	EXTRA DUTY CONTRACTS	$2,336	$2,753		$3,066		$2,878	$2,878	$2,878
	211	PERS-EMPLOYER CONTRIBUT	$748	$882		$727		$574	$574	$574
	212	PERS-EMPLOYEE PICK-UP	$140	$165		$184		$173	$173	$173
	220	SOCIAL SECURITY/MEDICARE	$179	$211		$133		$123	$123	$123
	231	WORKERS COMP	$9	$14		$15		$16	$16	$16
	410	CONSUMABLE SUPPLIES	$1,025	$27		$800		$800	$800	$800
1210			**$4,437**	**$4,052**	**0.00**	**$4,925**	**0.00**	**$4,564**	**$4,564**	**$4,564**
1228	111	LICENSED SALARIES	$40,839	$42,705	1.00	$45,409	1.00	$44,953	$44,953	$44,953
	112	CLASSIFIED SALARIES	$151,245	$92,382	5.19	$158,329	5.50	$168,631	$168,631	$168,631
	122	SUBSTITUTE - CLASSIFIED	$98	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$567	$20,442		$0		$0	$0	$0

General Fund Expenditures - Oakdale Heights Elementary

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
	130	EXTEND CONT/STU TEACH	$6,171	$4,278		$5,048		$4,536	$4,536	$4,536
	145	OPT OUT ADD SALARY	$12,566	$12,100		$13,200		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$48,029	$40,244		$52,655		$44,854	$44,854	$44,854
	212	PERS-EMPLOYEE PICK-UP	$9,742	$8,636		$13,319		$13,483	$13,483	$13,483
	220	SOCIAL SECURITY/MEDICARE	$16,046	$12,838		$16,982		$17,191	$17,191	$17,191
1228	231	WORKERS COMP	$918	$912		$1,207		$1,434	$1,434	$1,434
	232	UNEMPLOYMENT COMP	$1,248	$390		$10,000		$492	$492	$492
	241	HEALTH INSURANCE	$25,977	$35,900		$34,500		$51,000	$51,000	$51,000
	314	SUBSTITUTE SERVICES	$15,031	$30,640		$15,000		$10,000	$10,000	$10,000
	410	CONSUMABLE SUPPLIES	$546	$210		$700		$700	$700	$700
	420	TEXTBOOKS	$0	$96		$2,000		$0	$0	$0
		1228	**$329,021**	**$301,776**	**6.19**	**$368,350**	**6.50**	**$363,874**	**$363,874**	**$363,874**
	111	LICENSED SALARIES	$58,908	$61,302	1.00	$64,837	1.00	$68,601	$68,601	$68,601
	112	CLASSIFIED SALARIES	$38,332	$42,969	1.38	$44,503	1.38	$38,830	$38,830	$38,830
	124	TEMPORARY - CLASSIFED	$175	$4,683		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$3,308	$3,453		$3,454		$3,474	$3,474	$3,474
	145	OPT OUT ADD SALARY	$6,050	$1,100		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$31,552	$32,386		$28,739		$24,270	$24,270	$24,270
	212	PERS-EMPLOYEE PICK-UP	$6,357	$6,514		$6,768		$6,654	$6,654	$6,654
1250	220	SOCIAL SECURITY/MEDICARE	$7,556	$8,247		$8,629		$8,484	$8,484	$8,484
	231	WORKERS COMP	$447	$582		$583		$684	$684	$684
	232	UNEMPLOYMENT COMP	$0	$0		$0		$56	$56	$56
	241	HEALTH INSURANCE	$21,950	$25,900		$25,500		$44,212	$44,212	$44,212
	314	SUBSTITUTE SERVICES	$793	$459		$1,000		$700	$700	$700
	344	CLASSIFIED TRAVEL	$75	$0		$100		$150	$150	$150
	410	CONSUMABLE SUPPLIES	$440	$800		$700		$700	$700	$700
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$3,000		$0	$0	$0
		1250	**$175,944**	**$188,397**	**2.38**	**$187,812**	**2.38**	**$196,815**	**$196,815**	**$196,815**
	112	CLASSIFIED SALARIES	$2,942	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$0		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$0	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$942	$0		$0		$0	$0	$0
1291	212	PERS-EMPLOYEE PICK-UP	$177	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$225	$0		$0		$0	$0	$0
	231	WORKERS COMP	$12	$0		$0		$0	$0	$0
	241	HEALTH INSURANCE	$2,200	$0		$0		$0	$0	$0
	314	SUBSTITUTE SERVICES	$294	$0		$0		$0	$0	$0
		1291	**$6,792**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**

General Fund Expenditures - Oakdale Heights Elementary

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1410	123	TEMPORARY - LICENSED	$0	$0		$25,214		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$0	$200		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$476		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$187		$5,981		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$38		$1,513		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$51		$1,154		$0	$0	$0
	231	WORKERS COMP	$0	$4		$123		$0	$0	$0
		1410	**$0**	**$957**	**0.00**	**$33,983**	**0.00**	**$0**	**$0**	**$0**
2120	410	CONSUMABLE SUPPLIES	$0	$0		$0		$500	$500	$500
	470	COMPUTER SOFTWARE	$263	$0		$0		$350	$350	$350
		2120	**$263**	**$0**	**0.00**	**$0**	**0.00**	**$850**	**$850**	**$850**
2130	124	TEMPORARY - CLASSIFIED	$0	$308		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$88		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$18		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$23		$0		$0	$0	$0
	231	WORKERS COMP	$0	$2		$0		$0	$0	$0
	314	SUBSTITUTE SERVICES	$0	$210		$0		$0	$0	$0
	394	SUBSTITUTE SERVICES	$0	$44		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$153	$616		$500		$500	$500	$500
		2130	**$153**	**$1,310**	**0.00**	**$500**	**0.00**	**$500**	**$500**	**$500**
2143	380	NON-INSTR PROF & TECH	$80,000	$55,834		$82,000		$0	$0	$0
		2143	**$80,000**	**$55,834**	**0.00**	**$82,000**	**0.00**	**$0**	**$0**	**$0**
2210	130	EXTEND CONT/STU TEACH	$0	$299		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$88		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$18		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$23		$0		$0	$0	$0
	231	WORKERS COMP	$0	$2		$0		$0	$0	$0
		2210	**$0**	**$429**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2220	112	CLASSIFIED SALARIES	$21,481	$21,325	0.69	$22,645	0.69	$22,209	$22,209	$22,209
	122	SUBSTITUTE - CLASSIFIED	$0	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$150	$33		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$5,802	$5,593		$5,371		$4,433	$4,433	$4,433
	212	PERS-EMPLOYEE PICK-UP	$1,298	$1,262		$1,359		$1,333	$1,333	$1,333
	220	SOCIAL SECURITY/MEDICARE	$1,655	$1,634		$1,732		$1,699	$1,699	$1,699
	231	WORKERS COMP	$154	$112		$121		$140	$140	$140
	314	SUBSTITUTE SERVICES	$940	$798		$500		$1,000	$1,000	$1,000
	322	REPAIRS & MAINTENANCE	$312	$0		$300		$300	$300	$300

General Fund Expenditures - Oakdale Heights Elementary

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2220	410	CONSUMABLE SUPPLIES	$848	$831		$1,000		$1,000	$1,000	$1,000
	430	LIBRARY BOOKS	$483	$497		$1,000		$1,000	$1,000	$1,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$150		$150	$150	$150
		2220	**$33,122**	**$32,086**	**0.69**	**$34,179**	**0.69**	**$33,264**	**$33,264**	**$33,264**
2230	386	DATA PROCESSING SRVS	$1,392	$0		$0		$0	$0	$0
		2230	**$1,392**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2410	112	CLASSIFIED SALARIES	$85,048	$86,015	2.25	$88,602	2.25	$87,276	$87,276	$87,276
	113	ADMINISTRATORS	$88,661	$89,538	0.80	$90,350	1.00	$116,325	$116,325	$116,325
	124	TEMPORARY - CLASSIFED	$540	$530		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$0		$0		$1,239	$1,239	$1,239
	145	OPT OUT ADD SALARY	$4,836	$6,467		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$55,172	$56,274		$48,373		$47,422	$47,422	$47,422
	212	PERS-EMPLOYEE PICK-UP	$10,745	$10,953		$11,133		$12,686	$12,686	$12,686
	220	SOCIAL SECURITY/MEDICARE	$13,551	$13,820		$14,195		$16,175	$16,175	$16,175
	231	WORKERS COMP	$1,190	$918		$972		$1,310	$1,310	$1,310
	241	HEALTH INSURANCE	$15,223	$13,970		$13,905		$18,026	$18,026	$18,026
	341	LICENSED TRAVEL-IN DIST	$0	$99		$0		$100	$100	$100
	342	LICENSED TRAVEL-OUT DISTR	$0	$0		$0		$100	$100	$100
	344	CLASSIFIED TRAVEL	$0	$12		$0		$100	$100	$100
	349	OTHER TRAVEL	$0	$0		$0		$0	$0	$0
	353	POSTAGE	$2,417	$2,010		$2,500		$2,700	$2,700	$2,700
	394	SUBSTITUTE SERVICES	$107	$0		$0		$500	$500	$500
	410	CONSUMABLE SUPPLIES	$997	$1,034		$1,000		$1,000	$1,000	$1,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$0		$500	$500	$500
	640	DUES AND FEES	$830	$830		$830		$830	$830	$830
		2410	**$279,318**	**$282,471**	**3.05**	**$278,460**	**3.25**	**$312,889**	**$312,889**	**$312,889**
2490	113	ADMINISTRATORS	$0	$460		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$363		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$816		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$497		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$98		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$125		$0		$0	$0	$0
	231	WORKERS COMP	$0	$9		$0		$0	$0	$0
		2490	**$0**	**$2,369**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2540	112	CLASSIFIED SALARIES	$79,934	$86,498	2.00	$87,759	2.00	$88,391	$88,391	$88,391
	122	SUBSTITUTE - CLASSIFIED	$5,495	$3,528		$2,494		$0	$0	$0
	141	LONGEVITY STIPEND	$0	$0		$0		$300	$300	$300
	211	PERS-EMPLOYER CONTRIBUT	$25,099	$25,844		$22,807		$19,167	$19,167	$19,167

General Fund Expenditures - Oakdale Heights Elementary

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2540	212	PERS-EMPLOYEE PICK-UP	$5,126	$5,270		$5,415		$5,321	$5,321	$5,321
	220	SOCIAL SECURITY/MEDICARE	$7,036	$7,445		$7,567		$7,459	$7,459	$7,459
	231	WORKERS COMP	$3,983	$3,468		$3,619		$4,216	$4,216	$4,216
	232	UNEMPLOYMENT COMP	$0	$0		$0		$666	$666	$666
	241	HEALTH INSURANCE	$32,800	$34,473		$44,657		$44,216	$44,216	$44,216
	321	CUSTODIAL SUBSTITUTES	$1,315	$1,263		$1,500		$1,500	$1,500	$1,500
	322	REPAIRS & MAINTENANCE	$5,433	$2,755		$7,500		$5,000	$5,000	$5,000
	324	RENTALS	$150	$0		$1,500		$1,500	$1,500	$1,500
	325	ELECTRICITY	$48,934	$48,965		$52,000		$52,000	$52,000	$52,000
	326	FUEL	$3,243	$3,502		$5,000		$5,000	$5,000	$5,000
	327	WATER & SEWAGE	$1,999	$1,515		$3,000		$3,000	$3,000	$3,000
	328	GARBAGE	$4,997	$5,689		$5,000		$5,000	$5,000	$5,000
	344	CLASSIFIED TRAVEL	$0	$45		$0		$0	$0	$0
	351	TELECOMMUNICATIONS	$3,778	$3,967		$4,000		$4,000	$4,000	$4,000
	380	NON-INSTR PROF & TECH	$0	$35		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$6,740	$11,897		$12,000		$12,000	$12,000	$12,000
	460	NON-CONSUMABLE SUPPLIES	$4,966	$1,211		$13,000		$11,000	$11,000	$11,000
	640	DUES AND FEES	$0	$0		$0		$200	$200	$200
		2540	**$241,027**	**$247,370**	**2.00**	**$278,818**	**2.00**	**$269,936**	**$269,936**	**$269,936**
2543	322	REPAIRS & MAINTENANCE	$250	$0		$2,000		$2,000	$2,000	$2,000
	410	CONSUMABLE SUPPLIES	$0	$126		$0		$0	$0	$0
		2543	**$250**	**$126**	**0.00**	**$2,000**	**0.00**	**$2,000**	**$2,000**	**$2,000**
2550	331	REIMB STUDENT TRANSPORT	$2,462	$0		$4,000		$4,000	$4,000	$4,000
		2550	**$2,462**	**$0**	**0.00**	**$4,000**	**0.00**	**$4,000**	**$4,000**	**$4,000**
2574	322	REPAIRS & MAINTENANCE	$490	$1,700		$1,200		$5,700	$5,700	$5,700
	324	RENTALS	$2,375	$3,021		$2,600		$4,000	$4,000	$4,000
		2574	**$2,865**	**$4,722**	**0.00**	**$3,800**	**0.00**	**$9,700**	**$9,700**	**$9,700**
2680	389	INTERPRET/TRANSLATION	$79	$123		$200		$200	$200	$200
		2680	**$79**	**$123**	**0.00**	**$200**	**0.00**	**$200**	**$200**	**$200**
		TOTAL OAKDALE HEIGHTS ELEMENTARY	**$3,496,545**	**$3,517,284**	**42.36**	**$3,785,903**	**40.88**	**$3,527,181**	**$3,527,181**	**$3,527,181**

WHITWORTH ELEMENTARY

1151 SE Miller Ave.

Dallas, OR 97338

503-623-8351

General Fund Expenditures - Whitworth Elementary

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1111	111	LICENSED SALARIES	$1,099,995	$1,123,619	16.00	$1,157,493	15.00	$1,145,450	$1,145,450	$1,145,450
	112	CLASSIFIED SALARIES	$80,673	$83,624	3.06	$91,983	3.06	$93,090	$93,090	$93,090
	121	SUBSTITUTES - LICENSED	$15,534	$35,746		$0		$0	$0	$0
	122	SUBSTITUTE - CLASSIFIED	$0	$5,029		$0		$0	$0	$0
	123	TEMPORARY - LICENSED	$0	$0		$0		$24,700	$24,700	$24,700
	124	TEMPORARY - CLASSIFIED	$648	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$820		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$13,200	$13,200		$13,200		$19,800	$19,800	$19,800
	211	PERS-EMPLOYER CONTRIBUT	$366,221	$384,039		$326,475		$262,409	$262,409	$262,409
	212	PERS-EMPLOYEE PICK-UP	$70,868	$69,213		$71,129		$67,004	$67,004	$67,004
	220	SOCIAL SECURITY/MEDICARE	$87,334	$93,331		$96,595		$98,153	$98,153	$98,153
	231	WORKERS COMP	$7,920	$6,354		$6,417		$7,795	$7,795	$7,795
	232	UNEMPLOYMENT COMP	$0	$0		$2,000		$0	$0	$0
	241	HEALTH INSURANCE	$213,200	$254,459		$260,259		$228,234	$228,234	$228,234
	314	SUBSTITUTE SERVICES	$15,157	$5,048		$22,000		$20,000	$20,000	$20,000
	319	OTHER INSTRUCTIONAL SERVICE	$455	$2,083		$1,500		$1,500	$1,500	$1,500
	341	LICENSED TRAVEL-IN DIST	$0	$166		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$4,979	$3,626		$5,000		$5,000	$5,000	$5,000
	420	TEXTBOOKS	$12,669	$4,039		$15,000		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$0	$124		$0		$1,000	$1,000	$1,000
		1111	**$1,988,853**	**$2,084,520**	**19.06**	**$2,069,051**	**18.06**	**$1,974,135**	**$1,974,135**	**$1,974,135**
1210	131	EXTRA DUTY CONTRACTS	$2,726	$2,753		$3,066		$2,070	$2,070	$2,070
	211	PERS-EMPLOYER CONTRIBUT	$873	$882		$727		$413	$413	$413
	212	PERS-EMPLOYEE PICK-UP	$164	$165		$184		$124	$124	$124
	220	SOCIAL SECURITY/MEDICARE	$191	$199		$133		$88	$88	$88
	231	WORKERS COMP	$11	$14		$15		$12	$12	$12
	232	UNEMPLOYMENT COMP	$0	$0		$0		$33	$33	$33
		1210	**$3,965**	**$4,013**	**0.00**	**$4,125**	**0.00**	**$2,740**	**$2,740**	**$2,740**
1221	111	LICENSED SALARIES	$48,072	$49,713	1.00	$52,474	1.00	$55,868	$55,868	$55,868
	112	CLASSIFIED SALARIES	$162,007	$122,827	4.84	$146,402	6.31	$159,724	$159,724	$159,724
	122	SUBSTITUTE - CLASSIFIED	$0	$125		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$249	$3,644		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$3,271	$3,341		$3,454		$3,474	$3,474	$3,474
	141	LONGEVITY STIPEND	$300	$400		$396		$400	$400	$400
	145	OPT OUT ADD SALARY	$6,398	$6,600		$6,600		$13,200	$13,200	$13,200
	211	PERS-EMPLOYER CONTRIBUT	$60,745	$50,692		$50,488		$47,272	$47,272	$47,272
	212	PERS-EMPLOYEE PICK-UP	$12,580	$10,986		$12,560		$13,960	$13,960	$13,960

General Fund Expenditures - Whitworth Elementary

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1221	220	SOCIAL SECURITY/MEDICARE	$16,289	$13,930		$16,013		$17,799	$17,799	$17,799
	231	WORKERS COMP	$945	$978		$1,126		$1,473	$1,473	$1,473
	232	UNEMPLOYMENT COMP	$0	$485		$0		$62	$62	$62
	241	HEALTH INSURANCE	$45,605	$36,296		$33,696		$87,603	$87,603	$87,603
	314	SUBSTITUTE SERVICES	$8,974	$5,725		$10,000		$7,500	$7,500	$7,500
	410	CONSUMABLE SUPPLIES	$370	$401		$700		$700	$700	$700
	420	TEXTBOOKS	$0	$0		$3,000		$0	$0	$0
		1221	**$365,804**	**$306,143**	**5.84**	**$336,908**	**7.31**	**$409,035**	**$409,035**	**$409,035**
1228	111	LICENSED SALARIES	$85,739	$69,329	1.00	$71,902	1.00	$75,877	$75,877	$75,877
	112	CLASSIFIED SALARIES	$118,202	$111,949	4.34	$132,004	4.68	$137,817	$137,817	$137,817
	124	TEMPORARY - CLASSIFIED	$365	$3,812		$0		$4,870	$4,870	$4,870
	130	EXTEND CONT/STU TEACH	$3,271	$3,303		$3,454		$3,474	$3,474	$3,474
	141	LONGEVITY STIPEND	$100	$400		$396		$400	$400	$400
	145	OPT OUT ADD SALARY	$6,600	$1,650		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$55,780	$51,119		$50,116		$44,259	$44,259	$44,259
	212	PERS-EMPLOYEE PICK-UP	$12,130	$10,994		$12,465		$13,346	$13,346	$13,346
	220	SOCIAL SECURITY/MEDICARE	$15,707	$13,963		$15,893		$17,017	$17,017	$17,017
	231	WORKERS COMP	$909	$984		$1,093		$1,392	$1,392	$1,392
	232	UNEMPLOYMENT COMP	$0	$0		$0		$358	$358	$358
	241	HEALTH INSURANCE	$53,259	$71,306		$69,300		$71,700	$71,700	$71,700
	314	SUBSTITUTE SERVICES	$10,704	$5,794		$12,000		$6,000	$6,000	$6,000
	410	CONSUMABLE SUPPLIES	$378	$296		$700		$700	$700	$700
	420	TEXTBOOKS	$0	$0		$3,000		$0	$0	$0
		1228	**$363,143**	**$344,900**	**5.34**	**$372,323**	**5.68**	**$377,210**	**$377,210**	**$377,210**
1250	111	LICENSED SALARIES	$145,482	$131,257	2.00	$136,739	2.00	$144,479	$144,479	$144,479
	112	CLASSIFIED SALARIES	$42,323	$38,439	1.56	$44,440	1.56	$43,127	$43,127	$43,127
	121	SUBSTITUTES - LICENSED	$1,127	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$0	$1,875		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$6,842	$7,507		$7,440		$6,911	$6,911	$6,911
	141	LONGEVITY STIPEND	$100	$400		$396		$400	$400	$400
	145	OPT OUT ADD SALARY	$6,600	$19,800		$19,800		$19,800	$19,800	$19,800
	211	PERS-EMPLOYER CONTRIBUT	$64,836	$55,018		$52,842		$46,329	$46,329	$46,329
	212	PERS-EMPLOYEE PICK-UP	$12,148	$10,973		$12,529		$12,883	$12,883	$12,883
	220	SOCIAL SECURITY/MEDICARE	$14,727	$14,893		$15,974		$16,426	$16,426	$16,426
	231	WORKERS COMP	$829	$1,008		$1,114		$1,371	$1,371	$1,371
	232	UNEMPLOYMENT COMP	$0	$0		$0		$117	$117	$117
	241	HEALTH INSURANCE	$26,400	$969		$0		$960	$960	$960
	314	SUBSTITUTE SERVICES	$1,019	$652		$1,200		$4,000	$4,000	$4,000

General Fund Expenditures - Whitworth Elementary

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
	344	CLASSIFIED TRAVEL	$75	$0		$100		$150	$150	$150
1250	410	CONSUMABLE SUPPLIES	$770	$406		$1,400		$1,400	$1,400	$1,400
	420	TEXTBOOKS	$0	$0		$4,000		$0	$0	$0
		1250	**$323,279**	**$283,197**	**3.56**	**$297,974**	**3.56**	**$298,353**	**$298,353**	**$298,353**
	123	TEMPORARY - LICENSED	$0	$0		$25,214		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$0	$123		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$374		$0		$0	$0	$0
1410	211	PERS-EMPLOYER CONTRIBUT	$0	$150		$5,981		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$29		$1,513		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$37		$1,154		$0	$0	$0
	231	WORKERS COMP	$0	$3		$123		$0	$0	$0
		1410	**$0**	**$715**	**0.00**	**$33,983**	**0.00**	**$0**	**$0**	**$0**
2120	470	COMPUTER SOFTWARE	$350	$350		$350		$350	$350	$350
		2120	**$350**	**$350**	**0.00**	**$350**	**0.00**	**$350**	**$350**	**$350**
2130	410	CONSUMABLE SUPPLIES	$102	$81		$150		$150	$150	$150
		2130	**$102**	**$81**	**0.00**	**$150**	**0.00**	**$150**	**$150**	**$150**
2143	380	NON-INSTR PROF & TECH	$67,000	$65,758		$69,000		$0	$0	$0
		2143	**$67,000**	**$65,758**	**0.00**	**$69,000**	**0.00**	**$0**	**$0**	**$0**
	130	EXTEND CONT/STU TEACH	$0	$299		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$96		$0		$0	$0	$0
2210	212	PERS-EMPLOYEE PICK-UP	$0	$18		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$22		$0		$0	$0	$0
	231	WORKERS COMP	$0	$2		$0		$0	$0	$0
		2210	**$134,000**	**$436**	**0.00**	**$138,000**	**0.00**	**$0**	**$0**	**$0**
	111	LICENSED SALARIES	$80,456	$81,449	1.00	$82,499	1.00	$84,974	$84,974	$84,974
	112	CLASSIFIED SALARIES	$17,977	$16,869	0.69	$21,565	0.69	$21,149	$21,149	$21,149
	211	PERS-EMPLOYER CONTRIBUT	$30,431	$30,572		$27,208		$23,825	$23,825	$23,825
	212	PERS-EMPLOYEE PICK-UP	$5,880	$5,899		$6,244		$6,367	$6,367	$6,367
	220	SOCIAL SECURITY/MEDICARE	$7,232	$7,398		$7,961		$8,118	$8,118	$8,118
2220	231	WORKERS COMP	$647	$497		$529		$645	$645	$645
	241	HEALTH INSURANCE	$14,400	$17,100		$17,700		$18,300	$18,300	$18,300
	314	SUBSTITUTE SERVICES	$976	$939		$1,000		$1,000	$1,000	$1,000
	410	CONSUMABLE SUPPLIES	$67	$308		$400		$400	$400	$400
	430	LIBRARY BOOKS	$648	$690		$700		$700	$700	$700
	440	PERIODICALS	$145	$130		$300		$300	$300	$300
		2220	**$158,860**	**$161,850**	**1.69**	**$166,106**	**1.69**	**$165,778**	**$165,778**	**$165,778**

General Fund Expenditures - Whitworth Elementary

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2230	386	DATA PROCESSING SRVS	$1,563	$0		$0		$0	$0	$0
		2230	**$1,563**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
	112	CLASSIFIED SALARIES	$84,324	$85,265	2.25	$88,602	2.00	$79,627	$79,627	$79,627
	113	ADMINISTRATORS	$104,769	$105,177	1.00	$108,302	1.00	$113,913	$113,913	$113,913
	122	SUBSTITUTE - CLASSIFIED	$94	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$474	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$0		$0		$1,239	$1,239	$1,239
	141	LONGEVITY STIPEND	$100	$400		$396		$400	$400	$400
	145	OPT OUT ADD SALARY	$12,045	$13,099		$13,200		$19,800	$19,800	$19,800
	211	PERS-EMPLOYER CONTRIBUT	$57,018	$57,005		$51,526		$44,511	$44,511	$44,511
	212	PERS-EMPLOYEE PICK-UP	$12,108	$12,225		$12,630		$12,899	$12,899	$12,899
2410	220	SOCIAL SECURITY/MEDICARE	$15,188	$15,323		$16,103		$16,446	$16,446	$16,446
	231	WORKERS COMP	$1,328	$1,028		$1,117		$1,381	$1,381	$1,381
	232	UNEMPLOYMENT COMP	$0	$0		$0		$27	$27	$27
	241	HEALTH INSURANCE	$1,623	$1,268		$1,068		$1,062	$1,062	$1,062
	342	LICENSED TRAVEL-OUT DIST	$123	$0		$200		$200	$200	$200
	344	CLASSIFIED TRAVEL	$61	$0		$0		$0	$0	$0
	353	POSTAGE	$1,506	$1,743		$1,800		$1,800	$1,800	$1,800
	394	SUBSTITUTE SERVICES	$57	$0		$0		$500	$500	$500
	410	CONSUMABLE SUPPLIES	$91	$0		$300		$300	$300	$300
	640	DUES AND FEES	$830	$830		$830		$830	$830	$830
		2410	**$291,740**	**$293,363**	**3.25**	**$296,073**	**3.00**	**$294,935**	**$294,935**	**$294,935**
	113	ADMINISTRATORS	$0	$173		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$785		$0		$0	$0	$0
2490	211	PERS-EMPLOYER CONTRIBUT	$0	$281		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$57		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$73		$0		$0	$0	$0
	231	WORKERS COMP	$0	$5		$0		$0	$0	$0
		2490	**$0**	**$1,374**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
	112	CLASSIFIED SALARIES	$84,406	$84,082	2.00	$87,759	2.00	$90,391	$90,391	$90,391
	122	SUBSTITUTE - CLASSIFIED	$1,354	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$6,050	$0		$0		$0	$0	$0
2540	211	PERS-EMPLOYER CONTRIBUT	$23,240	$22,131		$21,051		$18,042	$18,042	$18,042
	212	PERS-EMPLOYEE PICK-UP	$4,952	$4,996		$5,325		$5,423	$5,423	$5,423
	220	SOCIAL SECURITY/MEDICARE	$6,534	$5,971		$6,789		$6,915	$6,915	$6,915
	231	WORKERS COMP	$3,791	$3,358		$3,588		$4,295	$4,295	$4,295

General Fund Expenditures - Whitworth Elementary

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2540	241	HEALTH INSURANCE	$15,400	$33,248		$32,400		$33,900	$33,900	$33,900
	321	CUSTODIAL SUBSTITUTES	$0	$0		$1,500		$1,500	$1,500	$1,500
	322	REPAIRS & MAINTENANCE	$8,856	$13,706		$15,000		$10,000	$10,000	$10,000
	324	RENTALS	$780	$90		$1,500		$1,500	$1,500	$1,500
	325	ELECTRICITY	$15,864	$15,012		$18,000		$18,000	$18,000	$18,000
	326	FUEL	$8,886	$10,582		$10,500		$10,500	$10,500	$10,500
	327	WATER & SEWAGE	$1,667	$2,283		$2,500		$2,500	$2,500	$2,500
	328	GARBAGE	$2,256	$912		$3,000		$3,000	$3,000	$3,000
	351	TELECOMMUNICATIONS	$3,015	$3,133		$3,500		$3,500	$3,500	$3,500
	410	CONSUMABLE SUPPLIES	$6,502	$9,947		$10,500		$10,500	$10,500	$10,500
	460	NON-CONSUMABLE SUPPLIES	$406	$2,484		$6,000		$6,000	$6,000	$6,000
	640	DUES AND FEES	$0	$0		$0		$200	$200	$200
	670	TAXES AND LICENSES	$0	$90		$150		$150	$150	$150
2540			**$193,959**	**$212,024**	**2.00**	**$229,062**	**2.00**	**$226,316**	**$226,316**	**$226,316**
2543	322	REPAIRS & MAINTENANCE	$300	$1,032		$15,000		$15,000	$15,000	$15,000
	410	CONSUMABLE SUPPLIES	$0	$25		$0		$1,500	$1,500	$1,500
2543			**$300**	**$1,057**	**0.00**	**$15,000**	**0.00**	**$16,500**	**$16,500**	**$16,500**
2550	331	REIMB STUDENT TRANSPORT	$5,316	$0		$10,000		$10,000	$10,000	$10,000
2550			**$5,316**	**$0**	**0.00**	**$10,000**	**0.00**	**$10,000**	**$10,000**	**$10,000**
2574	322	REPAIRS & MAINTENANCE	$589	$902		$1,200		$2,700	$2,700	$2,700
	324	RENTALS	$2,375	$2,925		$2,600		$3,900	$3,900	$3,900
2574			**$2,964**	**$3,828**	**0.00**	**$3,800**	**0.00**	**$6,600**	**$6,600**	**$6,600**
2680	130	EXTEND CONT/STU TEACH	$28	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$7	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$2	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$2	$0		$0		$0	$0	$0
	389	INTERPRET/TRANSLATION	$420	$350		$800		$800	$800	$800
2680			**$459**	**$350**	**0.00**	**$800**	**0.00**	**$800**	**$800**	**$800**
TOTAL WHITWORTH ELEMENTARY			**$3,767,657**	**$3,763,960**	**40.75**	**$3,904,706**	**41.31**	**$3,782,901**	**$3,782,901**	**$3,782,901**

LACREOLE MIDDLE SCHOOL

701 SE LaCreole Dr.

Dallas, OR 97338

503-623-6662

General Fund Expenditures - LaCreole Middle School

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
	111	LICENSED SALARIES	$1,709,098	$1,745,110	27.62	$1,822,516	28.12	$1,879,036	$1,879,036	$1,879,036
	121	SUBSTITUTES - LICENSED	$2,385	$9,683		$2,989		$10,000	$10,000	$10,000
	123	TEMPORARY - LICENSED	$37,589	$17,108		$0		$24,700	$24,700	$24,700
	124	TEMPORARY - CLASSIFIED	$0	$0		$0		$44,953	$44,953	$44,953
	130	EXTEND CONT/STU TEACH	$941	$7,587		$2,391		$3,199	$3,199	$3,199
	145	OPT OUT ADD SALARY	$104,294	$92,400		$92,400		$90,028	$90,028	$90,028
	211	PERS-EMPLOYER CONTRIBUT	$494,928	$508,232		$464,620		$421,254	$421,254	$421,254
	212	PERS-EMPLOYEE PICK-UP	$103,660	$108,310		$114,743		$123,115	$123,115	$123,115
	220	SOCIAL SECURITY/MEDICARE	$136,608	$138,924		$146,802		$156,972	$156,972	$156,972
	231	WORKERS COMP	$7,660	$9,423		$9,923		$12,626	$12,626	$12,626
	232	UNEMPLOYMENT COMP	$0	$1,153		$10,000		$211	$211	$211
	241	HEALTH INSURANCE	$176,399	$243,192		$250,764		$264,525	$264,525	$264,525
1121	310	INSTR PROF & TECH SERVICE	$8,776	$2,738		$2,800		$300	$300	$300
	311	STUDENT INSTRUCTIONAL SERV	$99	$0		$0		$100	$100	$100
	314	SUBSTITUTE SERVICES	$43,938	$21,873		$56,000		$45,000	$45,000	$45,000
	319	OTHER INSTRUCTIONAL SERV	$3,903	$376		$0		$5,000	$5,000	$5,000
	322	REPAIRS & MAINTENANCE	$600	$0		$600		$600	$600	$600
	331	REIMB STUDENT TRANSPORT	$0	$190		$0		$200	$200	$200
	341	LICENSED TRAVEL-IN DIST	$0	$306		$0		$500	$500	$500
	353	POSTAGE	$557	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$12,952	$6,490		$18,000		$21,500	$21,500	$21,500
	420	TEXTBOOKS	$4,644	$0		$4,000		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$4,337	$407		$13,500		$10,600	$10,600	$10,600
	470	COMPUTER SOFTWARE	$1,230	$1,230		$0		$1,230	$1,230	$1,230
	640	DUES AND FEES	$835	$0		$1,050		$1,400	$1,400	$1,400
		1121	**$2,855,432**	**$2,914,733**	**27.62**	**$3,013,098**	**28.12**	**$3,117,049**	**$3,117,049**	**$3,117,049**
	131	EXTRA DUTY CONTRACTS	$5,840	$6,686		$3,373		$7,017	$7,017	$7,017
	211	PERS-EMPLOYER CONTRIBUT	$1,552	$1,777		$800		$1,401	$1,401	$1,401
1122	212	PERS-EMPLOYEE PICK-UP	$350	$401		$202		$421	$421	$421
	220	SOCIAL SECURITY/MEDICARE	$394	$476		$146		$300	$300	$300
	231	WORKERS COMP	$24	$34		$16		$41	$41	$41
		1122	**$8,161**	**$9,374**	**0.00**	**$4,538**	**0.00**	**$9,180**	**$9,180**	**$9,180**
	131	EXTRA DUTY CONTRACTS	$1,947	$2,360		$2,453		$2,070	$2,070	$2,070
1210	211	PERS-EMPLOYER CONTRIBUT	$518	$627		$582		$413	$413	$413
	212	PERS-EMPLOYEE PICK-UP	$117	$142		$147		$124	$124	$124

General Fund Expenditures - LaCreole Middle School

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1210	220	SOCIAL SECURITY/MEDICARE	$142	$177		$106		$88	$88	$88
	231	WORKERS COMP	$8	$12		$12		$12	$12	$12
	232	UNEMPLOYMENT COMP	$0	$0		$0		$33	$33	$33
		1210	**$2,732**	**$3,317**	**0.00**	**$3,300**	**0.00**	**$2,740**	**$2,740**	**$2,740**
1221	111	LICENSED SALARIES	$42,113	$49,808	1.00	$52,474	1.00	$55,868	$55,868	$55,868
	112	CLASSIFIED SALARIES	$101,786	$106,297	3.81	$116,940	5.18	$157,614	$157,614	$157,614
	121	SUBSTITUTES - LICENSED	$288	$0		$0		$500	$500	$500
	124	TEMPORARY - CLASSIFIED	$464	$131		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$3,271	$3,303		$3,454		$0	$0	$0
	141	LONGEVITY STIPEND	$100	$400		$396		$400	$400	$400
	145	OPT OUT ADD SALARY	$1,100	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$38,942	$43,945		$41,934		$43,623	$43,623	$43,623
	212	PERS-EMPLOYEE PICK-UP	$8,243	$9,580		$10,396		$12,863	$12,863	$12,863
	220	SOCIAL SECURITY/MEDICARE	$10,712	$11,510		$13,255		$16,400	$16,400	$16,400
	231	WORKERS COMP	$652	$842		$918		$1,366	$1,366	$1,366
	232	UNEMPLOYMENT COMP	$0	$2,545		$2,000		$687	$687	$687
	241	HEALTH INSURANCE	$47,000	$53,500		$50,100		$51,300	$51,300	$51,300
	310	INSTR PROF & TECH SERVICE	$200	$0		$0		$0	$0	$0
	314	SUBSTITUTE SERVICES	$10,670	$902		$15,000		$7,500	$7,500	$7,500
	410	CONSUMABLE SUPPLIES	$553	$571		$1,500		$1,200	$1,200	$1,200
	420	TEXTBOOKS	$135	$0		$3,000		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$300		$300	$300	$300
		1221	**$266,229**	**$283,334**	**4.81**	**$311,666**	**6.18**	**$349,621**	**$349,621**	**$349,621**
1228	111	LICENSED SALARIES	$53,120	$0	1.00	$57,773	1.00	$44,953	$44,953	$44,953
	112	CLASSIFIED SALARIES	$99,702	$59,401	4.56	$128,334	2.81	$76,647	$76,647	$76,647
	121	SUBSTITUTES - LICENSED	$0	$0		$0		$500	$500	$500
	124	TEMPORARY - CLASSIFIED	$0	$243		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$6,171	$0		$3,454		$3,547	$3,547	$3,547
	145	OPT OUT ADD SALARY	$12,650	$9,900		$26,400		$13,200	$13,200	$13,200
	211	PERS-EMPLOYER CONTRIBUT	$18,887	$15,504		$49,661		$27,713	$27,713	$27,713
	212	PERS-EMPLOYEE PICK-UP	$4,959	$3,011		$12,562		$8,331	$8,331	$8,331
	220	SOCIAL SECURITY/MEDICARE	$12,462	$5,306		$16,521		$10,622	$10,622	$10,622
	231	WORKERS COMP	$1,140	$368		$1,200		$903	$903	$903
	241	HEALTH INSURANCE	$22,100	$22,000		$33,600		$34,200	$34,200	$34,200
	314	SUBSTITUTE SERVICES	$2,053	$0		$2,000		$5,500	$5,500	$5,500

General Fund Expenditures - LaCreole Middle School

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1228	410	CONSUMABLE SUPPLIES	$0	$0		$1,400		$700	$700	$700
	420	TEXTBOOKS	$0	$0		$6,000		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$600		$600	$600	$600
		1228	**$233,243**	**$115,732**	**5.56**	**$339,504**	**3.81**	**$227,416**	**$227,416**	**$227,416**
1250	111	LICENSED SALARIES	$41,215	$44,519	1.00	$47,178	1.00	$44,953	$44,953	$44,953
	112	CLASSIFIED SALARIES	$114,448	$69,464	2.88	$86,308	3.81	$120,948	$120,948	$120,948
	121	SUBSTITUTES - CLASSIFIED	$0	$0		$0		$500	$500	$500
	124	TEMPORARY - CLASSIFIED	$480	$36		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$6,465	$3,303		$5,048		$4,548	$4,548	$4,548
	145	OPT OUT ADD SALARY	$18,831	$17,988		$19,800		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$46,071	$35,610		$37,557		$35,439	$35,439	$35,439
	212	PERS-EMPLOYEE PICK-UP	$10,279	$8,038		$9,500		$10,653	$10,653	$10,653
	220	SOCIAL SECURITY/MEDICARE	$13,568	$10,231		$12,113		$13,582	$13,582	$13,582
	231	WORKERS COMP	$779	$701		$882		$1,130	$1,130	$1,130
	232	UNEMPLOYMENT COMP	$0	$4,014		$2,000		$81	$81	$81
	241	HEALTH INSURANCE	$34,526	$23,870		$18,969		$54,660	$54,660	$54,660
	314	SUBSTITUTE SERVICES	$9,539	$0		$15,000		$7,500	$7,500	$7,500
	410	CONSUMABLE SUPPLIES	$727	$655		$1,200		$700	$700	$700
	420	TEXTBOOKS	$0	$900		$2,000		$0	$0	$0
		1250	**$296,927**	**$219,332**	**3.88**	**$257,554**	**4.81**	**$301,294**	**$301,294**	**$301,294**
1271	112	CLASSIFIED SALARIES	$34,805	$35,726	1.00	$38,456	1.00	$37,714	$37,714	$37,714
	122	SUBSTITUTE - CLASSIFIED	$680	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$5,631	$6,438		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$10,824	$10,921		$10,687		$8,845	$8,845	$8,845
	212	PERS-EMPLOYEE PICK-UP	$2,443	$2,465		$2,703		$2,659	$2,659	$2,659
	220	SOCIAL SECURITY/MEDICARE	$3,100	$3,109		$3,447		$3,390	$3,390	$3,390
	231	WORKERS COMP	$174	$214		$253		$292	$292	$292
	241	HEALTH INSURANCE	$1,938	$1,292		$969		$960	$960	$960
	314	SUBSTITUTE SERVICES	$470	$0		$750		$1,000	$1,000	$1,000
	344	CLASSIFIED TRAVEL	$0	$223		$223		$223	$223	$223
		1271	**$60,065**	**$60,389**	**1.00**	**$64,088**	**1.00**	**$61,683**	**$61,683**	**$61,683**
1280	112	CLASSIFIED SALARIES	$26,434	$28,275	0.94	$29,269	0.94	$25,252	$25,252	$25,252
	145	OPT OUT ADD SALARY	$0	$5,500		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$7,026	$8,977		$8,508		$6,358	$6,358	$6,358
	212	PERS-EMPLOYEE PICK-UP	$1,586	$2,026		$2,152		$1,911	$1,911	$1,911
	220	SOCIAL SECURITY/MEDICARE	$1,927	$2,584		$2,744		$2,437	$2,437	$2,437
	231	WORKERS COMP	$188	$178		$206		$217	$217	$217

General Fund Expenditures - LaCreole Middle School

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1280	241	HEALTH INSURANCE	$15,151	$2,600		$0		$0	$0	$0
	314	SUBSTITUTE SERVICES	$277	$0		$1,000		$1,000	$1,000	$1,000
		1280	**$52,590**	**$50,140**	**0.94**	**$50,479**	**0.94**	**$43,775**	**$43,775**	**$43,775**
1289	135	TUTORING	$0	$0		$2,266		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$0		$538		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$0		$136		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$0		$104		$0	$0	$0
	231	WORKERS COMP	$0	$0		$11		$0	$0	$0
		1289	**$0**	**$0**	**0.00**	**$3,055**	**0.00**	**$0**	**$0**	**$0**
1420	123	TEMPORARY - LICENSED	$0	$29		$25,214		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$9		$5,981		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$2		$1,513		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$2		$1,154		$0	$0	$0
	231	WORKERS COMP	$0	$0		$123		$0	$0	$0
		1420	**$0**	**$42**	**0.00**	**$33,983**	**0.00**	**$0**	**$0**	**$0**
2115	410	CONSUMABLE SUPPLIES	$0	$0		$0		$300	$300	$300
		2143	**$0**	**$0**	**0.00**	**$0**	**0.00**	**$300**	**$300**	**$300**
2120	111	LICENSED SALARIES	$50,936	$53,366	1.00	$56,007	1.00	$75,877	$75,877	$75,877
	112	CLASSIFIED SALARIES	$37,497	$38,493	1.00	$37,702	1.00	$42,452	$42,452	$42,452
	121	SUBSTITUTES - LICENSED	$176	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$0	$153		$0		$12,785	$12,785	$12,785
	130	EXTEND CONT/STU TEACH	$0	$299		$0		$6,026	$6,026	$6,026
	141	LONGEVITY STIPEND	$100	$300		$304		$0	$0	$0
	145	OPT OUT ADD SALARY	$0	$0		$0		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$23,212	$24,137		$22,300		$27,492	$27,492	$27,492
	212	PERS-EMPLOYEE PICK-UP	$5,240	$5,448		$5,641		$8,624	$8,624	$8,624
	220	SOCIAL SECURITY/MEDICARE	$6,503	$6,815		$7,192		$10,996	$10,996	$10,996
	231	WORKERS COMP	$600	$474		$489		$857	$857	$857
	232	UNEMPOLYMENT	$0	$0		$0		$206	$206	$206
	241	HEALTH INSURANCE	$30,800	$37,100		$35,700		$17,998	$17,998	$17,998
	311	STUDENT INSTR SERVICES	$0	$499		$500		$500	$500	$500
	410	CONSUMABLE SUPPLIES	$99	$0		$500		$1,000	$1,000	$1,000
		2120	**$155,163**	**$167,085**	**2.00**	**$166,334**	**2.00**	**$211,413**	**$211,413**	**$211,413**
2130	112	CLASSIFIED SALARIES	$46,330	$50,438	1.63	$52,244	0.93	$29,523	$29,523	$29,523
	122	SUBSTITUTE - CLASSIFIED	$5,354	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$13,738	$13,449		$12,392		$5,893	$5,893	$5,893
	212	PERS-EMPLOYEE PICK-UP	$3,101	$3,006		$3,135		$1,771	$1,771	$1,771

General Fund Expenditures - LaCreole Middle School

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2130	220	SOCIAL SECURITY/MEDICARE	$3,821	$3,709		$3,997		$2,259	$2,259	$2,259
	231	WORKERS COMP	$229	$267		$280		$188	$188	$188
	241	HEALTH INSURANCE	$15,200	$18,800		$16,800		$17,100	$17,100	$17,100
	314	SUBSTITUTE SERVICES	$1,349	$137		$1,500		$1,000	$1,000	$1,000
	410	CONSUMABLE SUPPLIES	$0	$298		$250		$500	$500	$500
		2130	**$89,120**	**$90,104**	**1.63**	**$90,598**	**0.93**	**$58,234**	**$58,234**	**$58,234**
2143	380	NON-INSTR PROF & TECH	$80,000	$81,249		$82,000		$0	$0	$0
		2143	**$80,000**	**$81,249**	**0.00**	**$82,000**	**0.00**	**$0**	**$0**	**$0**
2210	130	EXTEND CONT/STU TEACH	$0	$448		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$119		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$27		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$33		$0		$0	$0	$0
	231	WORKERS COMP	$0	$2		$0		$0	$0	$0
	312	INSTR PRG IMP SRV	$0	$399		$0		$500	$500	$500
		2210	**$0**	**$1,028**	**0.00**	**$0**	**0.00**	**$500**	**$500**	**$500**
2220	112	CLASSIFIED SALARIES	$30,762	$30,143	1.00	$32,938	1.00	$32,303	$32,303	$32,303
	124	TEMPORARY - CLASSIFIED	$0	$197		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$5,846	$6,449		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$11,726	$11,784		$10,588		$8,975	$8,975	$8,975
	212	PERS-EMPLOYEE PICK-UP	$2,196	$2,207		$2,372		$2,334	$2,334	$2,334
	220	SOCIAL SECURITY/MEDICARE	$2,801	$2,746		$3,025		$2,976	$2,976	$2,976
	231	WORKERS COMP	$249	$186		$227		$262	$262	$262
	241	HEALTH INSURANCE	$1,508	$1,233		$932		$927	$927	$927
	314	SUBSTITUTE SERVICES	$987	$0		$1,000		$1,000	$1,000	$1,000
	319	OTHR INSTRUCT SERVICES	$65	$0		$1,000		$500	$500	$500
	410	CONSUMABLE SUPPLIES	$1,191	$341		$1,200		$500	$500	$500
	430	LIBRARY BOOKS	$658	$1,802		$700		$1,000	$1,000	$1,000
	440	PERIODICALS	$1,035	$40		$1,100		$50	$50	$50
		2220	**$59,023**	**$57,129**	**1.00**	**$61,682**	**1.00**	**$57,427**	**$57,427**	**$57,427**
2230	380	NON-INSTR PROF & TECH	$413	$0		$1,000		$1,000	$1,000	$1,000
		2230	**$413**	**$0**	**0.00**	**$1,000**	**0.00**	**$1,000**	**$1,000**	**$1,000**
2240	410	CONSUMABLE SUPPLIES	$514	$0		$1,000		$0	$0	$0
		2240	**$514**	**$0**	**0.00**	**$1,000**	**0.00**	**$0**	**$0**	**$0**
2410	112	CLASSIFIED SALARIES	$112,924	$117,981	3.00	$121,385	3.00	$125,788	$125,788	$125,788
	113	ADMINISTRATORS	$202,613	$214,501	2.00	$219,913	2.00	$222,011	$222,011	$222,011
	130	EXTEND CONT/STU TEACH	$0	$150		$0		$3,773	$3,773	$3,773
	145	OPT OUT ADD SALARY	$6,600	$6,050		$6,600		$19,800	$19,800	$19,800

General Fund Expenditures - LaCreole Middle School

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2410	211	PERS-EMPLOYER CONTRIBUT	$91,713	$95,660		$86,112		$74,126	$74,126	$74,126
	212	PERS-EMPLOYEE PICK-UP	$19,287	$19,575		$20,874		$22,282	$22,282	$22,282
	220	SOCIAL SECURITY/MEDICARE	$23,556	$25,204		$26,614		$28,410	$28,410	$28,410
	231	WORKERS COMP	$2,139	$1,680		$1,794		$2,318	$2,318	$2,318
	232	UNEMPLOYMENT COMP	$2,139	$2,298		$1,794		$60	$60	$60
	241	HEALTH INSURANCE	$58,830	$72,042		$69,343		$37,132	$37,132	$37,132
	342	LICENSED TRAVEL-OUT DIST	$2,349	$176		$2,500		$2,500	$2,500	$2,500
	349	OTHER TRAVEL	$0	$0		$0		$1,000	$1,000	$1,000
	353	POSTAGE	$3,520	$4,266		$4,500		$4,500	$4,500	$4,500
	380	NON-INSTR PROF & TECH	$178	$245		$200		$250	$250	$250
	394	SUBSTITUTE SERVICES	$2,801	$457		$1,000		$1,000	$1,000	$1,000
	410	CONSUMABLE SUPPLIES	$299	$1,269		$1,500		$1,500	$1,500	$1,500
	440	PERIODICALS	$0	$0		$0		$150	$150	$150
	460	NON-CONSUMABLE SUPPLIES	$121	$0		$500		$500	$500	$500
	640	DUES AND FEES	$1,690	$1,690		$1,690		$2,000	$2,000	$2,000
		2410	**$530,759**	**$563,243**	**5.00**	**$566,320**	**5.00**	**$549,100**	**$549,100**	**$549,100**
2490	124	TEMPORARY - CLASSIFED	$0	$290		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$2,687		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$843		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$179		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$228		$0		$0	$0	$0
	231	WORKERS COMP	$0	$13		$0		$0	$0	$0
		2490	**$0**	**$4,239**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2540	112	CLASSIFIED SALARIES	$126,924	$132,324	3.50	$151,370	3.00	$135,254	$135,254	$135,254
	122	SUBSTITUTE - CLASSIFIED	$11,022	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$319	$37		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$5,354	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$36,688	$28,165		$37,093		$26,997	$26,997	$26,997
	212	PERS-EMPLOYEE PICK-UP	$8,282	$6,200		$9,383		$8,115	$8,115	$8,115
	220	SOCIAL SECURITY/MEDICARE	$10,906	$9,654		$11,963		$10,347	$10,347	$10,347
	231	WORKERS COMP	$6,445	$5,092		$6,209		$6,426	$6,426	$6,426
	241	HEALTH INSURANCE	$45,860	$51,025		$58,800		$52,200	$52,200	$52,200
	321	CUSTODIAL SUBSTITUTES	$13,124	$6,285		$12,000		$5,000	$5,000	$5,000
	322	REPAIRS & MAINTENANCE	$14,994	$9,949		$25,000		$25,000	$25,000	$25,000
	324	RENTALS	$0	$3,213		$2,000		$2,000	$2,000	$2,000
	325	ELECTRICITY	$43,120	$40,449		$45,000		$45,000	$45,000	$45,000
	326	FUEL	$13,701	$17,498		$17,000		$17,000	$17,000	$17,000

General Fund Expenditures - LaCreole Middle School

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2540	327	WATER & SEWAGE	$11,991	$23,332		$23,000		$23,000	$23,000	$23,000
	328	GARBAGE	$1,541	$1,560		$4,000		$4,000	$4,000	$4,000
	351	TELECOMMUNICATIONS	$5,131	$5,657		$6,000		$6,000	$6,000	$6,000
	380	NON-INSTR PROF & TECH	$0	$896		$0		$0	$0	$0
	394	SUBSTITUTE SERVICES	$0	$371		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$25,778	$29,331		$29,000		$29,000	$29,000	$29,000
	460	NON-CONSUMABLE SUPPLIES	$7,034	$5,414		$15,000		$16,500	$16,500	$16,500
	670	TAXES AND LICENSES	$0	$448		$0		$0	$0	$0
		2540	**$388,213**	**$376,899**	**3.50**	**$452,817**	**3.00**	**$411,839**	**$411,839**	**$411,839**
2543	322	REPAIRS & MAINTENANCE	$275	$0		$1,500		$1,500	$1,500	$1,500
	410	CONSUMABLE SUPPLIES	$156	$329		$0		$120	$120	$120
		2543	**$431**	**$329**	**0.00**	**$1,500**	**0.00**	**$1,620**	**$1,620**	**$1,620**
2545	670	TAXES AND LICENSES	$123	$0		$0		$120	$120	$120
		2545	**$123**	**$0**	**0.00**	**$0**	**0.00**	**$120**	**$120**	**$120**
2550	331	REIMB STUDENT TRANSPORT	$2,916	$0		$5,000		$5,000	$5,000	$5,000
		2550	**$2,916**	**$0**	**0.00**	**$5,000**	**0.00**	**$5,000**	**$5,000**	**$5,000**
2558	331	REIMB STUDENT TRANSPORT	$58	$0		$0		$100	$100	$100
		2558	**$58**	**$0**	**0.00**	**$0**	**0.00**	**$100**	**$100**	**$100**
2574	322	REPAIRS & MAINTENANCE	$590	$731		$1,400		$3,200	$3,200	$3,200
	324	RENTALS	$3,062	$3,638		$3,500		$4,800	$4,800	$4,800
		2574	**$3,652**	**$4,369**	**0.00**	**$4,900**	**0.00**	**$8,000**	**$8,000**	**$8,000**
2680	389	INTERPRET/TRANSLATION	$158	$0		$200		$200	$200	$200
		2680	**$158**	**$0**	**0.00**	**$200**	**0.00**	**$200**	**$200**	**$200**
		TOTAL LACREOLE MIDDLE SCHOOL	**$5,084,180**	**$5,002,067**	**56.93**	**$5,514,617**	**56.81**	**$5,417,610**	**$5,417,610**	**$5,417,610**

DALLAS HIGH SCHOOL

1250 SE Holman Ave.

Dallas, OR 97338

503-623-8336

General Fund Expenditures - Dallas High School

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1131	111	LICENSED SALARIES	$1,961,369	$1,969,793	29.68	$2,013,813	30.88	$2,150,912	$2,150,912	$2,150,912
	112	CLASSIFIED SALARIES	$14,348	$14,634	0.75	$20,289		$0	$0	$0
	121	SUBSTITUTES - LICENSED	$36,108	$3,825		$7,504		$7,750	$7,750	$7,750
	123	TEMPORARY - LICENSED	$0	$0		$0		$24,700	$24,700	$24,700
	130	EXTEND CONT/STU TEACH	$7,258	$60,823		$12,089		$4,499	$4,499	$4,499
	131	EXTRA DUTY CONTRACTS	$33,487	$22,024		$28,585		$31,399	$31,399	$31,399
	145	OPT OUT ADD SALARY	$67,008	$74,844		$74,844		$75,620	$75,620	$75,620
	211	PERS-EMPLOYER CONTRIBUT	$606,888	$624,346		$539,291		$467,822	$467,822	$467,822
	212	PERS-EMPLOYEE PICK-UP	$122,923	$123,627		$128,507		$126,916	$126,916	$126,916
	220	SOCIAL SECURITY/MEDICARE	$155,068	$160,071		$164,706		$174,497	$174,497	$174,497
	231	WORKERS COMP	$8,607	$10,782		$11,076		$14,014	$14,014	$14,014
	232	UNEMPLOYMENT COMP	$0	$1,441		$5,000		$247	$247	$247
	241	HEALTH INSURANCE	$301,273	$323,305		$317,637		$341,503	$341,503	$341,503
	310	INSTR PROF & TECH SERVICE	$2,963	$1,488		$4,000		$0	$0	$0
	311	STUDENT INSTRUC SERVICE	$2,309	$8,052		$1,500		$5,500	$5,500	$5,500
	314	SUBSTITUTE SERVICES	$60,527	$25,687		$48,500		$44,500	$44,500	$44,500
	319	OTHR NON INSTR PROF&TECH	$824	$280		$3,900		$1,000	$1,000	$1,000
	322	REPAIRS & MAINTENANCE	$802	$100		$2,500		$2,500	$2,500	$2,500
	324	RENTALS	$1,969	$0		$3,000		$3,000	$3,000	$3,000
	328	GARBAGE	$388	$388		$500		$500	$500	$500
	342	LICENSED TRAVEL-OUT DIST	$1,470	$1,016		$0		$0	$0	$0
	349	OTHER TRAVEL	$990	$415		$0		$0	$0	$0
	353	POSTAGE	$49	$0		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$0	$350		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$15,356	$11,253		$39,900		$35,500	$35,500	$35,500
	420	TEXTBOOKS	$4,456	$268		$4,500		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$2,554	$2,234		$17,000		$7,000	$7,000	$7,000
	470	COMPUTER SOFTWARE	$0	$552		$0		$500	$500	$500
	541	NEW EQUIPMENT	$10,470	$0		$0		$2,500	$2,500	$2,500
	640	DUES AND FEES	$28	$0		$0		$0	$0	$0
		1131	**$3,419,488**	**$3,441,598**	**30.43**	**$3,448,641**	**30.88**	**$3,522,379**	**$3,522,379**	**$3,522,379**
1132	112	CLASSIFIED SALARIES	$99,139	$98,364	2.00	$96,532	2.00	$95,855	$95,855	$95,855
	113	ADMINISTRATORS	$105,997	$107,045	1.00	$107,961	1.00	$111,200	$111,200	$111,200
	124	TEMPORARY - CLASSIFED	$19,095	$12,527		$14,732		$32,087	$32,087	$32,087
	130	EXTEND CONT/STU TEACH	$1,900	$815		$2,524		$1,235	$1,235	$1,235
	131	EXTRA DUTY CONTRACTS	$204,791	$231,909		$246,813		$262,443	$262,443	$262,443
	145	OPT OUT ADD SALARY	$8,541	$12,795		$13,200		$6,600	$6,600	$6,600

General Fund Expenditures - Dallas High School

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1132	211	PERS-EMPLOYER CONTRIBUT	$111,440	$125,156		$119,211		$103,585	$103,585	$103,585
	212	PERS-EMPLOYEE PICK-UP	$22,486	$24,083		$28,906		$29,659	$29,659	$29,659
	220	SOCIAL SECURITY/MEDICARE	$33,231	$35,085		$28,226		$30,607	$30,607	$30,607
	231	WORKERS COMP	$2,878	$2,361		$2,427		$3,050	$3,050	$3,050
	232	UNEMPLOYMENT COMP	$0	$692		$2,000		$58	$58	$58
	241	HEALTH INSURANCE	$26,685	$23,260		$20,889		$37,716	$37,716	$37,716
	310	INSTR PROF & TECH SERVICE	$1,276	$1,142		$1,500		$1,500	$1,500	$1,500
	322	REPAIRS & MAINTENANCE	$275	$1,053		$3,000		$3,000	$3,000	$3,000
	324	RENTALS	$9,454	$7,659		$8,000		$8,000	$8,000	$8,000
	342	LICENSED TRAVEL-OUT DIST	$3,723	$249		$5,000		$5,000	$5,000	$5,000
	343	STUDENT TRAVEL-OUT DIST	$3,486	$0		$5,000		$5,000	$5,000	$5,000
	344	CLASSIFIED TRAVEL	$633	$199		$1,000		$1,000	$1,000	$1,000
	349	OTHER TRAVEL	$588	$450		$500		$500	$500	$500
	380	NON-INSTR PROF & TECH	$0	$0		$300		$500	$500	$500
	390	OTHR NON INSTR PROF&TECH	$25,928	$22,183		$36,000		$38,000	$38,000	$38,000
	410	CONSUMABLE SUPPLIES	$15,315	$10,788		$16,000		$20,000	$20,000	$20,000
	460	NON-CONSUMABLE SUPPLIES	$6,863	$4,391		$6,000		$5,000	$5,000	$5,000
	470	COMPUTER SOFTWARE	$140	$0		$0		$0	$0	$0
	541	NEW EQUIPMENT	$0	$14,705		$15,000		$15,000	$15,000	$15,000
	640	DUES AND FEES	$14,221	$5,114		$10,500		$10,500	$10,500	$10,500
		1132	**$718,083**	**$742,024**	**3.00**	**$791,220**	**3.00**	**$827,095**	**$827,095**	**$827,095**
1210	131	EXTRA DUTY CONTRACTS	$2,336	$2,360		$2,453		$2,490	$2,490	$2,490
	211	PERS-EMPLOYER CONTRIBUT	$621	$627		$582		$497	$497	$497
	212	PERS-EMPLOYEE PICK-UP	$140	$142		$147		$149	$149	$149
	220	SOCIAL SECURITY/MEDICARE	$176	$180		$106		$106	$106	$106
	231	WORKERS COMP	$10	$12		$12		$15	$15	$15
	232	UNEMPLOYMENT COMP	$0	$0		$0		$40	$40	$40
		1210	**$3,282**	**$3,321**	**0.00**	**$3,300**	**0.00**	**$3,297**	**$3,297**	**$3,297**
1221	111	LICENSED SALARIES	$77,028	$77,419	1.00	$78,967	1.00	$84,974	$84,974	$84,974
	112	CLASSIFIED SALARIES	$97,650	$95,941	3.56	$110,656	2.87	$84,502	$84,502	$84,502
	121	SUBSTITUTES - LICENSED	$3,321	$0		$0		$500	$500	$500
	122	SUBSTITUTES - CLASSIFIED	$0	$0		$0		$3,000	$3,000	$3,000
	124	TEMPORARY - CLASSIFIED	$0	$191		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$3,453		$3,454		$3,472	$3,472	$3,472
	141	LONGEVITY STIPEND	$100	$400		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$6,600	$6,600		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$49,988	$47,939		$50,690		$39,179	$39,179	$39,179

General Fund Expenditures - Dallas High School

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
	212	PERS-EMPLOYEE PICK-UP	$9,942	$8,901		$10,224		$10,983	$10,983	$10,983
	220	SOCIAL SECURITY/MEDICARE	$13,950	$13,964		$15,941		$14,003	$14,003	$14,003
	231	WORKERS COMP	$781	$950		$1,073		$1,145	$1,145	$1,145
	232	UNEMPLOYMENT COMP	$0	$2,391		$0		$112	$112	$112
	241	HEALTH INSURANCE	$42,612	$52,950		$60,008		$51,300	$51,300	$51,300
1221	314	SUBSTITUTE SERVICES	$5,093	$470		$7,000		$10,000	$10,000	$10,000
	341	LICENSED TRAVEL-IN DIST	$0	$22		$100		$150	$150	$150
	344	CLASSIFIED TRAVEL	$0	$22		$200		$150	$150	$150
	410	CONSUMABLE SUPPLIES	$0	$549		$1,200		$1,200	$1,200	$1,200
	420	TEXTBOOKS	$82	$0		$3,000		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$176	$0		$300		$300	$300	$300
		1221	**$307,326**	**$312,162**	**4.56**	**$349,414**	**3.87**	**$311,570**	**$311,570**	**$311,570**
	111	LICENSED SALARIES	$51,312	$53,745	1.00	$56,007	1.00	$59,506	$59,506	$59,506
	112	CLASSIFIED SALARIES	$66,288	$53,113	2.44	$75,156	3.31	$100,263	$100,263	$100,263
	124	TEMPORARY - CLASSIFED	$0	$141		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$3,271	$3,341		$3,454		$3,472	$3,472	$3,472
	145	OPT OUT ADD SALARY	$939	$9,900		$13,200		$13,200	$13,200	$13,200
	211	PERS-EMPLOYER CONTRIBUT	$32,254	$34,962		$36,776		$37,068	$37,068	$37,068
1223	212	PERS-EMPLOYEE PICK-UP	$6,460	$7,190		$8,869		$10,586	$10,586	$10,586
	220	SOCIAL SECURITY/MEDICARE	$8,586	$8,998		$11,308		$13,498	$13,498	$13,498
	231	WORKERS COMP	$524	$621		$802		$1,127	$1,127	$1,127
	232	UNEMPLOYMENT COMP	$0	$0		$0		$56	$56	$56
	241	HEALTH INSURANCE	$43,194	$24,032		$17,104		$34,499	$34,499	$34,499
	344	CLASSIFIED TRAVEL	$0	$673		$100		$150	$150	$150
	410	CONSUMABLE SUPPLIES	$120	$376		$700		$700	$700	$700
		1223	**$212,948**	**$197,093**	**3.44**	**$223,476**	**4.31**	**$274,125**	**$274,125**	**$274,125**
	111	LICENSED SALARIES	$156,934	$164,750	2.82	$172,881	2.82	$174,646	$174,646	$174,646
	112	CLASSIFIED SALARIES	$108,078	$144,007	4.63	$153,166	5.68	$178,095	$178,095	$178,095
	121	SUBSTITUTES - LICENSED	$426	$0		$0		$1,200	$1,200	$1,200
	122	SUBSTITUTES - CLASSIFIED	$615	$459		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$328		$0		$0	$0	$0
1250	130	EXTEND CONT/STU TEACH	$10,829	$9,948		$12,089		$13,134	$13,134	$13,134
	141	LONGEVITY STIPEND	$100	$400		$396		$400	$400	$400
	145	OPT OUT ADD SALARY	$26,037	$26,004		$26,004		$25,608	$25,608	$25,608
	211	PERS-EMPLOYER CONTRIBUT	$81,530	$93,075		$87,304		$80,378	$80,378	$80,378
	212	PERS-EMPLOYEE PICK-UP	$18,067	$20,674		$21,872		$23,585	$23,585	$23,585
	220	SOCIAL SECURITY/MEDICARE	$21,771	$25,005		$27,887		$30,071	$30,071	$30,071

General Fund Expenditures - Dallas High School

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1250	231	WORKERS COMP	$1,262	$1,775		$1,948		$2,509	$2,509	$2,509
	232	UNEMPLOYMENT COMP	$0	$2,869		$2,000		$740	$740	$740
	241	HEALTH INSURANCE	$37,548	$67,492		$64,620		$84,712	$84,712	$84,712
	314	SUBSTITUTE SERVICES	$20,730	$10,327		$15,000		$10,000	$10,000	$10,000
	390	OTHR NON INSTR PROF&TECH	$26,683	$26,683		$28,630		$30,000	$30,000	$30,000
	410	CONSUMABLE SUPPLIES	$1,406	$1,339		$2,800		$2,800	$2,800	$2,800
	420	TEXTBOOKS	$961	$0		$5,000		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$1,200		$1,200	$1,200	$1,200
		1250	**$512,977**	**$595,134**	**7.45**	**$622,797**	**8.50**	**$659,078**	**$659,078**	**$659,078**
1271	112	CLASSIFIED SALARIES	$73,472	$75,580	2.00	$79,656	2.00	$78,347	$78,347	$78,347
	124	TEMPORARY - CLASSIFED	$0	$39		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$100	$400		$396		$400	$400	$400
	145	OPT OUT ADD SALARY	$6,600	$7,700		$6,600		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$23,654	$24,657		$21,871		$11,944	$11,944	$11,944
	212	PERS-EMPLOYEE PICK-UP	$4,810	$5,023		$5,199		$2,178	$2,178	$2,178
	220	SOCIAL SECURITY/MEDICARE	$5,847	$6,092		$6,629		$6,024	$6,024	$6,024
	231	WORKERS COMP	$453	$434		$474		$493	$493	$493
	241	HEALTH INSURANCE	$13,000	$18,800		$16,800		$33,837	$33,837	$33,837
	314	SUBSTITUTE SERVICES	$1,748	$0		$1,000		$1,000	$1,000	$1,000
		1271	**$129,684**	**$138,725**	**2.00**	**$138,625**	**2.00**	**$134,223**	**$134,223**	**$134,223**
1281	371	TUITION PD-OTHER DISTRICT	$19,200	$26,400		$20,000		$20,000	$20,000	$20,000
		1281	**$19,200**	**$26,400**	**0.00**	**$20,000**	**0.00**	**$20,000**	**$20,000**	**$20,000**
1283	371	TUITION PD-OTHER DISTRICT	$9,807	$11,647		$10,000		$20,000	$20,000	$20,000
	420	TEXTBOOKS	$724	$836		$2,000		$2,000	$2,000	$2,000
		1283	**$10,531**	**$12,483**	**0.00**	**$12,000**	**0.00**	**$22,000**	**$22,000**	**$22,000**
1284	111	LICENSED SALARIES	$16,449	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$4,350	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$982	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$1,186	$0		$0		$0	$0	$0
	231	WORKERS COMP	$108	$0		$0		$0	$0	$0
	241	HEALTH INSURANCE	$3,960	$0		$0		$0	$0	$0
	310	INSTR PROF & TECH SERVICE	$11,503	$0		$0		$0	$0	$0
		1284	**$38,537**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1289	135	TUTORING	$1,572	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$418	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$94	$0		$0		$0	$0	$0

General Fund Expenditures - Dallas High School

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1289	220	SOCIAL SECURITY/MEDICARE	$114	$0		$0		$0	$0	$0
	231	WORKERS COMP	$53	$0		$0		$0	$0	$0
		1289	**$2,252**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1291	111	LICENSED SALARIES	$0	$13,424	0.25	$14,002	0.25	$14,877	$14,877	$14,877
	145	OPT OUT ADD SALARY	$0	$1,650		$1,650		$1,650	$1,650	$1,650
	211	PERS-EMPLOYER CONTRIBUT	$0	$3,972		$3,713		$3,299	$3,299	$3,299
	212	PERS-EMPLOYEE PICK-UP	$0	$897		$939		$992	$992	$992
	220	SOCIAL SECURITY/MEDICARE	$0	$1,153		$1,197		$1,264	$1,264	$1,264
	231	WORKERS COMP	$0	$76		$83		$104	$104	$104
	420	TEXTBOOKS	$0	$0		$0		$0	$0	$0
		1291	**$0**	**$21,173**	**0.25**	**$21,584**	**0.25**	**$22,186**	**$22,186**	**$22,186**
1430	123	TEMPORARY - LICENSED	$2,959	$1,601		$25,214		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$948	$481		$5,981		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$178	$96		$1,513		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$226	$122		$1,154		$0	$0	$0
	231	WORKERS COMP	$20	$8		$123		$0	$0	$0
	349	OTHER TRAVEL	$0	$198		$0		$0	$0	$0
		1430	**$4,330**	**$2,507**	**0.00**	**$33,983**	**0.00**	**$0**	**$0**	**$0**
1460	410	CONSUMABLE SUPPLIES	$17	$0		$0		$0	$0	$0
		1460	**$17**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2120	111	LICENSED SALARIES	$178,808	$132,893	3.00	$192,746	3.00	$203,986	$203,986	$203,986
	112	CLASSIFIED SALARIES	$70,197	$73,446	2.00	$78,680	2.00	$83,758	$83,758	$83,758
	124	TEMPORARY - CLASSIFED	$797	$535		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$9,273	$6,056		$9,964		$10,381	$10,381	$10,381
	145	OPT OUT ADD SALARY	$19,745	$13,200		$19,800		$19,800	$19,800	$19,800
	211	PERS-EMPLOYER CONTRIBUT	$77,476	$63,888		$73,736		$65,910	$65,910	$65,910
	212	PERS-EMPLOYEE PICK-UP	$16,473	$13,495		$18,071		$19,076	$19,076	$19,076
	220	SOCIAL SECURITY/MEDICARE	$20,593	$16,621		$23,041		$24,321	$24,321	$24,321
	231	WORKERS COMP	$1,899	$1,154		$1,588		$1,988	$1,988	$1,988
	241	HEALTH INSURANCE	$30,400	$37,600		$34,348		$35,400	$35,400	$35,400
	314	SUBSTITUTE SERVICES	$2,570	$0		$500		$500	$500	$500
	344	CLASSIFIED TRAVEL	$372	$30		$350		$300	$300	$300
	349	OTHER TRAVEL	$100	$0		$250		$200	$200	$200
	353	POSTAGE	$6,558	$4,094		$6,000		$6,000	$6,000	$6,000
	394	SUBSTITUTE SERVICES	$0	$0		$0		$1,000	$1,000	$1,000
	410	CONSUMABLE SUPPLIES	$215	$539		$500		$750	$750	$750

General Fund Expenditures - Dallas High School

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2120	411	GRADUATION SUPPLIES	$3,063	$3,648		$3,500		$3,500	$3,500	$3,500
	460	NON-CONSUMABLE SUPPLIES	$0	$1,095		$1,000		$500	$500	$500
		2120	**$438,539**	**$368,294**	**5.00**	**$464,075**	**5.00**	**$477,370**	**$477,370**	**$477,370**
2130	112	CLASSIFIED SALARIES	$107,560	$108,347	3.59	$114,294	2.68	$84,127	$84,127	$84,127
	124	TEMPORARY - CLASSIFED	$270	$0		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$100	$300		$304		$600	$600	$600
	145	OPT OUT ADD SALARY	$13,200	$13,200		$13,200		$13,200	$13,200	$13,200
	211	PERS-EMPLOYER CONTRIBUT	$32,018	$32,387		$30,314		$19,547	$19,547	$19,547
	212	PERS-EMPLOYEE PICK-UP	$7,228	$7,311		$7,668		$5,876	$5,876	$5,876
	220	SOCIAL SECURITY/MEDICARE	$9,030	$9,121		$9,777		$7,491	$7,491	$7,491
	231	WORKERS COMP	$561	$644		$709		$668	$668	$668
	232	UNEMPLOYMENT COMP	$0	$44		$0		$10	$10	$10
	241	HEALTH INSURANCE	$31,900	$35,000		$33,600		$17,100	$17,100	$17,100
	314	SUBSTITUTE SERVICES	$3,341	$0		$2,500		$500	$500	$500
	410	CONSUMABLE SUPPLIES	$0	$3,021		$500		$500	$500	$500
		2130	**$205,207**	**$209,375**	**3.59**	**$212,864**	**2.68**	**$149,619**	**$149,619**	**$149,619**
2143	380	NON-INSTR PROF & TECH	$40,000	$34,167		$41,000		$0	$0	$0
		2143	**$40,000**	**$34,167**	**0.00**	**$41,000**	**0.00**	**$0**	**$0**	**$0**
2210	111	LICENSED SALARIES	$1,573	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$1,702	$448		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$165	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$914	$119		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$206	$27		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$263	$33		$0		$0	$0	$0
	231	WORKERS COMP	$14	$2		$0		$0	$0	$0
	349	OTHER TRAVEL	$0	$0		$0		$0	$0	$0
		2210	**$4,838**	**$630**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2220	111	LICENSED SALARIES	$54,553	$58,371	1.00	$61,304	1.00	$64,964	$64,964	$64,964
	121	SUBSTITUTES - LICENSED	$49	$0		$0		$1,300	$1,300	$1,300
	130	EXTEND CONT/STU TEACH	$0	$2,400		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$14,466	$16,153		$14,541		$13,226	$13,226	$13,226
	212	PERS-EMPLOYEE PICK-UP	$3,265	$3,646		$3,678		$3,976	$3,976	$3,976
	220	SOCIAL SECURITY/MEDICARE	$3,863	$4,169		$4,690		$5,069	$5,069	$5,069
	231	WORKERS COMP	$362	$309		$311		$402	$402	$402
	241	HEALTH INSURANCE	$14,400	$15,900		$16,500		$17,100	$17,100	$17,100
	314	SUBSTITUTE SERVICES	$1,879	$0		$2,000		$500	$500	$500
	410	CONSUMABLE SUPPLIES	$1,301	$1,015		$1,500		$1,500	$1,500	$1,500

General Fund Expenditures - Dallas High School

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2220	430	LIBRARY BOOKS	$4,761	$4,303		$4,500		$4,500	$4,500	$4,500
	440	PERIODICALS	$925	$855		$1,000		$1,000	$1,000	$1,000
		2220	**$99,825**	**$107,120**	**1.00**	**$110,024**	**1.00**	**$113,537**	**$113,537**	**$113,537**
2229	112	CLASSIFIED SALARIES	$35,932	$35,909	1.00	$38,975	1.00	$40,404	$40,404	$40,404
	124	TEMPORARY - CLASSIFED	$2,446	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$0	$0		$0		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$5,054	$9,414		$9,245		$9,382	$9,382	$9,382
	212	PERS-EMPLOYEE PICK-UP	$898	$2,125		$2,339		$2,820	$2,820	$2,820
	220	SOCIAL SECURITY/MEDICARE	$2,935	$2,747		$2,982		$3,596	$3,596	$3,596
	231	WORKERS COMP	$270	$189		$208		$312	$312	$312
	241	HEALTH INSURANCE	$14,414	$14,431		$15,600		$0	$0	$0
	322	REPAIRS & MAINTENANCE	$0	$2,875		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$448	$0		$1,500		$1,500	$1,500	$1,500
		2229	**$62,397**	**$67,690**	**1.00**	**$70,848**	**1.00**	**$64,614**	**$64,614**	**$64,614**
2230	112	CLASSIFIED SALARIES	$38,132	$37,791	1.00	$38,456	1.00	$37,714	$37,714	$37,714
	122	SUBSTITUTE - CLASSIFIED	$668	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$99		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$0		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$100	$300		$304		$400	$400	$400
	211	PERS-EMPLOYER CONTRIBUT	$12,246	$12,232		$10,371		$8,781	$8,781	$8,781
	212	PERS-EMPLOYEE PICK-UP	$2,294	$2,291		$2,326		$2,287	$2,287	$2,287
	220	SOCIAL SECURITY/MEDICARE	$2,833	$2,798		$2,965		$2,916	$2,916	$2,916
	231	WORKERS COMP	$266	$199		$205		$256	$256	$256
	241	HEALTH INSURANCE	$15,200	$18,800		$16,800		$17,100	$17,100	$17,100
	311	STUDENT INSTRUC SERVICE	$545	$0		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$251	$0		$0		$0	$0	$0
	349	OTHER TRAVEL	$119	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$498	$0		$0		$0	$0	$0
		2230	**$73,152**	**$74,511**	**1.00**	**$71,426**	**1.00**	**$69,454**	**$69,454**	**$69,454**
2240	349	OTHER TRAVEL	$0	$550		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$737	$0		$0		$0	$0	$0
		2240	**$737**	**$550**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2410	112	CLASSIFIED SALARIES	$158,228	$140,671	4.00	$169,186	4.00	$171,345	$171,345	$171,345
	113	ADMINISTRATORS	$326,115	$322,819	3.00	$328,933	3.00	$327,880	$327,880	$327,880
	124	TEMPORARY - CLASSIFED	$0	$130		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$0		$0		$1,235	$1,235	$1,235
	141	LONGEVITY STIPEND	$200	$300		$304		$300	$300	$300

General Fund Expenditures - Dallas High School

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2410	145	OPT OUT ADD SALARY	$12,871	$18,645		$19,800		$26,400	$26,400	$26,400
	211	PERS-EMPLOYER CONTRIBUT	$143,357	$138,166		$128,500		$111,054	$111,054	$111,054
	212	PERS-EMPLOYEE PICK-UP	$29,785	$28,916		$31,093		$31,630	$31,630	$31,630
	220	SOCIAL SECURITY/MEDICARE	$35,827	$35,470		$39,644		$40,328	$40,328	$40,328
	231	WORKERS COMP	$3,278	$2,396		$2,698		$3,295	$3,295	$3,295
	232	UNEMPLOYMENT COMP	$0	$0		$0		$24	$24	$24
	241	HEALTH INSURANCE	$77,890	$57,823		$70,746		$54,656	$54,656	$54,656
	342	LICENSED TRAVEL-OUT DIST	$2,439	$139		$4,000		$4,000	$4,000	$4,000
	344	CLASSIFIED TRAVEL	$221	$31		$300		$250	$250	$250
	349	OTHER TRAVEL	$211	$0		$250		$250	$250	$250
	353	POSTAGE	$2,025	$2,261		$3,000		$3,000	$3,000	$3,000
	380	NON-INSTR PROF & TECH	$0	$162		$0		$0	$0	$0
	394	SUBSTITUTE SERVICES	$3,855	$0		$1,000		$2,500	$2,500	$2,500
	410	CONSUMABLE SUPPLIES	$674	$594		$1,500		$1,500	$1,500	$1,500
	460	NON-CONSUMABLE SUPPLIES	$329	$1,449		$1,000		$1,000	$1,000	$1,000
	640	DUES AND FEES	$4,580	$4,580		$4,500		$4,500	$4,500	$4,500
		2410	**$801,883**	**$754,553**	**7.00**	**$806,454**	**7.00**	**$785,147**	**$785,147**	**$785,147**
2490	124	TEMPORARY - CLASSIFED	$0	$500		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$9,885		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$2,987		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$623		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$794		$0		$0	$0	$0
	231	WORKERS COMP	$0	$50		$0		$0	$0	$0
		2490	**$0**	**$14,838**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2540	112	CLASSIFIED SALARIES	$243,492	$255,660	6.00	$261,981	6.00	$266,120	$266,120	$266,120
	122	SUBSTITUTE - CLASSIFIED	$1,778	$0		$2,021		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$453	$0		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$100	$500		$497		$500	$500	$500
	145	OPT OUT ADD SALARY	$13,200	$13,200		$13,200		$13,200	$13,200	$13,200
	211	PERS-EMPLOYER CONTRIBUT	$70,341	$74,504		$67,572		$57,633	$57,633	$57,633
	212	PERS-EMPLOYEE PICK-UP	$14,797	$16,143		$16,662		$16,789	$16,789	$16,789
	220	SOCIAL SECURITY/MEDICARE	$19,134	$19,965		$21,244		$21,406	$21,406	$21,406
	231	WORKERS COMP	$11,512	$10,258		$10,820		$12,793	$12,793	$12,793
	232	UNEMPLOYMENT COMP	$0	$0		$0		$8	$8	$8
	241	HEALTH INSURANCE	$64,221	$67,857		$70,800		$72,527	$72,527	$72,527
	321	CUSTODIAL SUBSTITUTES	$5,423	$0		$5,000		$2,500	$2,500	$2,500
	322	REPAIRS & MAINTENANCE	$35,471	$30,635		$31,500		$31,500	$31,500	$31,500

General Fund Expenditures - Dallas High School

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2540	324	RENTALS	$3,167	$525		$3,300		$3,300	$3,300	$3,300
	325	ELECTRICITY	$90,312	$93,284		$99,000		$102,000	$102,000	$102,000
	326	FUEL	$25,136	$33,942		$30,000		$35,000	$35,000	$35,000
	327	WATER & SEWAGE	$24,775	$19,517		$14,200		$14,200	$14,200	$14,200
	328	GARBAGE	$5,342	$2,695		$9,800		$13,000	$13,000	$13,000
	351	TELECOMMUNICATIONS	$7,350	$7,953		$7,000		$7,000	$7,000	$7,000
	410	CONSUMABLE SUPPLIES	$43,027	$26,062		$42,500		$45,500	$45,500	$45,500
	460	NON-CONSUMABLE SUPPLIES	$2,926	$18,423		$20,500		$21,000	$21,000	$21,000
	542	REPLACEMENT EQUIPMENT	$8,749	$0		$0		$0	$0	$0
	640	DUES AND FEES	$0	$394		$0		$0	$0	$0
	670	TAXES AND LICENSES	$0	$269		$300		$300	$300	$300
		2540	**$690,706**	**$691,786**	**6.00**	**$727,896**	**6.00**	**$736,276**	**$736,276**	**$736,276**
2543	322	REPAIRS & MAINTENANCE	$700	$150		$1,000		$1,000	$1,000	$1,000
	410	CONSUMABLE SUPPLIES	$1,827	$8		$13,000		$13,000	$13,000	$13,000
	460	NON-CONSUMABLE SUPPLIES	$0	$532		$0		$0	$0	$0
		2543	**$2,527**	**$690**		**$14,000**		**$14,000**	**$14,000**	**$14,000**
2550	331	REIMB STUDENT TRANSPORT	$1,990	$0		$1,500		$1,500	$1,500	$1,500
	332	NONREIMB STUDENT TRANS	$34,654	$20,323		$65,000		$65,000	$65,000	$65,000
		2550	**$36,644**	**$20,323**	**0.00**	**$66,500**	**0.00**	**$66,500**	**$66,500**	**$66,500**
2574	322	REPAIRS & MAINTENANCE	$549	$1,040		$1,400		$6,000	$6,000	$6,000
	324	RENTALS	$3,062	$5,275		$3,500		$9,700	$9,700	$9,700
		2574	**$3,610**	**$6,315**	**0.00**	**$4,900**	**0.00**	**$15,700**	**$15,700**	**$15,700**
2680	130	EXTEND CONT/STU TEACH	$305	$159		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$81	$42		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$18	$10		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$23	$12		$0		$0	$0	$0
	231	WORKERS COMP	$1	$1		$0		$0	$0	$0
	389	INTERPRET/TRANSLATION	$350	$61		$800		$800	$800	$800
		2680	**$779**	**$285**	**0.00**	**$800**	**0.00**	**$800**	**$800**	**$800**
		TOTAL DALLAS HIGH SCHOOL	**$7,839,501**	**$7,843,746**	**75.71**	**$8,255,829**	**76.51**	**$8,288,969**	**$8,288,969**	**$8,288,969**

MORRISON CAMPUS ALTERNATIVE PROGRAM

1251 Main St.

Dallas, OR 97338

503-623-8480

General Fund Expenditures - Morrison Campus Alternative Program

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1280	111	LICENSED SALARIES	$237,688	$220,925	3.00	$228,067	3.00	$227,634	$227,634	$227,634
	112	CLASSIFIED SALARIES	$43,966	$43,276	1.00	$43,581	1.00	$42,885	$42,885	$42,885
	123	TEMPORARY - LICENSED	$0	$0		$0		$6,500	$6,500	$6,500
	124	TEMPORARY - CLASSIFIED	$0	$411		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$5,945	$6,231		$7,041		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$84,624	$80,830		$70,992		$48,975	$48,975	$48,975
	212	PERS-EMPLOYEE PICK-UP	$17,156	$16,251		$16,721		$11,523	$11,523	$11,523
	220	SOCIAL SECURITY/MEDICARE	$20,228	$19,604		$21,320		$21,192	$21,192	$21,192
	231	WORKERS COMP	$1,170	$1,367		$1,408		$1,675	$1,675	$1,675
	241	HEALTH INSURANCE	$64,250	$66,500		$65,700		$67,800	$67,800	$67,800
	310	INSTR PROF & TECH SERVICE	$3,506	$1,960		$4,700		$3,500	$3,500	$3,500
	314	SUBSTITUTE SERVICES	$5,976	$470		$1,000		$5,000	$5,000	$5,000
	410	CONSUMABLE SUPPLIES	$1,637	$785		$2,000		$3,000	$3,000	$3,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$500		$850	$850	$850
		1280	**$486,146**	**$458,608**	**4.00**	**$463,031**	**4.00**	**$440,534**	**$440,534**	**$440,534**
1291	112	CLASSIFIED SALARIES	$0	$0		$0	0.88	$26,482	$26,482	$26,482
	211	PERS-EMPLOYER CONTRIBUT	$0	$0		$0		$5,286	$5,286	$5,286
	212	PERS-EMPLOYEE PICK-UP	$0	$0		$0		$1,589	$1,589	$1,589
	220	SOCIAL SECURITY/MEDICARE	$0	$0		$0		$2,026	$2,026	$2,026
	231	WORKERS COMP	$0	$0		$0		$168	$168	$168
	241	HEALTH INSURANCE	$0	$0		$0		$17,100	$17,100	$17,100
		1291	**$0**	**$0**	**0.00**	**$0**	**0.88**	**$52,651**	**$52,651**	**$52,651**
2130	410	CONSUMABLE SUPPLIES	$0	$77		$0		$0	$0	$0
		2130	**$0**	**$77**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2143	380	NON-INSTR PROF & TECH	$40,000	$34,167		$41,000		$0	$0	$0
		2143	**$40,000**	**$34,167**	**0.00**	**$41,000**	**0.00**	**$0**	**$0**	**$0**
2210	130	EXTEND CONT/STU TEACH	$0	$149		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$48		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$9		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$11		$0		$0	$0	$0
	231	WORKERS COMP	$0	$1		$0		$0	$0	$0
		2210	**$0**	**$218**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2230	311	STUDENT INSTRUC SERVICE	$545	$0		$0		$0	$0	$0
		2230	**$545**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2410	112	CLASSIFIED SALARIES	$23,584	$22,678	0.69	$25,650	0.69	$35,959	$35,959	$35,959
	124	TEMPORARY - CLASSIFIED	$0	$1,198		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$0		$0		$850	$850	$850

General Fund Expenditures - Morrison Campus Alternative Program

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2410	211	PERS-EMPLOYER CONTRIBUT	$6,269	$2,685		$6,084		$7,347	$7,347	$7,347
	212	PERS-EMPLOYEE PICK-UP	$1,415	$437		$1,539		$2,209	$2,209	$2,209
	220	SOCIAL SECURITY/MEDICARE	$1,726	$1,827		$1,962		$2,816	$2,816	$2,816
	231	WORKERS COMP	$168	$126		$137		$229	$229	$229
	232	UNEMPLOYMENT	$0	$0		$0		$13	$13	$13
	241	HEALTH INSURANCE	$0	$0		$0		$11,756	$11,756	$11,756
	342	LICENSED TRAVEL-OUT DIST	$0	$0		$0		$175	$175	$175
	353	POSTAGE	$126	$85		$100		$400	$400	$400
	394	SUBSTITUTE SERVICES	$794	$0		$0		$500	$500	$500
	410	CONSUMABLE SUPPLIES	$113	$56		$300		$300	$300	$300
	411	GRADUATION SUPPLIES	$866	$517		$1,200		$1,200	$1,200	$1,200
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$0		$500	$500	$500
	640	DUES AND FEES	$0	$0		$0		$850	$850	$850
		2410	**$35,062**	**$29,610**	**0.69**	**$36,972**	**0.69**	**$65,104**	**$65,104**	**$65,104**
2540	112	CLASSIFIED SALARIES	$10,373	$9,067	0.25	$10,028		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$2,757	$2,063		$2,379		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$622	$466		$602		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$785	$629		$767		$0	$0	$0
	231	WORKERS COMP	$476	$351		$410		$0	$0	$0
	241	HEALTH INSURANCE	$3,804	$3,688		$4,200		$0	$0	$0
	322	REPAIRS & MAINTENANCE	$2,483	$2,160		$5,000		$5,000	$5,000	$5,000
	325	ELECTRICITY	$6,418	$6,673		$10,000		$10,000	$10,000	$10,000
	326	FUEL	$4,180	$4,224		$5,000		$5,000	$5,000	$5,000
	327	WATER & SEWAGE	$853	$609		$900		$900	$900	$900
	328	GARBAGE	$1,714	$1,419		$2,500		$2,500	$2,500	$2,500
	351	TELECOMMUNICATIONS	$740	$921		$900		$900	$900	$900
	410	CONSUMABLE SUPPLIES	$4,852	$4,363		$3,750		$3,750	$3,750	$3,750
	460	NON-CONSUMABLE SUPPLIES	$290	$500		$1,000		$1,025	$1,025	$1,025
	670	TAXES AND LICENSES	$0	$45		$50		$0	$0	$0
		2540	**$40,348**	**$37,178**	**0.25**	**$47,485**	**0.00**	**$29,075**	**$29,075**	**$29,075**
2550	331	REIMB STUDENT TRANSPORT	$1,556	$0		$1,500		$1,500	$1,500	$1,500
		2550	**$1,556**	**$0**	**0.00**	**$1,500**	**0.00**	**$1,500**	**$1,500**	**$1,500**
2574	322	REPAIRS & MAINTENANCE	$97	$237		$150		$500	$500	$500
	324	RENTALS	$1,306	$1,372		$1,500		$1,000	$1,000	$1,000
		2574	**$1,403**	**$1,609**	**0.00**	**$1,650**	**0.00**	**$1,500**	**$1,500**	**$1,500**
TOTAL MORRISON CAMPUS ALTERNATIVE			**$605,061**	**$561,468**	**4.94**	**$591,638**	**5.57**	**$590,364**	**$590,364**	**$590,364**

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OTHER DISTRICT PROGRAMS

General Fund Expenditures - Other District Programs

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1210	410	CONSUMABLE SUPPLIES	$0	$0		$0		$2,000	$2,000	$2,000
		1210	**$0**	**$0**	**0.00**	**$0**	**0.00**	**$2,000**	**$2,000**	**$2,000**
1221	311	DLC - LEARNING CENTERS	$40,000	$40,000		$40,000		$40,000	$40,000	$40,000
	314	SUBSTITUTE SERVICES	$0	$0		$0		$1,500	$1,500	$1,500
		1221	**$40,000**	**$40,000**	**0.00**	**$40,000**	**0.00**	**$41,500**	**$41,500**	**$41,500**
1223	351	TELECOMMUNICATIONS	$160	$159		$0		$200	$200	$200
		1223	**$160**	**$159**	**0.00**	**$0**	**0.00**	**$200**	**$200**	**$200**
1226	123	TEMPORARY - LICENSED	$592	$0		$0		$0	$0	$0
	135	TUTORING	$30,741	$0		$39,945		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$10,036	$0		$9,475		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$1,880	$0		$2,397		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$2,397	$0		$1,828		$0	$0	$0
	231	WORKERS COMP	$129	$0		$194		$0	$0	$0
	232	UNEMPLOYMENT COMP	$0	$8,424		$0		$0	$0	$0
	314	SUBSTITUTE SERVICES	$0	$0		$0		$10,000	$10,000	$10,000
	341	LICENSED TRAVEL-IN DIST	$283	$0		$300		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$0		$250		$0	$0	$0
		1226	**$46,058**	**$8,424**	**0.00**	**$54,389**	**0.00**	**$10,000**	**$10,000**	**$10,000**
1228	310	INSTR PROF & TECH SERVICE	$0	$28,800		$60,000		$80,000	$80,000	$80,000
		1228	**$0**	**$28,800**	**0.00**	**$60,000**	**0.00**	**$80,000**	**$80,000**	**$80,000**
1229	111	LICENSED SALARIES	$0	$33,183		$0		$0	$0	$0
	112	CLASSIFIED SALARIES	$0	$116,065		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$0	$282		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$2,568		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$0	$4,621		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$36,241		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$7,904		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$11,783		$0		$0	$0	$0
	231	WORKERS COMP	$0	$817		$0		$0	$0	$0
	232	UNEMPLOYMENT COMP	$0	$1,610		$0		$0	$0	$0
	241	HEALTH INSURANCE	$0	$39,925		$0		$0	$0	$0
		1229	**$0**	**$255,000**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1250	111	LICENSED SALARIES	$172,766	$112,943	2.00	$119,077	2.60	$169,632	$169,632	$169,632
	112	CLASSIFIED SALARIES	$31,239	$30,747	1.00	$33,022	1.00	$31,500	$31,500	$31,500
	130	EXTEND CONT/STU TEACH	$14,089	$6,906		$8,018		$7,809	$7,809	$7,809
	145	OPT OUT ADD SALARY	$0	$0		$0		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$57,653	$39,758		$38,536		$43,022	$43,022	$43,022

General Fund Expenditures - Other District Programs

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1250	212	PERS-EMPLOYEE PICK-UP	$12,819	$8,979		$9,748		$12,932	$12,932	$12,932
	220	SOCIAL SECURITY/MEDICARE	$15,509	$10,806		$12,428		$16,489	$16,489	$16,489
	231	WORKERS COMP	$1,047	$769		$833		$1,331	$1,331	$1,331
	232	UNEMPLOYMENT COMP	$0	$2,456		$0		$67	$67	$67
	241	HEALTH INSURANCE	$57,130	$52,900		$52,200		$45,300	$45,300	$45,300
	341	LICENSED TRAVEL-IN DIST	$602	$0		$0		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$293	$0		$500		$150	$150	$150
	344	CLASSIFIED TRAVEL	$113	$0		$0		$0	$0	$0
	349	OTHER TRAVEL	$229	$250		$0		$1,000	$1,000	$1,000
	410	CONSUMABLE SUPPLIES	$1,319	$1,190		$3,100		$3,400	$3,400	$3,400
	420	TEXTBOOKS	$0	$960		$1,000		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$300		$300	$300	$300
	470	COMPUTER SOFTWARE	$0	$199		$600		$1,000	$1,000	$1,000
	480	COMPUTER HARDWARE	$3,002	$0		$0		$0	$0	$0
		1250	**$367,810**	**$268,864**	**3.00**	**$279,362**	**3.60**	**$340,532**	**$340,532**	**$340,532**
1280	310	INSTR PROF & TECH SERVICE	$0	$0		$0		$5,000	$5,000	$5,000
		1280	**$0**	**$0**	**0.00**	**$0**	**0.00**	**$5,000**	**$5,000**	**$5,000**
1281	310	INSTR PROF & TECH SERVICE	$810	$1,240		$0		$1,500	$1,500	$1,500
		1281	**$810**	**$1,240**	**0.00**	**$0**	**0.00**	**$1,500**	**$1,500**	**$1,500**
1284	310	INSTR PROF & TECH SERVICE	$19,789	$0		$0		$0	$0	$0
		1284	**$19,789**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1289	135	TUTORING	$17,071	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$5,468	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$1,024	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$1,306	$0		$0		$0	$0	$0
	231	WORKERS COMP	$70	$0		$0		$0	$0	$0
	314	SUBSTITUTE SERVICES	$69	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$13	$0		$0		$0	$0	$0
		1289	**$25,021**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1291	111	LICENSED SALARIES	$80,080	$81,449	1.00	$82,499	1.00	$79,515	$79,515	$79,515
	121	SUBSTITUTES - LICENSED	$1,002	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$4,444		$4,300		$770	$770	$770
	145	OPT OUT ADD SALARY	$0	$0		$0		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$25,919	$27,512		$22,211		$20,020	$20,020	$20,020
	212	PERS-EMPLOYEE PICK-UP	$4,865	$5,154		$4,980		$5,213	$5,213	$5,213
	220	SOCIAL SECURITY/MEDICARE	$6,145	$6,538		$6,349		$6,647	$6,647	$6,647
	231	WORKERS COMP	$525	$427		$415		$538	$538	$538

General Fund Expenditures - Other District Programs

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1291	232	UNEMPLOYMENT COMP	$0	$0		$0		$12	$12	$12
	241	HEALTH INSURANCE	$14,400	$15,900		$15,900		$0	$0	$0
	314	SUBSTITUTE SERVICES	$117	$0		$0		$0	$0	$0
	341	LICENSED TRAVEL-IN DIST	$276	$67		$500		$120	$120	$120
	344	CLASSIFIED TRAVEL	$18	$13		$0		$200	$200	$200
		1291	**$133,348**	**$141,504**	**1.00**	**$137,154**	**1.00**	**$119,635**	**$119,635**	**$119,635**
1410	349	OTHER TRAVEL	$0	$99		$0		$0	$0	$0
		1410	**$0**	**$99**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2113	380	NON-INSTR PROF & TECH	$4,000	$4,000		$4,000		$4,000	$4,000	$4,000
		2113	**$4,000**	**$4,000**	**0.00**	**$4,000**	**0.00**	**$4,000**	**$4,000**	**$4,000**
2114	410	CONSUMABLE SUPPLIES	$156	$724		$800		$500	$500	$500
		2114	**$156**	**$724**	**0.00**	**$800**	**0.00**	**$500**	**$500**	**$500**
2115	124	TEMPORARY - CLASSIFIED	$1,125	$722		$850		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$360	$231		$202		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$67	$43		$51		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$86	$55		$39		$0	$0	$0
	231	WORKERS COMP	$8	$4		$4		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$2,780	$0		$2,000		$900	$900	$900
		2115	**$4,426**	**$1,055**	**0.00**	**$3,145**	**0.00**	**$900**	**$900**	**$900**
2130	111	LICENSED SALARIES	$44,868	$45,982	0.70	$42,913	0.30	$18,943	$18,943	$18,943
	112	CLASSIFIED SALARIES	$737	$0	1.00	$51,564		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$0	$1,384		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$2,499	$3,816		$0		$1,366	$1,366	$1,366
	145	OPT OUT ADD SALARY	$4,352	$4,812		$4,950		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$7,588	$14,709		$23,584		$4,054	$4,054	$4,054
	212	PERS-EMPLOYEE PICK-UP	$1,282	$3,346		$5,966		$1,219	$1,219	$1,219
	220	SOCIAL SECURITY/MEDICARE	$4,013	$4,253		$7,606		$1,554	$1,554	$1,554
	231	WORKERS COMP	$342	$277		$520		$122	$122	$122
	241	HEALTH INSURANCE	$3,395	$628		$17,355		$5,490	$5,490	$5,490
	341	LICENSED TRAVEL-IN DIST	$238	$153		$600		$500	$500	$500
	342	LICENSED TRAVEL-OUT DIST	$119	$0		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$0	$0		$300		$0	$0	$0
	349	OTHER TRAVEL	$125	$75		$125		$0	$0	$0
	353	POSTAGE	$113	$208		$200		$200	$200	$200
	380	NON-INSTR PROF & TECH	$4,755	$7,778		$5,000		$5,000	$5,000	$5,000
	390	OTHR NON INSTR PROF&TECH	$14,085	$580		$12,000		$0	$0	$0

General Fund Expenditures - Other District Programs

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2130	410	CONSUMABLE SUPPLIES	$2,362	$414		$2,500		$6,000	$6,000	$6,000
	460	NON-CONSUMABLE SUPPLIES	$0	$1,526		$0		$5,000	$5,000	$5,000
		2130	**$90,874**	**$89,940**	**1.70**	**$175,183**	**0.30**	**$49,448**	**$49,448**	**$49,448**
2143	111	LICENSED SALARIES	$57,393	$60,508	2.00	$126,141	1.00	$70,420	$70,420	$70,420
	130	EXTEND CONT/STU TEACH	$3,271	$3,490		$3,454		$7,650	$7,650	$7,650
	211	PERS-EMPLOYER CONTRIBUT	$15,963	$17,011		$30,740		$15,583	$15,583	$15,583
	212	PERS-EMPLOYEE PICK-UP	$3,606	$3,840		$7,776		$4,684	$4,684	$4,684
	220	SOCIAL SECURITY/MEDICARE	$4,077	$4,502		$9,914		$5,972	$5,972	$5,972
	231	WORKERS COMP	$382	$324		$656		$471	$471	$471
	241	HEALTH INSURANCE	$13,200	$15,900		$33,000		$18,300	$18,300	$18,300
	312	INSTR PRG IMP SRV	$50	$0		$0		$0	$0	$0
	341	LICENSED TRAVEL-IN DIST	$115	$0		$500		$1,000	$1,000	$1,000
	342	LICENSED TRAVEL-OUT DIST	$162	$0		$500		$1,000	$1,000	$1,000
	349	OTHER TRAVEL	$0	$0		$2,000		$2,000	$2,000	$2,000
	410	CONSUMABLE SUPPLIES	$2,629	$791		$4,000		$6,000	$6,000	$6,000
	460	NON-CONSUMABLE SUPPLIES	$1,010	$1,945		$5,000		$8,000	$8,000	$8,000
		2143	**$101,858**	**$108,312**	**2.00**	**$223,681**	**1.00**	**$141,080**	**$141,080**	**$141,080**
2190	112	CLASSIFIED SALARIES	$51,134	$51,615	1.00	$50,780	1.00	$52,304	$52,304	$52,304
	113	ADMINISTRATORS	$124,080	$123,698	1.00	$120,170	1.00	$123,775	$123,775	$123,775
	124	TEMPORARY - CLASSIFIED	$0	$274		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$6,425	$1,280		$5,978		$7,148	$7,148	$7,148
	141	LONGEVITY STIPEND	$100	$400		$0		$300	$300	$300
	145	OPT OUT ADD SALARY	$0	$0		$0		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$57,800	$56,694		$45,645		$41,799	$41,799	$41,799
	212	PERS-EMPLOYEE PICK-UP	$10,882	$8,971		$10,616		$11,408	$11,408	$11,408
	220	SOCIAL SECURITY/MEDICARE	$13,346	$13,176		$13,535		$14,545	$14,545	$14,545
	231	WORKERS COMP	$712	$839		$896		$1,186	$1,186	$1,186
	232	UNEMPLOYMENT COMP	$0	$0		$0		$119	$119	$119
	241	HEALTH INSURANCE	$27,458	$34,598		$35,017		$17,617	$17,617	$17,617
	342	LICENSED TRAVEL-OUT DIST	$662	$0		$1,200		$1,000	$1,000	$1,000
	349	OTHER TRAVEL	$4,784	$0		$5,000		$10,000	$10,000	$10,000
	353	POSTAGE	$589	$64		$200		$200	$200	$200
	354	ADVERTISING	$26	$0		$300		$300	$300	$300
	380	NON-INSTR PROF & TECH	$0	$0		$10,000		$10,000	$10,000	$10,000
	389	INTERPRET/TRANSLATION	$710	$339		$0		$0	$0	$0

General Fund Expenditures - Other District Programs

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2190	410	CONSUMABLE SUPPLIES	$885	$350		$1,000		$2,500	$2,500	$2,500
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$0		$2,000	$2,000	$2,000
	640	DUES AND FEES	$1,055	$1,065		$1,100		$1,100	$1,100	$1,100
		2190	**$300,648**	**$293,361**	**2.00**	**$301,437**	**2.00**	**$303,901**	**$303,901**	**$303,901**
2195	112	CLASSIFIED SALARIES	$0	$0	0.31	$12,700		$0	$0	$0
	113	ADMINISTRATORS	$0	$0	1.00	$109,071		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$0		$28,884		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$0		$7,306		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$0		$9,316		$0	$0	$0
	231	WORKERS COMP	$0	$0		$852		$0	$0	$0
	241	HEALTH INSURANCE	$0	$0		$33,300		$0	$0	$0
		2195	**$0**	**$0**	**1.31**	**$201,429**	**0.00**	**$0**	**$0**	**$0**
2210	130	EXTEND CONT/STU TEACH	$0	$338		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$108		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$20		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$26		$0		$0	$0	$0
	231	WORKERS COMP	$0	$2		$0		$0	$0	$0
	349	OTHER TRAVEL	$650	$0		$0		$500	$500	$500
		2210	**$650**	**$493**	**0.00**	**$0**	**0.00**	**$500**	**$500**	**$500**
2211	112	CLASSIFIED SALARIES	$0	$8,612	0.25	$11,427	0.25	$10,101	$10,101	$10,101
	113	ADMINISTRATORS	$39,724	$37,654	0.50	$58,508	0.25	$30,846	$30,846	$30,846
	145	OPT OUT ADD SALARY	$3,025	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$11,443	$12,298		$16,588		$8,173	$8,173	$8,173
	212	PERS-EMPLOYEE PICK-UP	$2,551	$2,776		$4,196		$2,457	$2,457	$2,457
	220	SOCIAL SECURITY/MEDICARE	$3,265	$3,366		$5,350		$3,132	$3,132	$3,132
	231	WORKERS COMP	$279	$232		$353		$248	$248	$248
	241	HEALTH INSURANCE	$0	$17,951		$25,897		$8,974	$8,974	$8,974
	342	LICENSED TRAVEL-OUT DIST	$122	$958		$1,000		$500	$500	$500
	349	OTHER TRAVEL	$0	$773		$1,000		$500	$500	$500
	353	POSTAGE	$0	$3		$0		$20	$20	$20
	380	NON-INSTR PROF & TECH	$0	$0		$0		$300	$300	$300
	410	CONSUMABLE SUPPLIES	$66	$109		$50		$100	$100	$100
	460	NON-CONSUMABLE SUPPLIES	$1,502	$0		$0		$60	$60	$60
	470	COMPUTER SOFTWARE	$0	$0		$130		$200	$200	$200
	640	DUES AND FEES	$1,055	$1,065		$1,100		$1,100	$1,100	$1,100
		2211	**$63,031**	**$85,797**	**0.75**	**$125,599**	**0.50**	**$66,711**	**$66,711**	**$66,711**

General Fund Expenditures - Other District Programs

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2220	311	STUDENT INSTR SERVICES	$1,889	$1,983		$2,000		$0	$0	$0
	380	NON-INSTR PROF & TECH	$11,768	$0		$12,200		$12,000	$12,000	$12,000
	394	SUBSTITUTE SERVICES	$0	$12,032		$0		$0	$0	$0
		2220	**$13,658**	**$14,015**	**0.00**	**$14,200**	**0.00**	**$12,000**	**$12,000**	**$12,000**
2230	314	SUBSTITUTE SERVICES	$0	$0		$5,000		$2,500	$2,500	$2,500
	386	DATA PROCESSING SRVS	$7,468	$8,588		$8,600		$12,000	$12,000	$12,000
	394	SUBSTITUTE SERVICES	$0	$11,409		$0		$0	$0	$0
		2230	**$7,468**	**$19,997**	**0.00**	**$13,600**	**0.00**	**$14,500**	**$14,500**	**$14,500**
2240	349	OTHER TRAVEL	$490	$0		$0		$500	$500	$500
	380	NON-INSTR PROF & TECH	$0	$0		$0		$15,000	$15,000	$15,000
		2240	**$490**	**$0**	**0.00**	**$0**	**0.00**	**$15,500**	**$15,500**	**$15,500**
2310	342	LICENSED TRAVEL-OUT DIST	$318	$0		$1,000		$1,000	$1,000	$1,000
	349	OTHER TRAVEL	$690	$130		$1,000		$1,000	$1,000	$1,000
	354	ADVERTISING	$125	$105		$750		$750	$750	$750
	380	NON-INSTR PROF & TECH	$0	$475		$500		$500	$500	$500
	381	AUDIT SERVICES	$43,000	$44,600		$50,000		$50,000	$50,000	$50,000
	382	LEGAL SERVICES	$34,463	$47,670		$60,000		$60,000	$60,000	$60,000
	385	MANAGEMENT SERVICES	$7,000	$7,738		$34,000		$12,000	$12,000	$12,000
	388	ELECTION	$0	$6,902		$5,000		$5,000	$5,000	$5,000
	390	OTHR NON INSTR PROF&TECH	$0	$0		$0		$20,000	$20,000	$20,000
	410	CONSUMABLE SUPPLIES	$317	$177		$500		$500	$500	$500
	640	DUES AND FEES	$8,616	$8,616		$8,700		$11,000	$11,000	$11,000
	651	LIABILITY INSURANCE	$68,714	$80,831		$85,000		$103,000	$103,000	$103,000
		2310	**$163,244**	**$197,244**	**0.00**	**$246,450**	**0.00**	**$264,750**	**$264,750**	**$264,750**
2320	112	CLASSIFIED SALARIES	$79,564	$74,516	1.00	$70,417	1.00	$73,805	$73,805	$73,805
	113	ADMINISTRATORS	$162,264	$149,217	1.00	$148,349	1.00	$155,000	$155,000	$155,000
	130	EXTEND CONT/STU TEACH	$0	$0		$0		$3,087	$3,087	$3,087
	145	OPT OUT ADD SALARY	$6,329	$6,555		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$60,658	$73,761		$60,427		$54,924	$54,924	$54,924
	212	PERS-EMPLOYEE PICK-UP	$7,430	$4,864		$4,621		$14,310	$14,310	$14,310
	220	SOCIAL SECURITY/MEDICARE	$18,919	$17,103		$16,896		$17,749	$17,749	$17,749
	231	WORKERS COMP	$1,572	$1,098		$1,151		$1,452	$1,452	$1,452
	241	HEALTH INSURANCE	$3,821	$1,031		$942		$18,042	$18,042	$18,042
	243	ANNUITY CONTRIBUTION	$11,000	$15,450		$15,900		$17,100	$17,100	$17,100
	342	LICENSED TRAVEL-OUT DIST	$1,790	$0		$1,000		$1,000	$1,000	$1,000
	344	CLASSIFIED TRAVEL	$21	$0		$0		$0	$0	$0
	349	OTHER TRAVEL	$1,649	$1,070		$1,200		$1,200	$1,200	$1,200

General Fund Expenditures - Other District Programs

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2320	353	POSTAGE	$2	$171		$200		$200	$200	$200
	354	ADVERTISING	$0	$144		$500		$500	$500	$500
	380	NON-INSTR PROF & TECH	$150	$188		$500		$500	$500	$500
	390	OTHER NON-INSTR PROF TECH	$0	$0		$0		$250	$250	$250
	410	CONSUMABLE SUPPLIES	$335	$27		$450		$450	$450	$450
	460	NON-CONSUMABLE SUPPLIES	$0	$425		$500		$1,500	$1,500	$1,500
	640	DUES AND FEES	$1,735	$2,285		$2,300		$2,800	$2,800	$2,800
	652	FIDELITY BOND & PREMIUM	$300	$300		$300		$300	$300	$300
2320			**$357,539**	**$348,205**	**2.00**	**$332,253**	**2.00**	**$370,769**	**$370,769**	**$370,769**
2490	113	ADMINISTRATORS	$0	$1,279		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$0	$375		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$10,403		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$3,454		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$722		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$910		$0		$0	$0	$0
	231	WORKERS COMP	$0	$56		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$4,019	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$196		$0		$0	$0	$0
	470	COMPUTER SOFTWARE	$384	$1,795		$1,800		$1,800	$1,800	$1,800
2490			**$4,403**	**$19,190**	**0.00**	**$1,800**	**0.00**	**$1,800**	**$1,800**	**$1,800**
2520	112	CLASSIFIED SALARIES	$258,216	$248,739	3.75	$260,233	4.00	$277,407	$277,407	$277,407
	114	MANAGERIAL - CLASSIFIED	$132,016	$140,470	1.00	$127,410	1.00	$131,233	$131,233	$131,233
	122	SUBSTITUTE - CLASSIFIED	$1,322	$1,385		$0		$1,500	$1,500	$1,500
	124	TEMPORARY - CLASSIFIED	$56	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$0		$0		$3,087	$3,087	$3,087
	145	OPT OUT ADD SALARY	$11,856	$12,983		$13,200		$19,800	$19,800	$19,800
	211	PERS-EMPLOYER CONTRIBUT	$118,275	$119,149		$102,093		$93,615	$93,615	$93,615
	212	PERS-EMPLOYEE PICK-UP	$23,909	$23,961		$24,051		$25,982	$25,982	$25,982
	220	SOCIAL SECURITY/MEDICARE	$29,763	$29,867		$30,665		$33,127	$33,127	$33,127
	231	WORKERS COMP	$2,586	$1,928		$2,068		$2,697	$2,697	$2,697
	232	UNEMPLOYMENT COMP	$0	$0		$0		$73	$73	$73
	241	HEALTH INSURANCE	$46,980	$35,385		$35,274		$39,004	$39,004	$39,004
	344	CLASSIFIED TRAVEL	$1,537	$0		$2,000		$1,500	$1,500	$1,500
	349	OTHER TRAVEL	$1,997	$210		$2,000		$3,500	$3,500	$3,500
	353	POSTAGE	$4,894	$2,010		$3,000		$3,000	$3,000	$3,000
	354	ADVERTISING	$242	$406		$500		$100	$100	$100
	380	NON-INSTR PROF & TECH	$29,339	$25,406		$29,000		$25,000	$25,000	$25,000

General Fund Expenditures - Other District Programs

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2520	394	SUBSTITUTE SERVICES	$1,846	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$2,307	$3,000		$2,500		$2,500	$2,500	$2,500
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$0		$1,000	$1,000	$1,000
	640	DUES AND FEES	$1,390	$1,825		$1,600		$2,300	$2,300	$2,300
	652	FIDELITY BOND & PREMIUM	$300	$300		$300		$300	$300	$300
2520			**$668,831**	**$647,025**	**4.75**	**$635,893**	**5.00**	**$666,725**	**$666,725**	**$666,725**
2540	112	CLASSIFIED SALARIES	$161,979	$273,631	4.25	$268,877	4.00	$264,142	$264,142	$264,142
	114	MANAGERIAL - CLASSIFIED	$97,560	$104,057	1.00	$103,326	1.00	$110,236	$110,236	$110,236
	122	SUBSTITUTE - CLASSIFIED	$1,190	$0		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$100	$300		$304		$300	$300	$300
	145	OPT OUT ADD SALARY	$7,260	$17,600		$19,800		$19,800	$19,800	$19,800
	211	PERS-EMPLOYER CONTRIBUT	$69,458	$104,693		$93,055		$78,738	$78,738	$78,738
	212	PERS-EMPLOYEE PICK-UP	$15,679	$23,234		$23,538		$23,669	$23,669	$23,669
	220	SOCIAL SECURITY/MEDICARE	$19,937	$29,799		$30,011		$30,178	$30,178	$30,178
	231	WORKERS COMP	$11,152	$12,925		$13,484		$15,856	$15,856	$15,856
	232	UNEMPLOYMENT COMP	$0	$0		$0		$4	$4	$4
	241	HEALTH INSURANCE	$33,832	$43,952		$41,394		$37,763	$37,763	$37,763
	321	CUSTODIAL SUBSTITUES	$0	$0		$0		$1,000	$1,000	$1,000
	322	REPAIRS & MAINTENANCE	$8,516	$10,691		$10,000		$10,000	$10,000	$10,000
	324	RENTALS	$1,797	$165		$27,900		$37,500	$37,500	$37,500
	325	ELECTRICITY	$8,187	$8,417		$14,000		$14,000	$14,000	$14,000
	326	FUEL	$4,180	$5,121		$6,000		$6,000	$6,000	$6,000
	327	WATER & SEWAGE	$1,696	$1,526		$1,900		$1,900	$1,900	$1,900
	328	GARBAGE	$2,293	$4,121		$3,000		$3,000	$3,000	$3,000
	344	CLASSIFIED TRAVEL	$186	$0		$1,500		$1,500	$1,500	$1,500
	349	OTHER TRAVEL	$1,930	$929		$1,500		$1,500	$1,500	$1,500
	351	TELECOMMUNICATIONS	$4,211	$20,896		$6,500		$6,500	$6,500	$6,500
	353	POSTAGE	$2	$6		$0		$0	$0	$0
	354	ADVERTISING	$0	$445		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$191	$590		$2,000		$2,000	$2,000	$2,000
	383	ARCHITECT/ENGINEER SERV	$0	$3,951		$20,000		$10,000	$10,000	$10,000
	410	CONSUMABLE SUPPLIES	$32,880	$86,102		$32,000		$32,000	$32,000	$32,000
	460	NON-CONSUMABLE SUPPLIES	$3,569	$19,378		$4,500		$4,500	$4,500	$4,500
	520	FACILITY IMPROVEMENT	$0	$31,883		$0		$0	$0	$0
	541	NEW EQUIPMENT	$0	$27,000		$0		$0	$0	$0
	542	REPLACEMENT EQUIPMENT	$0	$0		$5,000		$5,000	$5,000	$5,000
	640	DUES AND FEES	$70	$536		$100		$0	$0	$0

General Fund Expenditures - Other District Programs

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2540	651	LIABILITY INSURANCE	$536	$0		$0		$0	$0	$0
	653	PROPERTY INSURANCE	$101,581	$108,824		$120,000		$140,000	$140,000	$140,000
	670	TAXES AND LICENSES	$163	$168		$175		$175	$175	$175
		2540	**$590,136**	**$940,940**	**5.25**	**$849,864**	**5.00**	**$857,261**	**$857,261**	**$857,261**
2543	112	CLASSIFIED SALARIES	$28,498	$43,357	2.00	$83,791	2.00	$94,155	$94,155	$94,155
	130	EXTEND CONT/STU TEACH	$0	$0		$0		$1,649	$1,649	$1,649
	145	OPT OUT ADD SALARY	$4,950	$6,600		$6,600		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$8,460	$12,200		$21,441		$19,123	$19,123	$19,123
	212	PERS-EMPLOYEE PICK-UP	$1,910	$2,754		$5,423		$5,748	$5,748	$5,748
	220	SOCIAL SECURITY/MEDICARE	$2,532	$3,822		$6,915		$7,329	$7,329	$7,329
	231	WORKERS COMP	$1,291	$1,783		$3,477		$4,481	$4,481	$4,481
	241	HEALTH INSURANCE	$3,800	$1,350		$16,800		$33,900	$33,900	$33,900
	322	REPAIRS & MAINTENANCE	$1,154	$512		$5,000		$5,000	$5,000	$5,000
	324	RENTALS	$502	$1,251		$3,500		$3,500	$3,500	$3,500
	328	GARBAGE	$510	$60		$0		$500	$500	$500
	344	CLASSIFIED TRAVEL	$0	$112		$0		$0	$0	$0
	349	OTHER TRAVEL	$0	$290		$0		$0	$0	$0
	394	SUBSTITUTE SERVICES	$1,333	$0		$0		$0	$0	$0
	349	OTHER TRAVEL	$0	$0		$250		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$3,340	$8,689		$12,000		$12,000	$12,000	$12,000
	460	NON-CONSUMABLE SUPPLIES	$3,333	$2,265		$2,000		$3,000	$3,000	$3,000
	542	REPLACEMENT EQUIPMENT	$0	$0		$25,000		$25,000	$25,000	$25,000
	640	DUES AND FEES	$0	$50		$500		$500	$500	$500
		2543	**$61,613**	**$85,095**	**2.00**	**$192,698**	**2.00**	**$215,885**	**$215,885**	**$215,885**
2545	322	REPAIRS & MAINTENANCE	$4,109	$1,619		$10,000		$10,000	$10,000	$10,000
	410	CONSUMABLE SUPPLIES	$94	$233		$500		$500	$500	$500
	460	NON-CONSUMABLE SUPPLIES	$1,990	$0		$2,000		$2,000	$2,000	$2,000
	542	REPLACEMENT EQUIPMENT	$0	$14,784		$15,000		$15,000	$15,000	$15,000
	651	LIABILITY INSURANCE	$2,940	$3,557		$4,000		$4,000	$4,000	$4,000
	653	PROPERTY INSURANCE	$0	$0		$0		$1,000	$1,000	$1,000
		2545	**$9,133**	**$20,194**	**0.00**	**$31,500**	**0.00**	**$32,500**	**$32,500**	**$32,500**
2550	113	ADMINISTRATORS	$22,165	$22,815	0.20	$22,587	0.20	$24,677	$24,677	$24,677
	211	PERS-EMPLOYER CONTRIBUT	$7,100	$7,308		$6,049		$4,925	$4,925	$4,925
	212	PERS-EMPLOYEE PICK-UP	$1,330	$1,369		$1,355		$1,481	$1,481	$1,481
	220	SOCIAL SECURITY/MEDICARE	$1,686	$1,743		$1,728		$1,888	$1,888	$1,888
	231	WORKERS COMP	$142	$111		$112		$146	$146	$146
	241	HEALTH INSURANCE	$2,923	$3,228		$3,278		$3,754	$3,754	$3,754

General Fund Expenditures - Other District Programs

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2550	322	REPAIRS & MAINTENANCE	$0	$0		$0		$1,000	$1,000	$1,000
	331	REIMB STUDENT TRANSPORT	$884,499	$661,640		$1,200,000		$950,000	$950,000	$950,000
	386	DATA PROCESSING SRVS	$2,563	$3,025		$3,000		$3,500	$3,500	$3,500
	410	CONSUMABLE SUPPLIES	$0	$1,315		$0		$0	$0	$0
		2550	**$922,409**	**$702,553**	**0.20**	**$1,238,110**	**0.20**	**$991,371**	**$991,371**	**$991,371**
2558	112	CLASSIFIED SALARIES	$30	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$376	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$108	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$24	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$30	$0		$0		$0	$0	$0
	231	WORKERS COMP	$2	$0		$0		$0	$0	$0
	331	REIMB STUDENT TRANSPORT	$488,070	$423,487		$605,000		$653,000	$653,000	$653,000
	410	CONSUMABLE SUPPLIES	$304	$152		$0		$500	$500	$500
		2558	**$488,944**	**$423,639**	**0.00**	**$605,000**	**0.00**	**$653,500**	**$653,500**	**$653,500**
2574	112	CLASSIFIED SALARIES	$53,537	$54,595	1.25	$55,377	1.25	$75,058	$75,058	$75,058
	130	EXTEND CONT/STU TEACH	$0	$0		$0		$1,235	$1,235	$1,235
	141	LONGEVITY STIPEND	$100	$400		$396		$500	$500	$500
	145	OPT OUT ADD SALARY	$3,300	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$17,885	$17,253		$14,699		$17,431	$17,431	$17,431
	212	PERS-EMPLOYEE PICK-UP	$3,416	$3,300		$3,346		$4,608	$4,608	$4,608
	220	SOCIAL SECURITY/MEDICARE	$4,356	$4,207		$4,267		$5,875	$5,875	$5,875
	231	WORKERS COMP	$765	$624		$678		$961	$961	$961
	241	HEALTH INSURANCE	$7,800	$16,100		$16,800		$16,800	$16,800	$16,800
	322	REPAIRS & MAINTENANCE	$20,666	$12,574		$30,000		$15,400	$15,400	$15,400
	324	RENTALS	$22,184	$24,478		$26,000		$28,500	$28,500	$28,500
	344	CLASSIFIED TRAVEL	$27	$0		$400		$50	$50	$50
	380	NON-INSTR PROF & TECH	$360	$360		$0		$500	$500	$500
	394	SUBSTITUTE SERVICES	$186	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$30,979	$19,318		$48,000		$45,000	$45,000	$45,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$500		$500	$500	$500
		2574	**$165,559**	**$153,208**	**1.25**	**$200,462**	**1.25**	**$212,418**	**$212,418**	**$212,418**
2610	690	GRANT INDIRECT	$0	$57,570		$0		$0	$0	$0
		2610	**$0**	**$57,570**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2629	380	NON-INSTR PROF & TECH	$0	$1,200		$0		$0	$0	$0
		2629	**$0**	**$1,200**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2640	112	CLASSIFIED SALARIES	$0	$33,759	1.00	$42,052	1.00	$43,314	$43,314	$43,314
	113	ADMINISTRATORS	$128,330	$129,602	1.00	$130,970	1.00	$134,899	$134,899	$134,899

General Fund Expenditures - Other District Programs

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2640	141	LONGEVITY STIPEND	$0	$300		$304		$300	$300	$300
	211	PERS-EMPLOYER CONTRIBUT	$20,360	$52,421		$46,473		$24,986	$24,986	$24,986
	212	PERS-EMPLOYEE PICK-UP	$0	$2,044		$2,541		$2,617	$2,617	$2,617
	220	SOCIAL SECURITY/MEDICARE	$9,403	$12,095		$13,259		$13,656	$13,656	$13,656
	231	WORKERS COMP	$825	$812		$878		$1,094	$1,094	$1,094
	232	UNEMPLOYMENT COMP	$0	$0		$0		$5	$5	$5
	241	HEALTH INSURANCE	$13,753	$28,208		$33,858		$34,758	$34,758	$34,758
	312	INSTR PRG IMP SRV	$10,603	$0		$11,000		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$0	$0		$1,000		$1,000	$1,000	$1,000
	344	CLASSIFIED TRAVEL	$0	$0		$500		$500	$500	$500
	349	OTHER TRAVEL	$3,268	$2,582		$5,000		$5,000	$5,000	$5,000
	353	POSTAGE	$37	$12		$50		$0	$0	$0
	354	ADVERTISING	$0	$750		$1,000		$0	$0	$0
	380	NON-INSTR PROF & TECH	$12,939	$25,698		$13,000		$30,000	$30,000	$30,000
	410	CONSUMABLE SUPPLIES	$5,122	$1,392		$5,000		$5,000	$5,000	$5,000
	415	FOOD SUPPLIES	$4,328	$1,189		$5,000		$5,000	$5,000	$5,000
	440	PERIODICALS	$425	$150		$150		$150	$150	$150
	460	NON-CONSUMABLE SUPPLIES	$765	$1,551		$0		$0	$0	$0
	640	DUES AND FEES	$1,450	$2,524		$1,450		$1,754	$1,754	$1,754
		2640	**$211,608**	**$295,087**	**2.00**	**$313,486**	**2.00**	**$304,033**	**$304,033**	**$304,033**
2649	242	TUITION REIMBURSEMENT	$43,490	$47,034		$46,700		$46,700	$46,700	$46,700
	342	LICENSED TRAVEL-OUT DIST	$344	$524		$0		$0	$0	$0
		2649	**$43,834**	**$47,558**	**0.00**	**$46,700**	**0.00**	**$46,700**	**$46,700**	**$46,700**
2660	386	DATA PROCESSING SRVS	$34,409	$35,084		$36,000		$36,000	$36,000	$36,000
		2660	**$34,409**	**$35,084**	**0.00**	**$36,000**	**0.00**	**$36,000**	**$36,000**	**$36,000**
2661	112	CLASSIFIED SALARIES	$283,520	$261,018	4.00	$275,230	5.00	$306,778	$306,778	$306,778
	114	MANAGERIAL - CLASSIFIED	$93,473	$91,228	1.00	$96,832	1.00	$109,737	$109,737	$109,737
	124	TEMPORARY - CLASSIFIED	$6	$688		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$6,800	$5,800		$5,978		$5,063	$5,063	$5,063
	141	LONGEVITY STIPEND	$100	$300		$304		$400	$400	$400
	145	OPT OUT ADD SALARY	$6,600	$6,600		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$105,560	$84,094		$93,403		$87,736	$87,736	$87,736
	212	PERS-EMPLOYEE PICK-UP	$22,971	$17,541		$23,097		$25,715	$25,715	$25,715
	220	SOCIAL SECURITY/MEDICARE	$28,441	$26,643		$29,448		$32,786	$32,786	$32,786
	231	WORKERS COMP	$2,553	$1,791		$1,975		$2,654	$2,654	$2,654
	241	HEALTH INSURANCE	$70,212	$63,042		$67,328		$84,367	$84,367	$84,367
	322	REPAIRS & MAINTENANCE	$0	$1,024		$2,500		$2,500	$2,500	$2,500

General Fund Expenditures - Other District Programs

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
2661	324	RENTALS	$0	$191,296		$250,000		$275,000	$275,000	$275,000
	328	GARBAGE	$1,784	$1,621		$1,500		$1,500	$1,500	$1,500
	344	CLASSIFIED TRAVEL	$4,276	$1,062		$5,000		$5,000	$5,000	$5,000
	349	OTHER TRAVEL	$1,049	$0		$5,000		$5,000	$5,000	$5,000
	353	POSTAGE	$31	$17		$500		$500	$500	$500
	359	INTERNET SERVICES	$0	$50,293		$12,000		$125,000	$125,000	$125,000
	380	NON-INSTR PROF & TECH	$56,395	$98,899		$95,000		$50,000	$50,000	$50,000
	410	CONSUMABLE SUPPLIES	$36,324	$30,663		$30,000		$15,000	$15,000	$15,000
	460	NON-CONSUMABLE SUPPLIES	$52,758	$60,294		$50,000		$30,000	$30,000	$30,000
	470	COMPUTER SOFTWARE	$9,572	$163		$120,000		$50,000	$50,000	$50,000
	480	COMPUTER HARDWARE	$168,203	$100,243		$0		$0	$0	$0
	640	DUES AND FEES	$548	$320		$750		$250	$250	$250
		2661	**$951,175**	**$1,094,639**	**5.00**	**$1,172,445**	**6.00**	**$1,221,586**	**$1,221,586**	**$1,221,586**
2680	124	TEMPORARY - CLASSIFIED	$0	$38		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$83	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$22	$10		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$5	$2		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$6	$3		$0		$0	$0	$0
	231	WORKERS COMP	$0	$0		$0		$0	$0	$0
	349	OTHER TRAVEL	$0	$45		$0		$100	$100	$100
	389	INTERPRET/TRANSLATION	$2,134	$3,448		$3,000		$2,000	$2,000	$2,000
		2680	**$2,251**	**$3,546**	**0.00**	**$3,000**	**0.00**	**$2,100**	**$2,100**	**$2,100**
2700	241	HEALTH INSURANCE	$351,501	$374,682		$420,000		$390,000	$390,000	$390,000
		2700	**$351,501**	**$374,682**	**0.00**	**$420,000**	**0.00**	**$390,000**	**$390,000**	**$390,000**
5220	710	FUND MODIFICATIONS	$80,000	$150,000		$200,000		$200,000	$200,000	$200,000
		5220	**$80,000**	**$150,000**	**0.00**	**$200,000**	**0.00**	**$200,000**	**$200,000**	**$200,000**
6110	810	OPERATING CONTINGENCY	$0	$0		$1,918,988		$1,000,000	$1,000,000	$1,000,000
		6110	**$0**	**$0**	**0.00**	**$1,918,988**	**0.00**	**$1,000,000**	**$1,000,000**	**$1,000,000**
7000	820	UNAPPROPRIATED END BALANCE	$0	$0		$0		$1,300,000	$1,300,000	$1,300,000
		6110	**$0**	**$0**	**0.00**	**$0**	**0.00**	**$1,300,000**	**$1,300,000**	**$1,300,000**
		TOTAL OTHER DISTRICT PROGRAMS	**$6,326,845**	**$6,958,441**	**34.21**	**$10,078,630**	**31.85**	**$9,976,805**	**$9,976,805**	**$9,976,805**

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CHARTER SCHOOLS

Luckiamute Valley Charter Schools

Bridgeport School
17475 Bridgeport Rd.
Dallas, OR 97338
503-623-4837

Pedee School
12975 Kings Valley Highway
Monmouth, OR 97361
503-838-1933

Dallas Community School

124 SW Walnut Ave.
Dallas, OR 97338
503-420-4360

General Fund Expenditures - Luckiamute Valley Charter School

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
1250	111	LICENSED SALARIES	$31,656	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$1,635	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$10,663	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$1,998	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$2,418	$0		$0		$0	$0	$0
	231	WORKERS COMP	$135	$0		$0		$0	$0	$0
	241	HEALTH INSURANCE	$6,600	$0		$0		$0	$0	$0
	310	INSTR PROF & TECH SERVICE	$65,112	$134,621		$110,000		$110,000	$110,000	$110,000
	341	LICENSED TRAVEL-IN DIST	$420	$290		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$0	$255		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$52	$0		$0		$0	$0	$0
		1250	**$120,690**	**$135,166**	**0.00**	**$110,000**	**0.00**	**$110,000**	**$110,000**	**$110,000**
1288	349	OTHER TRAVEL	$1,650	$0		$0		$0	$0	$0
	360	CHARTER SCHOOL	$2,134,047	$2,465,436		$2,334,245		$2,700,000	$2,700,000	$2,700,000
	380	NON-INSTR PROF & TECH	$1,145	$1,095		$1,100		$1,300	$1,300	$1,300
		1288	**$2,136,842**	**$2,466,531**	**0.00**	**$2,335,345**	**0.00**	**$2,701,300**	**$2,701,300**	**$2,701,300**
2130	310	INSTR PROF & TECH SERVICE	$11,865	$6,562		$10,000		$0	$0	$0
		2130	**$11,865**	**$6,562**	**0.00**	**$10,000**	**0.00**	**$0**	**$0**	**$0**
2143	310	INSTR PROF & TECH SERVICE	$1,959	$6,679		$1,000		$0	$0	$0
		2143	**$1,959**	**$6,679**	**0.00**	**$1,000**	**0.00**	**$0**	**$0**	**$0**
2150	310	INSTR PROF & TECH SERVICE	$16,422	$28,590		$10,000		$0	$0	$0
		2150	**$16,422**	**$28,590**	**0.00**	**$10,000**	**0.00**	**$0**	**$0**	**$0**
2310	351	TELECOMMUNICATIONS	$502	$0		$0		$0	$0	$0
		2310	**$502**	**$0**	**0.00**	**$42,000**	**0.00**	**$0**	**$0**	**$0**
2540	351	TELECOMMUNICATIONS	$4,340	$3,681		$4,000		$4,000	$4,000	$4,000
		2540	**$4,340**	**$3,681**	**0.00**	**$4,000**	**0.00**	**$4,000**	**$4,000**	**$4,000**
2550	331	REIMB STUDENT TRANSPORT	$193,972	$311,674		$210,000		$200,000	$200,000	$200,000
		2550	**$193,972**	**$311,674**	**0.00**	**$210,000**	**0.00**	**$200,000**	**$200,000**	**$200,000**
TOTAL LUCKIATMUTE VALLEY CHARTER SCHOOL			**$2,486,593**	**$2,958,884**	**0.00**	**$2,680,345**	**0.00**	**$3,015,300**	**$3,015,300**	**$3,015,300**

General Fund Expenditures - Dallas Community School

2022-23 Budget

Function	Account	Account Title	2019-20 Actual	2020-21 Actual	FTE	2021-22 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1221	112	CLASSIFIED SALARIES	$10,061	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$2,614	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$590	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$770	$0		$0		$0	$0	$0
	231	WORKERS COMP	$44	$0		$0		$0	$0	$0
1221			**$14,078**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
1288	360	CHARTER SCHOOL	$1,395,193	$1,915,945		$1,692,865		$1,690,000	$1,690,000	$1,690,000
	380	NON-INSTR PROF & TECH	$0	$3,850		$0		$1,300	$1,300	$1,300
1288			**$1,395,193**	**$1,919,795**	**0.00**	**$1,692,865**	**0.00**	**$1,691,300**	**$1,691,300**	**$1,691,300**
2550	331	REIMB STUDENT TRANSPORT	$1,018	$0		$1,500				
2550			**$1,018**	**$0**	**0.00**	**$1,500**	**0.00**	**$0**	**$0**	**$0**
TOTAL DALLAS COMMUNITY SCHOOL			**$1,410,289**	**$1,919,795**	**0.00**	**$1,694,365**	**0.00**	**$1,691,300**	**$1,691,300**	**$1,691,300**

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SPECIAL REVENUE FUNDS

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SPECIAL REVENUE GRANTS & PROJECTS

	Actual Allocation		Adopted	Projected
RESOURCES	**2019 / 2020**	**2020 / 2021**	**2021 / 2022**	**2022 / 2023**
Consolidated Mini Grants	62,676	27,926	350,000	360,000
Cool Schools Senate Bill 1149	88,195	65,400	80,000	80,000
English Language Learner - HB3499	126,561	36,907	-	-
High School Success - Measure 98	608,551	920,402	782,200	952,961
Individuals with Disabilities Education Act (IDEA)	575,779	562,734	600,748	600,750
IDEA - Section 619, Preschool Grant	3,948	14,079	20,000	20,000
Medicaid Administrative Claims Survey Reimbursement	23,917	24,443	30,000	24,000
Outdoor School - Measure 99	385	500	38,020	40,000
PAS/ New Options	590,398	367,674	633,889	720,251
Pathways for Recovery and Return	-	1,412	26,680	-
Polk Adolescent Day Treatment Center	400,233	432,628	504,000	531,676
Polk County Business Development Job Training	72	-	-	-
Retention and Recruitment	-	-	-	350,000
State Summer Program	-	224,359	1,184,540	600,000
Student Investment Account	-	836,550	2,321,099	2,411,827
Title I	708,746	663,531	683,197	676,078
Title IIA - Improving Teacher Quality	96,654	143,614	129,836	130,000
Title IV - Student Support and Academic Enrichment	41,204	52,185	54,000	60,000
Youth Transition Project	75,981	76,030	85,890	87,803
TOTAL RESOURCES	**3,403,299**	**4,450,373**	**7,534,099**	**7,645,346**
REQUIREMENTS				
1000 - INSTRUCTION				
Consolidated Mini Grants	14,167	16,750	159,906	157,361
English Language Learner - HB3499	44,671	29,362	-	-
High School Success - Measure 98	408,651	716,684	580,692	728,878
Individuals with Disabilities Education Act (IDEA)	367,983	347,575	377,312	370,108
IDEA - Section 619, Preschool Grant	3,780	3,076	10,000	10,000
Medicaid Administrative Claims Survey Reimbursement	-	-	36,918	-
Outdoor School - M99	-	500	633,889	38,500
PAS/ New Options	590,398	367,674	25,435	720,251
Pathways for Recovery and Return	-	1,339	425,472	-
Polk Adolescent Day Treatment Center	326,511	355,176	-	444,762
Polk County Business Development Job Training	72	-	-	-
Retention and Recruitment	-	-	-	150,000
State Summer Program	-	212,763	701,000	485,000
Student Investment Account	-	574,919	2,160,570	1,914,262
Title I	675,060	629,237	645,206	641,429
Title IIA - Improving Teacher Quality	-	-	-	-
Title IV - Student Support and Academic Enrichment	36,729	49,488	51,475	53,019
Youth Transition Project	72,370	72,100	81,028	81,624
Total Instruction	**$ 2,540,392**	**$ 3,376,643**	**$ 5,888,903**	**$ 5,795,194**
2000 - SUPPORT SERVICES				
Consolidated Mini Grants	44,905	11,176	173,906	175,910
English Language Learner - HB3499	81,890	7,545	-	-
High School Success - Measure 98	199,900	203,718	201,508	224,083
Individuals with Disabilities Education Act (IDEA)	207,796	215,158	223,436	230,642
IDEA - Section 619, Preschool Grant	168	11,003	10,000	10,000
Medicaid Administrative Claims Survey Reimbursement	23,917	24,443	30,000	24,000
Outdoor School - M99	385	-	1,102	1,500
Pathways for Recovery and Return	-	73	1,245	-
Polk Adolescent Day Treatment Center	73,722	77,453	78,528	86,914
Retention and Recruitment	-	-	-	200,000
State Summer Program	-	11,596	483,540	115,000
Student Investment Account	-	261,632	160,529	497,565
Title I	33,686	34,293	37,991	34,649
Title IIA - Improving Teacher Quality	96,654	143,614	129,836	130,000
Title IV - Student Support and Academic Enrichment	4,475	2,697	2,525	6,981
Youth Transition Project	3,611	3,929	4,862	6,179
Total Support Services	**$ 771,109**	**$ 1,008,330**	**$ 1,539,008**	**$ 1,743,423**
3000 - COMMUNITY SERVICE				
Consolidated Mini Grants	3,603		16,188	16,729
Dallas High School Teen Parent Program	-	-	10,000	10,000
Total Community Services	**$ 3,603**	**$ -**	**$ 26,188**	**$ 26,729**
4150 - FACILITY ACQUISITION (College and Career-M98)	**$ -**	**$ -**	**$ -**	**$ -**
5220 - INTERFUND TRANSFERS (Cool Schools SB 1149)	**$ 88,195**	**$ 65,400**	**$ 80,000**	**$ 80,000**
TOTAL REQUIREMENTS	**$ 3,403,299**	**$ 4,450,373**	**$ 7,534,099**	**$ 7,645,346**

CONSOLIDATED MINI GRANTS

A number of small grants and contracts are awarded to Dallas School District each year. This fund was established to account for these activities and the receipt of funds outside the scope of General Fund. Current activity in this fund may include: e-scrip earnings and expenditures, Career Pathways, Long Term Facilities Planning and other grants obtained by educators for use in their classrooms. Other programs such as Afterschool Art and Employee Wellness have diminished in activity to the degree they will now be accounted for in the mini grant fund beginning 2020-21.

The projected allocation for 2021-22 remains high enough to allow expenditure authority for new grant opportunities that may arise.

Historical Data and Projections

	Actual Allocation 2019/2020	Actual Allocation 2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/2023
						Fund 287
RESOURCES						
1000 Local Sources	$16,641	$1,369		$100,000		$100,000
3000 State	$36,726	$23,800		$150,000		$150,000
4000 Federal	$9,308	$549		$100,000		$100,000
5000 Transfers from General Fund	$0	$0		$0		$0
TOTAL RESOURCES	$62,676	$25,719		$350,000		$350,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$591	$356		$17,025		$17,536
200 Associated Payroll Costs	$343	$165		$5,881		$7,374
300 Purchased Services	$0	$0		$75,000		$75,000
400 Supplies & Materials	$13,233	$8,017		$35,000		$34,465
500 Capital Outlays	$0	$6,990		$25,000		$22,500
600 Other Objects	$0	$0		$2,000		$487
Total Instruction	$14,167	$15,528		$159,906		$157,362
2000 Support						
100 Salaries	$0	$0		$17,025		$17,536
200 Associated Payroll Costs	$0	$0		$5,881		$7,374
300 Purchased Services	$36,393	$10,162		$75,000		$75,000
400 Supplies & Materials	$8,466	$0		$25,000		$25,000
500 Capital Outlays	$0	$0		$50,000		$50,000
600 Other Objects	$47	$28		$1,000		$1,000
Total Support	$44,905	$10,190		$173,906		$175,910
3000 Community Services						
100 Salaries	$1,920	$0		$4,599		$4,737
200 Associated Payroll Costs	$501	$0		$1,589		$1,992
300 Purchased Services	$351	$0		$5,000		$5,000
400 Supplies & Materials	$831	$0		$5,000		$5,000
500 Capital Outlays	$0	$0		$0		$0
Total Community Service	$3,603	$0		$16,188		$16,729
TOTAL REQUIREMENTS	$62,676	$25,719		$350,000		$350,000

COOL SCHOOLS SENATE BILL 1149

The Cool Schools program in association with Senate Bill 1149 provides that the utilities must pay three percent of their revenues as a public purpose fee to continue conservation programs. From this amount, 10 percent is dedicated to improving energy efficiency in public schools serviced by PGE and PacifiCorp. In November 2011, Dallas School District began receiving monthly payments from PacifiCorp under this program for reimbursement of previously completed energy conservation projects.

Funds received from PacifiCorp are required to be accumulated into a special revenue fund. Upon approval from Oregon Department of Energy (ODOE) the money may be transferred to other district funds to reimburse completed projects. In 2012-13, the Citizens Advisory Committee recommended that all funds previously accumulated and newly received will be transferred to the Facility Repairs and Maintenance Fund. This action was subsequently adopted by the Board. The program is expected to sunset at the end of December 2025.

Historical Data and Projections

	Actual Allocation 2019/2020	Actual Allocation 2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/2023
						Fund 202
RESOURCES						
1990 PacificCorp Public Purpose	$88,195	$65,400		$80,000		$80,000
5400 Beginning Balance	$0	$0		$0		$0
TOTAL RESOURCES	$88,195	$65,400		$80,000		$80,000
REQUIREMENTS						
5220 Transfer to F102	$88,195	$65,400		$80,000		$80,000
5220 Transfer to F401	$0	$0		$0		$0
TOTAL REQUIREMENTS	$88,195	$65,400		$80,000		$80,000

DALLAS HIGH SCHOOL TEEN PARENT PROGRAM

In 2014-15, the district received a federal subsidy grant through ODE that will reimburse the costs of child care paid by the district for the students enrolled in the teen parent program that have placed their children in the Dragonfly pre-school operated by Salem Child Development Center. The district continues to receive the subsidy but has not had teen parents eligible for the assistance since 2017-18. An allocation has been established for 2022-23 to allow for continued funding.

Historical Data and Projections

	Actual Allocation 2019/2020	Actual Allocation 2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/2023
						Fund 222
RESOURCES						
1000 Local Sources	$0	$0		$0		$0
3000 State Sources	$0	$0		$0		$0
4000 Federal Sources	$0	$0		$10,000		$10,000
TOTAL RESOURCES	$0	$0		$10,000		$10,000
REQUIREMENTS						
1000 Instruction						
300 Purchased Services	$0	$0		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instructional Services	$0	$0		$0		$0
2000 Support Services						
300 Purchased Services	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Support Services	$0	$0		$0		$0
3000 Community Services						
300 Purchased Services	$0	$0		$10,000		$10,000
600 Other Objects	$0	$0		$0		$0
Total Community Services	$0	$0		$10,000		$10,000
TOTAL REQUIREMENTS	$0	$0		$10,000		$10,000

ENGLISH LANGUAGE LEARNER PROGRAM - HB 3499

House Bill 3499 directs the Oregon Department of Education (ODE) to develop and implement a statewide education plan for English Language Learners who are in our K-12 education system. The plan addressed disparities experienced by English Language Learners in every indicator of academic success, from the historical practices leading to disproportionate outcomes for the students to the educational needs of the students from K-12 education, by examining and applying culturally appropriate best practices. Dallas School District was identified as a target district in 2016 and was allocated $90,000 to complete a needs assessment and develop a plan for improvement of our English Language Learners program.

In 2017-18 the district focused on comprehensive GLAD training for teachers in all elementary schools. Investments were made in curriculum that employs the GLAD model and teaching strategies. The district received notice that it would receive an additional $90,000 in both years 3 and 4. During 2018-19 the district made a significant investment in the Constructing Meaning program. Constructing Meaning is a process for teaching content by providing teachers with the tools for weaving explicit language instruction into content area teaching to ensure academic achievement of English language learners. A significant investment continues as more teachers and administrators implement these strategies.

The district's participation in this program ended June 30, 2021. There is no allocation for 2021-22, or 2022-23.

Historical Data and Projections

	Actual Allocation 2019/2020	2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/2023
						Fund 218
RESOURCES						
1000 Local Sources	$0	$0		$0		$0
2199 Other Intermediate Sources	$0	$0		$0		$0
3000 State Sources	$126,561	$36,907		$0		$0
4000 Federal Sources	$0	$0		$0		$0
TOTAL RESOURCES	$126,561	$36,907		$0		$0
REQUIREMENTS						
1000 Instruction						
100 Salaries	$14,589	$11,339		$0		$0
200 Associated Payroll Costs	$6,153	$4,650		$0		$0
300 Purchased Services	$0	$1,610		$0		$0
400 Supplies and Materials	$23,929	$11,763		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$44,671	$29,362		$0		$0
2000 Support Services						
100 Salaries	$16,713	$2,840		$0		$0
200 Associated Payroll Costs	$6,630	$1,218		$0		$0
300 Purchased Services	$49,093	$1,580		$0		$0
400 Supplies and Materials	$5,394	$0		$0		$0
600 Other Objects	$4,060	$1,907		$0		$0
Total Support Services	$81,890	$7,545		$0		$0
TOTAL REQUIREMENTS	$126,561	$36,907		$0		$0

HIGH SCHOOL SUCCESS - MEASURE 98

The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) was a ballot initiative passed by voters to provide direct funding to school districts in three key areas to improve high school outcomes. The areas identified for this targeted funding are to establish or expand Career and Technical Education programs, establish or expand college-level educational opportunities in high schools, and establish or expand dropout-prevention strategies in high schools. Dallas School District's Measure 98 implementation was dedicated to implement strategies in all three key areas outlined in the measure.

The district has six current Career and Technical Education (CTE) strands in the areas of business, culinary arts, health sciences, information and communication technology and engineering. District partnership with Chemeketa Community College provides key instruction as well as offering dual credit and articulated credit. The district implemented the Advancement Via Individual Determination (AVID) as a dropout strategy and offers several class sections to students. A Freshman-on-Track team was organized in 2018-19 that has shown positive outcomes related to student success. In Spring 2021, the new CTE building was completed through Capital Project Bond dollars. This new space will enable the district to expand current programs and offerings in 2022-23 with full funding expected from state legislators.

Historical Data and Projections

	Actual Allocation 2019/2020	Actual Allocation 2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/2023
						Fund 226
RESOURCES						
1000 Local Sources	$0	$0		$0		$0
2199 Other Intermediate Sources	$0	$0		$0		$0
3000 State Sources	$608,551	$920,402		$782,200		$952,961
4000 Federal Sources	$0	$0		$0		$0
TOTAL RESOURCES	$608,551	$920,402		$782,200		$952,961
REQUIREMENTS						
1000 Instruction						
100 Salaries	$226,684	$300,501	5.42	$342,854	6.30	$448,423
200 Associated Payroll Costs	$113,452	$148,114		$169,138		$212,955
300 Purchased Services	$62,824	$26,070		$52,000		$50,000
400 Supplies and Materials	$3,062	$188,748		$16,700		$17,500
500 Capital Outlay	$0	$48,572		$0		$0
600 Other Objects	$2,629	$4,679		$0		$0
Total Instruction	$408,651	$716,684		$580,692		$728,878
2000 Support Services						
100 Salaries	$102,110	$94,565	1.00	$102,433	2.00	$103,700
200 Associated Payroll Costs	$61,053	$60,726		$59,015		$69,674
300 Purchased Services	$7,813	$0		$0		$0
400 Supplies and Materials	$0	$3,692		$0		$0
600 Other Objects	$28,923	$44,734		$40,060		$50,709
Total Support Services	$199,900	$203,718		$201,508		$224,083
4000 Facilities Acquisition/Construction						
500 Capital Improvements	$0	$0		$0		$0
TOTAL REQUIREMENTS	$608,551	$920,402	6.42	$782,200	8.30	$952,961

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

IDEA funds are awarded to public schools for costs of special education, related services, supplementary aids and services provided in a regular class or other education related setting to a child with a disability in accordance with the Individual Education Plan (IEP) for the child. IDEA funds have supported costs of special education teachers, classroom assistants, and educational materials to accommodate the needs of the special education students in Dallas School District. These funds also support the costs of records managers assigned to special education.

Historical Data and Projections

	Actual Allocation 2019/2020	Actual Allocation 2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/2023
						Fund 237
RESOURCES						
4000 Revenue from Federal Sources	$575,779	$562,734		$600,748		$600,750
TOTAL RESOURCES	$575,779	$562,734		$600,748		$600,750
REQUIREMENTS						
1000 Instruction						
100 Salaries	$240,275	$237,427	4.25	$250,686	3.56	$239,524
200 Associated Payroll Costs	$124,700	$108,617		$116,626		$106,584
300 Purchased Services	$2,157	$1,031		$5,000		$12,000
400 Supplies and Materials	$852	$500		$5,000		$12,000
600 Other Objects	$0	$0		$0		$0
Total Instruction	$367,983	$347,575		$377,312		$370,108
2000 Support Services						
100 Salaries	$100,658	$96,636	3.00	$100,027	3.00	$98,422
200 Associated Payroll Costs	$78,783	$88,690		$91,916		$88,618
300 Purchased Services	$0	$0		$0		$6,000
400 Supplies and Materials	$695	$820		$1,000		$6,974
600 Other Objects	$27,660	$29,013		$30,493		$30,628
Total Support Services	$207,796	$215,158		$223,436		$230,642
TOTAL REQUIREMENTS	$575,779	$562,734	7.25	$600,748	6.56	$600,750

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
PRESCHOOL GRANT, SECTION 619

Beginning fiscal year 2008-09, Oregon Department of Education (ODE) corrected the manner in which it disbursed IDEA Part B, Section 619 Federal Grant dollars. The funds available is calculated based on the number of 5 year old students with disabilities being served in kindergarten classes within the district.

Allowable expenditures are restricted to programs that serve children with disabilities between the ages three to five. Grant funds are primarily used for transitioning our Early Childhood Special Education students.

Historical Data and Projections

	Actual Allocation 2019/2020	Actual Allocation 2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/2023
						Fund 204
RESOURCES						
4000 Federal Sources	$3,948	$14,079		$20,000		$20,000
TOTAL RESOURCES	$3,948	$14,079		$20,000		$20,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$0	$0		$0		$0
400 Supplies and Materials	$3,780	$3,076		$10,000		$10,000
600 Other	$0	$0		$0		$0
Total Instruction	$3,780	$3,076		$10,000		$10,000
2000 Support Services						
100 Salaries	$0	$7,278		$4,740		$4,882
200 Associated Payroll Costs	$0	$3,119		$1,795		$2,051
300 Purchased Services	$0	$0		$2,334		$2,024
400 Supplies and Materials	$0	$0		$0		$0
600 Other	$168	$606		$1,132		$1,043
Total Support Services	$168	$11,003		$10,000		$10,000
TOTAL REQUIREMENTS	$3,948	$14,079		$20,000		$20,000

MEDICAID ADMINISTRATIVE CLAIMS SURVEY REIMBURSEMENT

Dallas School District partners with Northwest Regional ESD to administer a Medicaid Administrative Claims (MAC) Survey within the district. The district receives reimbursement and uses the funds to supplement the provision to provide school based health services to students and families within the district.

The survey is completed three times during the year and each time a new group of employees will participate. Training is provided to employees who have not completed a survey in the past. Any MAC reimbursement to Dallas School District must be used for health and social services (i.e. nursing and counseling services). This fund tracks receipt of reimbursements and currently provides supplemental funding for the district-wide school nurse.

Historical Data and Projections

	Actual Allocation 2019/2020	Actual Allocation 2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/2023
						Fund 240
RESOURCES						
1990 Local Sources	$0	$0		$0		$0
4202 OHA Medicaid Reimbursement	$23,917	$24,443		$30,000		$24,000
TOTAL RESOURCES	$23,917	$24,443		$30,000		$24,000
REQUIREMENTS						
2000 Support Services						
100 Salaries	$19,609	$17,267	0.30	$21,570	0.20	$13,540
200 Associated Payroll Costs	$4,307	$7,176		$8,430		$8,293
300 Purchased Services	$0	$0		$0		$2,167
400 Supplies and Materials	$0	$0		$0		$0
600 Other	$0	$0		$0		$0
Total Support Services	$23,917	$24,443		$30,000		$24,000
TOTAL REQUIREMENTS	$23,917	$24,443	0.30	$30,000	0.20	$24,000

OUTDOOR SCHOOL - MEASURE 99

Measure 99 created an Outdoor School Education Fund with primary source of revenue from the Oregon State Lottery Funds. The measure required that dollars from the State Lottery Fund cannot reduce lottery proceeds dedicated to the restoration and preservation of parks, beaches, watersheds, and native fish and wildlife. The Outdoor School Education Fund was designed to provide Oregon fifth and sixth grade students with a week-long outdoor school program. The Oregon State University Extension Service administers the funds and provides for reimbursement. The district has partnered with Camp Tapawingo in the past to provide sixth grade students the outdoor school experience and education in an overnight camp setting.

In the 2019-20 school year, Outdoor School activities were cancelled due to the Coronavirus (COVID-19) that preceded Governor Brown's executive order 20-08 in which public shools were closed and gatherings of 25 or more were prohibited.

2022-23 funding for Outdoor School is projected to allow for a traditional experience for students.

Historical Data and Projections

	Actual Allocation 2019/2020	Actual Allocation 2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/2023
						Fund 209
RESOURCES						
3000 State Sources	$385	$500		$38,020		$40,000
TOTAL RESOURCES	$385	$500		$38,020		$40,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$0		$5,018		$5,169
200 Associated Payroll Costs	$0	$0		$1,900		$2,171
300 Purchased Services	$0	$0		$30,000		$31,161
400 Supplies and Materials	$0	$500		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$0	$500		$36,918		$38,500
2000 Support Services						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$385	$0		$1,102		$1,500
400 Supplies & Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Support Services	$385	$0		$1,102		$1,500
TOTAL REQUIREMENTS	$385	$500		$38,020		$40,000

PAS/ NEW OPTIONS
STRUCTURED LEARNING PROGRAM

New Options and Structured Learning Programs are designed to meet the needs of students grade 6-12 requiring a therapeutic component to their educational program. These special education programs are the result of a collaborative effort between Dallas and Central School Districts as well as the Willamette Educational Services District and is supported through Resolution dollars. In order to provide the significant level of behavioral support needed for students, each program is staffed by one licensed special education teacher, one behavioral specialist and educational assistants. Students placed in New Options continue to work towards high school completion and have the option of obtaining either a regular or modified diploma, as appropriate. Student placement in these programs is through the IEP process and all applicable procedural safeguards are maintained.

Historical Data and Projections

	Actual Allocation 2019/2020	Actual Allocation 2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/2023
						Fund 236
RESOURCES						
2102 ESD Apportionment	$590,398	$367,674		$633,889		$720,251
TOTAL RESOURCES	$590,398	$367,674		$633,889		$720,251
REQUIREMENTS						
1000 Instruction						
100 Salaries	$359,021	$220,196	9.62	$395,935	11.38	$470,222
200 Associated Payroll Costs	$200,955	$147,063		$236,954		$248,029
300 Purchased Services	$29,672	$0		$0		$1,000
400 Supplies	$749	$415		$1,000		$1,000
500 Capital Outlay	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
TOTAL	$590,398	$367,674		$633,889		$720,251
TOTAL REQUIREMENTS	$590,398	$367,674	9.62	$633,889	11.38	$720,251

PATHWAYS FOR RECOVERY AND RETURN

The purpose of this Grant is to support supplementary education, specifically addressing skill loss, to proactively prepare students for transition between instructional models, or to provide compensatory education services for students impacted by the coronavirus disease 2019 (COVID-19), and Oregon Department of Education's Distance Learning for All and Comprehensive Distance Learning guidance.

These funds were used by the district during the summer of 2021 to provide summer education services to students in special education programs.

Historical Data and Projections

	Actual Allocation 2019/2020	Actual Allocation 2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/2023
						Fund 205
RESOURCES						
4000 Federal Sources	$0	$1,412		$26,680		$0
TOTAL RESOURCES	$0	$1,412		$26,680		$0
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$1,339		$14,732		$0
200 Associated Payroll Costs	$0	$73		$5,124		$0
300 Purchased Services	$0	$0		$2,000		$0
400 Supplies and Materials	$0	$0		$3,580		$0
600 Other	$0	$0		$0		$0
Total Instruction	$0	$1,412		$25,435		$0
2000 Support Services						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$0	$0		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
600 Other	$0	$0		$1,245		$0
Total Support Services	$0	$0		$1,245		$0
TOTAL REQUIREMENTS	$0	$1,412		$26,680		$0

POLK ADOLESCENT DAY TREATMENT CENTER

Dallas School District has served as the Local Education Agency (LEA) for state and federal funding of Long Term Care and Treatment (LTCT) grant funding awarded to the Polk Adolescent Day Treatment Center, a nonprofit treatment center which provides a therapeutic environment for severely emotionally disturbed adolescents grades 6-12. Students served at PADTC have exhausted available resources in the regular public school system and are enrolled at PADTC for the purpose of enhancing academic performance and receiving individual, group, and family mental health treatment services. These services are provided by a professional staff of licensed teachers and qualified mental health professionals.

Historical Data and Projections

	Actual Allocation 2019/2020	Actual Allocation 2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/2023
						Fund 281-283
RESOURCES						
3000 State Sources	$375,820	$409,835		$464,000		$473,676
4000 Federal Sources	$24,413	$22,793		$40,000		$58,000
TOTAL RESOURCES	$400,233	$432,628		$504,000		$531,676
REQUIREMENTS						
1000 Instruction						
100 Salaries	$126,632	$136,716	2.00	$142,058	2.00	$148,689
200 Associated Payroll Costs	$76,878	$87,158		$86,577		$85,073
300 Purchased Services	$116,406	$125,041		$150,000		$150,000
400 Supplies and Materials	$6,595	$6,261		$46,837		$50,000
500 Capital Outlays	$0	$0		$0		$10,000
600 Other Objects	$0	$0		$0		$1,000
Total Instruction	$326,511	$355,176		$425,472		$444,762
2000 Support Services						
100 Salaries	$4,394	$0		$0		$0
200 Associated Payroll Costs	$1,806	$0		$0		$0
300 Purchased Services	$48,500	$49,000		$50,000		$50,000
400 Supplies and Materials	$0	$6,093		$0		$10,000
500 Capital Outlays	$0	$0		$0		$0
600 Other Objects	$19,022	$22,360		$28,528		$26,914
Total Support Services	$73,722	$77,453		$78,528		$86,914
TOTAL REQUIREMENTS	$400,233	$432,628	2.00	$504,000	2.00	$531,676

POLK COUNTY BUSINESS DEVELOPMENT JOB TRAINING

In 2017-18, Morrison Alternative Program received a Business Development grant through Polk County with the stated purpose of assisting high school students to become more employable through job training and volunteer opportunities.

In 2018-19, the district reduced an admistrative postion that served as a resource for the administration of this program. In 2019-20, funds were returned to Polk County. They have established a program to continue offering high school students this opportunity within the business community of Dallas.

This program ended in 2019-20.

Historical Data and Projections

	Actual Allocation 2019/2020	2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/2023
						Fund 214
RESOURCES						
1000 Local Sources	$72	$0		$0		$0
3000 State Sources	$0	$0		$0		$0
4000 Federal Sources	$0	$0		$0		$0
5200 Gen Fund Transfer	$0	$0		$0		$0
TOTAL RESOURCES	$72	$0		$0		$0
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$72	$0		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$72	$0		$0		$0
2000 Support Services						
300 Purchased Services	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Support Services	$0	$0		$0		$0
TOTAL REQUIREMENTS	$72	$0		$0		$0

RETENTION AND RECRUITMENT GRANT

In 2022 the Oregon Legislature passed a one-time investment for Educator Recruitment and Retention Grants and Efforts. While we are waiting for the final award announcement at time of publication, we expect Dallas' portion to be approximately $350,000. This budget allows for expenditures related to recruiting and retaining personnel in education, and for reimbursing substitute teachers and instructional assistants for required training.

Historical Data and Projections

	Actual Allocation 2019/2020	Actual Allocation 2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/20223
						Fund 278
RESOURCES						
3000 State Sources	$0	$0		$0		$350,000
TOTAL RESOURCES	$0	$0		$0		$350,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$0		$0		$105,634
200 Associated Payroll Costs	$0	$0		$0		$44,366
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$0	$0		$0		$150,000
2000 Support Services						
100 Salaries	$0	$0		$0		$140,845
200 Associated Payroll Costs	$0	$0		$0		$59,155
300 Purchased Services	$0	$0		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Support	$0	$0		$0		$200,000
TOTAL REQUIREMENTS	$0	$0		$0		$350,000

STATE SUMMER PROGRAM

In FY 2020-21, to address the ongoing needs brought on by the impact of the COVID-19 pandemic, the Oregon Department of Education (ODE) made available grant funding to participating school districts to address the following:

The Summer Academic Support Grant provides grant funding to support summer programs for high school students to acquire academic credits needed to stay on track for graduation continued in Summer 2022.

The Summer Enrichment/Academic Program Grant provides grant funding to offer services for K-8 students for: enrichment activities (robotics, dance, martial arts, art, music, outdoor programs, etc.); academic learning and readiness supports (summer school, bridge programs, transition programs, etc.); and/or social-emotional and mental health services continued in Summer 2022.

Historical Data and Projections

	Actual Allocation 2019/2020	Actual Allocation 2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/2023
						Fund 256
RESOURCES						
1000 Local Sources	$0	$0		$0		$0
3000 State	$0	$224,359		$1,184,540		$600,000
4000 Federal	$0	$0		$0		$0
5000 Transfers from General Fund	$0	$0		$0		$0
TOTAL RESOURCES	$0	$224,359		$1,184,540		$600,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$1,521		$300,000		$275,000
200 Associated Payroll Costs	$0	$179		$126,000		$100,000
300 Purchased Services	$0	$35,661		$200,000		$50,000
400 Supplies & Materials	$0	$145,906		$75,000		$50,000
500 Capital Outlays	$0	$29,497		$0		$10,000
600 Other Objects	$0	$0		$0		$0
Total Instruction	$0	$212,763		$701,000		$485,000
2000 Support						
100 Salaries	$0	$0		$200,000		$25,000
200 Associated Payroll Costs	$0	$0		$84,000		$10,000
300 Purchased Services	$0	$0		$100,000		$10,000
400 Supplies & Materials	$0	$0		$34,980		$5,000
500 Capital Outlays	$0	$0		$0		$60,000
600 Other Objects	$0	$11,596		$64,560		$5,000
Total Support	$0	$11,596		$483,540		$115,000
TOTAL REQUIREMENTS	$0	$224,359		$1,184,540		$600,000

STUDENT INVESTMENT ACCOUNT

During the 2019 legislative session, Oregon's leaders made a real commitment to our children, our educators, our schools and our state with the passage of the Student Success Act (SSA). At the heart of the SSA is a commitment to improving access and opportunities for students who have been historically underserved in the education system. The Student Success Act is funded through a new corporate activity tax that is expected to invest $2 billion in Oregon education every two years. Of those funds, $200 million goes into the State School Fund and the remaining is distributed into three accounts: the Early Learning Account (30%), the Student Investment Account (50%) and the Statewide Education Initiatives Account (30%).

The Student Investment Account (SIA) portion of funding is obtained through a non-competitive grant application process required by each district in Oregon. To develop the Dallas School District plan, the district engaged with stakeholder representatives including; all employee groups, parents, students, community members and district committees in a collaborative process to determine spending priorities. Renewed community engagement and school board approval every biennium is a required component of the grrant. Targeted spending is required under the following categories; increased instructional time, improving student health and safety, reducing class size and well-rounded education offerings.

In 2021-22, as a result of the COVID-19 pandemic, the district only received 1/3 of its expected allocation and was required to use these funds in support of the general fund as allowed by Oregon Department of Education. In 2021-22, with the use of Elementary and Secondary School Education and Relief Fund (ESSER) supporting general fund with the ongoing increased costs related to the pandemic, the SIA fund will be utilized as intended, according to the updated spending priorities approved by the School Board in Spring 2022.

Historical Data and Projections

	Actual Allocation 2019/2020	Actual Allocation 2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/2023
						Fund 251
RESOURCES						
1000 Local Sources	$0	$0		$0		$0
3000 State	$0	$836,550		$2,321,099		$2,411,827
4000 Federal	$0	$0		$0		$0
5000 Transfers from General Fund	$0	$0		$0		$0
TOTAL RESOURCES	$0	$836,550		$2,321,099		$2,411,827
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$160,069	18.56	$945,158	19.63	$1,072,344
200 Associated Payroll Costs	$0	$81,340		$673,662		$545,128
300 Purchased Services	$0	$98,032		$341,750		$250,000
400 Supplies & Materials	$0	$235,478		$200,000		$46,790
500 Capital Outlays	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$0	$574,919		$2,160,570		$1,914,262
2000 Support						
100 Salaries	$0	$89,856	0.00	$0	2.25	$171,995
200 Associated Payroll Costs	$0	$41,481		$0		$80,673
300 Purchased Services	$0	$90,459		$50,000		$119,898
400 Supplies & Materials	$0	$0		$0		$0
500 Capital Outlays	$0	$0		$0		$0
600 Other Objects	$0	$39,836		$110,529		$125,000
Total Support	$0	$261,632		$160,529		$497,565
TOTAL REQUIREMENTS	$0	$836,550	18.56	$2,321,099	21.88	$2,411,827

TITLE IA

The Title IA program is the largest federal aid program for our nation's schools. The goal of the program is to provide help and instruction in reading and math for the students who need it most. Under the Title IA regulations, these funds are distributed to schools within the district where the concentration of low-income families is as high as, or higher than, the district average. Dallas School District Title IA Program serves all three elementary schools, K-5, providing additional reading and match instruction.

Title IA programs fall under the new rules established by the Federal Government Every Student Succeeds Act (ESSA). The 2022-23 allocation is significantly less than the prior fiscal year. In order to maintain current program, supplemental funds from Title IV will be utilized.

Historical Data and Projections

	Actual Allocation 2019/2020	Actual Allocation 2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/2023
						Fund 257
RESOURCES						
4000 Federal Funds	$708,746	$663,531		$683,197		$676,078
TOTAL RESOURCES	$708,746	$663,531		$683,197		$676,078
REQUIREMENTS						
1000 Instruction						
100 Salaries	$439,776	$436,592	10.31	$460,962	10.31	$458,509
200 Associated Payroll Costs	$197,408	$176,168		$179,243		$177,920
300 Purchased Services	$37,876	$16,463		$5,000		$5,000
400 Supplies and Materials	$0	$14		$0		$0
500 Capital Outlay	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$675,060	$629,237		$645,206		$641,429
2000 Support Services						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$0	$0		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$33,686	$34,293		$37,991		$34,649
Total Support	$33,686	$34,293		$37,991		$34,649
TOTAL REQUIREMENTS	$708,746	$663,531	10.31	$683,197	10.31	$676,078

TITLE IIA (IMPROVING TEACHER QUALITY)

Title IIA, Improving Teacher Quality, combines the former Eisenhower Professional Development program and the Class Size Reduction program into one program that focuses on preparing, training and recruiting high-quality teachers. This allocation has historically been used to fund various positions that will work with teachers to increase their effectiveness, strengthen their instructional techniques and teach them additional strategies to assist struggling students. This grant also supports instructional professional development opportunities related to social emotional learning and student professional technical skills development led by the Director of Teaching and Learning.

Historical Data and Projections

	Actual Allocation 2019/2020	Actual Allocation 2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/2023
						Fund 277
RESOURCES						
4000 Federal Sources	$96,654	$143,614		$129,836		$130,000
TOTAL RESOURCES	$96,654	$143,614		$129,836		$130,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$0	$0		$0		$0
2000 Support Services						
100 Salaries	$60,497	$55,660	0.50	$80,149	0.50	$69,287
200 Associated Payroll Costs	$24,671	$29,729		$37,977		$33,153
300 Purchased Services	$6,892	$12,058		$5,000		$21,508
400 Supplies & Materials	$0	$39,985		$0		$0
600 Other Objects	$4,594	$6,181		$6,710		$6,052
Total Support Services	$96,654	$143,614		$129,836		$130,000
TOTAL REQUIREMENTS	$96,654	$143,614	0.50	$129,836	0.50	$130,000

TITLE IV (Student Support and Academic Enrichment)

Every Student Succeeds Act (ESSA) enacted in fiscal year 2017, includes a flexible block grant program known as Student Support and Academic Enrichment Grants (SSAEG) under Title IV Part A. Title IV, Part A authorizes activities in three broad areas; providing students with a well-rounded education; supporting safe and healthy students; and supporting the effective use of technology.

The district has used this funding, in the past, to increase mental health support through a partnership with Polk County Mental Health as well as supplementing Title I programs when needed. In 2022-23, the district will use these funds to maintain the current service level in our Title I programs.

Historical Data and Projections

	Actual Allocation 2019/2020	2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/2023
						Fund 297
RESOURCES						
4000 Federal Sources	$41,204	$52,185		$54,000		$60,000
TOTAL RESOURCES	$41,204	$52,185		$54,000		$60,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$25,239	$0		$35,371		$36,432
200 Associated Payroll Costs	$11,490	$0		$16,104		$16,587
300 Purchased Services	$0	$49,488		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$36,729	$49,488		$51,475		$53,019
2000 Support Services						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$3,668	$0		$0		$0
400 Supplies & Materials	$0	$0		$1,500		$5,000
600 Other Objects	$808	$3,697		$1,025		$1,981
Total Support Services	$4,475	$3,697		$2,525		$6,981
TOTAL REQUIREMENTS	$41,204	$53,185		$54,000		$60,000

YOUTH TRANSITION PROJECT (YTP)

The District has an Intergovernmental Grant Agreement with Oregon Department of Human Resources Vocational Rehabilitation Division which provides the district with funds to supplement our efforts to provide vocational transition services to students with disabilities. The grant is a combination of federal and local funds and requires the district to provide 33.3% matching funds. The target group of up to 20 students are those who can transition into competitive employment without the need for ongoing support services. The grant funds a full-time classroom assistant, supplies, materials, and costs incurred to transport students to and from employment sites. YTP services are provided year-round to eligible students.

Historical Data and Projections

	Actual Allocation 2019/2020	Actual Allocation 2020/2021	FTE	Projected Allocation 2021/2022	FTE	Projected Allocation 2022/2023
						Fund 213
RESOURCES						
3000 State Sources	$35,711	$35,734		$40,368		$41,267
4000 Federal Sources	$40,270	$40,296		$45,522		$46,536
5200 Gen Fund Transfer	$0	$0		$0		$0
TOTAL RESOURCES	$75,981	$76,030		$85,890		$87,803
REQUIREMENTS						
1000 Instruction						
100 Salaries	$48,068	$49,878	1.00	$48,871	1.00	$50,204
200 Associated Payroll Costs	$19,052	$19,565		$18,544		$17,232
300 Purchased Services	$3,466	$2,658		$10,113		$7,101
400 Supplies and Materials	$1,784	$0		$3,500		$7,087
600 Other Objects	$0	$0		$0		$0
Total Instruction	$72,370	$72,100		$81,028		$81,624
2000 Support Services						
300 Purchased Services	$0	$0		$0		$1,179
600 Other Objects	$3,611	$3,929		$4,862		$5,000
Total Support Services	$3,611	$3,929		$4,862		$6,179
TOTAL REQUIREMENTS	$75,981	$76,030	1.00	$85,890	1.00	$87,803

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SUPPLEMENTAL INFORMATION

TABLE 4a -- DETAIL OF TAXING DISTRICT LEVIES
TAX YEAR 2021-2022

County: POLK

October 15, 2021 8:52 AM

1	**Taxing District Code**	602
2	**Taxing District Name**	DALLAS SD 2
3	**Counties in which District lies**	

		PERMANENT	LOCAL OPTION	"GAP" BONDS or UR SPECIAL LEVY	BONDS	
4	Levy Approved Before or After 10/6/01		BEFORE		BEFORE	
	Ad Valorem Tax Levies	**Inside M5 Limit**	**Inside M5 Limit**	**Inside M5 Limit**	**Outside M5 Limit**	**TOTAL**
5	Permanent Levy (if dollar amount)	0.00				0.00
6	Local Option Levy (if dollar amount)*		0.00			0.00
7	"GAP" Bond Levy			0.00		0.00
8	Urban Renewal Special Levy			0.00		0.00
9	Bond Levy				0.00	0.00
10	**Total Dollar Levy (add lines 5 through 9)**	0.00	0.00	0.00	0.00	0.00
	Adjustments					
11	Amount Raised in Other Counties	0.00	0.00	0.00	0.00	0.00
12	**Net Dollar Levy for Tax Rate (line 10 minus line 11).**	0.00	0.00	0.00	0.00	0.00
	Taxable Property Value					
13	Total Taxable Assessed Value					1,945,216,187.00
14	Add: Nonprofit Housing Value.					0.00
15	Add: Fish and Wildlife Value.					0.00
16	Subtract: Urban Renewal Excess (amount used only)**					20,660,961.00
17	**Value to Compute the Tax Rate**					1,924,555,226.00
	Tax Computations					
18	Tax Rate (for dollar levies, line 12 divided by line 17)***	0.0045527	0.0000000	0.0000000	0.0000000	0.0045527
19	Amount Tax Rate Will Raise (line 17 times line 18).	8,761,922.58	0.00	0.00	0.00	8,761,922.58
20	Truncation Loss (line 19 minus line 12)	0.00	0.00	0.00	0.00	0.00
21	Total Timber Offset Amount (county district only)	0.00				0.00
22	Timber Tax Rate (line 21 divided by line 17).	0.0000000				0.0000000
23	Billing Rate (line 18 minus line 22)	0.0045527	0.0000000	0.0000000	0.0000000	0.0045527
24	Calculated Tax for Extension for District (line 23 times line 17)	8,761,922.58	0.00	0.00	0.00	8,761,922.58
24a	Gain from UR Division of Tax Rate Truncation.	51.45	0.00	0.00	0.00	51.45
24b	Gain or Loss from UR Division of Tax Across Counties	0.00	0.00	0.00	0.00	0.00
24c	Net Tax for Extension (24 + 24a + 24b)	8,761,974.03	0.00	0.00	0.00	8,761,974.03
25	Actual Tax Extended for District.	8,761,974.09	0.00	0.00	0.00	8,761,974.09
26	District's Gain or Loss from individual Extension (25-24c)	0.06	0.00	0.00	0.00	0.06
27	District's Compression Loss (enter as a negative number)****	-54,434.92	0.00	0.00		-54,434.92
28	**District Taxes Imposed (line 24c+ line 26 + line 27) .**	8,707,539.17	0.00	0.00	0.00	8,707,539.17
	Additional Taxes/Penalties					
29	Farmland (ORS 308A.703)				11,497.50	11,497.50
30	Forestland (ORS 308A.703)				4,769.03	4,769.03
31	Small Tract Forestland (STF) (ORS 308A.703).				0.00	0.00
32	Open Space (ORS 308A.318).				0.00	0.00
33	Single Family Residence (ORS 308.685)				0.00	0.00
34	Historic Property (ORS 358.525).				0.00	0.00
35	Other _____				0.00	0.00
36	Late Filing Fee County Only (ORS 308.302)				0.00	0.00
37	Roll Corrections (ORS 311.206), incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208.				0.00	0.00
38	**Total Additional Taxes/Penalties** (add lines 29 thru 37)				16,266.53	16,266.53
39	**TOTAL TO BE RECEIVED (line 28 plus line 38)**	8,707,539.17	0.00	0.00	16,266.53	8,723,805.70
40	Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.07842852

* If district has multiple Local Option or Bond levies, please show each levy on a separate 4a page (see instructions about combining in some cases).
** For urban renewal special levies, enter zero on this line: excess value is not subtracted.
*** Line 12/Line 17 computation applies ONLY to dollar levies; if district has a rate levy, enter the tax rate used.
**** Enter only the district or U.R. special levy compression loss. Urban renewal division of tax compression loss is reported on table 4e. See Instructions.

TABLE 4a -- DETAIL OF TAXING DISTRICT LEVIES
TAX YEAR 2021-2022

County: POLK

October 15, 2021 8:52 AM

1	**Taxing District Code**	603
2	**Taxing District Name**	DALLAS SD 2 BONDS AFTER 2001
3	**Counties in which District lies**	

		PERMANENT	LOCAL OPTION	"GAP" BONDS or UR SPECIAL LEVY	BONDS	
4	Levy Approved Before or After 10/6/01		BEFORE		AFTER	
	Ad Valorem Tax Levies	**Inside M5 Limit**	**Inside M5 Limit**	**Inside M5 Limit**	**Outside M5 Limit**	**TOTAL**
5	Permanent Levy (if dollar amount)	0.00				0.00
6	Local Option Levy (if dollar amount)*		0.00			0.00
7	"GAP" Bond Levy			0.00		0.00
8	Urban Renewal Special Levy			0.00		0.00
9	Bond Levy				3,298,842.00	3,298,842.00
10	**Total Dollar Levy (add lines 5 through 9)**	0.00	0.00	0.00	3,298,842.00	3,298,842.00
	Adjustments					
11	Amount Raised in Other Counties	0.00	0.00	0.00	0.00	0.00
12	**Net Dollar Levy for Tax Rate (line 10 minus line 11).**	0.00	0.00	0.00	3,298,842.00	3,298,842.00
	Taxable Property Value					
13	Total Taxable Assessed Value					1,945,216,187.00
14	Add: Nonprofit Housing Value.					0.00
15	Add: Fish and Wildlife Value.					0.00
16	Subtract: Urban Renewal Excess (amount used only)**					0.00
17	**Value to Compute the Tax Rate**					1,945,216,187.00
	Tax Computations					
18	Tax Rate (for dollar levies, line 12 divided by line 17)***	0.0000000	0.0000000	0.0000000	0.0016958	0.0016958
19	Amount Tax Rate Will Raise (line 17 times line 18).	0.00	0.00	0.00	3,298,697.61	3,298,697.61
20	Truncation Loss (line 19 minus line 12)	0.00	0.00	0.00	-144.39	-144.39
21	Total Timber Offset Amount (county district only)	0.00				0.00
22	Timber Tax Rate (line 21 divided by line 17).	0.0000000				0.0000000
23	Billing Rate (line 18 minus line 22)	0.0000000	0.0000000	0.0000000	0.0016958	0.0016958
24	Calculated Tax for Extension for District (line 23 times line 17)	0.00	0.00	0.00	3,298,697.61	3,298,697.61
24a	Gain from UR Division of Tax Rate Truncation.	0.00	0.00	0.00	0.00	0.00
24b	Gain or Loss from UR Division of Tax Across Counties	0.00	0.00	0.00	0.00	0.00
24c	Net Tax for Extension (24 + 24a + 24b)	0.00	0.00	0.00	3,298,697.61	3,298,697.61
25	Actual Tax Extended for District.	0.00	0.00	0.00	3,298,697.45	3,298,697.45
26	District's Gain or Loss from individual Extension (25-24c)	0.00	0.00	0.00	-0.16	-0.16
27	District's Compression Loss (enter as a negative number)****	0.00	0.00	0.00		0.00
28	**District Taxes Imposed (line 24c+ line 26 + line 27) .**	0.00	0.00	0.00	3,298,697.45	3,298,697.45
	Additional Taxes/Penalties					
29	Farmland (ORS 308A.703)				4,282.61	4,282.61
30	Forestland (ORS 308A.703)				1,776.38	1,776.38
31	Small Tract Forestland (STF) (ORS 308A.703).				0.00	0.00
32	Open Space (ORS 308A.318).				0.00	0.00
33	Single Family Residence (ORS 308.685)				0.00	0.00
34	Historic Property (ORS 358.525).				0.00	0.00
35	Other _____				0.00	0.00
36	Late Filing Fee County Only (ORS 308.302)				0.00	0.00
37	Roll Corrections (ORS 311.206), incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208.				0.00	0.00
38	**Total Additional Taxes/Penalties** (add lines 29 thru 37)				6,058.99	6,058.99
39	**TOTAL TO BE RECEIVED (line 28 plus line 38)**	0.00	0.00	0.00	3,304,756.44	3,304,756.44
40	Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.02971033

* If district has multiple Local Option or Bond levies, please show each levy on a separate 4a page (see instructions about combining in some cases).
** For urban renewal special levies, enter zero on this line: excess value is not subtracted.
*** Line 12/Line 17 computation applies ONLY to dollar levies; if district has a rate levy, enter the tax rate used.
**** Enter only the district or U.R. special levy compression loss. Urban renewal division of tax compression loss is reported on table 4e. See Instructions.

2022-23 REVENUE BUDGET SUMMARY
Dallas School District No. 2

Revenue from Local Sources	TOTAL	Fund 100	Fund 102	Fund 103	Fund 200	Fund 201	Fund 203	Fund 300s	Fund 400s
1110 PROPERTY TAXES LEVIED BY DISTRICT	**$ 11,972,758**	$ 8,900,000						$ 3,072,758	
1190 PENALTIES AND INTEREST ON TAXES	**$ 1,500**	$ 1,500							
1312 TUITION FR OTHER DISTRICTS	**$ -**								
1330 TUITION FR INDIVIDUALS	**$ -**								
1500 EARNINGS ON INVESTMENTS	**$ 73,600**	$ 65,000	$ 1,000				$ 100	$ 7,500	
1600 FOOD SERVICE SALES	**$ 100,000**						$ 100,000		
1700 EXTRA-CURRICULAR ACTIVITIES - STUDENT FEES	**$ 944,000**	$ 94,000				$ 850,000			
1800 COMMUNITY SERVICE ACTIVITIES	**$ -**								
1910 FACILITY RENTALS	**$ 2,100**	$ 1,000	$ 1,100						
1920 PRIVATE CONTRIBUTIONS AND DONATIONS	**$ 105,000**				$ 100,000		$ 5,000		
1940 SERVICES TO OTHER EDUCATION ENTITIES	**$ 235,000**	$ 235,000							
1960 RECOVERY OF PRIOR YEAR EXPENDITURES	**$ -**								
1970 SERVICES TO OTHER FUNDS	**$ 2,600,467**							$ 2,600,467	
1980 FEES CHARGED TO GRANTS	**$ 250,000**	$ 250,000							
1990 MISCELLANEOUS	**$ 228,564**	$ 135,000	$ 900		$ 80,000		$ 12,664		
Total Revenue from Local Sources	**$ 16,512,989**	$ 9,681,500	$ 3,000	$	$ 180,000	$ 850,000	$ 117,764	$ 5,680,725	$

Revenue from Intermediate Sources	TOTAL	Fund 100	Fund 102	Fund 103	Fund 200	Fund 201	Fund 203	Fund 300s	Fund 400s
2101 COUNTY SCHOOL FUNDS	**$ 40,000**	$ 40,000							
2102 ESD APPORTIONMENT	**$ 940,251**	$ 220,000			$ 720,251				
2199 OTHER INTERMED SOURCES	**$ -**								
Total Revenue from Intermediate Sources	**$ 980,251**	$ 260,000	$		$ 720,251	$	$	$	$

Revenue from State Sources	TOTAL	Fund 100	Fund 102	Fund 103	Fund 200	Fund 201	Fund 203	Fund 300s	Fund 400s
3101 STATE SCHOOL FUND	**$ 26,086,756**	$ 26,086,756							
3102 STATE SCHOOL FUND - LUNCH MATCH	**$ 12,000**						$ 12,000		
3103 COMMON SCHOOL FUND	**$ 330,000**	$ 330,000							
3199 UNRESTRICTED STATE GRANTS - HIGH COST DISABILITY	**$ 5,165,000**	$ 800,000			$ 350,000		$ 15,000		$ 4,000,000
3299 OTHER RESTRICTED STATE GRANTS	**$ 6,689,731**				$4,669,731		$ 20,000		$ 2,000,000
Total Revenue from State Sources	**$ 38,283,487**	$ 27,216,756	$		$5,019,731	$	$ 47,000	$	$ 6,000,000

Revenue from Federal Sources	TOTAL	Fund 100	Fund 102	Fund 103	Fund 200	Fund 201	Fund 203	Fund 300s	Fund 400s
4200 FOSTER TRANS / MEDICAID REIMB	**$ 24,000**				$ 24,000				
4500 RESTRICTED REVENUE FROM FEDERAL GOV'T	**$ 7,111,364**			$ 4,620,000	$1,691,364		$ 800,000		
4700 REVENUE FR FEDERAL GOV'T THU INTERMED	**$ 10,000**				$ 10,000				
4801 FEDERAL FOREST FEES	**$ 350**	$ 350							
4899 REVENUE IN LIEU OF PROP TAX	**$ 3,200**	$ 3,200							
4900 REVENUE FOR/ON BEHALF OF DISTRICT	**$ 80,000**						$ 80,000		
Total Revenue from Federal Sources	**$ 7,228,914**	$ 3,550	$	$ 4,620,000	$1,725,364	$	$ 880,000	$	$

Revenue from Other Sources	TOTAL	Fund 100	Fund 102	Fund 103	Fund 200	Fund 201	Fund 203	Fund 300s	Fund 400s
5100 LONG TERM FINANCING	**$ 28,000,000**								$ 28,000,000
5200 INTERFUND TRANSFERS	**$ 280,000**		$ 80,000				$ 82,336	$ 117,664	
5300 SALE OF FIXED ASSETS	**$ -**								
5400 RESOURCES BEGINNING FUND BALANCE	**$ 4,160,000**	$ 2,700,000	$ 200,000	$	$	$ 300,000	$ 60,000	$ 800,000	$ 100,000
Total Revenue from Other Sources	**$ 32,440,000**	$ 2,700,000	$ 280,000	$	$	$ 300,000	$ 142,336	$ 917,664	$ 28,100,000

GRAND TOTALS	**$ 95,445,641**	**$ 39,861,806**	**$ 283,000**	**$ 4,620,000**	**$7,645,346**	**$1,150,000**	**$1,187,100**	**$ 6,598,389**	**$ 34,100,000**

	All Funds		Funds 100		Funds 200	Fund 300	Fund 400
Combined Revenue Totals by Fund Type	**$ 95,445,641**		**$ 44,764,806**		**$9,982,446**	**$ 6,598,389**	**$ 34,100,000**

2022-23 EXPENDITURE BUDGET SUMMARY
Dallas School District No. 2

Fund: 100 - General Fund

Instruction Expenditures	**Totals**	**Object 100**	**Object 200**	**Object 300**	**Object 400**	**Object 500**	**Object 600**	**Object 700/800**
1111 Primary, K-5	**$ 6,608,913**	$ 4,302,546	$ 2,140,867	$ 142,300	$ 23,200			
1121 Middle/Junior High Programs	**$ 3,117,049**	$ 2,051,916	$ 978,702	$ 51,700	$ 33,330	$	$ 1,400	
1122 Middle/Junior High School Extracurricular	**$ 9,180**	$ 7,017	$ 2,163					
1131 High School Programs	**$ 3,522,379**	$ 2,294,879	$ 1,124,999	$ 57,000	$ 43,000	$ 2,500		
1132 High School Extracurricular	**$ 827,095**	$ 509,419	$ 204,676	$ 62,500	$ 25,000	$ 15,000	$ 10,500	
1210 Programs for the Talented and Gifted	**$ 18,879**	$ 11,577	$ 3,703	$	$ 3,600			
1220 Restrictive Programs-Students with Disabilities	**$ 2,933,463**	$ 1,713,426	$ 1,028,437	$ 183,800	$ 7,800			
1250 Less Restrictive Programs for Students with Disabilities	**$ 2,046,425**	$ 1,194,976	$ 673,899	$ 165,350	$ 12,200			
1271 Behavior/ISS LMS and DHS	**$ 195,906**	$ 123,061	$ 70,622	$ 2,223				
1280 Alternative Education	**$ 4,925,409**	$ 308,871	$ 162,088	$ 4,448,600	$ 5,850			
1291 English Second Language Programs	**$ 247,623**	$ 156,376	$ 90,427	$ 820	$			
1400 Summer School Programs	**$**							
Total Instruction Expenditures	**$ 24,452,321**	$ 12,674,064	$ 6,480,583	$ 5,114,293	$ 153,980	$ 17,500	$ 11,900	$

Support Services Expenditures	**Totals**	**Object 100**	**Object 200**	**Object 300**	**Object 400**	**Object 500**	**Object 600**	**Object 700/800**
2110 Attendance and Social Work Services	**$ 5,700**			$ 4,000	$ 1,700			
2120 Guidance Services	**$ 690,284**	$ 461,665	$ 212,869	$ 8,500	$ 7,250			
2130 Health Services	**$ 258,702**	$ 147,759	$ 90,343	$ 7,200	$ 13,400			
2140 Psychological Services	**$ 141,080**	$ 78,070	$ 45,010	$ 4,000	$ 14,000			
2190 Service Direction, Student Support Services	**$ 303,901**	$ 190,127	$ 86,674	$ 21,500	$ 4,500		$ 1,100	
2210 Improvement of Instruction Services	**$ 67,711**	$ 40,947	$ 22,984	$ 2,320	$ 360		$ 1,100	
2220 Educational Media Services	**$ 477,161**	$ 301,651	$ 143,460	$ 17,550	$ 14,500		$	
2230 Assessment & Testing	**$ 84,954**	$ 38,114	$ 31,340	$ 15,500				
2240 Instructional Staff Development	**$ 15,500**			$ 15,500				
2310 Board of Education Services	**$ 264,750**			$ 150,250	$ 500		$ 114,000	
2320 Executive Administration Services	**$ 370,769**	$ 238,492	$ 123,577	$ 3,650	$ 1,950		$ 3,100	
2410 Office of the Principal Services	**$ 2,307,884**	$ 1,569,032	$ 690,137	$ 29,625	$ 9,250		$ 9,840	
2490 Other Support Services - School Admin	**$ 1,800**				$ 1,800			
2520 Fiscal Services	**$ 666,725**	$ 433,027	$ 194,498	$ 33,100	$ 3,500		$ 2,600	
2540 Operation and Maintenance of Plant Services	**$ 3,051,656**	$ 1,177,666	$ 746,750	$ 687,600	$ 247,895	$ 45,000	$ 146,745	
2550 Student Transportation Services	**$ 1,935,971**	$ 24,677	$ 12,195	$ 1,898,600	$ 500			
2570 Internal Services	**$ 261,518**	$ 76,792	$ 45,675	$ 93,550	$ 45,500			
2640 Staff Services	**$ 350,733**	$ 178,513	$ 123,816	$ 36,500	$ 10,150		$ 1,754	
2660 Technology Services	**$ 1,257,586**	$ 428,578	$ 233,258	$ 500,500	$ 95,000		$ 250	
2680 Interpret and Translation Services	**$ 5,100**			$ 5,100				
2700 Supplemental Retirement Program	**$ 390,000**		$ 390,000					
Total Support Services Expenditures	**$ 12,909,485**	$ 5,385,111	$ 3,192,585	$ 3,534,545	$ 471,755	$ 45,000	$ 280,489	$

Other Uses Expenditures	**Totals**	**Object 100**	**Object 200**	**Object 300**	**Object 400**	**Object 500**	**Object 600**	**Object 700/800**
5200 Transfers of Funds	**$ 200,000**							$ 200,000
Operating Contingency	**$ 1,000,000**	$	$	$	$	$	$	$ 1,000,000
Unappropriated Ending Balance	**$ 1,300,000**	$	$	$	$	$	$	$ 1,300,000
Grand Total Fund 100	**$ 39,861,806**	**$ 18,059,176**	**$ 9,673,168**	**$ 8,648,838**	**$ 625,735**	**$ 62,500**	**$ 292,389**	**$ 2,500,000**

Fund: 102 - Facilities, Repairs and Maintenance

	Totals	**Object 100**	**Object 200**	**Object 300**	**Object 400**	**Object 500**	**Object 600**	**Object 700/800**
2540 Operation and Maintenance of Plant Services	**$ 208,000**	$ 10,213	$ 4,289	$ 73,498	$ 70,000	$ 50,000		
4150 Building Acquisition, Construction, and Improvement Services	**$ 10,000**					$ 10,000		
Total Facilities, Repairs, and Maintenance	**$ 218,000**	$ 10,213	$ 4,289	$ 73,498	$ 70,000	$ 60,000	$	$
Unappropriated Ending Balance								$ 65,000
Grand Total Fund 102	**$ 283,000**	$ 10,213	$ 4,289	$ 73,498	$ 70,000	$ 60,000	$	$ 65,000

Fund: 103 - ESSER Federal Relief Funds

	Totals	**Object 100**	**Object 200**	**Object 300**	**Object 400**	**Object 500**	**Object 600**	**Object 700/800**
1100 Direct Instruction	**$ 102,769**	$ 86,115	$ 16,654					
1200 Alternative and Specialized Instruction	**$ 1,038,574**	$ 469,053	$ 289,521	$ 150,000	$ 25,000	$ 85,000	$ 20,000	
1400 Summer School Programs	**$ 270,361**	$ 201,849	$ 68,512					
2130 Health Services	**$ 412,159**	$ 241,561	$ 170,598					
2140 Psychological Services	**$ 152,476**	$ 7,353	$ 2,482	$ 142,641				
2190 Whole Child Services	**$ 175,196**	$ 115,369	$ 59,827					
2210 Improvement of Instruction	**$ 176,611**	$ 117,986	$ 58,625					
2540 Operations and Maintenance of Plant	**$ 273,559**	$ 72,254	$ 51,305		$ 100,000	$ 50,000		
2610 Indirect Services	**$ 200,000**						$ 200,000	
Total ESSER Federal Relief Funds	**$ 2,801,705**	$ 1,311,540	$ 717,524	$ 292,641	$ 125,000	$ 135,000	$ 220,000	
Unappropriated Ending Balance	**$ 1,818,295**	$	$	$	$	$	$	$ 1,818,295
Grand Total Fund 103	**$ 4,620,000**	**$ 1,311,540**	**$ 717,524**	**$ 292,641**	**$ 125,000**	**$ 135,000**	**$ 220,000**	**$ 1,818,295**

Grand Total Combined Funds 100, 102, 103	**$ 44,764,806**	**$ 19,380,929**	**$ 10,394,981**	**$ 9,014,977**	**$ 820,735**	**$ 257,500**	**$ 512,389**	**$ 4,383,295**

2022-23 EXPENDITURE BUDGET SUMMARY
Dallas School District No. 2

Fund: 200 - Special Revenue Grants and Projects

Instruction Expenditures	**Totals**	**Object 100**	**Object 200**	**Object 300**	**Object 400**	**Object 500**	**Object 600**	**Object 700/800**
1111 Primary, K-5	**$ 906,221**	$ 426,778	$ 199,443	$ 250,000	$ 30,000			
1121 Middle/Junior High Programs	**$ 132,973**	$ 56,854	$ 36,959	$ 31,160	$ 8,000			
1131 High School Programs	**$ 1,051,864**	$ 587,605	$ 298,482	$ 116,500	$ 26,290	$ 22,500	$ 487	
1132 High School Extracurricular	**$ 150,000**	$ 105,634	$ 44,366	$				
1210 Programs for the Talented and Gifted	**$ 39,465**			$ 5,000	$ 34,465			
1220 Restrictive Programs-Students with Disabilities	**$ 1,238,882**	$ 652,261	$ 361,621	$ 151,000	$ 63,000	$ 10,000	$ 1,000	
1250 Less Restrictive Programs for Students with	**$ 715,514**	$ 462,277	$ 217,049	$ 19,101	$ 17,087			
1271 Remediation	**$ 349,656**	$ 243,981	$ 105,675					
1272 Title I	**$ 694,448**	$ 494,941	$ 194,507	$ 5,000				
1280 Alternative Education	**$ 29,855**	$ 15,787	$ 3,068	$ 11,000				
1400 Summer School Programs	**$ 486,316**	$ 281,568	$ 102,248	$ 42,500	$ 50,000	$ 10,000		
Total Instruction Expenditures	**$ 5,795,194**	$ 3,327,686	$ 1,563,418	$ 631,261	$ 228,842	$ 42,500	$ 1,487	$

Support Services Expenditures	**Totals**	**Object 100**	**Object 200**	**Object 300**	**Object 400**	**Object 500**	**Object 600**	**Object 700/800**
2110 Attendance and Social Work Services	**$ 7,623**	$ 1,954	$ 669		$ 5,000			
2120 Guidance Services	**$ 173,374**	$ 103,700	$ 69,674					
2130 Health Services	**$ 24,000**	$ 13,540	$ 8,293	$ 2,167				
2140 Psychological Services	**$ 281,165**	$ 89,964	$ 49,329	$ 129,898	$ 11,974			
2190 Service Direction, Student Support Services	**$ 193,040**	$ 98,422	$ 88,618	$ 6,000				
2210 Improvement of Instruction Services	**$ 172,547**	$ 101,251	$ 48,788	$ 22,508				
2230 Assessment & Testing	**$ 79,207**	$ 5,069	$ 2,114	$ 72,024				
2240 Instructional Staff Development	**$ 211,179**	$ 140,845	$ 59,155	$ 1,179	$ 10,000			
2540 Operation and Maintenance of Plant Services	**$ 123,000**			$ 53,000		$ 70,000		
2550 Student Transportation Services	**$ 1,500**			$ 1,500				
2610 Direction of Central Support Services	**$ 287,976**						$ 287,976	
2620 Planning, Grant Writing and Statistical Services	**$ 24,910**	$ 17,536	$ 7,374					
2660 Technology Services	**$ 163,902**	$ 72,925	$ 24,977	$ 1,000	$ 15,000	$ 50,000		
Total Support Services Expenditures	**$ 1,743,423**	$ 645,206	$ 358,991	$ 289,276	$ 41,974	$ 120,000	$ 287,976	$

Enterprise and Community Services Expenditures	**Totals**	**Object 100**	**Object 200**	**Object 300**	**Object 400**	**Object 500**	**Object 600**	**Object 700/800**
3300 Community Services	**$ 16,729**	$ 4,737	$ 1,992	$ 5,000	$ 5,000			
3500 Custody and Care of Children Services	**$ 10,000**			$ 10,000				
Total Enterprise and Community Services	**$ 26,729**	$ 4,737	$ 1,992	$ 15,000	$ 5,000	$	$	$

Other Uses Expenditures	**Totals**	**Object 100**	**Object 200**	**Object 300**	**Object 400**	**Object 500**	**Object 600**	**Object 700/800**
5200 Transfers of Funds	**$ 80,000**							$ 80,000
Total Other Uses Expenditures	**$ 80,000**	$	$	$	$	$	$	$ 80,000
Grand Total Funds 200 (Except 201 and 203)	**$ 7,645,346**	**$ 3,977,629**	**$ 1,924,401**	**$ 935,537**	**$ 275,816**	**$ 162,500**	**$ 289,463**	**$ 80,000**

Fund: 201 - Student Activity Fund

Instruction Expenditures	**Totals**	**Object 100**	**Object 200**	**Object 300**	**Object 400**	**Object 500**	**Object 600**	**Object 700/800**
1113 Elementary Extracurricular	**$ 200,000**				$ 200,000			
1122 Middle/Junior High School Extracurricular	**$ 250,000**				$ 250,000			
1132 High School Extracurricular	**$ 600,000**				$ 600,000			
Total Instruction Expenditures	**$ 1,050,000**	$	$	$	$ 1,050,000	$	$	$
Unappropriated EFB (Object 800)	**$ 100,000**	$	$	$		$	$	$ 100,000
Grand Total Fund 201	**$ 1,150,000**	**$**	**$**	**$**	**$ 1,050,000**	**$**	**$**	**$ 100,000**

Fund: 203 - Food Service

Enterprise and Community Services Expenditures	**Totals**	**Object 100**	**Object 200**	**Object 300**	**Object 400**	**Object 500**	**Object 600**	**Object 700**
3100 Food Services	**$ 1,177,100**	$ 427,548	$ 265,878	$ 55,000	$ 415,674	$ 10,000	$ 3,000	
Total Enterprise and Community Services	**$ 1,177,100**							$
Unappropriated EFB (Object 800)	**$ 10,000**	$	$	$	$	$	$	$ 10,000
Grand Total Fund 203	**$ 1,187,100**	**$**	**$**	**$**	**$**	**$**	**$**	**$ 10,000**

Grand Total Combined All 200 Funds	**$ 9,982,446**	**$ 3,977,629**	**$ 1,924,401**	**$ 935,537**	**$ 1,325,816**	**$ 162,500**	**$ 289,463**	**$ 190,000**

Fund: 300 - Debt Service General Obligation Bonds

Other Uses Expenditures	**Totals**	**Object 100**	**Object 200**	**Object 300**	**Object 400**	**Object 500**	**Object 600**	**Object 700**
5100 Debt Service	**$ 5,498,389**					$ 5,498,389		
Total Other Uses Expenditures	**$ 5,498,389**	$	$	$	$	$ 5,498,389		$
Unappropriated EFB (Object 800)	**$ 1,100,000**							$ 1,100,000
Grand Total Fund 301, 302, 310	**$ 6,598,389**	**$**	**$**	**$**	**$**	**$10,996,778**	**$**	**$ 1,100,000**

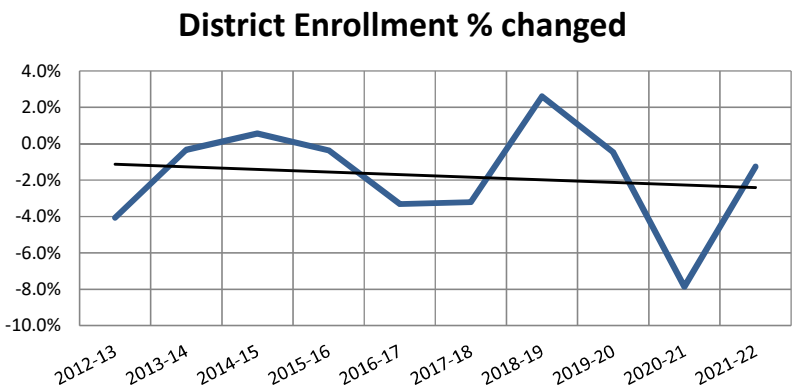
Fund: 400 - Capital Projects

Facilities Acquisition and Construction	**Totals**	**Object 100**	**Object 200**	**Object 300**	**Object 400**	**Object 500**	**Object 600**	**Object 700**
4110 Service Area Direction	**$**							
4120 Site Acquisition and Development Services	**$**							
4150 Building Acquisition, Construction, and	**$ 7,540,000**	$ 30,000	$ 10,000	$ 200,000	$ 100,000	$ 7,100,000	$ 100,000	
Total Facilities Acquisition and Construction	**$ 7,540,000**	$ 30,000	$ 10,000	$ 200,000	$ 100,000	$ 7,100,000	$ 100,000	$
Unappropriated EFB (Obj 800)	**$ 26,560,000**	$	$	$	$	$	$	$ 26,560,000
Grand Total Fund 400	**$ 34,100,000**	**$ 30,000**	**$ 10,000**	**$ 200,000**	**$ 100,000**	**$ 7,100,000**	**$ 100,000**	**$ 26,560,000**

DALLAS SCHOOL DISTRICT
NUMBER OF STUDENTS BY GRADE
As of April Each Year

Grade Level	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
K	188	196	155	174	186	202	208	174	132	164
1	221	200	209	183	195	189	200	219	169	155
2	193	218	213	217	193	194	192	199	195	165
3	204	196	223	219	221	200	205	197	182	193
4	197	193	206	226	234	212	207	220	171	168
5	209	205	208	205	227	226	224	213	204	172
Subtotal K-5	**1,212**	**1,208**	**1,214**	**1,224**	**1,256**	**1,223**	**1,236**	**1,222**	**1,054**	**1,017**
6	223	212	204	224	205	225	243	215	201	208
7	224	232	223	211	232	204	232	249	196	190
8	220	235	230	230	219	219	225	245	235	185
Subtotal 6-8	**667**	**679**	**657**	**665**	**656**	**648**	**700**	**709**	**632**	**583**
9	266	233	249	235	248	217	240	240	264	256
10	256	256	232	244	244	248	221	230	242	255
11	217	227	238	209	198	197	210	189	200	172
12	208	213	229	226	207	204	193	191	190	182
Morrison	58	53	60	63	59	53	68	74	66	79
Subtotal 9-12	**1,005**	**982**	**1,008**	**977**	**956**	**919**	**932**	**924**	**962**	**944**
Dallas Virtual Academy	-	-	-	-	-	-	-	-	-	69
Home Schooled	40	20	29	23	14	10	6	3	-	-
Extended Campus	59	88	83	92	-	-	-	-	-	-
Post High	12	8	11	10	13	5	6	9	10	12
Other	**111**	**116**	**123**	**125**	**27**	**15**	**12**	**12**	**10**	**81**

Total District	**2,995**	**2,985**	**3,002**	**2,991**	**2,895**	**2,805**	**2,880**	**2,867**	**2,658**	**2,625**
# changed	(122)	(10)	17	(11)	(96)	(90)	75	(13)	(209)	(33)
% changed	-4.1%	-0.3%	0.6%	-0.4%	-3.3%	-3.2%	2.6%	-0.5%	-7.9%	-1.3%



ATHLETIC AND ACTIVITY PARTICIPATION

Dallas High School

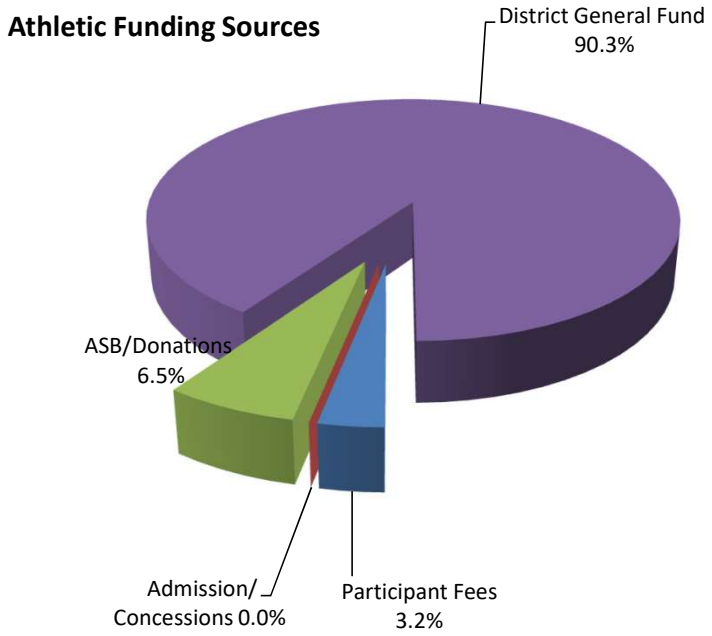
Number of Students Each Year

ACTIVITY	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Athletics:								
Football	94	88	93	87	87	81	71	80
Volleyball	33	32	31	34	35	32	38	35
Soccer	63	39	61	43	42	36	32	31
Cross Country	34	28	22	26	19	27	24	22
Cheerleaders	30	30	27	16	33	41	25	41
Wrestling	41	36	31	35	35	37	30	23
Basketball	68	65	62	57	64	56	70	52
Swimming	13	20	17	6	8	11	8	8
Baseball	42	39	35	39	29	28	27	32
Softball	27	25	24	27	31	28	28	25
Tennis	41	88	57	36	28	40	28	32
Track	74	67	77	79	93	82	80	74
Golf	12	25	19	16	12	9	15	27
Dance Team	14	15	15	0	12	18	0	0
Total Athletics	**586**	**597**	**571**	**501**	**528**	**526**	**476**	**482**
Other Activities:								
Hi -Q	15	20	29	12	14	15	0	0
FFA	75	60	56	60	63	38	105	151
Drama--Thespians	26	32	57	53	55	50	40	40
Equestrian	13	13	12	12	12	4	0	6
Vocal Music	36	30	36	33	44	28	11	19
Band	18	22	17	18	49	38	22	29
Robotics	0	0	25	17	3	0	0	7
National Honor Society (11th & 12th)	87	82	83	71	64	71	59	51
Total Other Activities	**270**	**259**	**315**	**276**	**304**	**244**	**237**	**303**

ATHLETIC FUNDING

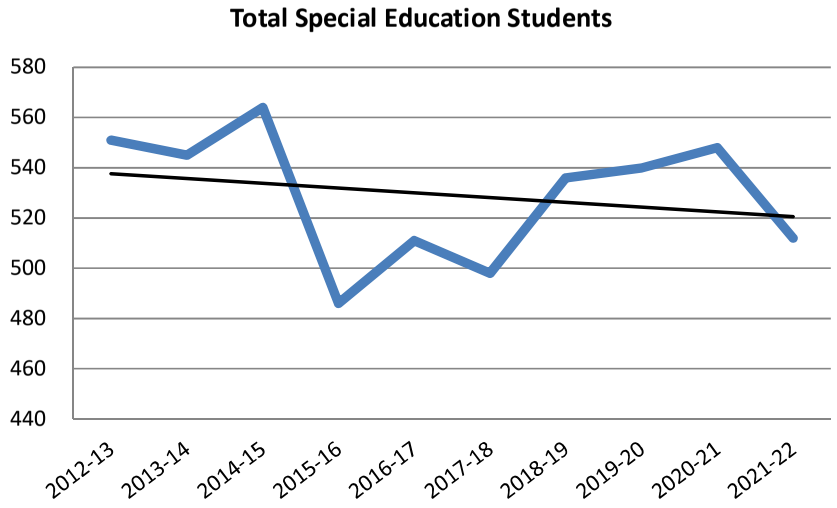
Dallas High School

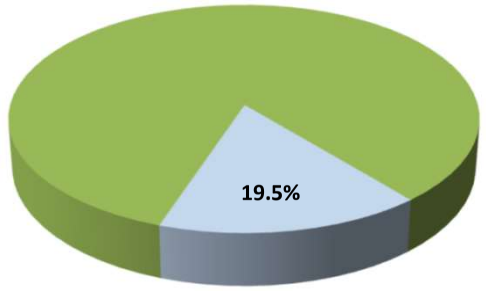
Expense Category	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	%
Coaching Contracts	268,114	280,188	284,224	293,872	261,520	306,529	38.3%
Transportation/Travel	61,811	72,885	71,227	80,902	47,909	32,154	4.0%
Officials	33,852	35,307	35,402	28,077	18,408	22,183	2.8%
Uniforms	35,174	23,143	22,311	17,517	17,626	13,005	1.6%
Equipment	19,833	28,409	18,435	30,576	24,261	12,505	1.6%
Field/Facility Maintenance	30,892	88,770	64,195	46,071	22,915	30,671	3.8%
Athletic Director Office	200,164	314,786	316,667	344,390	363,361	360,811	45.1%
Other	103,159	41,553	41,864	65,217	59,138	22,264	2.8%
Total Athletic Expenditures	**$ 752,999**	**$ 885,041**	**$ 854,325**	**$ 906,622**	**$ 815,138**	**$ 800,122**	100.0%
Funding Sources:							
Participant Fees	58,924	76,155	65,122	59,835	40,904	25,630	3.2%
Community Admission / Concessions	43,130	32,325	27,190	29,570	37,313	-	0.0%
ASB Fundraising / Donations	86,255	78,879	92,056	70,270	57,870	52,284	6.5%
District General Fund	564,690	565,680	700,674	694,650	679,052	722,208	90.3%



Dallas School District No. 2
SPECIAL EDUCATION STUDENT CENSUS
NUMBER OF STUDENTS BY PRIMARY HANDICAPPING CONDITION

CODE	CONDITION	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
10	Intellectual Disability	33	35	36	25	26	31	30	28	27	24
20	Hearing Impaired	8	5	11	7	7	6	4	3	2	3
40	Vision Impaired	6	4	6	1	1	-	1	1	1	1
50	Speech Impaired	92	90	88	60	53	47	64	73	81	100
60	Emotional Disability	47	42	55	50	47	44	41	38	38	31
70	Orthopedically Impaired	8	8	8	6	4	4	4	7	7	5
74	Traumatic Brain Injury	4	4	5	2	2	2	4	4	4	5
80	Other Health Impaired	106	109	107	93	116	131	139	143	148	140
82	Autistic	88	84	95	86	86	79	71	65	67	65
90	Learning Disability	159	164	153	156	169	154	178	171	157	124
98	Developmental Delay	-	-	-	-	-	-	-	7	16	14
	TOTAL STUDENTS	**551**	**545**	**564**	**486**	**511**	**498**	**536**	**540**	**548**	**512**
	District Enrollment as of April	3,090	2,980	3,003	3,001	3,002	2,895	2,805	2,880	2,658	2,625
	% District Enrollment	17.8%	18.3%	18.8%	16.2%	17.0%	17.2%	19.1%	18.8%	20.6%	19.5%





Special Education Students
Percent of Total Enrollment

Dallas School District No. 2
FACILITY INFORMATION

SCHOOL	YR. BUILT	ADDITIONS	ACREAGE	SQUARE FEET	CLASSROOMS
Lyle	1950	1953, '69, '75, '98, 2017	23.65	51,050	26
Morrison Alternative	1935	1946	1.43	17,209	8
Oakdale Heights	1975	1998, 2017	14.77	55,475	26
Whitworth	1956	1958, '65, '75, '98, 2017	8.35	49,540	26
LaCreole Middle	1966	1975, '96	27.43	115,806	44
Dallas High	1953	1955, '58, '62, '65, '66, '74, '97,2002,'21	29.35	208,324	63
Administration	1935	1946	See Morrison	13,154	0
Daily Living Skills (Project Achieve)	1996	- -	0.20	1,372	1
Total District			**105.18**	**511,930**	**194**

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BUDGET LAW COMPLIANCE

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April 1, 2022

Itemizer Observer
147 SE Court ST
Dallas, OR 97338

Please publish the following legal notice in the **April 6, 2022** edition of the Itemizer Observer. This notice should be published once.

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Dallas School District 2, Polk County, State of Oregon, to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023 will be held in the Board room at the Dallas School District Office, 111 SW Ash Street, Dallas, Oregon. The meeting will take place on April 25, 2022 at 6:00 p.m. Members of the public can watch the meeting by using the link posted on the Dallas School District website at www.dallas.k12.or.us under the heading of Budget Committee Information or attend in person. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting to discuss the proposed programs with the Budget Committee. Those wishing to provide public comment remotely (via Zoom) must email tami.montague@dsd2.org by two hours prior to the meeting. Clearly label the subject line as “Public Comment”. A copy of the budget document may be inspected or obtained on or after April 26, 2022 at the Dallas School District Office, 111 SW Ash Street, Dallas, Oregon, between the hours of 8:00 a.m. and 4:00 p.m.

Please contact me at 623-5594 x1224 if you have any questions. Please send an invoice to my attention at tami.montague@dsd2.org or via USPS. Reference PO # 221459

Thank you,

Tami Montague
Director of Fiscal Services

Affidavit of Publication

Polk County Itemizer-Observer

PO Box 108 – 147 SE Court St. Dallas, OR 97338

STATE OF OREGON
COUNTY OF POLK

Scott J. Olson being first duly sworn on oath, depose and says: That he/she is the owner/publisher of the Polk County Itemizer-Observer, a weekly newspaper, which has been established, published in the English language, and circulated continuously as a weekly newspaper in the city of Dallas, and in said County and State as defined by ORS 193.010 and 193.020, and of general circulation in said county for more than twelve (12) months prior to the date of the first publication of the Notice hereto attached.

Copy of a Notice of Budget Committee Meeting Dallas School District

As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on April 6, 2022, and ending on April 6, 2022, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of $ 52.25 is the total cost for the publication of this notice.

Scott J. Olson

Subscribed and sworn to before me on

April 6, 2022.

Alyson J. Davis

Notary Public in and for the State of Oregon

ss

OFFICIAL STAMP
ALYSON DAVIS
NOTARY PUBLIC-OREGON
COMMISSION NO. 1018408
MY COMMISSION EXPIRES OCTOBER 31, 2025

NOTICE OF BUDGET COMMITTEE MEETING

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(Apr. 6, 2022)

Affidavit of Publication

Polk County Itemizer-Observer

PO Box 108 – 147 SE Court St. Dallas, OR 97338

STATE OF OREGON
COUNTY OF POLK

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Copy of a Notice of Budget Committee Meeting Dallas School District

As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on April 13, 2022, and ending on April 13, 2022, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of $ 52.25 is the total cost for the publication of this notice.

Scott J. Olson

Subscribed and sworn to before me on

April 13, 2022.

Alyson J Davis

Notary Public in and for the State of Oregon

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OFFICIAL STAMP
ALYSON DAVIS
NOTARY PUBLIC-OREGON
COMMISSION NO. 1018408
MY COMMISSION EXPIRES OCTOBER 31, 2025

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Dallas School District 2, Polk County, State of Oregon, to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023 will be held in the Board room at the Dallas School District Office, 111 SW Ash Street, Dallas, Oregon. The meeting will take place on April 25, 2022 at 6:00 p.m. Members of the public can watch the meeting by using the link posted on the Dallas School District website at www.dallas.k12.or.us under the heading of Budget Committee information or attend in person. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting to discuss the proposed programs with the Budget Committee. Those wishing to provide public comment remotely (via Zoom) must email tami.montague@dad2.org by two hours prior to the meeting. Clearly label the subject line as "Public Comment". A copy of the budget document may be inspected or obtained on or after April 26, 2022 at the Dallas School District Office, 111 SW Ash Street, Dallas, Oregon, between the hours of 8:00 a.m. and 4:00 p.m.

(Apr. 13, 2022)

Affidavit of Publication

Polk County Itemizer-Observer

PO Box 108 – 147 SE Court St. Dallas, OR 97338

STATE OF OREGON
COUNTY OF POLK

Scott J. Olson being first duly sworn on oath, depose and says: That he/she is the owner/publisher of the Polk County Itemizer-Observer, a weekly newspaper, which has been established, published in the English language, and circulated continuously as a weekly newspaper in the city of Dallas, and in said County and State as defined by ORS 193.010 and 193.020, and of general circulation in said county for more than twelve (12) months prior to the date of the first publication of the Notice hereto attached.

Copy of a Notice of Budget Hearing - Form ED-1
Dallas School District

As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on June 15, 2022, and ending on June 15, 2022, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of $ 332.40 is the total cost for the publication of this notice.

Scott J Olson

Subscribed and sworn to before me on

June 15, 2022.

Alyson J Davis
Notary Public in and for the State of Oregon

ss

OFFICIAL STAMP
ALYSON DAVIS
NOTARY PUBLIC-OREGON
COMMISSION NO. 1018408
MY COMMISSION EXPIRES OCTOBER 31, 2025

FORM ED-1 **NOTICE OF BUDGET HEARING**

A public meeting of the **Dallas School District No. 2** will be held on **June 27, 2022** at **6:30 pm** at **Dallas School District, 111 SW Ash Street, Dallas, Oregon.** The purpose of this meeting is to discuss the budget for the fiscal year beginning **July 1, 2022** as approved by the **Dallas School District Budget Committee**. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at **111 SW Ash Street, Dallas, OR 97338** between the hours of **8 a.m. and 4 p.m.**, or online at **www.dallas.k12.or.us**. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: **Tami Montague, Director of Fiscal Services** Telephone: **503-623-5594** Email: **tami.montague@dsd2.org**

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount **Last Year 2020-21**	Adopted Budget **This Year 2021-22**	Approved Budget **Next Year 2022-23**
Beginning Fund Balance	$6,554,108	$2,760,000	$4,160,000
Current Year Property Taxes, other than Local Option Taxes	11,122,563	11,439,000	11,974,258
Current Year Local Option Property Taxes	-	-	-
Other Revenue from Local Sources	1,066,830	4,636,700	4,538,731
Revenue from Intermediate Sources	693,923	683,889	980,251
Revenue from State Sources	28,798,786	32,559,578	38,283,487
Revenue from Federal Sources	3,444,919	6,047,366	7,228,914
Interfund Transfers	267,440	280,000	280,000
All Other Budget Resources	7,500	80,000	28,000,000
Total Resources	**$51,956,068**	**$58,486,533**	**$95,445,641**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	$18,872,506	$21,823,500	$23,816,105
Other Associated Payroll Costs	11,460,170	12,625,168	12,595,261
Purchased Services	8,713,674	10,114,023	10,205,514
Supplies & Materials	1,724,705	2,682,885	2,662,225
Capital Outlay	3,188,058	2,395,000	7,530,000
Other Objects (except debt service & interfund transfers)	488,934	581,340	904,852
Debt Service*	3,114,170	5,735,630	5,498,389
Interfund Transfers*	332,840	280,000	280,000
Operating Contingency	-	1,918,988	2,818,295
Unappropriated Ending Fund Balance & Reserves	4,061,013	330,000	29,135,000
Total Requirements	**$51,956,068**	**$58,486,533**	**$95,445,641**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	$27,122,212	31,206,518	$32,709,219
FTE	246.5	262.05	278.68
2000 Support Services	13,245,168	15,644,739	16,250,909
FTE	90.59	92.28	100.03
3000 Enterprise & Community Service	903,189	1,170,658	1,203,829
FTE	13.5	13.19	13.19
4000 Facility Acquisition & Construction	3,177,477	2,200,000	7,550,000
FTE	0	0.00	0.00
5000 Other Uses	-	-	-
5100 Debt Service*	3,114,170	5,735,630	5,498,389
5200 Interfund Transfers*	332,840	280,000	280,000
6000 Contingency	-	1,918,988	$2,818,295
7000 Unappropriated Ending Fund Balance & Reserves	4,061,013	330,000	$29,135,000
Total Requirements	**$51,956,068**	**$58,486,533**	**$95,445,641**
Total FTE	**350.59**	**367.51**	**391.89**

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The approved budget for 2022-23 reflects an increase in resources made availablle as a result of voter approved general obligation bonds for issuance up to $28 million in the summer of 2022 if market conditions are favorable. It is expected first year expenses for capital improvements will be approximately $7.5 million with the remaining issuance reserved for later years as a part of Unappropriated Ending Fund Balances and Reserves. Federal relief funds continue to flow into the district through the Elementary and Seccondary Emergency Relief Act (ESSER). These funds are available for expenditure through September of 2024. Additional FTE are planned during FY 2022-23 to facilitate activities related to pandemic recovery, including nursing, school pschologists, custiodial, distance learning support if needed, learning recovery, and coordinatation of student access to needed services.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit **4.5527** per $1,000)	4.5527	4.5527	4.5527
Local Option Levy			
Levy For General Obligation Bonds	$3,188,085	$3,298,842	$3,452,797

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$2,529,800	$2,034,758
Other Bonds	$48,777,340	$0
Other Borrowings	$1,059,468	$0
Total	**$52,366,608**	**$2,034,758**

DALLAS SCHOOL DISTRICT No. 2
DALLAS, OREGON
JUNE 27, 2022

RESOLUTION # 21-22-08

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Dallas School District No. 2 hereby adopts the budget for Fiscal Year 2022-2023 in the total amount of $95,445,641 now on file at the District Office at 111 SW Ash Street, Dallas, Oregon.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2022, for the following purposes:

GENERAL FUNDS: (Includes 100, 102, 103)			
1000	Instruction	$	25,864,025
2000	Support Services	$	14,507,486
4000	Facility Acq and Construction	$	10,000
5000	Transfers	$	200,000
6000	Operating Contingency	$	2,818,295
	TOTAL	**$**	**43,399,806**
SPECIAL REVENUE GRANTS & PROJECTS:			
1000	Instruction	$	5,795,194
2000	Support Services	$	1,743,423
3000	Community Services	$	26,729
5000	Transfers	$	80,000
	TOTAL	**$**	**7,645,346**
UNAPPROPRIATED REQUIREMENTS:			
7000	General Funds (100, 102, 103)	$	1,365,000
7000	Food Service Fund	$	10,000
7000	Student Activity Fund	$	100,000
7000	Debt Service - GO Bonds	$	100,000
7000	Debt Service -PERS Pension Bond	$	1,000,000
	TOTAL	**$**	**2,575,000**

DEBT SERVICE - GEN OBLIGATION BONDS:			
5000	Debt Service - GO Bonds	$	3,280,258
DEBT SERVICE - OTHER FACILITIES			
5000	Debt Service - FF & C	$	117,664
DEBT SERVICE - PERS PENSION BONDS			
5000	Debt Service - FF & C	$	2,100,467
FOOD SERVICE:			
3000	Community Services	$	1,177,100
STUDENT ACTIVIY FUNDS:			
1000	Instruction	$	1,050,000
CAPITAL CONTRUCTION BOND PROJECTS:			
4000	Facility Acq and Construction	$	7,540,000
6000	Operational Contingency	$	26,560,000
TOTAL APPROPRIATIONS, ALL FUNDS:		**$**	**92,870,641**
TOTAL UNAPPROPRIATED, ALL FUNDS:		**$**	**2,575,000**
TOTAL ADOPTED BUDGET:		**$**	**95,445,641**

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all property taxable property within the district for tax year 2022-2023:

1) At the rate of $4.5527 per $1,000 of assessed value for permanent rate tax;
2) In the amount of $3,452,797 for debt service on general obligation bonds;

CATEGORIZING THE TAX

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

	Subject to the Education Limitation	Excluded from Limitation
Permanent Rate Tax	$ 4.5527 / $1,000	
General Obligation Debt Service		$ 3,452,797

The above resolution statements were approved and declared adopted on June 27, 2022.

Superintendent

Board Chair

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50 2022-2023

To assessor of POLK County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is an amended form.

The **Dallas School District No. 2** (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Polk** (County Name) County. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District	City	State	Zip	Date Submitted
111 SW Ash Street	**Dallas**	**OR**	**97338**	

Contact Person	Title	Daytime Telephone	Contact Person E-mail
Tami Montague	**Director of Fiscal Services**	**(503) 623-5594**	**tami.montague@dsd2.org**

CERTIFICATION - You **must** check one box.

☐ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -**or**- Dollar Amount	Excluded from Measure 5 Limits Amount of Levy
1. Rate per $1,000 or dollar amount levied (within permanent rate limit)	1	4.5527	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001	4b.		$3,452,797
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		**$3,452,797**

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per $1,000	5	
6. Election date when your **new district** received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly **merged/consolidated district**	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -**or**- rate authorized per year by voters

150-504-075-6 (Rev. 11-18)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

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APPENDIX

DALLAS SCHOOL DISTRICT NO. 2
DALLAS, OREGON
July 12, 2021

ITEM: ANNUAL BUSINESS PROCEDURES

INFORMATION: Each year certain organizational and business procedures must be reviewed and approved by the Board of Directors. The following recommendations are submitted to the Board for action:

BUDGET OFFICER
Andy Bellando, Superintendent/Clerk, shall be Budget Officer for FY 2021-2022.

DEPUTY CLERK
Tamira Montague, Director of Fiscal Services, shall perform duties of Deputy Clerk.

CUSTODIAN OF DISTRICT FUNDS
Tamira Montague, Director of Fiscal Services/Deputy Clerk, shall be Custodian of District Funds.

AUTHORIZATION TO BORROW FUNDS
Custodian of District Funds designated above shall be authorized to borrow funds, not to exceed $150,000, at any given time without prior School Board approval.

AUTHORIZATION TO SIGN CHECKS
Andy Bellando, Superintendent/Clerk, and Tamira Montague, Director of Fiscal Services/Deputy Clerk, are authorized to sign Dallas School District No. 2 checks and represent the School District in other financial matters.

FIDELITY BONDS
Andy Bellando, Superintendent/Clerk and Tamira Montague, Director of Fiscal Services/Deputy Clerk, will each be bonded in the amount of $100,000.

DEPOSITORIES
Depositories for Dallas School District No. 2 funds are designated as follows for FY 2021-2022:

Oregon State Treasury Local Government Investment Pool
- General Fund
- Capital Bond Projects
- Debt Service

Bank of America, Salem Branch
- General Fund
  - Accounts Payable Account
  - Payroll Account
  - Payroll Tax Account

Citizens Bank, Dallas Branch
Dallas School District Food Service Account
Dallas High School Student Body Account
Checking Accounts Payable
Passbook Savings
Scholarship Money Market
Whitworth Elementary School Checking Account
LaCreole Middle School Student Body Checking Account
Oakdale Elementary School Student Body Checking Account
Lyle Elementary School Student Body Checking Account
Morrison Student Body Checking Account

AUTHORIZATION FOR POLK COUNTY TREASURER TO INVEST DISTRICT FUNDS
Polk County Treasurer is authorized to invest Dallas School District No. 2 funds being held by the Treasurer's Office in certificates of deposit, repurchase agreements and Local Government Investment Pool. Investments should be placed to the financial advantage of the District. The Treasurer may be granted permission to invest District funds in other types of investments upon individual consideration of the investment by the Board of Directors. These requests are to be in writing. All investments are to be secured by full collateral protection. The District shall indemnify and hold the County harmless from and against any and all claims, liabilities, demands, actions or damages incurred in connections with, or in any way relating to funds of the District invested by the County, except as to any incurred by or arising out of a violation of any State or County statute, rule, regulations ordinance, resolution or policy governing the use and investment of public funds.

DESIGNATE AUDITOR
The firm of Pauly, Rogers & Company, P.C. is recommended as the official audit firm for Dallas School District No. 2.

INSURANCE AGENT OF RECORD
Wilson-Heirgood Insurance is recommended as the official insurance agent for Dallas School District No. 2.

LEGAL COUNSEL
The law firms of Garratt, Hemann, Robertson P.C. and The Hungerford Law Firm are recommended as official legal counsel for Dallas School District.

BOARD MEETINGS
The board will meet on the second and fourth Monday of each month with the exception of work sessions in the individual school buildings. Meetings will be held at the Dallas School District Office, 111 SW Ash St and will convene at 6:30 p.m. unless otherwise advertised.

NEWSPAPER FOR LEGAL NOTICES
The "Itemizer Observer" is recommended as the newspaper for publication of legal notices.

LOCAL PUBLIC CONTRACT REVIEW BOARD
The District Board of Directors is designated as the Local Public Contract Review Board. The

Local Public Contract Review Board reviews bidding specifications, procedures, awarding of contracts, or rejection of bids.

AFFIRMATIVE ACTION OFFICER
Andy Bellando, Superintendent/Clerk, shall serve as Affirmative Action Officer for FY 2021-2022.

ADA COMPLIANCE OFFICER
Autymn Galbraith, Director of Special Education, shall serve as the ADA Compliance Officer for FY 2021-2022.

TITLE IX OFFICER
Tim Larson, Athletic Director, shall serve as the Title IX Officer for FY 2021-2022.

SAFETY OFFICER
Bob Archer, Facilities Director, shall serve as the Safety Officer for FY 2021-2022.

EXPOSURE CONTROL OFFICER
Bob Archer, Facilities Director, shall serve as Exposure Control Officer for FY 2021-2022.

PEST MANAGEMENT OFFICER
Bob Archer, Facilities Director, shall serve as Pest Management Officer for FY 2021-2022.

TITLE I DIRECTOR
Ryan Sticka, Whole Child Administrator, shall serve as the Title I Director for FY 2021-2022.

MIGRANT EDUCATION AND ENGLISH LANGUAGE LEARNER OFFICER
Ryan Sticka, Whole Child Administrator, shall serve as the Officer of Migrant Education and English Language Learners for FY 2021-2022.

HEARINGS OFFICER
Ryan Sticka, Whole Child Administrator, shall serve as Hearings Officer for FY 2021-2022.

AHERA Designation
Bob Archer, Facilities Director, shall serve as AHERA (Asbestos Hazard Emergency Response Act) Designated Person for Statement of Responsibilities.

Healthy and Safe Schools Plan Administrator
Bob Archer, Facilities Director shall serve as the Health and Safe Schools Plan Administrator for FY 2021-2022.

Superintendent Date

Chair Date

GLOSSARY OF TERMS & DEFINITIONS

ADMr
Resident Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district. Some resident students may attend school in another district. Kindergarten students are counted as half-time students.

ADMw
Weighted Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district (ADMr) as of June 30 adjusted to reflect students with special needs. Kindergarten students are counted as half-time students. The state school funding formula credits districts with additional ADM for the following factors:

ADMr 1.00 as of June 30

Description	Weight Amount	Notes
Special Education	1.0	December count of IEPs
English Second Language	.50	
Pregnant & Parenting	1.0	
Poverty Factor	.25	
Foster Care/Neglected & Delinquent	.25	Dept. of Human Resources count

The formula also makes a weighting adjustment to consider the additional cost of operating remote small schools.

APPROPRIATION
A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

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

BUDGET
A plan of financial operation embodying an estimate of proposed means of financing them for a single fiscal year. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the school board.

BUDGET DOCUMENT
The instrument used by the budget-making authority to present a comprehensive financial program to the school board which is the appropriating body. The budget document contains a message from the superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

BUDGETARY CONTROL
The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGETARY EXPENDITURES
Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

CAPITAL OUTLAY
Expenditures which result in the acquisition of or addition to fixed assets.

CAPITAL PROJECTS FUND
Dedicated to major capital improvements, construction and acquisition of school district facilities and often funded with general obligation bonds.

CASH BASIS
A basis of accounting under which transactions are recognized only when cash changes hands.

DEBT SERVICE FUND
Account for the sale and repayment of general obligation bonds. These "GO" bonds allow the district to finance new capital projects, such as the building of schools or facilities. Voters must approve the sale of general obligation bonds.

LICENSED EMPLOYEES
Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic trainers, occupational speech and physical therapists.

CLASSIFIED EMPLOYEES
Support staff, including instructional/education assistants, clerical staff, bus drivers, custodians, maintenance and food service workers.

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

CURRENT RESOURCES
Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

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

ENTERPRISE FUNDS
Account for operations that are financed and operated where the stated intent is that the costs (expensed, including depreciation and indirect costs) of providing goods or services to students are recovered primarily through user charges.

EXPENDITURES
Decrease in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

FTE
Full-time equivalent staff. One FTE is defined as a regular staff position scheduled to work eight hours per day.

FALL ENROLLMENT
Number of students enrolled in school on October 1st.

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

FUNCTION CLASSIFICATION
Expenditure classification according to the principal purposes for which expenditures are made.

FUND
A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

GENERAL FUND
The fund used to account for all financial resources except those required to be accounted for in another fund. It covers the operations of schools, including expenditures for salaries and benefits, supplies, textbooks, utilities and other general expenses.

INTERNAL SERVICE FUND
A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

LIABILITIES
Debt of other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

MEASURE 5
Property tax limitations passed by Oregon's voters in November 1990, limiting local property taxes for schools to $5 per $1000 of assessed value.

MEASURE 47
Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995-96 levels less 10% and capping future increases by 3% annually.

MEASURE 50
Initiative referred by legislature and approved by voters to clarify and implement Measure 47.

MODIFIED ACCRUAL BASIS
All governmental funds and expendable trust 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
As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, employee benefits, personal services, contractual services, materials and supplies.

OPERATING BUDGET
Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is required by law.

PAYROLL COSTS
Amounts paid by a school district on behalf of employees, in addition to gross salary. Examples are: group health insurance; contributions to public employee’s retirement system; social security (FICA); workers’ compensation: and unemployment insurance.

PROGRAM BUDGET
A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class. A program budget is a transitional type of budget between the traditional character and object class budget, on the one hand, and the performance budget, on the other hand.

RESOURCES
Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

REVENUES
Monies received or anticipated by a local government from either tax or non-tax sources.

SPECIAL REVENUE FUND
This fund tracks money school districts receive from federal, state and private grants. Some examples are: funds for disabled students; funds for educationally disadvantaged students; funds for drug and alcohol prevention; and professional development funds. Money that schools receive from students and parent groups for purposes such as special school projects, field trips, and various student activities may be recorded here.

STAFFING RATIO
The certified staffing ratio is the ratio of students to certified staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media and PE are funded through the staffing ratio.

STATE SCHOOL FUND
The major appropriation of state support for public schools. The State School Fund is distributed to school districts on a per-student basis.

SUPPLEMENTAL BUDGET
Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase tax levy.

TOSA
Teacher on special assignment, usually performing project work such as curriculum development or program coordination.

TRANSFERS
Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and revenue in the receiving fund.

TRUST AND AGENCY FUND
Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

UNAPPROPIATED ENDING FUND BALANCE (UEFB)
Amount budgeted to carry over to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.

Fund Classifications

100 General Fund. Accounts for all financial resources of the districts except those required to be accounted for in another fund.

200 Special Revenue Funds.* Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include: restricted state or federal grants-in aid; restricted tax levies. A separate fund may be used for each restricted source or one fund may be used, supplemented by the dimension project/reporting code; e.g., bus replacement fund. Food Service and Student Body Funds should be classified here.
*Strictly for reporting purposes within ODE's data collections:
201 Federal Revenue Sources and Expenditures
250 State, Local, and Other Revenue Sources and Expenditures
251 Student Investment Account
252 Measure 98: High School Success
299 Child Nutrition Programs – Food Service Sources and Expenditures
Section 1111(h)(1)(C)(x) of the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act (ESSA) requires the reporting of: "the per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual non-personnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year."

300 Debt Service Funds. Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

400 Capital Projects Funds. Account for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds). The most common source of revenue in this fund would be the sale of bonds. A separate fund may be used for each capital project or one fund may be used, supplemented by the dimension project/reporting code.

500 Enterprise Funds. Account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges. Enterprise funds are also used to account for operations where the school board or state regulatory agency has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Some examples of enterprise funds might include funds used for the bookstore operation, the athletic stadium and the community swimming pool. Few School Districts have activities that would require the use of Enterprise funds. Do not include Food Service or Student Body Funds here.

600 Internal Service Funds. Account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis. Some examples of internal service funds could include those used for central warehousing and purchasing, central data processing, and central printing and duplicating, self-insurance fund and unemployment fund.

700 Trust and Agency Funds. Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Trust funds would include nonexpendable trust funds, expendable trust funds, and pension trust funds. Agency funds could include funds for a teacher or a parent-teacher organization. Do not include Food Service or Student Body Funds here.

<u>Revenue Sources</u>

This dimension permits classification of revenues by source. The primary classification differentiates local, intermediate, State and Federal revenue sources.

1000 Revenue from Local Sources.

1100 Taxes. Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

1110 Ad Valorem Taxes Levied by District. Taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1111 Current Year's Taxes. Property taxes levied by a district on the assessed value of real property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1112 Prior Year's Taxes. Taxes collected for fiscal periods preceding the current year.

1113 County Tax Sales for Back Taxes. Revenue received as a result of the sale of property to satisfy a property tax lien.

1114 Payments in Lieu of Property Taxes. Amounts received in lieu of property taxes, including Western Oregon Severance Tax, Eastern Oregon Severance Tax, and tax court settlements.

1120 Local Option Ad Valorem Taxes Levied by District. Local option taxes levied by a district on the "Tax Gap" valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Tax Gap refers to the difference between the Measure 5 tax limit (.005 * Real Market Value) and the Measure 50 Tax Limit (Sum of permanent and gap bond tax rates times Assessed Value). Local option revenue cannot exceed the gap amount so the excluded local revenue is the lesser of:
(1) Actual Local Option Taxes Received,
(2) 2003-2005, $500 per extended ADMw; 2005-07, $750 per extended ADMw; 2007-08, $1,000 per extended ADMw, (The $1,000 limit is increased by 3% each year starting in 2008-09) or
(3) 2003-05 10%, of the sum of the General Purpose Grant, Transportation Grant, Facility Grant and High Cost Disability Grant; 2005-07 15% and 2007-08 and after 20%.
Record the excess in Source 1110.
1121 Current Year's Local Option Taxes. Local option property taxes levied by a district on the assessed value of real property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.
1122 Prior Year's Local Option Taxes. Local option taxes collected for fiscal periods preceding the current year.
1123 Penalties and Interest on Local Option Taxes. Amounts collected as penalties for the payment of local option taxes after the due date, and the interest charged on delinquent local option taxes from the due date to the date of actual payment.

1130 Construction Excise Tax. Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session which allows for a construction excise tax.

1190 Penalties and Interest on Taxes. Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment.

1200 Revenue From Local Governmental Units Other Than Districts. Revenue from the appropriations of another local governmental unit. The district is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes. Payments from publicly owned utilities and local housing authorities are recorded here. (PUDs, rural telephone exchanges, etc.)
1300 Tuition. Money received from individuals, welfare agencies, private sources and other districts for education provided in the district. (When tabulating total income from tuition at the federal level, only items 1311, 1321, and 1331 are tabulated.)
1310 Regular Day School Tuition. Money received as tuition for students attending the regular day schools in the district, including alternative programs entitled to State School Fund support. Use 1310 when instruction and related services are tied directly to the student.

1311 Tuition From Individuals. Money received from individuals, private sources, or welfare agencies as tuition in regular day schools.

1312 Tuition From Other Districts Within the State. Money received for regular day schools tuition from other districts within the state.

1313 Tuition From Other Districts Outside the State. Money received for regular day schools tuition from districts outside the state.

1320 Adult/Continuing Education Tuition. Money received as tuition for students attending adult/continuing education schools in the district.
1321 Tuition From Individuals. Money received from individuals for education provided by the district.
1322 Tuition From Other Districts Within the State. Money received from districts for education provided by the district.
1323 Tuition From Other Districts Outside the State. Money received from districts for education provided by the district.
1324 Tuition/Contract Receipts for Community Services.

1330 Summer School Tuition. Money received as tuition for students attending summer school.
1331 Tuition From Individuals.
1332 Tuition From Other Districts Within the State.
1333 Tuition From Other Districts Outside the State.
1400 Transportation Fees. Money received from individuals, private sources, welfare agencies, and other districts for transporting students to and from school and school activities. (When tabulating total income from transportation at the federal level, only items 1411 and 1421 are tabulated.)
1410 Regular Day School Transportation. Money received for transporting students to and from regular day schools and school activities, including alternative programs entitled to State School Fund support.

1411 Transportation Fees From Individuals.

1412 Transportation Fees From Other Districts Within the State.

1413 Transportation Fees From Other Districts Outside the State.

1420 Summer School Transportation. Money received for transporting students to and from summer school.
1421 Transportation Fees From Individuals.
1422 Transportation Fees From Other Districts Within the State.
1423 Transportation Fees From Other Districts Outside the State.

1500 Earnings on Investments. Money received as profit from holdings for savings.
1510 Interest on Investments. Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations. Arbitrage rebates would be recorded in account 1510.
1530 Gain or Loss on Sale of Investments. Gains or losses realized from the sale of bonds or stocks. Gains represent the excess of the sales proceeds over cost or other basis at date of sale (cost less amortization of premium in the case of long-term bonds purchased at a premium over par value or cost plus accretion of discount on long-term bonds purchased at a discount under par value). Gains realized from sale of U.S. Treasury bills represent interest income and should be credited to account 1510 above.
Losses represent the excess of the cost or other basis at date of sale (as described above) over the sales proceeds.

1600 Food Service. Revenue for dispensing food to students and adults.
1610 Daily Sales—Reimbursable Programs. Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the U.S. Department of Agriculture. Federal reimbursements are not entered here. They should be recorded under code 4500.

1611 Breakfast. Money received from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.
1612 Lunch. Money received from students for the sale of reimbursable lunches as part of the National School Lunch Program.
1613 Special Milk Program. Money received for the sale of reimbursable milk as part of the Special Milk Program.
1620 Daily Sales—Non-reimbursable Program. Money received from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk. This category would include all sales to adults, the second Type A lunch to students and a la carte sales.
1630 Special Functions. Money received from students, adults or organizations for the sale of food products and services considered special functions. Some examples would include potlucks, PTA sponsored functions and athletic banquets.

1700 Extracurricular Activities. Revenue from school-sponsored activities.
1710 Admissions. Revenue from patrons of a school-sponsored activity such as a concert or football game.
1720 Bookstore Sales. Revenue from sales by students or student-sponsored bookstores.
1730 Student Organization Membership Dues and Fees. Revenue from students for memberships in school clubs or organizations.
1740 Fees. Revenue from students for fees such as locker fees, towel fees, and equipment fees. Transportation fees are recorded under account 1400.
1750 Concessions.
1760 Club Fund Raising.
1790 Other Extracurricular. Other revenue from extracurricular activities.

1800 Community Services Activities. Revenue from community services activities operated by a district. For example, revenue received from operation of a swimming pool as a community service would be recorded here. Multiple accounts may be established within the 1800 series to differentiate various activities.
1900 Other Revenue From Local Sources. Other revenue from local sources which are not classified above.

1910 Rentals. Revenue from the rental of either real or personal property owned by the school.

1920 Contributions, Donations and General Fundraising From Private Sources. Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Separate accounts may be maintained for unrestricted revenue and revenue which is restricted as to uses. General fundraising resources not related to student activities.

1930 Rental or Lease Payments from Private Contractors. Payments received from private contractors for the use of district-owned buses and garages in the operation of the pupil transportation system by the private contractor.

1940 Services Provided Other Local Education Agencies. Revenue from services provided other districts, other than for tuition and transportation services. These services include data processing, purchasing, maintenance, cleaning, consulting and guidance. Intermediate units will use this code in identifying

revenue for services provided to districts. Use 1940 when the ESD or district is providing general services to support instruction.
1941 Services Provided Other Districts Within the State. Revenue from services to districts within the state.
1942 Services Provided Other Districts Outside the State. Revenue from services to districts outside the state.
1943 Services Provided Other Charter Schools. Revenue from services to Charter Schools.

1950 Textbook Sales and Rentals. Revenue from the rental or sale of textbooks.
1951 Textbook Sales. Revenue from the sale of textbooks.

1960 Recovery of Prior Years' Expenditure. Refund of expenditure made in a prior fiscal year.

1970 Services Provided Other Funds. Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.

1980 Fees Charged to Grants. Indirect administrative charges assessed to grants.

1990 Miscellaneous. Revenue from local sources not provided for elsewhere. Record Medicaid Administrative Claiming (MAC) reimbursements, E-rate and SB1149 Energy revenues received here.

2000 Revenue From Intermediate Sources.
2100 Unrestricted Revenue. Revenue received as grants by the district which can be used for any legal purpose desired by the district without restriction. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.

2101 County School Funds. Revenue from the apportionment of the resources of the County School Fund, except Federal Forest Fees, which is recorded in account 4801. ORS 328.005 to 328.035.

2102 General Education Service District Funds. Revenue received by the district that is not referred to in other specific intermediate or other sources from an intermediate agency. (Effective 7/1/10)

2103 Excess ESD Local Revenue. Local revenue that exceeds what is guaranteed to the ESD through the funding formula (property taxes). Grant ESD, North Central ESD and Wallowa ESD (Effective 7/1/10)

2105 Natural Gas, Oil, and Mineral Receipts.

2110 Intermediate 'I' Tax. Revenue received from city and county income taxes.
2111 Current Year's 'I' Taxes. Income Taxes collected by the city or county for fiscal periods for the current year.
2112 Prior Year's 'I' Taxes. Income Taxes collected by the city or county for fiscal periods preceding the current year.
2113 Penalties and Interest on 'I' Taxes. Amounts collected as penalties for the payment of income taxes after the due date, and the interest charged on delinquent income taxes from the due date to the date of actual payment.

2199 Other Intermediate Sources.

2200 Restricted Revenue. Revenue received as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.

2800 Revenue in Lieu of Taxes. Payments made out of general revenues by an intermediate governmental unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately owned property or other tax base. It would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the intermediate governmental unit. ORS 530.110.

2900 Revenue for/on Behalf of the District. Payments made by an intermediate governmental jurisdiction for the benefit of the district, or contributions of equipment or supplies. It includes the payment to a pension fund by the intermediate governmental unit on behalf of a district employee for services rendered to the district, and a contribution of fixed assets by an intermediate governmental unit to the district. Separate accounts should be maintained to identify the specific nature of the revenue item.
An offsetting charge would be made to the appropriate expenditure account as if the district had expended the funds itself.

3000 Revenue From State Sources.
3100 Unrestricted Grants-In-Aid. Revenue recorded as grants by the district from state funds which can be used for any legal purpose desired by the district without restriction.

3101 State School Fund—General Support. ORS 327.006 to 327.013.

3102 State School Fund—School Lunch Match. That portion of the grant from the State School Fund which is earmarked by the district for the required matching of Section 4 federal school lunch grant received by the district.

3103 Common School Fund. ORS 327.403.

3104 State Managed County Timber. Revenue is in addition to that distributed through the county school fund. ORS 530.

3106 State School Fund-Accrual. That portion of the SSF paid in July and accrued to prior year.

3199 Other Unrestricted Grants-in-aid.
3200 Restricted Grants-In-Aid. Revenue recorded as grants by the district from state funds which must be used for a categorical or specific purpose.

3204 Driver Education.

3222 State School Fund (SSF) Transportation Equipment. ORS 327.033.

3299 Other Restricted Grants-in-aid. Use 3299 for restricted grants in aid from the state, e.g. School Improvement Fund Grant, Facility Grant and Lottery Bond dollars.

3800 Revenue in Lieu of Taxes. Payments made out of general revenue by a state to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to the taxation by the district on the same basis as privately owned property or other tax base. It would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the state.

3900 Revenue for/on Behalf of the District. Payment made by a state for the benefit of the district, or contributions of equipment or supplies. It includes the payment of a pension fund by the state on behalf of a district employee for services rendered to the district, and a contribution of fixed assets by a state unit to the district. Separate accounts may be maintained to identify the specific nature of the revenue item.
An offsetting charge would be made to the appropriate expenditure account as if the district had expended the funds itself.

4000 Revenue From Federal Sources.

4100 Unrestricted Revenue Direct From the Federal Government. Revenue direct from the federal government as grants to the district which can be used for any legal purpose desired by the district without restriction. Separate sub-accounts may be maintained to segregate grants for different purposes. Example: Revenue from federal Wildlife Refuge is recorded here.

4200 Unrestricted Revenue From the Federal Government Through the State. Revenues from the federal government through the state as grants which can be used for any legal purpose desired by the district without restriction. Separate sub-accounts may be maintained to segregate grants for different purposes.

4201 Transportation Fees for Foster Children

4202 Medicaid Reimbursement for Eligible K-12 Expenses (Ages Five to Twenty-One) Revenue received from the Oregon Health Authority (OHA) for Medicaid reimbursement for services pursuant to an Individualized Education Program (IEP)

4300 Restricted Revenue Direct From the Federal Government. Revenues direct from the federal government as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit. Separate sub-accounts may be maintained to segregate grants for different purposes.

4500 Restricted Revenue From the Federal Government Through the State. Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, IT USUALLY IS RETURNED TO THE GOVERNMENTAL UNIT. Separate sub-accounts may be maintained to segregate grants for different purposes. Examples of revenues to be recorded here are: Elementary and Secondary Education Act Programs, Vocational Programs, Child Nutrition Programs, Title 1, Bilingual ELL, School Nutrition, Vocational Education, IDEA 2004 (PL 108-446) Adult Education.

4501 Medicaid Reimbursement for Eligible Early Intervention (EI) Services (Birth to Age Three) Revenue received from the Oregon Health Authority (OHA) for Medicaid reimbursement for EI services provided pursuant to an Individualized Family Service Plan (IFSP).

4502 Medicaid Reimbursement for Eligible Early Childhood Special Education (ECSE) Services (Ages Three to Five) Revenue received from the Oregon Health Authority (OHA) for Medicaid reimbursement for ECSE services provided pursuant to an Individualized Family Service Plan (IFSP).

4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies. Revenues from the federal government through an intermediate agency.
4800 Revenue in Lieu of Taxes. Payments made out of general revenues by the federal government unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately owned property or other tax base. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the federal government unit.

4801 Federal Forest Fees. ORS 294.060.

4802 Impact Aid to School Districts for Operation (PL 874).

4803 Coos Bay Wagon Road Funds.

4899 Other Revenue in Lieu of Taxes.

4900 Revenue for/on Behalf of the District. Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies. It includes a contribution of fixed assets by a federal governmental unit to the district and foods donated by the federal government to the district. Separate accounts should be maintained to identify the specific nature of the revenue item.
An offsetting charge would be made to the appropriate expenditure account as if the district had expended the funds itself.

5000 Other Sources.

5100 Long-term Debt Financing Sources. The principal portion from the sale of bonds.
5110 Bond Proceeds. Receipts of proceeds from the sale of bonds.
5120 Bond Premium.
5130 Accrued Interest. Revenue from accrued interest from the sale of bonds.
5140 Mortgage Receipts.
5150 Loan Receipts.
5160 Lease Purchase Receipts.

5200 Interfund Transfers. Revenue earned or received from another fund which will not be repaid.

5300 Sale of or Compensation for Loss of Fixed Assets. Revenue from the sale of school property or compensation for the sale or loss of fixed assets.

5400 Resources—Beginning Fund Balance.

Expenditure Functions

Function describes the type of activity that is carried out. The five major functional areas are: 1000—Instruction, 2000—Support Services, 3000—Enterprise and Community Services, 4000— Facilities Acquisition and Construction, and 5000—Other Uses. The four digit function codes are sub-functions to provide program and service area information. Functions and sub-functions consist of activities which have similar general operational objectives.

1000 Instruction.

Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.

1100 Regular Programs. Instructional activities designed primarily to prepare students for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Regular programs include: Elementary, K-5 or K-6; Middle or Junior High; High School; and Pre-kindergarten. Districts should charge classroom expenditures according to the definitions as long as the allocation of costs can be reasonably determined or estimated.

1111 Elementary, K-5 or 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. (Effective 7/1/11)

1113 Elementary 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.

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. Area of responsibility codes are required with this function.

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, band, chorus, choir, speech and debate. Also included are student-financed and managed activities.

1131 High School Programs. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements. Area of responsibility codes are required with this function.

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, band, chorus, choir speech and debate. Also included are student-financed and managed activities.

1140 Pre-kindergarten Programs. Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.
1200 Special Programs. Instructional activities designed primarily to deal with students having special needs. The Special Program Service Area includes (1) talented and gifted; (2) children with disabilities; (3) disadvantaged children; and (4) special programs for other student populations.

1210 Programs for the Talented and Gifted. Special learning experiences for students identified as gifted or talented.

1220 Restrictive Programs for Students with Disabilities. Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.
1221 Learning Centers – Structured and Intensive.
1222 Developmental Kindergarten.
1223 Community Transition Centers.
1224 Life Skills with Nursing.
1225 Out of District Programs.
1226 Home Instruction.
1227 Extended School Year Programs. As defined in OAR 581-015- 2065(7).
1228 Diagnostic Classrooms.
1229 Other.

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. All special education expenditures, including 1250, need to be reported to the state at the school level.

1260 Treatment and Habilitation. Services designed to address a child's developmental deficits in sensory, motor, communication, self-help, and socialization areas. May be used for birth to 5 (pre-K) special education. Do not use with AOR 340 Early Intervening Services.
1270 Educationally Disadvantaged. Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their ability to learn.

1271 Remediation. Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School. 1271 includes programs outside the regular classroom (i.e., pull-out programs) in addition to those outside the regular school day. Also, use function 1271 for Summer School remedial classes specifically designed to improve student

performance to meet state standards. Also use for instructional expenses related to historically underserved students. Area of responsibility codes are required with this function

1272 Title IA/D. Record Title IA/D instructional activities here.

1280 Alternative Education. Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework. On-line curriculums would be coded here.
1281 Public Alternative Programs. Alternative learning experiences provided by other public agencies, including community colleges, other school districts, education service districts, etc.
1282 Private Alternative Programs. Alternative learning experiences provided by private contractors.
1283-1287 District Alternative Programs. Alternative learning experiences provided by the school district.
1288 Charter Schools. Expenditures related to an Oregon public charter school.
1289 Other Alternative Programs. Other alternative learning experiences that cannot be classified above.
1290 Designated Programs. Special learning experiences for other students with special needs; such as, English Language Learner students, teen parents and migrant education.

1291 English Language Learner (ELL) – As per ORS 336.079, instructional activities for ELL students used in acquisition of the English language. Pro-rate duties as applicable.

1292 Teen Parent Programs. Instructional programs designed to accommodate the needs of teen parents.

1293 Migrant Education. Instructional programs designed to meet the needs of migrant students.

1294 Youth Corrections Education. Instructional programs delivered to youth in detention.

1295 English Language Learner (ELL) – Instructional Activities not related to ORS 336.079 for ELL students used in acquisition of the English language. Pro-rate duties as applicable.

1299 Other Programs. Do not use 1299 for children with IEPs.

1300 Adult/Continuing Education Programs. Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to: foster the development of fundamental tools of learning; prepare students for a post-secondary career; prepare students for post- secondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interest; or enrich the aesthetic qualities of life.

1400 Summer School Programs. Instructional activities as defined under 1100 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term; this does not include the summer term of a 12-month school year. Use function

1271 for Summer School remedial classes designed to improve student performance to meet state standards. Do not use this number for Extended School Year (ESY) programs. Alternative programs that run through the summer are alternative programs, not summer school.
1410 Elementary. Instructional activities as defined under 1111 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.
1420 Middle/Junior High. Instructional activities as defined under 1121 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.
1430 High School. Instructional activities as defined under 1131 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.
1460 Special Programs, Summer School. Instructional activities as defined under 1200 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.
1490 Other Summer School Programs. Other summer school programs which cannot be defined above.

2000 Support Services.
Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.
2100 Support Services—Students. Activities which are designed to assess and improve the well-being of students and/or supplement the teaching process.

2110 Attendance and Social Work Services. Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. Use for administrative services for Home Schooling as well as Drug and Alcohol Programs.
2111 Service Area Direction. Activities associated with directing and managing attendance and social work services.
2112 Attendance Services. Activities such as prompt identification of attendance patterns, promotion of positive attendance attitudes, response to attendance problems and enforcement of compulsory attendance laws.
2113 Social Work Services. Activities such as investigating and diagnosing student problems; casework and group work for students and parents; interpretation of student problems for other staff members; advocacy for change in circumstances surrounding the individual student which are related to the student's school problem(s).
2114 Student Accounting Services. Activities of maintaining a database of records related to school attendance, family, and other census data. Data is used by teachers and guidance staff.
2115 Student Safety. Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety. Expenses associated with the security of buildings, grounds and equipment should continue to be accounted for in the 2546 function code.
2117 Identification and Recruitment of Migrant Children. Including the Migrant Student Record Transfer System.
2119 Other Attendance and Social Work Services. Attendance and social work services other than those described above.

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; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Use this function for School to Work services, e.g. job placement, referral, career counseling.
2121 Service Area Direction. Activities associated with directing and managing guidance services.
2122 Counseling Services. Activities centered upon all student relationships for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations; to relate their abilities, and aptitudes to educational and career opportunities; to utilize their abilities in formulating realistic plans; and to achieve satisfying personal and social development.
2123 Appraisal Services. Activities which assess student characteristics to be used in administration, instruction, and guidance to assist the student in assessing his/her purposes and progress in personality and career development.
2124 Information Services. Activities for disseminating educational, occupational, and personal social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information might be provided directly to students through activities such as group or individual guidance, or it might be provided indirectly to students, through staff members or parents.
2126 Placement Services. Activities organized to: (1) help place students in appropriate educational situations and/or in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school, and (2) help students make the transition from one educational or occupational experience to another. This may include admissions counseling, referral services, assistance with records, and follow- up communications with employers.
2129 Other Guidance Services. Other guidance services which cannot be classified above.

2130 Health Services. Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.
2131 Service Area Direction. Activities associated with directing and managing health services.
2132 Medical Services. Activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services; periodic health examinations; emergency injury and illness care; and communications with parents and medical officials. Premiums for student health insurance are recorded here.
2133 Dental Services. Those activities associated with dental screening, dental care, and orthodontic activities.
2134 Nurse Services. Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referrals for other health services.
2139 Other Health Services. Other health services not classified above.

2140 Psychological Services. Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.
2141 Service Area Direction. Activities associated with directing and managing the psychological services.

2142 Psychological Testing Services. Activities concerned with administering psychological tests, standardized tests and inventory assessment of ability, aptitude, achievement, interests and personality and the interpretation of these measures for students, school personnel and parents.
2143 Psychological Counseling Services. Activities which take place between a school psychologist or counselor and students and their parents in which the students are helped to receive, clarify, solve, and resolve problems of adjustment and interpersonal relationships.
2144 Psychotherapy Services. Activities which provide a therapeutic relationship between a qualified mental health professional and one or more students in which the students are helped to perceive, clarify, solve, and resolve emotional problems or disorders.
2148 Other Psychological Services. Other activities associated with psychological services not classified above.

2150 Speech Pathology and Audiology Services. Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.
2151 Service Area Direction. Activities associated with directing and managing speech pathology and audiology services.
2152 Speech Pathology Services. Activities organized for the identification of students with speech and language disorders; diagnosis and appraisal of specific speech and language disorders, referral for medical or other professional attention necessary to the habilitation of speech and language disorders; provision of required speech habilitation services; and counseling/guidance of students with speech and language disorders, their parents and teachers, as appropriate.
2153 Audiology Services. Activities organized for the identification of students with hearing loss; determination of the range, nature, and degree of hearing function; referral for medical or other professional attention as appropriate to the habilitation of hearing; language habilitation; auditory training, speech reading (lip-reading), and speech conservation, as necessary; creation and administration of programs of hearing conservation and counseling/guidance of students with hearing loss, their parents, and teachers, as appropriate.
2159 Other Speech Pathology and Audiology Services. Other activities associated with speech pathology and audiology services not classified above.

2160 Other Student Treatment Services. Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

2190 Service Direction, Student Support Services. Activities concerned with direction and management of student support services; e.g., special education, ELL and at risk programs. Expenditures for the special education director for the district should be recorded here.
2200 Support Services—Instructional Staff. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

2210 Improvement of Instruction Services. Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.
2211 Service Area Direction. Activities associated with directing and managing the improvement of instruction services. The District's Director of Instruction should be charged here.
2213 Curriculum Development. Activities designed to aid teachers in developing, preparing and utilizing curriculum materials.
2219 Other Improvement of Instruction Services. Activities for improving instruction other than those classified above.

2220 Educational Media Services. Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes. Use 2220 for computer repair if related to instruction and for learning resources that support professional technical education.
2221 Service Area Direction. Activities concerned with directing and managing educational media services.
2222 Library/Media Center. Activities such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials; and networking with other entities to offer a wide array of these materials to students and staff. Also included are services to instructional staff related to the use of the media center materials; and instruction of students in the use of media center materials and equipment.
2223 Multimedia Services. Activities such as selecting, preparing, maintaining and circulating to instructional and administrative staff all multimedia equipment and materials.
2224 Educational Television Services. Activities concerned with planning, programming, writing, presenting and receiving educational programs or segments of programs via closed circuit or broadcast television.
2229 Other Educational Media Services. Educational media services other than those classified above.

2230 Assessment and Testing. Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

2240 Instructional Staff Development. Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. All staff development costs for non-instructional staff should be charged to their function. Use this function for staff development that is instructionally related.

2300 Support Services—General Administration. Activities concerned with establishing and administering policy in connection with operating the district.

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.

2320 Executive Administration Services. Activities associated with the overall general administrative or executive responsibility for the entire district.
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.
Activities of the deputy, associate and/or assistant superintendents should be recorded here.
2324 State and Federal Relations Services. Activities concerned with developing and maintaining good relationships with state and federal officials.
2329 Other Executive Administration Services. Other general administrative services which cannot be recorded under the preceding areas of responsibility.

2400 School Administration. Activities concerned with area wide supervisory responsibility. This function could include directors of districtwide instructional programs that have administrative responsibilities.

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; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.

2490 Other Support Services—School Administration. Other school administration services which cannot be recorded under the preceding functions.
2500 Support Services—Business. Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the district. Included are the fiscal, operation and maintenance, and internal services for operating all schools.

2510 Direction of Business Support Services. Activities concerned with directing and managing the business support services as a group.

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.
2521 Service Area Direction. Activities of directing and managing fiscal services which includes the activities of the assistant superintendent, director, or business manager in directing and managing fiscal activities including debt management.
2522 Budgeting Services. Activities concerned with supervising budget planning, formulation, control, and analysis.
2523 Receiving and Disbursing Funds Services. Activities concerned with properly receiving and paying money for the district.
2524 Payroll Services. Activities concerned with paying periodic salaries and wages to employees for services rendered; paying related payroll taxes, assessments, and withholdings; and filing all required reports.
2525 Financial Accounting Services. Activities concerned with maintaining records of the financial operations and transactions of the district which include such activities as accounting and interpreting financial transactions and account records.
2526 Internal Auditing Services. Activities concerned with verifying the account records which include evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.
2527 Property Accounting Services. Activities concerned with preparing and maintaining current inventory records of land, buildings, and movable equipment. These records are to be used in equipment control and facilities planning.
2528 Risk Management Services. Activities involving the systematic identification and evaluation of exposure to loss within the district and selection of the most appropriate method for managing those exposures. Includes activities such as insurance program administration and loss prevention.

2529 Other Fiscal Services. Fiscal services which cannot be classified under the preceding functions. Including unemployment.

2540 Operation and Maintenance of Plant Services. Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.
2541 Service Area Direction. Activities of directing and managing the operation and maintenance of the school plant facilities.
2542 Care and Upkeep of Buildings Services. Activities concerned with keeping a physical plant clean and ready for daily use. Included are: Operating the heating, lighting, and ventilating systems; and rental and lease of buildings.
2543 Care and Upkeep of Grounds Services. Activities concerned with maintaining land and its improvements (other than buildings) in good condition.
2544 Maintenance. Expenditures for activities concerned with maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.
2546 Security Services. Activities concerned with maintaining security and safety of school property.
2549 Other Operation and Maintenance of Plant Services. Operation and maintenance of plant activities which cannot be classified under the preceding functions.

2550 Student Transportation Services. Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities. Area Code 320 must be used with 2550 functions to designate Special Education costs. Charge insurance costs related to transportation to this function, including property and liability.
2551 Service Area Direction. Activities pertaining to directing and managing student transportation services.
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. Insurance costs should be allocated between regular and special education transportation. Use Area Code 320, Special Education Maintenance of Effort. Optional—for district use.
2559 Other Student Transportation Services. Student transportation services which cannot be classified under the preceding functions.

2570 Internal Services. Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.
2571 Service Area Direction. Activities of directing and managing internal services.
2572 Purchasing Services. Activities of purchasing supplies, furniture, equipment, and materials, used in school or district operation.
2573 Warehousing and Distributing Services. The operation of the system wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. This program includes the pickup and transporting of cash from school facilities to the central administrative office, or bank, for control and/or deposit in addition to other courier services.
2574 Printing, Publishing, and Duplicating Services. Activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Providing centralized services for

duplicating school materials and instruments such as school bulletins, newsletters, and notices are also included.
2579 Other Internal Services. Other internal services which cannot be classified under the preceding functions.

2600 Support Services—Central Activities. Other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical, and data processing services.

2610 Direction of Central Support Services. Activities concerned with directing and managing the central support services as a group.

2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services. Activities, on a system wide basis, associated with conducting and managing programs of planning, research, development, evaluation and grant writing for a district.
2621 Service Area Direction. Activities associated with directing and managing the planning, research, development, and evaluation service area.
2622 Development Services. Activities concerned with the evolving process of utilizing the products of research and considered judgment for the deliberate improvement of educational programs.
2623 Evaluation Services. Activities concerned with ascertaining or judging the value of an action or an outcome of an action by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established.
2624 Planning Services. Activities concerned with the selection or identification of the overall, long-range goals, priorities, and objectives of an organization or program, and the formulation of various courses of action in terms of identification of needs and relative costs and benefits for the purpose of deciding which courses of action are to be followed in striving to achieve those goals, priorities, and objectives.
2625 Research Services. Activities concerned with the systematic study and investigation of the various aspects of education undertaken to establish facts and principles.
2626 Grant Writing. Activities concerned with seeking, writing and submitting grants for the district.
2627 Statistical Services. Activities concerned with relating and describing statistical information.
2628 Fundraising/Resource Development. Costs specifically incurred related to activities for raising new resources not related to specific student activities. Fundraising activity cost by student groups should be coded to their co-curricular function.
2629 Other Planning, Research, Development, and Evaluation Services. Other services of this nature not described above.

2630 Information Services. Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.
2631 Service Area Direction. Activities of directing and managing information services.
2632 Internal Information Services. Activities concerned with writing, editing, and providing administrative information to students and staff.
2633 Public Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.

2634 Management Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate to management information about the operation of the district, and about the community, state, and nation, in order to make logical decisions.
2639 Other Information Services. Activities concerned with information services not classified above.

2640 Staff Services. Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting. Record costs of finger printing employees under this function.
2641 Service Area Direction. Activities of directing and managing staff services.
2642 Recruitment and Placement Services. Activities concerned with employment and assigning personnel for the district.
2643 Staff Accounting Services. Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the district.
2645 Health Services. Activities concerned with medical, dental, and nurse services provided for district employees. Included are physical examinations, referrals, and emergency care.
2649 Other Staff Services. Staff services which cannot be classified under the preceding functions.

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.
2661 Service Area Direction. Activities concerned with directing and managing technology services.
2662 Systems Analysis Services. Activities concerned with the search for and an evaluation of alternatives which are relevant to defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of technology procedures or application to electronic technology equipment.
2663 Programming Services. Activities concerned with the preparation of a logical sequence of operations to be performed either manually or electronically, in solving problems or processing data and the preparation of coded instructions and data for such sequences.
2664 Operations Services. Activities concerned with scheduling, maintaining and producing data. These activities include operating business machines and data processing machines.
2669 Other Technology Services. Activities concerned with technology which are not described above. Including telephone and T-1 lines and fractional leased lines.

2670 Records Management Services. Activities concerned with retention and disposal of district records.

2680 Interpretation and Translation Services. Use for language and interpretation services not related to the acquisition of the English language.

2690 Other Support Services—Central. Central Services not classified above.

2700 Supplemental Retirement Program. Costs associated with a supplemental retirement program provided to both current and prior employees by the district.

3000 Enterprise and Community Services.
Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the

students or general public are financed or recovered primarily through user charges and community programs.

3100 Food Services. Activities concerned with providing food to students and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.
3110 Service Area Direction. Activities of directing and managing food services.
3120 Food Preparation and Dispensing Services. Activities concerned with preparing and serving regular and incidental meals, lunches, or snacks to students and staff in a school or district which include operating kitchen equipment, preparing food, cooking, serving food, cleaning dishes, and storing dishes and kitchen equipment.
3130 Food Delivery Services. Activities concerned with delivering food to the school or district.
3190 Other Food Services. Food services activities which cannot be classified under the preceding functions.

3200 Other Enterprise Services. Activities concerned with other Enterprise Services

3300 Community Services. Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments. Also use for non-instructional expenses related to historically underserved students.
3310 Direction of Community Services Activities. Activities concerned with directing and managing community services activities.
3320 Community Recreation Services. Activities concerned with providing recreation for the community as a whole, or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.
3330 Civic Services. Activities concerned with providing services to civic affairs or organizations. This program area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.
3340 Public Library Services. Activities pertaining to the operating of public libraries by a district, or the provision of library services to the general public through the school library. Included are such activities as budgeting and planning the library's collection in relation to the community, and informing the community of public library resources and services.
3360 Welfare Activities Services. Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs include stipends for school attendance, salaries paid to pupils for work performed whether for the district or for an outside concern, and for clothing, food or other personal needs.
3370 Nonpublic School Students Services. Services to students attending a school established by an agency other than the state, subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for nonpublic school students. Statutory requirements in individual states may require construction of sub-functions for these and other functions and sub- functions related to expenditures for nonpublic school students. Special accounting provisions may be required for transfer

of these expenditures from corresponding functional accounts for services provided to public school students.
3390 Other Community Services. Services provided the community which cannot be classified above. College scholarship expenditures are recorded here.

3500 Custody and Care of Children Services. Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or childcare centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the district.

4000 Facilities Acquisition and Construction.
Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding, are recorded here. Maintenance and upkeep of buildings are charged to 2540.

4110 Service Area Direction. Activities pertaining to directing and managing facilities acquisition and construction services.

4120 Site Acquisition and Development Services. Activities pertaining to the initial acquisition of sites and improvements thereon.

4150 Building Acquisition, Construction, and Improvement Services. Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included.

4180 Other Capital Items. Activities concerned with major capital expenditures that are eligible for general obligation bonding like textbooks and technology.

4190 Other Facilities Construction Services. Facilities construction activities which cannot be classified above.

5000 Other Uses.
Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.
Note: Debt Service (5100) must be appropriated separately and Transfers of Funds (5200) must be appropriated separately to comply with local budget law under ORS 294.456.

5100 Debt Service. The servicing of the debt of a district. Categories of debt service are listed under objects.
5110 Long-Term Debt Service. Expenditures for debt retirement exceeding 12 months.
5120 Short-Term Debt Retirement. Expenditures for debt retirement paid in full within the fiscal year.

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. (These are not counted in local district totals of expenditures.) Interfund loans are not recorded here, but are handled through the balance sheet accounts.

5300 Apportionment of Funds by ESD or LEA. Apportionment of equalization funds and distribution of other funds by the educational service districts (flow-through dollars from ESDs to districts or other ESDs) or from an LEA acting as the fiscal agent for a grant distributed to other districts or other agencies.

5400 PERS UAL Bond Lump Sum Payment to PERS. The one time lump sum payment made to PERS following the issuance of a PERS UAL Bond.

6000 Contingencies (for budget only).
Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Use with Object 810 only.
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. Use with Object 820 only.

Expenditure Objects
Object means the service or commodity obtained as the result of a specific expenditure. Seven major Object categories are identified and described in this handbook: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers. These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit code number, if used makes it possible to search out detailed information. Following are definitions of the major categories and subcategories. Where the term "district" is used it means school district or educational service district.

100 Salaries.
Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while ON THE PAYROLL of the district.
110 Regular Salaries. Full-time, part-time, and prorated portions of the costs for work performed by employees of the district who are considered to be in positions of a permanent nature.

111 Licensed Salaries. Costs for work performed by regular licensed employees of the district. Include licensed coordinators and licensed employees in bargaining unit under this object.

112 Classified Salaries. Costs for work performed by regular classified employees of the district. Confidential staff may be coded to this object or 114 below or you may use a district defined code to track separately.

113 Administrators. Costs for work performed by regular administrative employees who manage, direct, or administer programs of the district. Administrators need not be licensed to be charged to 113.

114 Managerial—Classified. Costs for work performed by employees who supervise or manage programs of the district. Supervisors of non-licensed staff, e.g. food services, transportation are recorded under this object. Supervisors are usually not regular classified employees

115 Sabbatical. Amounts paid by the district to employees on sabbatical leave.

116 Supplemental Retirement Stipends. Costs for retired employees of the district who receive supplementary retirement payments from the district.

117 Unused Leave. Unused leave payments when an employee retires or terminates employment are allowable in the year of payment provided they are allocated as a general administrative expense to all activities of the governmental unit or component. The unused leave is specific to the executive level staff (Supt, Deputies or direct reports to the Deputy Superintendent) on an organization chart.

120 Nonpermanent Salaries. Full-time, part-time and prorated portions of the costs for work performed by employees of the district who are hired on a temporary or substitute basis to perform work in positions in either temporary or permanent nature.

121 Substitutes—Licensed. Costs for work performed by substitute licensed employees of the district.

122 Substitute—Classified. Costs for the work performed by substitute classified employees of the district.

123 Temporary—Licensed. Salaries of temporary employees—full-time, part- time, and prorated portions of the costs for work performed by employees of the district who are hired on a temporary basis.

124 Temporary—Classified. Costs for work performed by temporary classified employees.

130 Additional Salary. Money paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above. The terms of such payment for overtime is a matter of state and local regulation or negotiated agreement. Includes additional pay for classified employee overtime and for activities such as coaching, supervision of extracurricular activities, extended contracts, etc. Object 130 should be used for all overtime.
140-190 Additional Salary. District defined. Must be reported to State as object 130.

200 Associated Payroll Costs.
Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (1) group health or life insurance, (2) contributions to public employees' retirement system, (3) social security, (4) workers' compensation, and (5) unemployment insurance.

210 Public Employees Retirement System. District payments to the Public Employees Retirement System.

211 Employer Contribution. Employer's contribution to the Public Employees Retirement System, Tier I and Tier II.
212 Employee Contribution, Pick-Up. Employee portion, paid by employer to the Public Employees Retirement System.
213 PERS UAL Contribution. Employers PERS debt service costs related to the PERS Unfunded Actuarial Liability.
214 PERS UAL Contribution. Employers PERS debt service costs related to the PERS Unfunded Actuarial Liability.
215 PERS UAL Contribution. Employers PERS debt service costs related to the PERS Unfunded Actuarial Liability.
216 Employer Contribution. Employer's contribution to the Oregon Public Services Retirement Plan, OPSRP or Tier III.

220 Social Security Administration. Employer's contribution to the Social Security/ Medicare (FICA) for employee retirement.

230 Other Required Payroll Costs.
231 Workers' Compensation. Amounts paid by the districts to provide workers' compensation insurance for its employees.
232 Unemployment Compensation. Amounts paid by the district to provide unemployment compensation for its employees.

240 Contractual Employee Benefits. Amounts paid by the district which are a result of a negotiated agreement between the Board of Directors and the employee groups. Examples of expenditures would be health insurance, long-term disability and tuition reimbursement. The district may assign account codes 241 through 249 for these expenditures. Include here payments/penalties in lieu of health insurance and penalties paid due to the choice not to offer benefits to employees (Affordable Care Act).

270 Post Retirement Health Benefits (PRHB). Post-retirement Health Benefits are costs of health insurance or health services not included in a pension plan for retirees and their spouses, dependents and survivors.

300 Purchased Services.
Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

310 Instructional, Professional and Technical Services. Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of medical doctors, lawyers, consultants, teachers for the instructional area.
311 Instruction Services. Non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are the services of teachers, teaching assistants, and teacher aides and "performance contract" activities. Use this code if the resident district is providing instructional services to the student and the resident district is paying for the student to receive additional services i.e. expanded options. On-line curriculums would be coded here.

312 Instructional Programs Improvement Services. Services performed by persons qualified to assist teachers and supervisors in enhancing the quality of the teaching process. This category includes curriculum consultants, in-service training specialists, etc., not on the payroll.
313 Student Services. Non-payroll services of qualified personnel to assist students and their parents in solving mental and physical problems to supplement the teaching process.
316 Data Processing Services.
317 Statistical Services.
318 Professional and Improvement Costs for Non-Instructional Staff. (Workshops, etc.) Use object code 342 for non-instructional staff travel, conferences, etc.
319 Other Instructional, Professional and Technical Services. Services which are professional and technical in nature which have not been classified above. Including sign language interpreters, language interpreters and translation services for student instruction.

320 Property Services. Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. These services are performed by persons other than district employees.
321 Cleaning Services. Services purchased to clean buildings or equipment other than those provided by district employees.
322 Repairs and Maintenance Services. Expenditures for repairs and maintenance services not provided directly by district personnel. This includes contracts and agreements covering the upkeep of grounds, buildings, and equipment. Technical repair services, e.g., copier repair, should be charged here.
324 Rentals. Expenditures for leasing or renting costs incurred by the district. This includes bus and other vehicle rental when operated by district personnel and lease of data processing equipment. Costs for single agreements covering equipment as well as operators are not included here, but are considered elsewhere under Purchased Services (see Transportation, Printing and Binding, Public Utility Services, Servicing and Maintenance Services).
325 Electricity. Expenditures for electrical energy.
326 Fuel. Expenditures for fuel used for heating and/or cooling.
327 Water and Sewage. Expenditures for water and sewage services.
328 Garbage. Expenditures for garbage service.
329 Other Property Services. Property Services purchased which are not classified above.

330 Student Transportation Services. Expenditures to persons (not on the district payroll) or agencies for the purpose of transporting children. These include those expenditures to individuals who transport themselves or to parents who transport their own children. Expenditures for the rental of buses which are operated by personnel on the district payroll are not recorded here; they are recorded under Purchased Services— Rentals.
331 State School Fund Reimbursable Student Transportation. Contract payments for transporting students from home to school and return, and instructional field trips.
332 State School Fund Non-reimbursable Student Transportation. Contract payments for transporting students on student body trips, interscholastic athletic events, out of state field trips, or non-instructional field trips (skating parties).
333 Board and Room in Lieu of Transportation. Payments as board and room made to parents or guardians to maintain children near school. Expenditures for rental of shelters for children and for maintenance of district owned shelters.
334 Transportation Portion of Tuition Payments. Conduit-type payments for transportation expense.

340 Travel. Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district.

Payments for per diem in lieu of meals and lodging and for car allowance also are charged here. Travel costs may be identified through use of the following sub-accounts at the option of the district. Use for travel costs incurred by district employees and students. Travel costs incurred by contracted professionals should be included in the cost of the service. Vehicles rented in lieu of reimbursing mileage to an employee should be charged to 340.
341 Travel, Local in District. Expenditures for district personnel between facilities and within the boundaries of the school district.
342 Travel, Out of District. Travel expenditures for district personnel to points outside the boundaries of the school district. Non-instructional staff travel is included here.
343 Travel, Student, Out of District. Travel expenditures for students to points outside the boundaries of the school district.
349 Other Travel. Travel expenditures which cannot be classified above.

350 Communication. Services provided by persons or businesses to assist in transmitting and receiving data or information. This category includes telephone and international data communications, postage machine rental and postage, fax and advertising. Expenditures for these services may be identified through the use of sub-accounts at the option of the district.
351 Telephone. Expenditures for telephone services, faxes, pagers and toll charges.
353 Postage. Expenditures for postage stamps and postage machine rentals.
354 Advertising. Expenditures for printed announcements and legal notices in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bond sales, used equipment sales, and other objects. Costs for professional fees for advertising or public relation services are not recorded here but are charged to Professional Services.
355 Printing and Binding. Expenditures for job printing and binding usually according to specifications of the district. This includes the design and printing of forms and posters as well as printing and binding of district publications. Preprinted standard forms are not charged here, but are recorded under Supplies and Materials.
359 Other Communication Services. Including T-1 lines.

360 Charter School Payments. Expenditures to reimburse Charter Schools for services rendered to students.
370 Tuition. Expenditures to reimburse other educational agencies for services rendered to students. Use object 37X, if your district is paying another entity to provide the student's entire instructional program.

371 Tuition Payments to Other Districts Within the State. Conduit-type payments to districts, generally for tuition in the state for services rendered to students residing in the paying district. Where a governmental unit collects money from a non-operating district for the education of students from the non-operating district and pays it to an operating district, the non-operating district records such payments here.

372 Tuition Payments to Other Districts Outside the State. Conduit-type payments to districts, generally for tuition outside the state for services rendered to students residing in the paying district. Where a governmental unit collects money from a non-operating district for the education of student from the non- operating district and pays it to an operating district the non-operating district records such payments here.

373 Tuition Payments to Private Schools. Conduit-type pa**y**ments to private schools, generally for tuition for students residing in the paying district.

374 Other Tuition. Tuition payments which cannot be classified above. Record post- graduation scholarship payments here.

380 Non-instructional Professional and Technical Services. Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.
381 Audit Services. Expenditures to an audit firm for completion of the annual audit of the district's financial records. Also included would be costs for other reports and consultations provided by the audit firm. Use with Function 2310.
382 Legal Services. Expenditures for consultations with the district's attorney and associated legal costs. Use with Function 2310. May be used with function 4150 when associated with a capital project.
383 Architect/Engineer Services. Expenditures for professional services of licensed professionals for consultation, regarding the district's facilities.
384 Negotiation Services. Expenditures for services performed in negotiating or conferring with any labor group.
385 Management Services. Services performed by persons qualified to assist management either in the broad policy area or in the general operation of the district. This category includes consultants, individually or as a team, to assist the chief executive in conference or through systematic studies.
386 Data Processing Services. Services performed by persons, organizations, or other agencies qualified to process data. This category includes those data processing services purchased from another agency or concern or specialists who are contracted to perform a specific task on a short time basis.
387 Statistical Services. Non-payroll services performed by persons or an organization qualified to assist in handling statistics. This category includes special services for analysis, tabulations, or similar work.
388 Election Services. Expenditures for the costs incurred by the county clerk in conducting elections for the school district. Use with Function 2310.
389 Other Non-instructional Professional and Technical Services. Other professional services not classified above. Including sign language interpretation, language interpretation and translation services when working with parents.

390 Other General Professional and Technological Services.

400 Supplies and Materials.
Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

410 Consumable Supplies and Materials. Expenditures for ALL supplies for the operation of a district, including freight and cartage. If such supplies are handled for resale to students, only the net cost of supplies is recorded here.
NOTE: Accounts 411 through 419 are available for further identifying supplies for management purposes at the option of the district.

420 Textbooks. Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them. This category includes the costs of workbooks, textbook

binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented. E-textbooks are considered curriculum and would be coded here.

430 Library Books. Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books and e-library books.

440 Periodicals. Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

450 Food. Expenditures for food purchases related to 3100 Food Service only. Other food purchases should remain in object code 410.

460 Non-consumable Items. Expenditures for equipment with a current value of less than $5,000 or for items which are "equipment-like," but which fail one or more of the tests for classification as Object 541 or 542 (see object 540 definition). Examples might include hand held calculators, stacking chairs, etc. This object category could be used when a district desired to treat these items as equipment for budgeting, physical control, etc., without either violating the state dollar threshold for capital equipment or combining these items with consumable supplies (Object 410–419).

470 Computer Software. Expenditures for published computer software. Include licensure and usage fees for software here. The Cloud is considered software and would be coded here.

480 Computer Hardware. Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion. An iPad or e-reader needed to access e-textbooks is considered hardware and would be coded here.

500 Capital Outlay.

Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

510 Land Acquisition. Expenditures for the purchase of land.

520 Buildings Acquisition. Expenditures for acquiring buildings and additions, either existing or to be constructed, except for bus garages (See Object 562). Included are expenditures for installment or lease payment (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school—housing authorities or similar agencies. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are included also.

530 Improvements Other Than Buildings. Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the district. Improvement consists of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and

demolition work. Special assessments against the district for capital improvement such as streets, curbs, and drains are also recorded here.

540 Depreciable Equipment. Expenditures for the initial, additional, and replacement items of equipment, except for buses and capital bus improvements (See object 564). An equipment item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles that meets all of the following conditions:

1. It has an anticipated useful life of more than 1 year.
2. It is of significant value, measured as original cost or estimated market value. The current value threshold is $5000. The federal value criterion currently is also $5,000.
3. It retains its original shape and appearance with use.
4. It is nonexpendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than to replace it with an entirely new unit.
5. It does not lose its identity through incorporation into a different or more complex unit or substance.

Additional information related to GASB 34 requirements can be found in the Special Instructions for Recording Expenditures under the section entitled GASB Statement 34 Reporting Requirements at the beginning of Chapter 3

541 Initial and Additional Equipment Purchase. Expenditures for the initial and additional equipment such as machinery, furniture and fixtures, and vehicles.

542 Replacement Equipment Purchases. Expenditures for replacement of equipment which has been disposed.

550 Depreciable Technology. Expenditures for computer hardware, related equipment, and other capital outlay for technology. See object 540 for definition of capital outlay.

560 Depreciable Transportation. Expenditures for bus garages, buses and capital bus improvements for student transportation. See object 540 for definition of capital outlay.

562 Bus Garage Purchases. The purchase of a garage or garage improvements used for student transportation. All purchases using this code must also be listed on the Bus and Garage Depreciation Schedule and Mileage Report. All others should be reported under 520 Building Acquisitions.

564 Bus and Capital Bus Improvements. The purchase of buses and capital bus improvements e.g. handicap lift. All purchases using this code must also be listed on the Bus and Garage Depreciation Schedule and Mileage Report. All others should be reported under 540 Equipment.

590 Other Capital Outlay. Expenditures for all other Capital Outlay not classified above.

600 Other Objects.

Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.

610 Redemption of Principal. Expenditures which are from current funds to retire bonds, and principal portion of contractual payments for capital acquisitions.

620 Interest. Expenditures from current funds for interest on serial bonds, short-term loans and interest included in contractual payments for capital acquisitions. Sub-accounts may be used to record separately these different kinds of interest.

621 Regular Interest. Expenditures for all interest, excluding bus garage, bus and capital bus improvement interest.

622 Bus Garage, Bus and Capital Bus Improvement Interest. Only record expenditures for bus garage, bus and capital bus improvement interest here.

630 Unrecoverable Bad Debt Write-Off.

640 Dues and Fees. Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.

650 Insurance and Judgments. Insurance to protect school board members and their employees against loss due to accident or neglect.
651 Liability Insurance. Expenditures for insurance coverage of the district, or its officers, against losses resulting from judgments awarded against the district. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance. Payments of judgments awarded against the district and not covered by insurance are recorded under 655, Judgments Against the District.
652 Fidelity Bond Premiums. Expenditures for bonds guaranteeing the district against losses resulting from the actions of the treasurer, employees, or other persons of the district. Also recorded here are any expenditures (not judgments) made in lieu of liability bonds.
653 Property Insurance Premiums. Expenditures for insurance on any type property owned or leased by the district. Charge to function 2540 for buildings and 2550 for school buses.
654 Student Insurance Premiums. Expenditures for premiums on student accident insurance.
655 Judgments and Settlements Against the District. Expenditures from current funds for all judgments against the district that are not covered by liability insurance, but are of a type that might have been covered by insurance.
659 Other Insurance and Judgments. Payments for insurance and judgments not classified elsewhere.

660 Depreciation (Used for Enterprise and Internal Service Funds Only). The portion of the cost of a fixed asset, except for land, which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is allocated over the estimated service life of the asset, and each accounting period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense. Land is not depreciated.
662 Buildings. Depreciation expense for buildings and additions.
663 Improvements Other Than Buildings. Depreciation expense for improvements to sites other than the building facility. Examples include roadways and sidewalks.
664 Equipment. Depreciation expense for equipment including buses, automobiles and other vehicles. These items are defined as movable or fixed units of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles which meet the capital asset criteria.
665 Technology. Depreciation expense for technology, including work stations, servers and networking equipment
669 Other Capital Assets. Depreciation expense for capital assets not denoted above.

670 Taxes, Licenses and Assessments. This includes taxes, licenses and assessments paid to a government body and penalties assessed for lack of health benefits for eligible employees (Affordable Care Act).

680 PERS UAL Lump Sum Payment to PERS. The one time lump sum payment made to PERS following the issuance of a PERS UAL Bond. (Use only with 5400 function.)

690 Grant Indirect Charges. Charges made to a grant to recover charges made to administration.

700 Transfers.
This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).

710 Fund Modifications. This category represents transactions of conveying money from one fund to another. Generally, this takes the form of payments from the General Fund to some other fund and should be so recorded. They are not recorded as expenditures. (Use only with 5200 function.)
720 Transits. This category represents transactions which are transit or flow-through means to convey money to the recipient (person or agency). This includes transactions which place grants-in-aid, special grants (stipends), and tuition and transportation for other district use, in the hands of the user. (Use only with 5300 function.)

790 Other Transfers. This category is to be used for those transfer transactions which cannot be identified in the above classifications.
800 Other Uses of Funds.

810 Planned Reserve. Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. (Use only with 6110 function.)

820 Reserved for Next Year. (Use only with 7000 function.)