

Dallas School District No. 2 Adopted Operating Budget 2018-2019

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Introduction

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April 23, 2018

BUDGET MESSAGE

Dallas School District No. 2, a municipal organization governed under the laws of the state of Oregon, was organized for the purpose of educating children residing within the boundaries of the district. A five-member school board is elected by the district's voters and 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. The public hearing on this document is scheduled for June 11, 2018.

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 which 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. As per the Annual Business Procedures resolution in the appendix, the board formally appointed me, Dr. Michelle Johnstone, 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 2018-19.

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 23, 2018, and cost estimates based on known factors for each program that existed as of April 23, 2018.

The budget for fiscal year 2018-19 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 for the reader. This document is intended

Dr. Michelle L. Johnstone, Superintendent • Dennis J. Engle, Assistant Superintendent

Board of Directors: Michael Blanchard • Michael Bollman • Dave Hunt • Matt Posey • Jonathan Woods

to depict a comprehensive overview of all district activities anticipated for fiscal year 2018-19 along with a historical report of past fiscal activity.

The legislature increased funding for K-12 education based, in part, on full day kindergarten reimbursement beginning with the 2015-16 school year. This budget proposal is based on the statewide budget for K-12 education of \$8.2 billion for the 2017-19 biennium. We have based our proposed budget on the current State School Fund (SSF) estimate for Dallas School District received on March 2, 2018. The SSF revenue in the proposed budget of \$23,077,373 is significantly less, by \$1,064,107 then the 50/50 split anticipated when the 2017-18 budget was adopted in June 2017. This reduction is primarily due to the declining enrollment over recent years as shown on the enrollment table/chart on page 123 of this document. The overall proposed general fund budget is \$33,072,655. In addition to the State School Fund this includes property taxes, a common school fund allocation, high cost disability grant and other miscellaneous revenue sources used for general operations of the district. Every Student Succeeds Act (ESSA) was enacted by the Federal government in December 2015. The state plan for Oregon was federally approved August 30, 2017. Dallas School District formed a committee of teachers, parents, and community members to provide input on the district plan. The ESSA Committee began working in March 2017. Along with creating a "well rounded" education plan for students the budget presentation has changed based on requirements of ESSA. Essentially, this means areas of the district budget for services that are provided at the building level, such as special education and Title 1 services, need to be reported at the building level instead of the district level as has been the customary practice for Dallas School District. For example, the following chart shows the functional areas of Special Education that have been added to the building level budgets while, at the same time, removed from Other District Programs. Functional areas shown below include 1221-DLC Learning Centers, 1222-DLS Community Transition, 1228-Structured Learning Centers, and 1250-Education Resource Centers. The change is most clearly evident on page 35, Expenditures by Operational Unit.

ESSA Building Alignment	1221	1223	1228	1250	Building Total
Lyle Elementary	\$ 336,137			\$ 94,436	\$ 430,573
Oakdale Heights Elementary	\$ 287,832			\$ 193,124	\$ 480,956
Whitworth Elementary	\$ 339,188		\$ 210,003	\$ 176,244	\$ 725,435
LaCreole Middle School	\$ 353,495			\$ 297,120	\$ 650,615
Dallas High School	\$ 396,192	\$ 161,705		\$ 420,461	\$ 978,358
Other District Programs	\$ (1,712,844)	\$ (161,705)	\$ (210,003)	\$ (1,181,385)	\$ (3,265,937)
Net change	\$ -	\$ -	\$ -	\$ -	\$ -

Dallas School District has previously used a staff engagement process of priority based budgeting to set the priorities of the district for budget development. This process, developed by the finance committee, engages staff in determining the most essential operational values within the budget. The work of this group has been vital. In an effort to expand on this process, a District Collaboration Team (DCT) meets monthly spanning the entire calendar year to provide the time needed to develop a deep understanding of the budget and other district operations. The DCT provides the district with a staff resource that is able

to respond to budget pressures as well as revenue changes. The DCT takes a long-term approach to issues such as increased instructional hour requirements, decreased funding, increased special education needs, increased physical education requirements, and the effect each of these challenges have on the budget. Along with feedback from DCT, Oregon School Employees Association (OSEA) and Dallas Education Association (DEA) both have provided representative feedback on budget priorities. The DCT, OSEA, and DEA will continue to examine priorities established through priority based budgeting.

The district ESSA plan set priorities to focus on a well-rounded education: developing social and emotional skills, developing academic skills, and developing professional and technical skills.

This budget provides for new programs; CTE Classes and an increased partnership with Chemeketa Community College, and Devereux Student Strengths Assessment (DESSA) & RULER (recognizing, understanding, labeling, expressing, regulating emotions) implementation for behavior assessment and behavior supports at the K-8 buildings. The budget provides for the continuation of programs that align to the district ESSA Plan; full-day kindergarten, music instruction at Lyle and Oakdale Heights Elementary schools, increased (SPED) staff across the district, psychology services through Polk County Mental Health, and the Odyssey Ware Program for credit recovery.

Technology. This budget represents a decrease of \$90,000 overall. However, there will be re-wiring at LaCreole Middle School, additional student devices added, and a reorganization within the department to increase support at the building level.

Health Insurance. There is no increase to the health insurance cap.

Employee Salaries. This budget reflects step increases and cost of living increases for all employee groups (classified, licensed, administrators, and confidential employees) based on our negotiated agreements. It also reflects a decrease of 6 days as a cost saving measure.

Contingency. The proposed budget has a contingency of \$ 1,300,000 which represents a decrease over last year's budgeted amount and continues to fall short of ensuring the district's ending fund balance policy of 8-10%.

The following depicts the overall allocation of change in resources available from prior year budget:

Changes in Resources from Prior Year Budget	\$ (1,423,838)
High Cost Disability Grant	\$ 61,000
ESD Apportionment	\$ (26,507)
Interest, Taxes & Local Revenue	\$ 349,603
Beginning Fund Balance	\$ (600,000)
State School Support (Incl CSF & County)	\$ (1,207,934)
 Redistribution of Available Resources	
Budget Reduction Days & FTE Net Changes	\$ (716,071)
Other Employment Related costs	\$ (284,235)
Transportation	\$ 269,471
Technology / District Supplies & Equipment	\$ (195,396)
Charter Schools	\$ (66,980)
Substitute Services	\$ 356,600
Facilities (including Utilities)	\$ (34,700)
Contingency	\$ (617,941)
Misc Net Changes	\$ (134,586)

In order to reset general fund expenditures to align with 2018-19 available resources the following reductions in staffing and school days are proposed in the 2018-19 general fund budget.

- 1.0 FTE Director of Instructional Services
- 1.0 FTE Admin Assistant to Director of Instructional Services
- .70 FTE Morrison Principal
- .3 FTE Director Human Resources from Asst. Superintendent
- .2 FTE Admin Assistant to Director Human Resources
- 1.0 PE/Health at LaCreole Middle
- 1.0 Classified Custodian shared between two buildings
- 1.0 FTE Agriculture Science
- 1.0 FTE Re-organizing the master schedule at Dallas High School
- .5 FTE moving the instructional coach to Title II Funding
- Maps assessment eliminated for \$21,700
- Six Budget Reduction days for all district staff

Fund 102 Facilities, Repairs and Maintenance. Although a part of general operations, Fund 102 continues to be specifically allocated for facilities, repairs, and maintenance as directed by the board. During 2017-18, the board resolved to set aside \$330,000 for track replacement to occur after the installation of a turf field at Dallas High School's Ron August Field. All payments from Cool Schools Senate Bill 1149 will be placed in this fund. In addition, a transfer from general fund has been budgeted to accommodate building level requests for future facility and equipment needs that fit the criteria of Fund 102. These funds are available to buildings based on a percentage of unspent funds from specific budget accounts at the end of the year. As we near the end of SB 1149 current reimbursement of previously completed energy projects, the building set aside program may lack funding beyond 2018-19 fiscal year.

This summarizes the general fund budget proposal. In addition to the general fund budget, this proposed budget projects revenue and expenditures for all fund types of Dallas School District. The following programs will continue within special revenue funds.

Fund 203 Food Service. This proposed budget includes sufficient spending authority to accommodate the continuation of a district food service program for 2018-19, with the goal of this program to be self-supporting.

New Fund 214 Polk County Business Development Job Training. Dallas School District has been awarded \$24,700 to assist high school students to become more employable through job training and volunteer opportunities. Students will receive a stipend after completion of an eight week session with a participating employer. Opportunities to explore jobs are available in the areas of Automotive, Office Support, Health Care, Construction and Print Media.

Fund 218 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 addresses 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 has been identified as a target district and received \$90,000 in 2017-18 to improve our English Language Learners program. The district plan has been approved by Oregon Department of Education for 2018-19 and another \$90,000 has been allocated to continue our work.

Fund 226 Measure 98. The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) is a 2016 ballot initiative that 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 for in high schools, and establish or expand dropout-prevention strategies in high schools. Dallas School District's initial plan for Measure 98 implementation is dedicated to implement strategies in all three key areas. The district has expand and enhance Career and Technical Education by adding new CTE programs in business, culinary arts and health sciences, while expanding options in information and communication technology and engineering. The district is implementing Advancement Via Individual Determination (AVID) program as a dropout prevention strategy. CTE courses are offered with college credit in partnership with Chemeketa Community College.

Fund 278 New Teacher Mentoring. We are part of a consortium of school districts called the Mid-Willamette Valley Educator Effectiveness – Beginning Educator Mentoring Grant. This type of mentoring from a master teacher is one of the most promising practices to increase educator effectiveness. We have received confirmation that this funding will continue for 2018-19.

Fund 401 Capital Construction Bond Projects. In November 2014, the Dallas community approved a \$17 million maintenance bond. The final \$7.3M bonds were issued in December 2017. The district has nearly completed construction on multi-purpose rooms (MPR's) at both Lyle and Oakdale. Whitworth has undergone a major remodel and with the use of seismic grant funding has received needed safety upgrades. Construction of these areas began the summer 2017 and will wrap up the summer of 2018. Renovation to Dallas High School for CTE is anticipated to begin fall 2018.

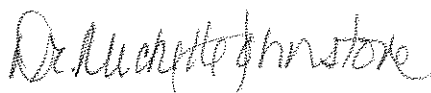
As we focus on moving our district forward, we have many celebrations to share:

New Mission: Our mission is to provide the highest quality education, ensuring every student develops the academic, functional, professional, social and technical skills necessary to succeed in life.

Our Promise: Every student in Dallas Public School District is known by name, strength and need, and graduates ready for career, college, and community.

- A four-year graduation rate of 75%, and our overall completer rate is 87.5%
- Teacher led professional development that is based on a rigorous evaluation system.
- Professional Learning Specialists who are supporting the work of teachers through instructional best practices.
- An administrative team committed to supporting best practices through monthly instructional rounds which rotate through each school.
- Professional Learning Communities continue to strengthen the collaborative process in each building.
- Collaborative working relationship with both employee groups.
- Community partnerships (Distinguished Educator, Dallas Community Foundation, Dragon Run) which play an important role in the success of our district.
- All staff members committed to improving our district.
- CTE plan based on community and student feedback, significant increase in students taking CTE classes.
- STEM (science, technology, engineering, and math) programming expanding to include grades four, five, and high school.

As a community we can be extremely proud of our district and the continued focus on “what’s best for kids.”



Dr. Michelle Johnstone
Superintendent

**Dallas School District No. 2
Budget Committee
2018 – 2019**

<u>Name</u>		<u>Term</u>
Blanchard, Michael	School Board Director	June 2021
Bollman, Michael	School Board Director	June 2019
Boudreaux, Jerry	Budget Committee Member	February 2021
Fox, Linda	Budget Committee Member	February 2020
Gardner, Alisha	Budget Committee Member	February 2020
Hunt, Dave	School Board Director	June 2021
Morris, David	Budget Committee Member	February 2021
Posey, Matt	School Board Director	June 2019
Wilson, LaVonne	Budget Committee Member	February 2021
Woods, Jonathan	School Board Director	June 2021

Non-Voting Ad Hoc Members:

Mann, Pally	OSEA President	June 2018
Travis, Stephen	DEA President	June 2018

Dallas School District No. 2 Budget Calendar 2018 – 2019

April 4, 2018	Publish First Notice of Budget Committee Meeting <i>(19 days prior to meeting.)</i> 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. <i>ORS 294.401</i>
April 11, 2018	Publish Second Notice of Budget Committee Meeting <i>(12 days prior to meeting.)</i> <i>ORS 294.401</i>
April 23, 2018	Budget Committee Meeting Present budget message and comprehensive outline of the 2018-2019 budget proposal. Public comment will be taken. Next budget committee meeting will be scheduled during this meeting.
May 21, 2018	Final Budget Committee Meeting, if needed.
May 30, 2018	Publish Notice of Budget Hearing <i>(12 days prior to hearing.)</i> 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. <i>ORS 294.421</i>
June 11, 2018	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, and imposes and categorizes taxes.
June 25, 2018	Final Budget Hearing, if needed.
July 13, 2018	Deadline to Certify the 2018-2019 Tax Levy with County Assessor.

Dallas School District No. 2
2018 - 2019
SUMMARY OF ALL FUNDS

Actual 2015-16	Actual 2016-17	Adopted 2017-18		Proposed 2018-19	Approved 2018-19	Adopted 2018-19
\$ 29,262,404	\$ 30,197,303	\$ 34,496,493	General Fund	\$ 33,072,655	\$ 33,072,655	\$ 33,072,655
276,049	232,016	660,000	Facilities, Repairs & Maintenance	484,900	484,900	484,900
\$ 29,538,453	\$ 30,429,319	\$ 35,156,493	Total General Funds	\$ 33,557,555	\$ 33,557,555	\$ 33,557,555
2,469,292	2,790,887	3,793,642	Special Revenue Grants & Projects	3,475,932	3,475,932	3,475,932
2,032,903	2,423,077	14,550,000	Capital Construction Bond Projects	6,075,000	6,075,000	6,075,000
967,592	948,498	1,030,150	Food Services	1,035,150	1,035,150	1,035,150
588,894	628,411	1,200,000	Student Activity Funds	1,200,000	1,200,000	1,200,000
2,310,731	2,270,121	2,465,130	Debt Service Fund - GO Bonds	2,818,490	2,818,490	2,818,490
-	-	-	Debt Service Fund - Other	-	-	-
\$ 37,907,865	\$ 39,490,313	\$ 58,195,415	TOTAL	\$ 48,162,127	\$ 48,162,127	\$ 48,162,127

STATEMENT OF ASSURANCE

It is the policy of Dallas School District, Polk County School District No. 2, not to discriminate on the basis of age, disability, national origin, race, religion, mental status, or gender, in its educational programs, activities, or employment activities, or employment practices. Continuous effort will be devoted to ensure an equal opportunity for all persons. Inquiries regarding compliance with this policy should be directed to :

Superintendent, 111 SW Ash Street, Dallas, OR 97338.

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 2015/2016	2016/2017	FTE	Budgeted 2017/2018	FTE	Proposed 2018/2019	Approved 2018/2019	Adopted 2018/2019
<i>Fund 100</i>								
RESOURCES								
1000 Local Sources	\$6,835,661	\$6,993,190		\$7,218,497		\$7,563,100	\$7,563,100	\$7,563,100
2000 Intermediate Sources	\$449,149	\$384,041		\$361,507		\$340,000	\$340,000	\$340,000
3000 State Sources	\$21,489,311	\$22,771,559		\$25,012,939		\$23,866,005	\$23,866,005	\$23,866,005
4000 Federal Sources	\$3,645	\$231		\$3,550		\$3,550	\$3,550	\$3,550
5300 Sale of Assets	\$0	\$180		\$0		\$0	\$0	\$0
5000 Beginning Fund Balance	\$1,992,431	\$1,507,793		\$1,900,000		\$1,300,000	\$1,300,000	\$1,300,000
TOTAL RESOURCES	<u>\$30,770,197</u>	<u>\$31,656,995</u>		<u>\$34,496,493</u>		<u>\$33,072,655</u>	<u>\$33,072,655</u>	<u>\$33,072,655</u>
REQUIREMENTS								
1000 Instruction								
100 Salaries	\$10,260,705	\$10,383,370	206.66	\$10,835,356	206.32	\$10,447,722	\$10,447,722	\$10,447,722
200 Associated Payroll Costs	\$4,998,538	\$5,084,476		\$5,858,317		\$5,783,470	\$5,783,470	\$5,783,470
300 Purchased Services	\$2,956,883	\$3,329,373		\$3,730,180		\$3,819,660	\$3,819,660	\$3,819,660
400 Supplies & Materials	\$260,769	\$236,457		\$258,300		\$249,374	\$249,374	\$249,374
500 Capital Outlay	\$15,200	\$6,100		\$15,500		\$0	\$0	\$0
600 Dues & Fees	\$14,113	\$14,615		\$13,500		\$11,600	\$11,600	\$11,600
Total Instruction	<u>\$18,506,208</u>	<u>\$19,054,391</u>		<u>\$20,711,153</u>		<u>\$20,311,826</u>	<u>\$20,311,826</u>	<u>\$20,311,826</u>
2000 Support								
100 Salaries	\$4,231,915	\$4,451,611	82.29	\$4,574,306	80.63	\$4,245,870	\$4,245,870	\$4,245,870
200 Associated Payroll Costs	\$2,749,088	\$2,807,586		\$3,114,495		\$2,931,806	\$2,931,806	\$2,931,806
300 Purchased Services	\$2,705,120	\$2,825,189		\$3,065,868		\$3,363,243	\$3,363,243	\$3,363,243
400 Supplies & Materials	\$848,798	\$795,615		\$819,000		\$662,530	\$662,530	\$662,530
500 Capital Outlay	\$0	\$34,840		\$45,000		\$30,000	\$30,000	\$30,000
600 Other Objects	\$181,275	\$188,072		\$198,730		\$197,380	\$197,380	\$197,380
Total Support	<u>\$10,716,196</u>	<u>\$11,102,912</u>		<u>\$11,817,399</u>		<u>\$11,430,829</u>	<u>\$11,430,829</u>	<u>\$11,430,829</u>
5220 Interfund Transfers	\$40,000	\$40,000		\$50,000		\$30,000	\$30,000	\$30,000
6110 Operating Contingency	\$0	\$0		\$1,917,941		\$1,300,000	\$1,300,000	\$1,300,000
Total Other	<u>\$40,000</u>	<u>\$40,000</u>		<u>\$1,967,941</u>		<u>\$1,330,000</u>	<u>\$1,330,000</u>	<u>\$1,330,000</u>
TOTAL REQUIREMENTS	<u>\$29,262,404</u>	<u>\$30,197,303</u>	287.95	<u>\$34,496,493</u>	286.95	<u>\$33,072,655</u>	<u>\$33,072,655</u>	<u>\$33,072,655</u>
Ending Fund Balance	\$1,507,793	\$1,459,692						

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.

In the 2016-17 school year the Dallas Booster Club, along with a strong community contingent, began concentrated efforts to raise funds for the installation of a turf field at the Dallas High's Ron August Field. In 2017-18, the Dallas School Board approved and set-aside \$330,000 designated for track replacement that will be needed upon completion of the turf field. The 2018-19 budget includes appropriation authority for this capital expenditure as well as temporary summer workers to assist with the upkeep of grounds.

Additionally, since the Cool Schools money (F202) is nearing the end of available reimbursement from prior completed energy projects, continued funding for the building set aside accounts made available to building principals since 2014-15 may only be available through 2018-19.

BUDGET

	Audited Actual		Budgeted	Proposed	Approved	Adopted
	2015/2016	2016/2017	FTE 2017/2018	FTE 2018/2019	2018/2019	2018/2019
<i>Fund 102</i>						
RESOURCES						
1510 Interest Earned	\$1,059	\$1,461	\$1,500	\$1,800	\$1,800	\$1,800
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	\$2,971	\$875	\$5,000	\$2,000	\$2,000	\$2,000
5200 Interfund Transfer	\$98,701	\$100,492	\$120,000	\$100,000	\$100,000	\$100,000
5400 Beginning Fund Balance	\$791,554	\$619,336	\$532,400	\$380,000	\$380,000	\$380,000
TOTAL RESOURCES	<u>\$895,385</u>	<u>\$723,265</u>	<u>\$660,000</u>	<u>\$484,900</u>	<u>\$484,900</u>	<u>\$484,900</u>
REQUIREMENTS						
2500 Support						
100 Salaries	\$23,340	\$10,941	\$20,003	\$19,993	\$19,993	\$19,993
200 Associated Payroll Costs	\$1,990	\$2,728	\$7,034	\$6,804	\$6,804	\$6,804
300 Purchased Services	\$147,859	\$52,276	\$12,963	\$15,000	\$15,000	\$15,000
400 Supplies	\$54,252	\$65,947	\$100,000	\$33,104	\$33,104	\$33,104
500 Capital Equip	\$48,445	\$100,124	\$35,000	\$0	\$0	\$0
600 Other Objects	\$163	\$0	\$0	\$0	\$0	\$0
Total Support Services	<u>\$276,049</u>	<u>\$232,016</u>	<u>\$175,000</u>	<u>\$74,900</u>	<u>\$74,900</u>	<u>\$74,900</u>
4150 Facilities Acquisition and Construction						
500 Capital Projects	\$0	\$0	\$475,000	\$400,000	\$400,000	\$400,000
Ending Fund Balance	<u>\$619,336</u>	<u>\$491,249</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>
TOTAL REQUIREMENTS	<u>\$895,385</u>	<u>\$723,265</u>	<u>\$660,000</u>	<u>\$484,900</u>	<u>\$484,900</u>	<u>\$484,900</u>

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			Budgeted		Proposed	Approved	Adopted
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019	2018/2019	2018/2019
RESOURCES								
1000 Local Sources	\$296,356	\$190,548		\$327,528		\$277,540	\$277,540	\$277,540
2000 Other Intermediate Sources	\$286,501	\$409,845		\$467,686		\$506,057	\$506,057	\$506,057
3000 State Sources	\$639,782	\$876,378		\$1,492,215		\$1,120,830	\$1,120,830	\$1,120,830
4000 Federal Sources	\$1,246,654	\$1,314,110		\$1,506,213		\$1,571,505	\$1,571,505	\$1,571,505
5000 Interfund Transfers	\$0	\$6		\$0		\$0	\$0	\$0
5400 Beginning Fund Balance	\$0	\$0		\$0		\$0	\$0	\$0
TOTAL RESOURCES	<u>\$2,469,292</u>	<u>\$2,790,887</u>		<u>\$3,793,642</u>		<u>\$3,475,932</u>	<u>\$3,475,932</u>	<u>\$3,475,932</u>
REQUIREMENTS								
1000 Instruction								
100 Salaries	\$977,485	\$1,118,631	31.49	\$1,372,386	31.61	\$1,291,922	\$1,291,922	\$1,291,922
200 Assoc. Payroll Costs	\$421,260	\$470,317		\$665,690		\$624,580	\$624,580	\$624,580
300 Purchased Services	\$104,197	\$158,241		\$278,434		\$406,170	\$406,170	\$406,170
400 Supplies and Materials	\$30,630	\$65,039		\$57,380		\$124,420	\$124,420	\$124,420
500 Capital Outlay	\$12,000	\$12,018		\$50,000		\$50,000	\$50,000	\$50,000
600 Other Objects	\$310	\$0		\$2,000		\$2,000	\$2,000	\$2,000
Total Instruction	<u>\$1,545,884</u>	<u>\$1,824,246</u>		<u>\$2,425,890</u>		<u>\$2,499,092</u>	<u>\$2,499,092</u>	<u>\$2,499,092</u>
2000 Supporting Services								
100 Salaries	\$337,018	\$446,460	4.69	\$312,191	5.82	\$321,029	\$321,029	\$321,029
200 Assoc. Payroll Costs	\$173,848	\$201,125		\$177,446		\$161,897	\$161,897	\$161,897
300 Purchased Services	\$182,158	\$85,927		\$168,177		\$203,251	\$203,251	\$203,251
400 Supplies and Materials	\$27,410	\$29,029		\$42,920		\$37,300	\$37,300	\$37,300
500 Capital Outlay	\$0	\$0		\$25,000		\$25,000	\$25,000	\$25,000
600 Other Objects	\$92,614	\$115,153		\$94,643		\$107,863	\$107,863	\$107,863
700 Transfer-Othr Agency	\$30,000	\$10,000		\$24,375		\$0	\$0	\$0
Total Supporting Services	<u>\$843,048</u>	<u>\$887,694</u>		<u>\$844,751</u>		<u>\$856,340</u>	<u>\$856,340</u>	<u>\$856,340</u>
3000 Community Services								
100 Salaries	\$8,184	\$5,749		\$8,010		\$7,497	\$7,497	\$7,497
200 Assoc. Payroll Costs	\$665	\$470		\$2,817		\$2,003	\$2,003	\$2,003
300 Purchased Services	\$0	\$0		\$15,000		\$15,000	\$15,000	\$15,000
400 Supplies and Materials	\$2,811	\$2,236		\$7,173		\$8,000	\$8,000	\$8,000
600 Other Objects	\$0	\$0		\$10,000		\$8,000	\$8,000	\$8,000
Total Community Services	<u>\$11,660</u>	<u>\$8,455</u>		<u>\$43,000</u>		<u>\$40,500</u>	<u>\$40,500</u>	<u>\$40,500</u>
4000 Facility Building/Aquisition								
500 Capital Outlay	\$0	\$0		\$400,000		\$0	\$0	\$0
5220 Transfers to Other Funds	\$68,701	\$70,492		\$80,000		\$80,000	\$80,000	\$80,000
TOTAL REQUIREMENTS	<u>\$2,469,292</u>	<u>\$2,790,887</u>	<u>36.18</u>	<u>\$3,793,642</u>	<u>37.43</u>	<u>\$3,475,932</u>	<u>\$3,475,932</u>	<u>\$3,475,932</u>

CAPITAL CONSTRUCTION BOND PROJECTS FUND - 401

In November 2014, voters approve 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 will also include 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 2018-19 reflects remaining funds from second issuance. Some projects may not begin until the summer of 2019, however full appropriation will allow for projects that may complete earlier than anticipated. Additionally, this budget provides for personnel costs necessary to manage projects, clerical support and temporary labor positions as needed.

BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019	2018/2019	2018/2019
<i>Fund 401</i>								
RESOURCES								
1510 Interest Earned	\$49,140	\$63,060		\$50,000		\$75,000	\$75,000	\$75,000
1960 Recover Prior Year Exp	\$0	\$0		\$0		\$0	\$0	\$0
1990 Miscellaneous	\$0	\$0		\$0		\$0	\$0	\$0
3000 State Sources	\$0	\$29,103		\$2,200,000		\$1,000,000	\$1,000,000	\$1,000,000
5110 Bond Proceeds	\$0			\$7,300,000		\$0	\$0	\$0
5400 Beginning Fund Balance	\$8,683,269	\$6,699,506		\$5,000,000		\$5,000,000	\$5,000,000	\$5,000,000
TOTAL RESOURCES	<u>\$8,732,409</u>	<u>\$6,791,669</u>		<u>\$14,550,000</u>		<u>\$6,075,000</u>	<u>\$6,075,000</u>	<u>\$6,075,000</u>
REQUIREMENTS								
4000 Facilities Acquisition/Construction								
100 Salaries	\$74,347	\$110,028	1.70	\$108,903	1.70	\$108,971	\$108,971	\$108,971
200 Associated Payroll Costs	\$20,688	\$42,803		\$51,819		\$51,890	\$51,890	\$51,890
300 Purchased Services	\$58,352	\$531,279		\$100,000		\$100,000	\$100,000	\$100,000
400 Supplies	\$0	\$1,883		\$0		\$0	\$0	\$0
500 Capital Improvements	\$1,879,516	\$1,598,390		\$14,289,278		\$5,814,139	\$5,814,139	\$5,814,139
600 Other Objects	\$0	\$138,695		\$0		\$0	\$0	\$0
Total Acquisition/Construction	<u>\$2,032,903</u>	<u>\$2,423,077</u>		<u>\$14,550,000</u>		<u>\$6,075,000</u>	<u>\$6,075,000</u>	<u>\$6,075,000</u>
5220 Transfers to Other Funds	\$0	\$0		\$0		\$0	\$0	\$0
Ending Fund Balance	<u>\$6,699,506</u>	<u>\$4,368,592</u>		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$8,732,409</u>	<u>\$6,791,669</u>	1.70	<u>\$14,550,000</u>	1.70	<u>\$6,075,000</u>	<u>\$6,075,000</u>	<u>\$6,075,000</u>

FOOD SERVICE FUND - 203

The District Food Service Program operates on funds generated from sale of meals and federal reimbursements from the National School Lunch Program. Prior to the 2014-15 fiscal year, Dallas School District contracted with a food service management company to provide a district-wide nutrition program. In January 2014, as a part of the required Requests for Proposals (RFP) process, the district conducted a major financial and operations review of its Food Service Program seeking to find efficiencies and areas of quality improvement. Part of this review included investigating options other than contracting for services. In April 2014, after completing the RFP process, the District entered into a partnership agreement with Central School District to share a Food Service Director as the first step in implementing a self-operated program. As district staff developed skill, the need for continuation of the Central SD management contract diminished and thus ended for the 2017-18 fiscal year. This proposed budget allows sufficient spending authority to successfully accommodate the continuation of this self-operated program.

BUDGET

	Audited Actual 2015/2016	2016/2017	FTE	Budgeted 2017/2018	FTE	Proposed 2018/2019	Approved 2018/2019	Adopted 2018/2019
<i>Fund 203</i>								
RESOURCES:								
1510 Interest Earned	\$99	\$64		\$150		\$150	\$150	\$150
1610 Food Service	\$167,590	\$185,695		\$180,000		\$175,000	\$175,000	\$175,000
1943 Charter Schools	\$9,958	\$0		\$0		\$0	\$0	\$0
1990 Miscellaneous	\$9,413	\$6,876		\$20,000		\$20,000	\$20,000	\$20,000
3102 State School Lunch Match	\$9,503	\$9,433		\$10,000		\$10,000	\$10,000	\$10,000
3199 Unrestricted State Grants	\$0	\$10,393		\$10,000		\$10,000	\$10,000	\$10,000
3299 Other State Grants	\$21,022	\$9,826		\$15,000		\$20,000	\$20,000	\$20,000
4500 Federal Funds thru State	\$667,253	\$659,058		\$700,000		\$700,000	\$700,000	\$700,000
4900 Revenue for/on behalf of Dist	\$69,739	\$80,697		\$75,000		\$80,000	\$80,000	\$80,000
5200 Interfund Transfer	\$10,000	\$10,000		\$10,000		\$10,000	\$10,000	\$10,000
5400 Beginning Fund Balance	\$15,706	\$12,689		\$10,000		\$10,000	\$10,000	\$10,000
TOTAL RESOURCES	<u>\$980,281</u>	<u>\$984,733</u>		<u>\$1,030,150</u>		<u>\$1,035,150</u>	<u>\$1,035,150</u>	<u>\$1,035,150</u>
REQUIREMENTS								
3100 Food Service Enterprise Svcs								
100 Salaries	\$334,827	\$358,477	14.44	\$377,729	13.02	\$357,869	\$357,869	\$357,869
200 Associated Payroll Costs	\$173,625	\$182,764		\$211,393		\$211,770	\$211,770	\$211,770
300 Purchased Services	\$97,422	\$32,794		\$52,828		\$67,011	\$67,011	\$67,011
400 Supplies & Materials	\$358,828	\$371,369		\$375,000		\$375,000	\$375,000	\$375,000
500 Capital Outlay	\$0	\$0		\$0		\$10,000	\$10,000	\$10,000
600 Other Objects	\$2,890	\$3,094		\$3,200		\$3,500	\$3,500	\$3,500
Total Community Services	<u>\$967,592</u>	<u>\$948,498</u>		<u>\$1,020,150</u>		<u>\$1,025,150</u>	<u>\$1,025,150</u>	<u>\$1,025,150</u>
Ending Fund Balance	<u>\$12,689</u>	<u>\$36,235</u>		<u>\$10,000</u>		<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>
TOTAL REQUIREMENTS	<u>\$980,281</u>	<u>\$984,733</u>		<u>\$1,030,150</u>		<u>\$1,035,150</u>	<u>\$1,035,150</u>	<u>\$1,035,150</u>

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 organizations and can only be used for carrying out the purposes of the organization.

BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019	2018/2019	2018/2019
<i>Fund 201</i>								
RESOURCES								
1700 Extra Curricular Activities	\$607,346	\$625,296		\$850,000		\$850,000	\$850,000	\$850,000
5400 Beginning Fund Balance	<u>\$298,104</u>	<u>\$316,556</u>		<u>\$350,000</u>		<u>\$350,000</u>	<u>\$350,000</u>	<u>\$350,000</u>
TOTAL RESOURCES	<u>\$905,450</u>	<u>\$941,852</u>		<u>\$1,200,000</u>		<u>\$1,200,000</u>	<u>\$1,200,000</u>	<u>\$1,200,000</u>
REQUIREMENTS								
Instruction								
1113 Supplies and Materials	\$88,777	\$71,682		\$200,000		\$200,000	\$200,000	\$200,000
1122 Supplies and Materials	\$107,489	\$99,432		\$250,000		\$250,000	\$250,000	\$250,000
1132 Supplies and Materials	<u>\$392,627</u>	<u>\$457,297</u>		<u>\$650,000</u>		<u>\$650,000</u>	<u>\$650,000</u>	<u>\$650,000</u>
Total Instruction	<u>\$588,894</u>	<u>\$628,411</u>		<u>\$1,100,000</u>		<u>\$1,100,000</u>	<u>\$1,100,000</u>	<u>\$1,100,000</u>
Ending Fund Balance	<u>\$316,556</u>	<u>\$313,441</u>		<u>\$100,000</u>		<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>
TOTAL REQUIREMENTS	<u>\$905,450</u>	<u>\$941,852</u>		<u>\$1,200,000</u>		<u>\$1,200,000</u>	<u>\$1,200,000</u>	<u>\$1,200,000</u>

**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 will be 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 new bond proceeds will continue to be 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.

BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019	2018/2019	2018/2019
<i>Fund 301</i>								
RESOURCES								
1111 Current Year's Taxes	\$2,112,159	\$2,097,676		\$2,129,130		\$2,488,490	\$2,488,490	\$2,488,490
1112 Prior Year's Taxes	\$75,367	\$103,331		\$50,000		\$100,000	\$100,000	\$100,000
1510 Interest on Investments	\$10,747	\$16,808		\$11,000		\$20,000	\$20,000	\$20,000
1990 Miscellaneous	\$174			\$0		\$0	\$0	\$0
5400 Beginning Fund Balance	\$451,675	\$339,392		\$275,000		\$210,000	\$210,000	\$210,000
TOTAL RESOURCES	<u>\$2,650,122</u>	<u>\$2,557,207</u>		<u>\$2,465,130</u>		<u>\$2,818,490</u>	<u>\$2,818,490</u>	<u>\$2,818,490</u>
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	\$2,290,000	\$2,270,000		\$2,271,890		\$2,236,778	\$2,236,778	\$2,236,778
621 Interest	\$20,610			\$93,110		\$481,581	\$481,581	\$481,581
640 Dues and Fees	\$121	\$121		\$130		\$130	\$130	\$130
	<u>\$2,310,731</u>	<u>\$2,270,121</u>		<u>\$2,365,130</u>		<u>\$2,718,490</u>	<u>\$2,718,490</u>	<u>\$2,718,490</u>
5220 Transfer-Loan fr Other Fund	\$0	\$0		\$0		\$0	\$0	\$0
7000 Unappropriated End Balance	\$339,392	\$287,086		\$100,000		\$100,000	\$100,000	\$100,000
TOTAL REQUIREMENTS	<u>\$2,650,122</u>	<u>\$2,557,207</u>		<u>\$2,465,130</u>		<u>\$2,818,490</u>	<u>\$2,818,490</u>	<u>\$2,818,490</u>

REPAYMENT SCHEDULE

	Date	Principal	Interest	Total
Series 2015	2018-2019	1,303,778	86,222	1,390,000
	2019-2020	1,307,228	127,772	1,435,000
	2020-2021	1,302,764	172,236	1,475,000
	2021-2022	1,289,280	225,720	1,515,000
	TOTAL	5,203,050	611,950	5,815,000
	Date	Principal	Interest	Total
Series 2017	2018-2019	933,000	395,360	1,328,360
	2019-2020	1,195,000	237,550	1,432,550
	2020-2021	1,320,000	201,700	1,521,700
	2021-2022	1,470,000	148,900	1,618,900
	2022-2023	1,150,000	95,400	1,245,400
	2023-2024	1,235,000	49,400	1,284,400
	TOTAL	7,303,000	1,128,310	8,431,310

**Dallas School District
2018-19
Transfers of Funds**

Fund	Transfers Out	Transfers In	Purpose
100 - General Fund: Operations	20,000		To establish a set-aside amount for future projects at each school relative to underspending in current fiscal year.
102 - General Fund: Facilities, Repairs & Maintenance		20,000	
100 - General Fund: Operations	10,000		To provide additional support to the Food Service Program if needed.
203 - Food Service Fund		10,000	
200 - Special Rev Grants & Projects	80,000		To make Cool Schools revenue available for expenditure on Facility, Repairs & Maintenance projects.
102 - General Fund: Facilities, Repairs & Maintenance		80,000	
Total Transfers	\$ 110,000	\$ 110,000	

Summary Total by Fund:

100 - General Fund: Operations	30,000	
200 - Special Rev Grants & Projects	80,000	
203 - Food Service Program		10,000
102 -General Fund: Facilities		100,000

General Fund Resources

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2018-2019

Based on \$8.2 Billion Budget with 50/50 split as of 3/2/2018

Polk County, Dallas SD 2**District ID: 2190****2018-2019 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$6,850,000.00
Federal Forest Fees	=	\$350.00
Common School Fund	=	\$316,816.96
County School Fund	=	\$38,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$3,200.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	\$7,208,366.96

2018-2019 Experience Adjustment

District Average Teacher Experience	=	12.53
State Average Teacher Experience	=	12.07
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.46

2018-2019 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans. Expend.	=	\$1,650,000.00
Trans per ADMr Rank.	34%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	\$1,155,000.00

2018-2019 Extended ADMw

2018-2019 ADMw	2017-2018 ADMw	Extended ADMw
3,752.83	3,694.80	3,752.83

2018-2019 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
 (3,752.83 x [\$4500 + (\$25 x 0.46)]) X 1.720569561620 = **\$29,130,740**

2018-2019 Total Formula Revenue

General Purpose Grant + Transportation Grant
 = **\$29,130,740 + \$1,155,000 = \$30,285,740**

2018-2019 State School Fund Grant

Total Formula Revenue - Local Revenue
 = **\$30,285,740 - \$7,208,367 = \$23,077,373**

General Purpose Grant per Extended ADMw= \$7,762
 Total Formula Revenue per Extended ADMw= \$8,070
 Charter Schools Rate(ORS 338.155)= \$7,762

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

Polk County, Dallas SD 2

District ID: 2190

2018-2019 Extended ADMw

Dallas SD 2: District total extended ADMw for funding calculations

	2018-2019		2017-2018	
ADMr:	$3,165.00 \times 1.00 =$	3,165.00	$2,752.69 \times 1.00 =$	2,752.69
Students in ESL programs:	$50.00 \times 0.50 =$	25.00	$44.79 \times 0.50 =$	22.40
Students in Pregnant and Parenting Programs:	$6.00 \times 1.00 =$	6.00	$1.46 \times 1.00 =$	1.46
478 IEP Students capped at 11% of District ADMr:	$348.15 \times 1.00 =$	348.15	$343.64 \times 1.00 =$	343.64
Students on IEP Above 11% of ADMr:	$44.30 \times 1.00 =$	44.30	$43.50 \times 1.00 =$	43.50
Students in Poverty:	$411.50 \times 0.25 =$	102.88	$357.30 \times 0.25 =$	89.33
Students in Foster Care and Neglected/Delinquent:	$28.00 \times 0.25 =$	7.00	$15.00 \times 0.25 =$	3.75
Remote Elementary School Correction:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Small High School Correction:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
	2018-2019 ADMw	3,698.33	2017-2018 ADMw	3,256.76
	Dallas SD 2 Extended ADMw		3,752.83	

Luckiamute Valley Charter School: Charter ADMw for information only

	2018-2019		2017-2018	
ADMr:	$0.00 \times 1.00 =$	0.00	$182.98 \times 1.00 =$	182.98
Students in ESL programs:	$0.00 \times 0.50 =$	0.00	$0.00 \times 0.50 =$	0.00
Students in Pregnant and Parenting Programs:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
0 IEP Students capped at 11% of District ADMr:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Students on IEP Above 11% of ADMr:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Students in Poverty:	$0.00 \times 0.25 =$	0.00	$24.08 \times 0.25 =$	6.02
Students in Foster Care and Neglected/Delinquent:	$0.00 \times 0.25 =$	0.00	$0.00 \times 0.25 =$	0.00
Remote Elementary School Correction:	$54.50 \times 1.00 =$	54.50	$54.50 \times 1.00 =$	54.50
Small High School Correction:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
	2018-2019 ADMw	54.50	2017-2018 ADMw	243.50

Dallas Community Charter: Charter ADMw for information only

	2018-2019		2017-2018	
ADMr:	0.00 X 1.00 =	0.00	188.34 X 1.00 =	188.34
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	24.79 X 0.25 =	6.20
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
	2018-2019 ADMw	0.00	2017-2018 ADMw	194.54

Dallas SD 2 Extended ADMw

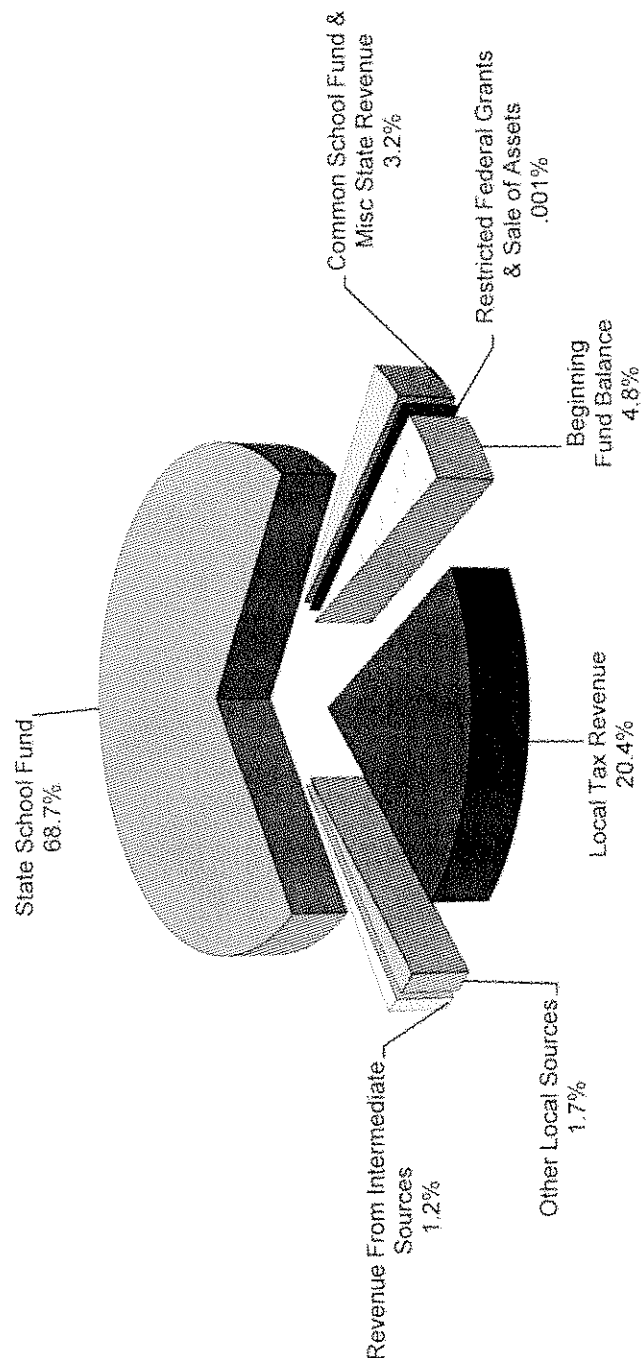
3,752.83

General Fund Revenue Audited Actual 2016 - 2017

DESCRIPTION	TOTAL	% of Total
1 Local Tax Revenue	\$6,452,463	20.4%
2 Other Local Sources	\$540,727	1.7%
3 Revenue From Intermediate Sources	\$384,041	1.2%
4 State School Fund	\$21,756,602	68.7%
5 Common School Fund & Misc State Revenue	\$1,014,957	3.2%
6 Restricted Federal Grants & Sale of Assets	\$411	0.001%
7 Beginning Fund Balance	\$1,507,793	4.8%

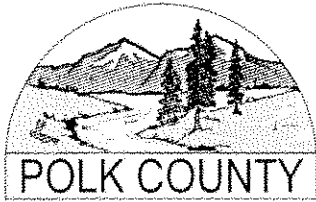
TOTAL GENERAL FUND RESOURCES

\$31,656,995 100.00%



**General Fund Resources
2018-19 Budget**

Account	Revenue Source	2015-16 Actual	2016-17 Actual	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
R1111	CURRENT YEAR TAXES	\$6,024,036	\$6,231,924	\$6,346,399	\$6,750,000	\$6,750,000	\$6,750,000
R1112	PRIOR YEAR TAXES	\$187,023	\$217,277	\$130,000	\$150,000	\$150,000	\$150,000
R1113	BACK TAXES-FORCED SALE	\$708	\$1,927	\$3,601	\$0	\$0	\$0
R1190	INTEREST ON TAXES	\$708	\$1,336	\$1,195	\$1,600	\$1,600	\$1,600
R1312	TUITION OTHR DIST IN STAT	\$32,257	\$28,000	\$15,000	\$15,000	\$15,000	\$15,000
R1331	TUITION FR INDIVIDUALS	\$0	\$0	\$1,000	\$0	\$0	\$0
R1510	INTEREST ON INVESTMENTS	\$42,513	\$65,554	\$72,000	\$81,000	\$81,000	\$81,000
R1710	ADMISSIONS	\$19,918	\$20,574	\$30,000	\$30,000	\$30,000	\$30,000
R1711	DHS AUDITORIUM ADMISSION	\$4,060	\$3,337	\$3,500	\$3,500	\$3,500	\$3,500
R1740	FEES; TEXTBOOKS & MISC	\$1,056	\$640	\$1,500	\$1,000	\$1,000	\$1,000
R1770	FEES CO-CURRICULAR	\$58,857	\$60,784	\$86,737	\$85,000	\$85,000	\$85,000
R1773	PE / TOWEL FEES	\$4,754	\$4,126	\$8,000	\$0	\$0	\$0
R1800	OTHER LOCAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0
R1910	FACILITY RENTALS	\$2,461	\$1,188	\$2,055	\$1,000	\$1,000	\$1,000
R1920	CONTRIBUTIONS & DONATIONS PRIVATE	\$0	\$1	\$1,000	\$0	\$0	\$0
R1941	SERVICES TO OTHER DISTRICTS	\$37,632	\$10,384	\$50,000	\$40,000	\$40,000	\$40,000
R1943	LVCs CHARTER SCHOOLS	\$130,632	\$147,950	\$142,000	\$165,000	\$165,000	\$165,000
R1960	RECOVER PRIOR YRS EXP	\$5,847	\$0	\$1,000	\$0	\$0	\$0
R1980	FEES CHARGED TO GRANTS	\$92,614	\$115,153	\$89,410	\$110,000	\$110,000	\$110,000
R1990	MISCELLANEOUS	\$182,749	\$75,146	\$229,000	\$120,000	\$120,000	\$120,000
R1991	PRINTING SERVICES	\$6,439	\$8,890	\$5,000	\$10,000	\$10,000	\$10,000
R1994	SCHOLARSHIPS	\$1,000	(\$1,000)	\$100	\$0	\$0	\$0
R2101	COUNTY SCHOOL FUNDS	\$37,350	\$36,586	\$35,000	\$40,000	\$40,000	\$40,000
R2102	ESD APPORTIONMENT	\$411,799	\$347,455	\$326,507	\$300,000	\$300,000	\$300,000
R3101	STATE SCHOOL FUND - GEN SUPPORT	\$20,914,798	\$21,756,602	\$24,141,480	\$23,077,373	\$23,077,373	\$23,077,373
R3103	COMMON SCHOOL FUND	\$397,091	\$438,109	\$396,459	\$352,632	\$352,632	\$352,632
R3199	UNRESTRICTED OTHER STATE GRANTS	\$177,422	\$576,848	\$375,000	\$436,000	\$436,000	\$436,000
R3299	RESTRICTED OTHER STATE GRANTS	\$0	\$0	\$100,000	\$0	\$0	\$0
R4500	RESTRICTED FEDERAL GRANTS THRU STATE	\$0	\$210	\$0	\$0	\$0	\$0
R4801	FED FOREST FEES	\$297	\$21	\$350	\$350	\$350	\$350
R4899	OTHER REV IN LIEU OF TAX	\$3,348	\$0	\$3,200	\$3,200	\$3,200	\$3,200
R5300	SALE COMP LOSS FXD ASSETS	\$0	\$180	\$0	\$0	\$0	\$0
R5400	RESOURCES BEG FUND BAL	\$1,992,828	\$1,507,793	\$1,900,000	\$1,300,000	\$1,300,000	\$1,300,000
TOTAL GENERAL FUND RESOURCES		\$30,770,197	\$31,656,995	\$34,496,493	\$33,072,655	\$33,072,655	\$33,072,655



POLK COUNTY

TREASURER & TAX COLLECTOR

850 MAIN STREET ★ DALLAS, OREGON 97338
(503) 623-9264 ★ FAX (503) 623-0721

October 18, 2017

Polk County Taxing District:

Oregon Statute 311.391 requires that the County Tax Collector notify taxing Districts of the amount of taxes imposed for collection in the 2017-18 tax year.

Enclosed is the Polk County Assessor's Table 4(a) --- Detail of Taxing District Levies. This table contains total taxes imposed and other details relating to your 2017-2018 property tax levy.

Additional detailed information is available on the Polk County Assessor's website at:

www.co.polk.or.us/assessor/assessment-and-taxation-information

If you have questions regarding the enclosed information, please call me at 503-623-9264 or contact the Assessor's office at 503-623-8391.

Sincerely,

Linda M. Fox
Tax Collector

Enclosure/s

TABLE 4a -- DETAIL OF TAXING DISTRICT LEVIES
TAX YEAR 2017-2018

27

County: POLK

October 16, 2017 1:38 PM

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	
	BEFORE	BEFORE	BEFORE	BEFORE	
	Inside M5 Limit	Inside M5 Limit	Inside M5 Limit	Outside M5 Limit	TOTAL
4 Levy Approved Before or After 10/6/01					
Ad Valorem Tax Levies					
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					1,582,923,668.00
14 Add: Nonprofit Housing Value					0.00
15 Add: Fish and Wildlife Value					0.00
16 Subtract: Urban Renewal Excess (amount used only)**					14,974,443.00
17 Value to Compute the Tax Rate					1,567,949,225.00
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)	7,138,402.44	0.00	0.00	0.00	7,138,402.44
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)	7,138,402.44	0.00	0.00	0.00	7,138,402.44
24a Gain from UR Division of Tax Rate Truncation	86.96	0.00	0.00	0.00	86.96
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)	7,138,489.40	0.00	0.00	0.00	7,138,489.40
25 Actual Tax Extended for District	7,138,488.88	0.00	0.00	0.00	7,138,488.88
26 District's Gain or Loss from individual Extension (25-24c)	-0.52	0.00	0.00	0.00	-0.52
27 District's Compression Loss (enter as a negative number)****	-59,148.48	0.00	0.00		-59,148.48
28 District Taxes Imposed (line 24c+ line 26 + line 27)	7,079,340.39	0.00	0.00	0.00	7,079,340.39
Additional Taxes/Penalties					
29 Farmland (ORS 308A.703)				7,799.38	7,799.38
30 Forestland (ORS 308A.703)				3,746.99	3,746.99
31 Small Tract Forestland (STF) (ORS 308A.703)				172.21	172.21
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)				11,718.28	11,718.28
39 TOTAL TO BE RECEIVED (line 28 plus line 38)	7,079,340.39	0.00	0.00	11,718.28	7,091,058.67
40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.07894104

* 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 2017-2018

28

County: POLK

October 16, 2017 1:38 PM

- 1 Taxing District Code
 2 Taxing District Name
 3 Counties in which District lies

601
DALLAS SD 2 BONDS AFTER 2001

- 4 Levy Approved Before or After 10/6/01

	PERMANENT	LOCAL OPTION	"GAP" BONDS or UR SPECIAL LEVY	BONDS	
	BEFORE	BEFORE	AFTER		
	Inside	Inside	Inside	Outside	TOTAL
	M5 Limit	M5 Limit	M5 Limit	M5 Limit	
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				2,289,387.00	2,289,387.00
10 Total Dollar Levy (add lines 5 through 9)	0.00	0.00	0.00	2,289,387.00	2,289,387.00

- 11 Amount Raised in Other Counties
 12 Net Dollar Levy for Tax Rate (line 10 minus line 11)

0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2,289,387.00	2,289,387.00

- 13 Total Taxable Assessed Value
 14 Add: Nonprofit Housing Value
 15 Add: Fish and Wildlife Value
 16 Subtract: Urban Renewal Excess (amount used only)**
 17 Value to Compute the Tax Rate

					1,582,923,668.00
					0.00
					0.00
					0.00
					1,582,923,668.00

- 18 Tax Rate (for dollar levies, line 12 divided by line 17)***

0.0000000	0.0000000	0.0000000	0.0014463	0.0014463
0.00	0.00	0.00	2,289,382.50	2,289,382.50
0.00	0.00	0.00	-4.50	-4.50
0.00				0.00
0.0000000				0.0000000
0.0000000	0.0000000	0.0000000	0.0014463	0.0014463
0.00	0.00	0.00	2,289,382.50	2,289,382.50
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	2,289,382.50	2,289,382.50
0.00	0.00	0.00	2,289,382.70	2,289,382.70
0.00	0.00	0.00	0.20	0.20
0.00	0.00	0.00		0.00
0.00	0.00	0.00		0.00

- 29 Farmland (ORS 308A.703)
 30 Forestland (ORS 308A.703)
 31 Small Tract Forestland (STF) (ORS 308A.703)
 32 Open Space (ORS 308A.318)
 33 Single Family Residence (ORS 308.685)
 34 Historic Property (ORS 358.525)
 35 Other
 36 Late Filing Fee County Only (ORS 308.302)
 37 Roll Corrections (ORS 311.206)
 incl. omitted property/other roll
 corrections, but excl. roll
 corrections under ORS 311.206
 38 Total Additional Taxes/Penalties (add lines 29 thru 37)

			2,477.61	2,477.61
			1,190.34	1,190.34
			54.70	54.70
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			3,722.65	3,722.65

- 39 TOTAL TO BE RECEIVED (line 28 plus line 38) ...

0.00	0.00	0.00	2,293,105.35	2,293,105.35
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- 40 Percentage Schedule (ORS 311.380) [OPTIONAL, SEE INSTRUCTIONS]

				0.02552823
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* 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.

General Fund Requirements

General Fund Expenditures - Function Summary

Budget 2018-19

Function	Function Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1111	K - 5 INSTRUCTION	\$5,272,604	\$5,151,519	67.00	\$5,797,399	68.55	\$5,671,395	\$5,671,395	\$5,671,395
1121	MIDDLE SCHOOL INSTRUCTION	\$2,446,099	\$2,553,916	29.50	\$2,770,443	28.67	\$2,675,583	\$2,675,583	\$2,675,583
1122	MIDDLE SCHOOL EXTRA CURRICULAR	\$2,961	\$6,079		\$7,713		\$7,291	\$7,291	\$7,291
1131	HIGH SCHOOL INSTRUCTION	\$3,241,607	\$3,262,909	33.82	\$3,367,487	32.18	\$3,307,214	\$3,307,214	\$3,307,214
1132	HIGH SCHOOL EXTRA CURRICULAR	\$619,292	\$720,328	3.00	\$720,942	3.00	\$696,436	\$696,436	\$696,436
1210	DISTRICT TALENTED & GIFTED	\$13,721	\$14,957		\$16,941		\$15,377	\$15,377	\$15,377
1221	SPEC ED D/LC-LEARNING CENTERS	\$1,616,224	\$1,686,496	35.11	\$1,908,449	34.66	\$1,848,906	\$1,848,906	\$1,848,906
1223	SPEC ED D/LC-COMMUNITY TRANSITION	\$219,570	\$153,969	2.76	\$167,831	2.75	\$167,686	\$167,686	\$167,686
1226	TUTORING - HOME INSTRUCTION	\$19,276	\$6,388		\$12,628		\$41,656	\$41,656	\$41,656
1228	SPEC ED DIAGNOSTIC CLASSROOM	\$316,882	\$379,938	4.13	\$353,630	3.34	\$326,749	\$326,749	\$326,749
1233	SPEC ED TUTORING	\$128	\$578		\$0		\$0	\$0	\$0
1250	SPEC ED - RESOURCE CENTERS	\$1,176,603	\$1,165,744	20.14	\$1,473,835	22.00	\$1,572,120	\$1,572,120	\$1,572,120
1271	REMEDIATION	\$82,262	\$83,487	2.00	\$90,145	2.00	\$90,280	\$90,280	\$90,280
1280	ALTERNATE EDUCATION	\$340,161	\$412,872	4.94	\$366,580	5.94	\$376,632	\$376,632	\$376,632
1281	GED PROGRAM	\$1,240	\$23,193		\$10,000		\$10,800	\$10,800	\$10,800
1283	EXTENDED CAMPUS	\$413,741	\$17,540		\$8,000		\$11,000	\$11,000	\$11,000
1284	DALLAS ONLINE ALTERNATIVE	\$151,013	\$171,938	1.00	\$158,961	0.50	\$77,804	\$77,804	\$77,804
1288	CHARTER SCHOOLS	\$2,300,060	\$2,945,057		\$3,266,980		\$3,200,000	\$3,200,000	\$3,200,000
1289	TUTORING EXPELLED STUDENTS	\$2,020	\$0		\$0		\$0	\$0	\$0
1291	ENGLISH LANGUAGE LEARNER	\$270,743	\$296,534	2.75	\$213,188	2.75	\$214,897	\$214,897	\$214,897
1292	TEEN PARENT PROGRAMS	\$0	\$950		\$0		\$0	\$0	\$0
1430	SUMMER SCHOOL	\$0	\$0		\$0		\$0	\$0	\$0
	INSTRUCTION SERVICES	\$18,506,208	\$19,054,391	206.14	\$20,711,152	206.32	\$20,311,826	\$20,311,826	\$20,311,826
2113	SOCIAL WORK SERVICES	\$3,000	\$3,000		\$3,000		\$3,000	\$3,000	\$3,000
2114	STUDENT ACCOUNTING SERVICES	\$0	\$586		\$0		\$1,000	\$1,000	\$1,000
2115	DISTRICT STUDENT SAFETY	\$2,280	\$2,000		\$2,000		\$3,000	\$3,000	\$3,000
2120	STUDENT GUIDANCE	\$499,821	\$514,804	7.00	\$527,962	6.90	\$533,214	\$533,214	\$533,214
2130	STUDENT HEALTH SERVICES	\$140,355	\$158,954	2.31	\$174,133	3.50	\$182,903	\$182,903	\$182,903
2143	PSYCHOLOGICAL SERVICES	\$224,028	\$264,364	2.40	\$476,717	1.00	\$451,064	\$451,064	\$451,064
2150	SPEC ED SPEECH/AUDIOLOGY	\$4,199	\$0		\$7,000		\$7,000	\$7,000	\$7,000
2190	SPEC ED ADMINISTRATION	\$228,277	\$244,591	2.00	\$265,890	2.00	\$270,095	\$270,095	\$270,095
2210	INSTRUCTION IMPROVEMENT	\$6,522	\$69,731	1.00	\$83,907		\$2,532	\$2,532	\$2,532
2211	CURRICULUM ADMINISTRATION	\$120,976	\$150,827	1.18	\$152,645		\$7,900	\$7,900	\$7,900
2220	EDUCATIONAL MEDIA	\$522,120	\$526,054	5.38	\$412,850	5.38	\$374,185	\$374,185	\$374,185
2229	DHS THEATER	\$10,779	\$23,556	0.19	\$15,101	0.09	\$5,188	\$5,188	\$5,188
2230	ASSESSMENT & TESTING	\$92,531	\$76,691	1.00	\$78,419	1.00	\$73,920	\$73,920	\$73,920
2240	STAFF DEVELOPMENT	\$14,504	\$3,539		\$10,000		\$1,500	\$1,500	\$1,500
2310	BOARD OF EDUCATION	\$178,506	\$190,871		\$239,400		\$238,600	\$238,600	\$238,600

General Fund Expenditures - Function Summary

Budget 2018-19

Function	Function Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2320	SUPERINTENDENTS OFFICE	\$267,086	\$298,899	2.00	\$299,832	2.00	\$300,234	\$300,234	\$300,234
2410	PRINCIPALS OFFICE	\$1,964,306	\$2,032,124	23.70	\$2,146,513	25.24	\$2,079,194	\$2,079,194	\$2,079,194
2490	OTHER ADMINISTRATIVE SUPPORT	\$3,072	\$300		\$0		\$7,300	\$7,300	\$7,300
2520	FISCAL SERVICES	\$557,229	\$575,648	5.25	\$593,684	4.63	\$562,715	\$562,715	\$562,715
2540	DISTRICT MAINTENANCE	\$2,186,991	\$2,204,989	20.30	\$2,323,955	19.30	\$2,267,897	\$2,267,897	\$2,267,897
2543	CARE & UPKEEP OF GROUNDS	\$96,765	\$97,743	1.00	\$94,323	0.90	\$118,145	\$118,145	\$118,145
2545	DISTRICT VEHICLE SERVICES	\$9,128	\$6,573		\$8,400		\$8,400	\$8,400	\$8,400
2550	STUDENT TRANSPORTATION	\$1,166,837	\$1,074,358	0.20	\$1,172,522	0.20	\$1,336,293	\$1,336,293	\$1,336,293
2558	SPEC ED TRANSPORTATION	\$356,789	\$528,975		\$476,000		\$535,000	\$535,000	\$535,000
2574	PRINTING SERVICES	\$165,327	\$160,586	1.00	\$192,671	1.00	\$177,593	\$177,593	\$177,593
2620	GRANT WRITING SERVICES	\$0	\$0		\$0		\$0	\$0	\$0
2630	INFORMATION SERVICES	\$1,169			\$0		\$0	\$0	\$0
2640	HUMAN RESOURCES	\$193,193	\$214,043	1.00	\$263,182	1.50	\$228,781	\$228,781	\$228,781
2649	TUITION REIMBURSEMENT	\$39,667	\$37,105		\$46,700		\$46,700	\$46,700	\$46,700
2660	TECHNOLOGY SERVICES	\$27,472	\$24,110		\$28,000		\$26,000	\$26,000	\$26,000
2661	TECHNOLOGY DEPARTMENT	\$1,040,515	\$1,056,557	4.90	\$1,097,444	6.00	\$1,051,301	\$1,051,301	\$1,051,301
2700	SUPPLEMENTAL RETIREMENT	\$592,750	\$561,333		\$625,153		\$530,173	\$530,173	\$530,173
	SUPPORT SERVICES	\$10,716,196	\$11,102,912	81.80	\$11,817,400	80.63	\$11,430,829	\$11,430,829	\$11,430,829
5220	INTERFUND TRANSFERS	\$40,000	\$40,000		\$50,000		\$30,000	\$30,000	\$30,000
6110	DIST - OPERATING CONTING	\$0			\$1,917,941		\$1,300,000	\$1,300,000	\$1,300,000
	TOTAL EXPENDITURES	\$29,262,404	\$30,197,303	287.95	\$34,496,493	286.95	\$33,072,655	\$33,072,655	\$33,072,655

General Fund Expenditures - Account Summary

Budget 2018-19

Acct	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
111	LICENSED SALARIES	\$7,876,827	\$7,928,425	143.40	\$8,327,764	138.93	\$8,188,076	\$8,188,076	\$8,188,076
112	CLASSIFIED SALARIES	\$3,793,868	\$3,807,375	128.85	\$4,023,020	133.32	\$4,070,477	\$4,070,477	\$4,070,477
113	ADMINISTRATORS	\$1,287,090	\$1,360,923	12.70	\$1,415,712	11.70	\$1,224,214	\$1,224,214	\$1,224,214
114	MANAGERIAL - CLASSIFIED	\$198,454	\$292,131	3.00	\$287,895	3.00	\$300,110	\$300,110	\$300,110
116	SUPPLEMENTAL RETIREMENT	\$0	\$0		\$0		\$0	\$0	\$0
121	SUBSTITUTES - LICENSED	\$286,400	\$296,244		\$231,014		\$0	\$0	\$0
122	SUBSTITUTE - CLASSIFIED	\$106,888	\$141,899		\$91,286		\$0	\$0	\$0
123	TEMPORARY - LICENSED	\$70,961	\$81,608		\$154,996		\$0	\$0	\$0
124	TEMPORARY - CLASSIFIED	\$8,025	\$49,415		\$4,003		\$0	\$0	\$0
130	EXTEND CONT/STU TEACH	\$103,962	\$120,255		\$99,196		\$101,201	\$101,201	\$101,201
131	EXTRA DUTY CONTRACTS	\$255,673	\$262,839		\$266,600		\$266,200	\$266,200	\$266,200
135	TUTORING	\$17,421	\$6,112		\$8,001		\$30,000	\$30,000	\$30,000
141	LONGEVITY STIPEND	\$3,800	\$3,500		\$3,500		\$3,500	\$3,500	\$3,500
145	OPT OUT ADD SALARY	\$483,252	\$484,256		\$496,675		\$509,814	\$509,814	\$509,814
	SALARIES	\$14,492,619	\$14,834,981	287.95	\$15,409,662	286.95	\$14,693,591	\$14,693,591	\$14,693,591
211	PERS-EMPLOYER CONTRIBUT	\$2,717,434	\$2,817,448		\$3,639,131		\$3,541,981	\$3,541,981	\$3,541,981
212	PERS-EMPLOYEE PICK-UP	\$795,989	\$826,343		\$892,691		\$876,671	\$876,671	\$876,671
220	SOCIAL SECURITY/MEDICARE	\$1,079,071	\$1,096,261		\$1,134,573		\$1,114,504	\$1,114,504	\$1,114,504
231	WORKERS COMP	\$94,540	\$95,624		\$101,613		\$93,305	\$93,305	\$93,305
232	UNEMPLOYMENT COMP	\$5,448	\$10,528		\$7,000		\$15,000	\$15,000	\$15,000
241	HEALTH INSURANCE	\$3,015,854	\$3,008,972		\$3,146,103		\$3,027,116	\$3,027,116	\$3,027,116
242	TUITION REIMBURSEMENT	\$39,291	\$36,856		\$46,700		\$46,700	\$46,700	\$46,700
243	ANNUITY CONTRIBUTION	\$0	\$0		\$5,000		\$0	\$0	\$0
244	WELLNESS ACTIVITY	\$0	\$30		\$0		\$0	\$0	\$0
	ASSOCIATED PAYROLL COSTS	\$7,747,636	\$7,892,061	-	\$8,972,812	-	\$8,715,277	\$8,715,277	\$8,715,277
310	INSTR PROF & TECH SERVICE	\$151,466	\$213,652		\$318,635		\$137,300	\$137,300	\$137,300
311	STUDENT INSTR SERVICES	\$1,764	\$7,730		\$1,800		\$7,900	\$7,900	\$7,900
312	INSTR PRG IMP SRV	\$21,765	\$15,427		\$12,500		\$13,000	\$13,000	\$13,000
314	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$341,600	\$341,600	\$341,600
319	OTHR INSTRUCT SERVICES	\$3,724	\$2,129		\$1,800		\$1,800	\$1,800	\$1,800
321	CUSTODIAL SUBSTITUTES	\$0	\$0		\$0		\$14,000	\$14,000	\$14,000
322	REPAIRS & MAINTENANCE	\$126,659	\$96,219		\$128,350		\$115,750	\$115,750	\$115,750
324	RENTALS	\$42,177	\$40,643		\$54,700		\$45,500	\$45,500	\$45,500
325	ELECTRICITY	\$273,439	\$285,152		\$285,600		\$286,800	\$286,800	\$286,800
326	FUEL	\$74,770	\$83,800		\$86,500		\$84,000	\$84,000	\$84,000
327	WATER & SEWAGE	\$42,569	\$42,221		\$43,700		\$43,700	\$43,700	\$43,700
328	GARBAGE	\$46,827	\$50,297		\$56,000		\$44,400	\$44,400	\$44,400
331	REIMB STUDENT TRANSPORT	\$1,435,797	\$1,513,144		\$1,561,368		\$1,778,993	\$1,778,993	\$1,778,993
332	NONREIMB STUDENT TRANS	\$45,710	\$55,647		\$52,600		\$55,000	\$55,000	\$55,000
341	LICENSED TRAVEL-IN DIST	\$1,639	\$1,635		\$3,550		\$2,300	\$2,300	\$2,300
342	LICENSED TRAVEL-OUT DIST	\$17,153	\$16,710		\$20,050		\$21,150	\$21,150	\$21,150
343	STUDENT TRAVEL-OUT DIST	\$6,994	\$7,710		\$5,000		\$5,000	\$5,000	\$5,000

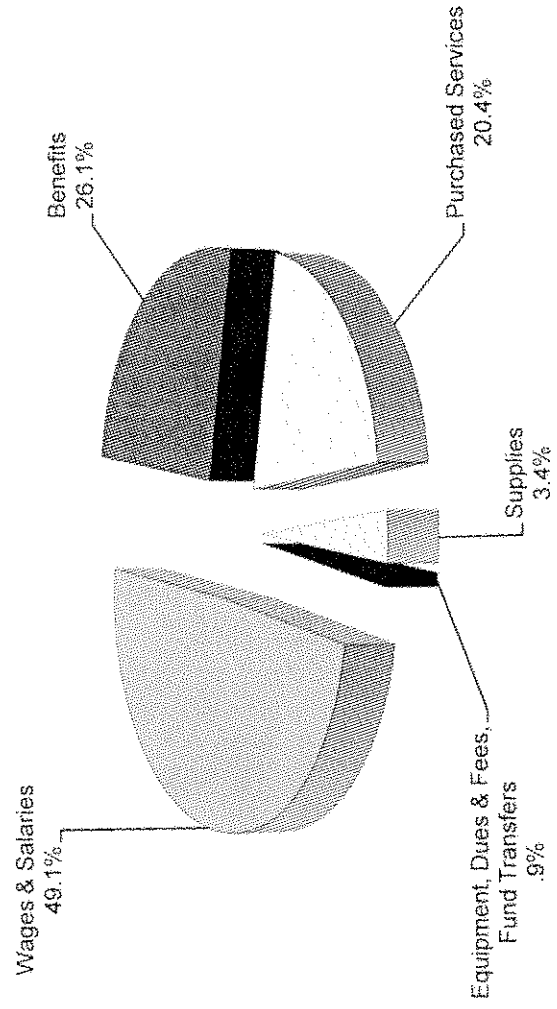
General Fund Expenditures - Account Summary

Budget 2018-19

Acct	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
344	CLASSIFIED TRAVEL	\$18,655	\$9,072		\$13,950		\$10,150	\$10,150	\$10,150
349	OTHER TRAVEL	\$26,104	\$18,499		\$29,425		\$20,200	\$20,200	\$20,200
351	TELECOMMUNICATIONS	\$41,919	\$30,372		\$33,300		\$29,700	\$29,700	\$29,700
353	POSTAGE	\$18,150	\$17,745		\$25,525		\$21,900	\$21,900	\$21,900
354	ADVERTISING	\$1,522	\$3,355		\$3,200		\$3,600	\$3,600	\$3,600
360	CHARTER SCHOOL	\$2,300,060	\$2,945,057		\$3,266,980		\$3,200,000	\$3,200,000	\$3,200,000
371	TUITION PD-OTHER DISTRICT	\$369,856	\$42,757		\$21,000		\$20,000	\$20,000	\$20,000
380	NON-INSTR PROF & TECH	\$368,354	\$433,806		\$496,650		\$595,525	\$595,525	\$595,525
381	AUDIT SERVICES	\$36,475	\$37,095		\$38,800		\$40,000	\$40,000	\$40,000
382	LEGAL SERVICES	\$61,184	\$79,044		\$125,000		\$125,000	\$125,000	\$125,000
386	DATA PROCESSING SRVS	\$43,602	\$31,307		\$40,000		\$38,500	\$38,500	\$38,500
388	ELECTION	\$0	\$4,449		\$1,200		\$0	\$0	\$0
389	INTERPRET/TRANSLATION	\$0	\$0		\$0		\$6,000	\$6,000	\$6,000
390	OTHR NON INSTR PROF&TECH	\$70,716	\$69,980		\$68,865		\$73,135	\$73,135	\$73,135
391	RELOCATION EXPENSES	\$12,954	\$0		\$0		\$0	\$0	\$0
394	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$1,000	\$1,000	\$1,000
	PURCHASED SERVICES	\$5,662,003	\$6,154,563	-	\$6,796,048	-	\$7,182,903	\$7,182,903	\$7,182,903
410	CONSUMABLE SUPPLIES	\$346,155	\$360,459		\$410,300		\$392,724	\$392,724	\$392,724
411	GRADUATION SUPPLIES	\$4,088	\$4,095		\$4,500		\$4,500	\$4,500	\$4,500
415	FOOD SUPPLIES	\$3,323	\$5,405		\$6,400		\$4,500	\$4,500	\$4,500
420	TEXTBOOKS	\$115,051	\$89,938		\$87,500		\$77,900	\$77,900	\$77,900
430	LIBRARY BOOKS	\$6,730	\$4,939		\$7,250		\$7,000	\$7,000	\$7,000
440	PERIODICALS	\$2,845	\$2,211		\$3,850		\$2,950	\$2,950	\$2,950
460	NON-CONSUMABLE SUPPLIES	\$226,964	\$256,728		\$168,600		\$115,150	\$115,150	\$115,150
461	ERGONOMICS	\$0	\$4,433		\$5,000		\$0	\$0	\$0
470	COMPUTER SOFTWARE	\$17,000	\$9,459		\$17,700		\$13,100	\$13,100	\$13,100
480	COMPUTER HARDWARE	\$387,412	\$294,404		\$366,200		\$294,080	\$294,080	\$294,080
481	WIRELESS NETWORK	\$0	\$0		\$0		\$0	\$0	\$0
	SUPPLIES & MATERIALS	\$1,109,567	\$1,032,072	-	\$1,077,300	-	\$911,904	\$911,904	\$911,904
541	NEW EQUIPMENT	\$15,200	\$9,660		\$20,500		\$25,000	\$25,000	\$25,000
542	REPLACEMENT EQUIPMENT	\$0	\$6,100		\$40,000		\$5,000	\$5,000	\$5,000
550	TECHNOLOGY	\$0	\$25,180		\$0		\$0	\$0	\$0
	CAPITAL OUTLAY	\$15,200	\$40,940		\$60,500		\$30,000	\$30,000	\$30,000
640	DUES AND FEES	\$37,254	\$40,744		\$42,530		\$38,380	\$38,380	\$38,380
651	LIABILITY INSURANCE	\$54,894	\$60,373		\$61,000		\$61,000	\$61,000	\$61,000
652	FIDELITY BOND & PREMIUM	\$600	\$600		\$600		\$600	\$600	\$600
653	PROPERTY INSURANCE	\$102,243	\$99,872		\$107,000		\$109,000	\$109,000	\$109,000
670	TAXES AND LICENSES	\$397	\$1,098		\$1,100		\$0	\$0	\$0
	DUES, FEES AND INSURANCE	\$195,388	\$202,687		\$212,230		\$208,980	\$208,980	\$208,980
710	FUND MODIFICATIONS	\$40,000	\$40,000		\$50,000		\$30,000	\$30,000	\$30,000
810	PLANNED RESERVE	\$0	\$0		\$1,917,941		\$1,300,000	\$1,300,000	\$1,300,000
	TOTAL GENERAL FUND	\$29,262,404	\$30,197,303	287.95	\$34,496,493	286.95	\$33,072,655	\$33,072,655	\$33,072,655

General Fund Expenditures By Object
Audited Actual
2016 - 2017

Description	TOTAL	% of Total
1 Wages & Salaries	\$14,834,981	49.1%
2 Benefits	\$7,892,061	26.1%
3 Purchased Services	\$6,154,563	20.4%
4 Supplies	\$1,032,072	3.4%
Equipment, Dues & Fees, Fund Transfers	<u>\$283,627</u>	<u>0.9%</u>
FUND TOTALS	\$30,197,303	100.0%



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

Operational Unit	Actual 2015-2016	Actual 2016-2017	FTE	Adopted 2017-2018	FTE	Proposed 2018-2019	Approved 2018-2019	Adopted 2018-2019
Lyle Elementary	\$ 2,449,609	\$ 2,344,861	31.37	\$ 2,592,214	40.50	\$ 3,094,578	\$ 3,094,578	\$ 3,094,578
Oakdale Elementary	2,229,137	2,186,041	28.50	2,491,910	40.94	3,112,296	3,112,296	3,112,296
Whitworth Elementary	2,455,868	2,456,929	27.06	2,620,716	38.38	3,149,888	3,149,888	3,149,888
LaCreole Middle School	3,725,436	3,887,045	44.90	4,085,941	58.32	4,692,434	4,692,434	4,692,434
Dallas High School	6,354,492	6,093,124	59.53	6,389,432	74.72	7,218,282	7,218,282	7,218,282
Morrison Campus Alternative Program	452,734	530,254	5.70	565,700	6.06	461,630	461,630	461,630
Other District Programs	9,150,950	9,598,025	90.89	12,351,301	27.54	7,946,435	7,946,435	7,946,435
Charter Schools:								
Luckiamute Valley Charter School	1,736,067	2,146,836	-	2,170,655	0.50	2,146,112	2,146,112	2,146,112
Dallas Community School	708,110	954,188	-	1,228,625	-	1,251,000	1,251,000	1,251,000
TOTALS	\$ 29,262,403	\$ 30,197,303	287.95	\$ 34,496,493	286.96	\$ 33,072,655	\$ 33,072,655	\$ 33,072,655

Note: Preparation for the 2018-19 budget required significant changes in staff reporting at the building level due the Every Student Succeeds Act (ESSA) requirements. See page 2 for details.

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Lyle Elementary

185 SW Levens Street
Dallas, OR 97338
503-623-8367

General Fund Expenditures - Lyle Elementary

2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1111	111	LICENSED SALARIES	\$989,784	\$879,118	17.50	\$1,002,980	\$1,020,280	\$1,020,280	\$1,020,280
	112	CLASSIFIED SALARIES	\$167,968	\$171,224	7.62	\$174,028	\$164,935	\$164,935	\$164,935
	121	SUBSTITUTES - LICENSED	\$25,080	\$33,429		\$35,003	\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$19,282	\$13,849		\$14,001	\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$0	\$44,003		\$14,998	\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$3,522	\$3,931		\$4,004	\$3,995	\$3,995	\$3,995
	141	LONGEVITY STIPEND	\$0	\$0		\$0	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$29,021	\$25,764		\$24,882	\$24,608	\$24,608	\$24,608
	211	PERS-EMPLOYER CONTRIBUT	\$208,345	\$212,665		\$298,449	\$292,901	\$292,901	\$292,901
	212	PERS-EMPLOYEE PICK-UP	\$64,413	\$65,504		\$75,436	\$72,829	\$72,829	\$72,829
	220	SOCIAL SECURITY/MEDICARE	\$91,737	\$85,403		\$96,169	\$92,857	\$92,857	\$92,857
	231	WORKERS COMP	\$6,149	\$5,869		\$6,376	\$5,740	\$5,740	\$5,740
	232	UNEMPLOYMENT COMP	\$0	\$267		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$207,122	\$202,145		\$214,776	\$227,376	\$227,376	\$227,376
	310	INSTR PROF & TECH SERVICE	\$2,420	\$4,720		\$30,000	\$5,000	\$5,000	\$5,000
	314	SUBSTITUTE SERVICES	\$0	\$0		\$0	\$50,000	\$50,000	\$50,000
	312	INSTR PRGRM IMPROV SERVICE	\$0	\$0		\$0	\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$16	\$0		\$0	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$125		\$125	\$200	\$200	\$200
	410	CONSUMABLE SUPPLIES	\$6,185	\$6,285		\$7,000	\$5,000	\$5,000	\$5,000
	420	TEXTBOOKS	\$17,724	\$21,090		\$20,000	\$20,000	\$20,000	\$20,000
	460	NON-CONSUMABLE SUPPLIES	\$7,755	\$306		\$2,000	\$2,000	\$2,000	\$2,000
	470	COMPUTER SOFTWARE	\$570	\$0		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0	\$0	\$0	\$0
		1111	\$1,847,093	\$1,775,698	25.12	\$2,020,228	\$1,987,721	\$1,987,721	\$1,987,721
1221	111	LICENSED SALARIES	\$0	\$0	1.00	\$0	\$44,564	\$44,564	\$44,564
	112	CLASSIFIED SALARIES	\$0	\$0	6.06	\$0	\$154,260	\$154,260	\$154,260
	145	OPT OUT ADD SALARY	\$0	\$0		\$0	\$12,893	\$12,893	\$12,893
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0	\$52,788	\$52,788	\$52,788
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0	\$12,703	\$12,703	\$12,703
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0	\$16,196	\$16,196	\$16,196
	231	WORKERS COMP	\$0	\$0		\$0	\$1,079	\$1,079	\$1,079
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$0	\$0		\$0	\$41,654	\$41,654	\$41,654
		1221	\$0	\$0	7.06	\$0	\$336,137	\$336,137	\$336,137

General Fund Expenditures - Lyle Elementary

2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1250	111	LICENSED SALARIES	\$0	\$0		\$0	\$62,252	\$62,252	\$62,252
	112	CLASSIFIED SALARIES	\$0	\$0		\$0	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$0		\$0	\$5,358	\$5,358	\$5,358
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0	\$14,786	\$14,786	\$14,786
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0	\$4,057	\$4,057	\$4,057
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0	\$5,172	\$5,172	\$5,172
	231	WORKERS COMP	\$0	\$0		\$0	\$327	\$327	\$327
1291	232	UNEMPLOYMENT COMP	\$0	\$0		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$0	\$0		\$0	\$2,484	\$2,484	\$2,484
	1250		\$0	\$0	\$0	\$0	\$94,436	\$94,436	\$94,436
	111	LICENSED SALARIES	\$0	\$0		\$0	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$0	\$0		\$0	\$22,956	\$22,956	\$22,956
	145	OPT OUT ADD SALARY	\$0	\$0		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0	\$6,244	\$6,244	\$6,244
2120	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0	\$1,377	\$1,377	\$1,377
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0	\$1,756	\$1,756	\$1,756
	231	WORKERS COMP	\$0	\$0		\$0	\$115	\$115	\$115
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$0	\$0		\$0	\$14,640	\$14,640	\$14,640
	1291		\$0	\$0	\$0	\$0	\$47,088	\$47,088	\$47,088
	314	SUBSTITUTE SERVICES	\$0	\$0		\$0	\$1,800	\$1,800	\$1,800
2130	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0	\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$500	\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$400	\$838		\$0	\$250	\$250	\$250
	2120		\$400	\$838	0.00	\$500	\$2,050	\$2,050	\$2,050
	112	CLASSIFIED SALARIES	\$19,773	\$0		\$0	\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0	\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0	\$0	\$0	\$0
2143	211	PERS-EMPLOYER CONTRIBUT	\$3,488	\$0		\$0	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$1,186	\$0		\$0	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$1,484	\$0		\$0	\$0	\$0	\$0
	231	WORKERS COMP	\$105	\$0		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$14,240	\$2,192		\$0	\$0	\$0	\$0
	328	GARBAGE	\$0	\$134		\$150	\$100	\$100	\$100
	410	CONSUMABLE SUPPLIES	\$270	\$943		\$950	\$750	\$750	\$750
2143	2130		\$40,546	\$3,268	0.00	\$1,100	\$850	\$850	\$850
	380	NON-INSTR PROF & TECH	\$25,000	\$25,000		\$30,500	\$75,000	\$75,000	\$75,000
	2143		\$25,000	\$25,000	0.00	\$30,500	\$75,000	\$75,000	\$75,000

General Fund Expenditures - Lyle Elementary

2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2220	112	CLASSIFIED SALARIES	\$27,853	\$27,699	1.00	\$26,694	1.00	\$27,987	\$27,987	\$27,987
	122	SUBSTITUTE - CLASSIFIED	\$592	\$4,496		\$499		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$4,143	\$5,337		\$5,947		\$6,121	\$6,121	\$6,121
	212	PERS-EMPLOYEE PICK-UP	\$1,675	\$1,815		\$1,632		\$1,679	\$1,679	\$1,679
	220	SOCIAL SECURITY/MEDICARE	\$1,758	\$1,957		\$2,080		\$2,141	\$2,141	\$2,141
	231	WORKERS COMP	\$144	\$166		\$145		\$140	\$140	\$140
	241	HEALTH INSURANCE	\$13,200	\$13,200		\$13,200		\$13,200	\$13,200	\$13,200
	410	CONSUMABLE SUPPLIES	\$293	\$278		\$300		\$300	\$300	\$300
2240	430	LIBRARY BOOKS	\$836	\$803		\$800		\$600	\$600	\$600
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
		2220	\$50,493	\$55,751	1.00	\$51,298	1.00	\$52,168	\$52,168	\$52,168
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
		2240	\$0	\$0	0.00	\$0	0.00	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$68,234	\$69,902	2.25	\$70,138	2.25	\$72,528	\$72,528	\$72,528
	113	ADMINISTRATORS	\$98,604	\$101,526	1.00	\$93,184	1.00	\$98,614	\$98,614	\$98,614
	122	SUBSTITUTE - CLASSIFIED	\$91	\$25		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$13,200		\$13,200	\$13,200	\$13,200
2410	211	PERS-EMPLOYER CONTRIBUT	\$33,298	\$35,872		\$37,162		\$40,316	\$40,316	\$40,316
	212	PERS-EMPLOYEE PICK-UP	\$9,839	\$10,582		\$10,195		\$11,061	\$11,061	\$11,061
	220	SOCIAL SECURITY/MEDICARE	\$12,922	\$13,389		\$12,999		\$14,102	\$14,102	\$14,102
	231	WORKERS COMP	\$844	\$879		\$872		\$905	\$905	\$905
	241	HEALTH INSURANCE	\$13,770	\$13,656		\$390		\$389	\$389	\$389
	342	LICENSED TRAVEL-OUT DIST	\$85			\$100		\$500	\$500	\$500
	344	CLASSIFIED TRAVEL	\$0			\$0		\$0	\$0	\$0
	353	POSTAGE	\$1,784	\$1,626		\$1,800		\$1,800	\$1,800	\$1,800
	410	CONSUMABLE SUPPLIES	\$450	\$799		\$500		\$500	\$500	\$500
	415	STUDENT FOOD SUPPLIES	\$93			\$0		\$0	\$0	\$0
2410	440	PERIODICALS	\$48			\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$211	\$113		\$300		\$300	\$300	\$300
	640	DUES AND FEES	\$830	\$830		\$830		\$830	\$830	\$830
		2410	\$247,703	\$255,799	3.25	\$241,670	3.25	\$255,045	\$255,045	\$255,045

General Fund Expenditures - Lyle Elementary
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2540	112	CLASSIFIED SALARIES	\$70,213	\$73,423	2.00	\$76,358	2.00	\$78,062	\$78,062	\$78,062
	122	SUBSTITUTE - CLASSIFIED	\$8,608	\$7,695		\$6,002		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$15,330	\$15,380		\$20,153		\$19,262	\$19,262	\$19,262
	212	PERS-EMPLOYEE PICK-UP	\$4,543	\$4,599		\$4,948		\$4,690	\$4,690	\$4,690
	220	SOCIAL SECURITY/MEDICARE	\$6,000	\$6,136		\$6,308		\$5,979	\$5,979	\$5,979
	231	WORKERS COMP	\$2,674	\$2,523		\$2,653		\$2,666	\$2,666	\$2,666
	241	HEALTH INSURANCE	\$27,052	\$27,340		\$27,371		\$27,600	\$27,600	\$27,600
	321	CUSTODIAL SUBSTITUTES	\$0	\$0		\$0		\$4,000	\$4,000	\$4,000
	322	REPAIRS & MAINTENANCE	\$6,347	\$11,616		\$6,000		\$5,000	\$5,000	\$5,000
	324	RENTALS	\$184			\$0		\$0	\$0	\$0
	325	ELECTRICITY	\$26,929	\$25,365		\$25,000		\$27,000	\$27,000	\$27,000
	326	FUEL	\$10,534	\$10,916		\$12,000		\$11,000	\$11,000	\$11,000
	327	WATER & SEWAGE	\$3,545	\$4,682		\$4,500		\$4,500	\$4,500	\$4,500
	328	GARBAGE	\$6,859	\$7,131		\$7,000		\$6,000	\$6,000	\$6,000
	344	CLASSIFIED TRAVEL	\$194			\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$645			\$0		\$0	\$0	\$0
2543	351	TELECOMMUNICATIONS	\$3,020	\$2,966		\$3,000		\$3,000	\$3,000	\$3,000
	380	NON INST PROF TECH	\$0	\$1,102		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$11,828	\$11,979		\$10,000		\$10,000	\$10,000	\$10,000
	460	NON-CONSUMABLE SUPPLIES	\$7,693	\$7,583		\$6,000		\$6,000	\$6,000	\$6,000
	541	NEW EQUIPMENT	\$0			\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
	670	TAXES AND LICENSES	\$0	\$90		\$0		\$0	\$0	\$0
			2540	\$212,296	2.00	\$217,393	2.00	\$214,859	\$214,859	\$214,859
	322	REPAIRS & MAINTENANCE	\$692			\$700		\$500	\$500	\$500
	410	CONSUMABLE SUPPLIES	\$340	\$595		\$400		\$800	\$800	\$800
2550			2543	\$1,032	0.00	\$1,100	0.00	\$1,300	\$1,300	\$1,300
	331	REIMB STUDENT TRANSPORT	\$4,936	\$4,393		\$3,000		\$3,000	\$3,000	\$3,000
2574	332	NONREIMB STUDENT TRANS	\$0	\$0		\$0		\$0	\$0	\$0
			2550	\$4,936	0.00	\$3,000	0.00	\$3,000	\$3,000	\$3,000
	322	REPAIRS & MAINTENANCE	\$723	\$894		\$2,000		\$1,500	\$1,500	\$1,500
	324	RENTALS	\$2,177	\$2,001		\$2,500		\$2,500	\$2,500	\$2,500
2661			2574	\$2,900	0.00	\$4,500	0.00	\$4,000	\$4,000	\$4,000
	480	COMPUTER HARDWARE	\$17,209	\$0		\$20,925		\$20,925	\$20,925	\$20,925
			2661	\$17,209	0.00	\$20,925	0.00	\$20,925	\$20,925	\$20,925
		TOTAL LYLE ELEMENTARY	\$2,449,609	\$2,344,861	31.37	\$2,592,214	40.50	\$3,094,578	\$3,094,578	\$3,094,578

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Oakdale Heights Elementary

1375 SW Maple Street
Dallas, OR 97338
503-623-8316

General Fund Expenditures - Oakdale Heights Elementary
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1111	111	LICENSED SALARIES	\$906,459	\$897,148	15.50	\$897,721	\$1,029,943	\$1,029,943	\$1,029,943
	112	CLASSIFIED SALARIES	\$151,028	\$151,831	7.06	\$159,476	\$160,934	\$160,934	\$160,934
	121	SUBSTITUTES - LICENSED	\$23,223	\$14,323		\$20,002	\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$7,322	\$5,093		\$6,002	\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$0	\$0		\$114,998	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$6,518	\$670		\$1,499	\$1,499	\$1,499	\$1,499
	141	LONGEVITY STIPEND	\$200	\$200		\$200	\$200	\$200	\$200
	145	OPT OUT ADD SALARY	\$56,235	\$49,217		\$49,215	\$55,268	\$55,268	\$55,268
	211	PERS-EMPLOYER CONTRIBUT	\$221,632	\$221,433		\$282,625	\$308,128	\$308,128	\$308,128
	212	PERS-EMPLOYEE PICK-UP	\$64,376	\$64,840		\$68,190	\$74,871	\$74,871	\$74,871
	220	SOCIAL SECURITY/MEDICARE	\$86,942	\$84,017		\$88,693	\$95,460	\$95,460	\$95,460
	231	WORKERS COMP	\$5,593	\$5,522		\$5,887	\$5,909	\$5,909	\$5,909
	232	UNEMPLOYMENT COMP	\$85	\$51		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$133,334	\$135,821		\$161,364	\$154,640	\$154,640	\$154,640
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$25,000	\$1,500	\$1,500	\$1,500
	311	STUDENT INSTR SERVICES	\$0	\$0		\$0	\$500	\$500	\$500
	314	SUBSTITUTE SERVICES	\$0	\$0		\$0	\$50,000	\$50,000	\$50,000
	341	LICENSED TRAVEL-IN DISTR	\$16	\$0		\$0	\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DISTR	\$0	\$63		\$0	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$125	\$125		\$125	\$125	\$125	\$125
	410	CONSUMABLE SUPPLIES	\$5,027	\$5,038		\$7,000	\$5,000	\$5,000	\$5,000
	420	TEXTBOOKS	\$17,828	\$24,362		\$20,000	\$20,000	\$20,000	\$20,000
	440	PERIODICALS	\$0	\$0		\$0	\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$8,814	\$1,654		\$2,000	\$1,000	\$1,000	\$1,000
	470	COMPUTER SOFTWARE	\$570	\$0		\$0	\$1,200	\$1,200	\$1,200
	640	DUES AND FEES	\$0	\$0		\$0	\$0	\$0	\$0
		1111	\$1,695,327	\$1,661,406	22.56	\$1,909,997	\$1,966,177	\$1,966,177	\$1,966,177
1221	111	LICENSED SALARIES	\$0	\$0		\$0	\$60,645	\$60,645	\$60,645
	112	CLASSIFIED SALARIES	\$0	\$0		\$0	\$126,305	\$126,305	\$126,305
	145	OPT OUT ADD SALARY	\$0	\$0		\$0	\$13,200	\$13,200	\$13,200
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0	\$45,312	\$45,312	\$45,312
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0	\$12,009	\$12,009	\$12,009
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0	\$15,312	\$15,312	\$15,312
	231	WORKERS COMP	\$0	\$0		\$0	\$1,018	\$1,018	\$1,018
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$0	\$0		\$0	\$14,031	\$14,031	\$14,031
		1221	\$0	\$0	\$0	\$0	\$287,832	\$287,832	\$287,832

General Fund Expenditures - Oakdale Heights Elementary
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1250	111	LICENSED SALARIES	\$0	\$0	\$0	1.00	\$54,213	\$54,213	\$54,213
	112	CLASSIFIED SALARIES	\$0	\$0	\$0	1.88	\$53,569	\$53,569	\$53,569
	145	OPT OUT ADD SALARY	\$0	\$0	\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0	\$0		\$27,636	\$27,636	\$27,636
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0	\$0		\$6,467	\$6,467	\$6,467
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0	\$0		\$8,245	\$8,245	\$8,245
	231	WORKERS COMP	\$0	\$0	\$0		\$514	\$514	\$514
	232	UNEMPLOYMENT COMP	\$0	\$0	\$0		\$0	\$0	\$0
1291	241	HEALTH INSURANCE	\$0	\$0	\$0		\$42,480	\$42,480	\$42,480
		1250	\$0	\$0	\$0	2.88	\$193,124	\$193,124	\$193,124
	111	LICENSED SALARIES	\$0	\$0	\$0		\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$0	\$0	\$0	0.88	\$22,445	\$22,445	\$22,445
	145	OPT OUT ADD SALARY	\$0	\$0	\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0	\$0		\$6,105	\$6,105	\$6,105
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0	\$0		\$1,347	\$1,347	\$1,347
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0	\$0		\$1,717	\$1,717	\$1,717
2120	231	WORKERS COMP	\$0	\$0	\$0		\$113	\$113	\$113
	232	UNEMPLOYMENT COMP	\$0	\$0	\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$0	\$0	\$0		\$14,640	\$14,640	\$14,640
		1291	\$0	\$0	\$0	0.88	\$46,367	\$46,367	\$46,367
	111	LICENSED SALARIES	\$0	\$0	\$0		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$1,651	\$2,281	\$1,482		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$15	\$93	\$324		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$5	\$32	\$89		\$0	\$0	\$0
2130	220	SOCIAL SECURITY/MEDICARE	\$126	\$174	\$72		\$0	\$0	\$0
	231	WORKERS COMP	\$8	\$12	\$7		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0	\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$300	\$792	\$500		\$0	\$0	\$0
		2120	\$2,106	\$3,383	\$2,473	0.00	\$0	\$0	\$0
	328	GARBAGE	\$0	\$0	\$150		\$100	\$100	\$100
	410	CONSUMABLE SUPPLIES	\$339	\$613	\$950		\$500	\$500	\$500
		2130	\$339	\$613	\$1,100	0.00	\$600	\$600	\$600
2143	380	NON-INSTR PROF & TECH	\$25,000	\$25,000	\$30,500		\$64,000	\$64,000	\$64,000
		2143	\$25,000	\$25,000	\$30,500	0.00	\$64,000	\$64,000	\$64,000

General Fund Expenditures - Oakdale Heights Elementary

2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2220	112	CLASSIFIED SALARIES	\$14,981	\$16,308	0.69	\$17,830	\$18,694	\$18,694	\$18,694
	122	SUBSTITUTE - CLASSIFIED	\$2,188	\$968		\$499	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$0		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$3,033	\$3,047		\$4,009	\$4,088	\$4,088	\$4,088
	212	PERS-EMPLOYEE PICK-UP	\$1,030	\$1,037		\$1,100	\$1,122	\$1,122	\$1,122
	220	SOCIAL SECURITY/MEDICARE	\$1,313	\$1,322		\$1,402	\$1,430	\$1,430	\$1,430
	231	WORKERS COMP	\$94	\$95		\$98	\$94	\$94	\$94
	241	HEALTH INSURANCE	\$0	\$0		\$0	\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$152	\$1,336		\$500	\$500	\$500	\$500
	430	LIBRARY BOOKS	\$322	\$480		\$500	\$500	\$500	\$500
	440	PERIODICALS	\$0	\$0		\$0	\$0	\$0	\$0
2410	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0	\$0	\$0	\$0
		2220	\$23,112	\$24,591	0.69	\$25,938	\$26,428	\$26,428	\$26,428
	112	CLASSIFIED SALARIES	\$60,294	\$63,565	2.25	\$64,137	\$68,216	\$68,216	\$68,216
	113	ADMINISTRATORS	\$96,584	\$91,548	1.00	\$101,329	\$102,834	\$102,834	\$102,834
	122	SUBSTITUTE - CLASSIFIED	\$0	\$404		\$0	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$804	\$633		\$0	\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$0	\$0		\$0	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$4,617		\$5,540	\$5,414	\$5,414	\$5,414
	211	PERS-EMPLOYER CONTRIBUT	\$32,220	\$28,838		\$44,957	\$46,323	\$46,323	\$46,323
	212	PERS-EMPLOYEE PICK-UP	\$8,869	\$9,083		\$10,260	\$10,588	\$10,588	\$10,588
	220	SOCIAL SECURITY/MEDICARE	\$11,760	\$12,056		\$13,082	\$13,499	\$13,499	\$13,499
	231	WORKERS COMP	\$777	\$805		\$877	\$846	\$846	\$846
2410	241	HEALTH INSURANCE	\$26,507	\$15,316		\$15,778	\$16,030	\$16,030	\$16,030
	342	LICENSED TRAVEL-OUT DIST	\$224	\$909		\$100	\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$50		\$0	\$0	\$0	\$0
	349	OTHER TRAVEL	\$206	\$0		\$0	\$0	\$0	\$0
	353	POSTAGE	\$0	\$0		\$0	\$2,000	\$2,000	\$2,000
	389	INTERPRET/TRANSLATION	\$1,714	\$1,976		\$1,800	\$1,000	\$1,000	\$1,000
	410	CONSUMABLE SUPPLIES	\$471	\$740		\$500	\$750	\$750	\$750
	460	NON-CONSUMABLE SUPPLIES	\$296	\$0		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$830	\$830		\$830	\$830	\$830	\$830
		2410	\$241,555	\$231,370	3.25	\$259,189	\$268,330	\$268,330	\$268,330

General Fund Expenditures - Oakdale Heights Elementary

2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2540	112	CLASSIFIED SALARIES	\$70,172	\$75,531	2.00	\$75,358	2.00	\$77,043	\$77,043	\$77,043
	122	SUBSTITUTE - CLASSIFIED	\$4,082	\$2,673		\$4,004		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$14,681	\$15,662		\$19,476		\$19,017	\$19,017	\$19,017
	212	PERS-EMPLOYEE PICK-UP	\$4,402	\$4,678		\$4,762		\$4,623	\$4,623	\$4,623
	220	SOCIAL SECURITY/MEDICARE	\$6,093	\$6,299		\$6,071		\$5,894	\$5,894	\$5,894
	231	WORKERS COMP	\$2,472	\$2,388		\$2,611		\$2,631	\$2,631	\$2,631
	241	HEALTH INSURANCE	\$27,000	\$27,361		\$27,600		\$28,800	\$28,800	\$28,800
	321	CUSTODIAL SUBSTITUTES	\$0	\$0		\$0		\$2,000	\$2,000	\$2,000
2543	322	REPAIRS & MAINTENANCE	\$3,255	\$2,506		\$3,000		\$2,500	\$2,500	\$2,500
	324	RENTALS	\$95	\$0		\$0		\$0	\$0	\$0
	325	ELECTRICITY	\$51,469	\$61,597		\$60,000		\$61,000	\$61,000	\$61,000
	326	FUEL	\$1,818	\$1,681		\$2,500		\$2,000	\$2,000	\$2,000
	327	WATER & SEWAGE	\$2,457	\$3,567		\$3,000		\$3,000	\$3,000	\$3,000
	328	GARBAGE	\$4,640	\$4,663		\$7,800		\$5,500	\$5,500	\$5,500
	351	TELECOMMUNICATIONS	\$5,294	\$3,564		\$4,000		\$3,500	\$3,500	\$3,500
	380	NON-INSTR PROF & TECH	\$0	\$874		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$10,242	\$10,458		\$10,000		\$10,000	\$10,000	\$10,000
	460	NON-CONSUMABLE SUPPLIES	\$4,202	\$2,373		\$6,000		\$6,000	\$6,000	\$6,000
2550	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
	2540		\$212,375	\$225,875	2.00	\$236,183	2.00	\$233,508	\$233,508	\$233,508
	322	REPAIRS & MAINTENANCE	\$250	\$150		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$454	\$1,449		\$400		\$800	\$800	\$800
	2543		\$704	\$1,599	0.00	\$400	0.00	\$800	\$800	\$800
	331	REIMB STUDENT TRANSPORT	\$4,979	\$4,502		\$3,000		\$3,000	\$3,000	\$3,000
	332	NONREIMB STUDENT TRANS	\$0	\$0		\$0		\$0	\$0	\$0
	2550		\$4,979	\$4,502	0.00	\$3,000	0.00	\$3,000	\$3,000	\$3,000
	322	REPAIRS & MAINTENANCE	\$581	\$691		\$2,000		\$1,000	\$1,000	\$1,000
2574	324	RENTALS	\$2,177	\$2,012		\$2,500		\$2,500	\$2,500	\$2,500
	2574		\$2,758	\$2,703	0.00	\$4,500	0.00	\$3,500	\$3,500	\$3,500
	480	COMPUTER HARDWARE	\$20,881	\$5,000		\$18,630		\$18,630	\$18,630	\$18,630
	2661		\$20,881	\$5,000	0.00	\$18,630	0.00	\$18,630	\$18,630	\$18,630
	TOTAL OAKDALE HEIGHTS ELEMENTARY		\$2,229,137	\$2,186,041	28.50	\$2,491,910	40.94	\$3,112,296	\$3,112,296	\$3,112,296

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Whitworth Elementary

1151 SE Miller Ave.
Dallas, OR 97338
503-623-8351

General Fund Expenditures - Whitworth Elementary
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1111	111	LICENSED SALARIES	\$1,022,656	\$1,001,341	17.00	\$1,053,804	16.00	\$988,016	\$988,016	\$988,016
	112	CLASSIFIED SALARIES	\$51,650	\$36,622	2.31	\$41,232	2.36	\$51,058	\$51,058	\$51,058
	121	SUBSTITUTES - LICENSED	\$29,800	\$22,544		\$20,002		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$1,398	\$2,977		\$5,003		\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$0	\$0		\$25,000		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$9,160		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$3,699	\$4,500		\$1,499		\$1,499	\$1,499	\$1,499
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$39,286	\$26,400		\$26,400		\$13,200	\$13,200	\$13,200
	211	PERS-EMPLOYER CONTRIBUT	\$243,950	\$232,139		\$291,251		\$272,341	\$272,341	\$272,341
	212	PERS-EMPLOYEE PICK-UP	\$66,922	\$63,440		\$67,082		\$63,232	\$63,232	\$63,232
	220	SOCIAL SECURITY/MEDICARE	\$85,627	\$81,252		\$84,971		\$80,621	\$80,621	\$80,621
	231	WORKERS COMP	\$5,493	\$5,395		\$5,498		\$4,851	\$4,851	\$4,851
	232	UNEMPLOYMENT COMP	\$0	\$1,069		\$0		\$0	\$0	\$0
1221	241	HEALTH INSURANCE	\$165,262	\$191,563		\$216,831		\$195,579	\$195,579	\$195,579
	314	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$25,000	\$25,000	\$25,000
	342	LICENSED TRAVEL-OUT DIST	\$52	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$4,261	\$5,206		\$6,000		\$5,000	\$5,000	\$5,000
	420	TEXTBOOKS	\$10,028	\$30,706		\$20,000		\$15,000	\$15,000	\$15,000
	460	NON-CONSUMABLE SUPPLIES	\$0			\$2,500		\$2,000	\$2,000	\$2,000
	640	DUES AND FEES	\$0			\$0		\$0	\$0	\$0
		1111	\$1,730,184	\$1,714,415	19.31	\$1,867,173	18.36	\$1,717,497	\$1,717,497	\$1,717,497
	111	LICENSED SALARIES	\$0	\$0		\$0	1.00	\$60,645	\$60,645	\$60,645
	112	CLASSIFIED SALARIES	\$0	\$0		\$0	5.56	\$141,486	\$141,486	\$141,486
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$13,200	\$13,200	\$13,200
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$52,339	\$52,339	\$52,339
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$12,920	\$12,920	\$12,920
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$16,473	\$16,473	\$16,473
	231	WORKERS COMP	\$0	\$0		\$0		\$1,085	\$1,085	\$1,085
1221	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$41,040	\$41,040	\$41,040
		1221	\$0	\$0	\$0	\$0	6.56	\$339,188	\$339,188	\$339,188

General Fund Expenditures - Whitworth Elementary

2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1228	111	LICENSED SALARIES	\$0	\$0		\$0	1.00	\$46,172	\$46,172	\$46,172
	112	CLASSIFIED SALARIES	\$0	\$0		\$0	2.34	\$77,269	\$77,269	\$77,269
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$26,997	\$26,997	\$26,997
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$7,406	\$7,406	\$7,406
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$9,443	\$9,443	\$9,443
	231	WORKERS COMP	\$0	\$0		\$0		\$607	\$607	\$607
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0	\$0	\$0
1250	241	HEALTH INSURANCE	\$0	\$0		\$0		\$42,109	\$42,109	\$42,109
		1228	\$0	\$0	\$0	\$0	3.34	\$210,003	\$210,003	\$210,003
	111	LICENSED SALARIES	\$0	\$0		\$0	1.00	\$73,512	\$73,512	\$73,512
	112	CLASSIFIED SALARIES	\$0	\$0		\$0	1.56	\$35,803	\$35,803	\$35,803
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$30,745	\$30,745	\$30,745
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$6,955	\$6,955	\$6,955
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$8,868	\$8,868	\$8,868
2120	231	WORKERS COMP	\$0	\$0		\$0		\$561	\$561	\$561
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$13,200	\$13,200	\$13,200
		1250	\$0	\$0	\$0	\$0	2.56	\$176,244	\$176,244	\$176,244
	111	LICENSED SALARIES	\$0	\$0		\$0		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$782	\$1,404		\$1,042		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$128	\$313		\$228		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$37	\$84		\$63		\$0	\$0	\$0
2120	220	SOCIAL SECURITY/MEDICARE	\$60	\$107		\$51		\$0	\$0	\$0
	231	WORKERS COMP	\$4	\$7		\$5		\$0	\$0	\$0
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$300	\$350		\$300		\$350	\$350	\$350
		2120	\$1,310	\$2,266	0.00	\$1,687	0.00	\$350	\$350	\$350

General Fund Expenditures - Whitworth Elementary
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2130	112	CLASSIFIED SALARIES	\$17,001	\$20,413	0.81	\$21,353	0.81	\$22,439	\$22,439	\$22,439
	122	SUBSTITUTE - CLASSIFIED	\$340	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$691	\$3,593		\$4,670		\$4,907	\$4,907	\$4,907
	212	PERS-EMPLOYEE PICK-UP	\$235	\$1,222		\$1,281		\$1,346	\$1,346	\$1,346
	220	SOCIAL SECURITY/MEDICARE	\$1,327	\$1,532		\$1,634		\$1,717	\$1,717	\$1,717
	231	WORKERS COMP	\$92	\$110		\$115		\$112	\$112	\$112
	241	HEALTH INSURANCE	\$0	\$12,200		\$14,640		\$14,640	\$14,640	\$14,640
	344	CLASSIFIED TRAVEL	\$408	\$169		\$0		\$0	\$0	\$0
2143	328	GARBAGE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$98	\$484		\$100		\$100	\$100	\$100
	2130		\$20,192	\$39,723	0.81	\$43,793	0.81	\$45,261	\$45,261	\$45,261
	2143		\$50,000	\$50,000	0.00	\$61,000	0.00	\$64,000	\$64,000	\$64,000
2220	111	LICENSED SALARIES	\$68,627	\$70,324	1.00	\$70,850	1.00	\$73,512	\$73,512	\$73,512
	112	CLASSIFIED SALARIES	\$28,219	\$27,525	0.69	\$18,352	0.69	\$15,673	\$15,673	\$15,673
	121	SUBSTITUTES - LICENSED	\$1,568	\$175		\$486		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$1,005	\$456		\$499		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$0	\$0		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$21,865	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$5,875	\$18,817		\$23,522		\$23,446	\$23,446	\$23,446
	212	PERS-EMPLOYEE PICK-UP	\$7,070	\$5,059		\$5,417		\$5,357	\$5,357	\$5,357
	220	SOCIAL SECURITY/MEDICARE	\$483	\$7,141		\$6,893		\$6,830	\$6,830	\$6,830
	231	WORKERS COMP	\$0	\$488		\$440		\$411	\$411	\$411
	241	HEALTH INSURANCE	\$27,466	\$27,129		\$14,400		\$14,400	\$14,400	\$14,400
2220	322	REPAIRS & MAINTENANCE	\$110	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$474		\$600		\$500	\$500	\$500
	430	LIBRARY BOOKS	\$668	\$666		\$700		\$700	\$700	\$700
	440	PERIODICALS	\$240	\$186		\$450		\$300	\$300	\$300
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	2220		\$163,296	\$158,541	1.69	\$142,711	1.69	\$141,229	\$141,229	\$141,229

General Fund Expenditures - Whitworth Elementary
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2410	112	CLASSIFIED SALARIES	\$71,740	\$75,640	2.25	\$72,267	2.25	\$70,388	\$70,388	\$70,388
	113	ADMINISTRATORS	\$82,236	\$101,526	1.00	\$101,329	0.80	\$87,258	\$87,258	\$87,258
	122	SUBSTITUTE - CLASSIFIED	\$215	\$86		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$4,284	\$0		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$0	\$5,018		\$6,022		\$6,016	\$6,016	\$6,016
	211	PERS-EMPLOYER CONTRIBUT	\$34,395	\$39,829		\$47,925		\$42,747	\$42,747	\$42,747
	212	PERS-EMPLOYEE PICK-UP	\$9,524	\$10,942		\$10,783		\$9,826	\$9,826	\$9,826
	220	SOCIAL SECURITY/MEDICARE	\$11,261	\$13,317		\$13,748		\$12,528	\$12,528	\$12,528
	231	WORKERS COMP	\$782	\$905		\$915		\$791	\$791	\$791
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$25,447	\$17,980		\$16,014		\$13,073	\$13,073	\$13,073
	342	LICENSED TRAVEL-OUT DIST	\$0	\$168		\$0		\$200	\$200	\$200
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
2540	349	OTHER TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	353	POSTAGE	\$1,573	\$1,668		\$1,500		\$1,800	\$1,800	\$1,800
	410	CONSUMABLE SUPPLIES	\$0	\$13		\$600		\$500	\$500	\$500
	460	NON-CONSUMABLE SUPPLIES	\$0	\$484		\$2,000		\$500	\$500	\$500
	640	DUES AND FEES	\$830	\$830		\$830		\$830	\$830	\$830
		2410	\$242,388	\$268,508	3.25	\$274,033	3.05	\$246,557	\$246,557	\$246,557
	112	CLASSIFIED SALARIES	\$76,107	\$78,648	2.00	\$76,357	2.00	\$77,043	\$77,043	\$77,043
	122	SUBSTITUTE - CLASSIFIED	\$288	\$200		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$5,947	\$5,947	\$5,947
	211	PERS-EMPLOYER CONTRIBUT	\$15,219	\$15,405		\$18,649		\$18,150	\$18,150	\$18,150
	212	PERS-EMPLOYEE PICK-UP	\$4,577	\$4,655		\$4,581		\$4,979	\$4,979	\$4,979
	220	SOCIAL SECURITY/MEDICARE	\$5,388	\$5,534		\$5,841		\$6,349	\$6,349	\$6,349
	231	WORKERS COMP	\$2,535	\$2,404		\$2,627		\$2,686	\$2,686	\$2,686
2540	241	HEALTH INSURANCE	\$26,400	\$26,769		\$26,843		\$15,705	\$15,705	\$15,705
	321	CUSTODIAL SUBSTITUTES	\$0	\$0		\$0		\$2,000	\$2,000	\$2,000
	322	REPAIRS & MAINTENANCE	\$7,539	\$4,352		\$6,000		\$5,000	\$5,000	\$5,000
	325	ELECTRICITY	\$22,095	\$23,077		\$25,000		\$20,000	\$20,000	\$20,000
	326	FUEL	\$8,733	\$10,837		\$10,000		\$10,000	\$10,000	\$10,000
	327	WATER & SEWAGE	\$5,618	\$4,781		\$7,000		\$5,000	\$5,000	\$5,000

General Fund Expenditures - Whitworth Elementary
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2540	328	GARBAGE	\$6,607	\$9,567		\$7,500	\$7,500	\$7,500	\$7,500
	344	CLASSIFIED TRAVEL	\$0	\$14		\$0	\$0	\$0	\$0
	349	OTHER TRAVEL	\$645	\$0		\$0	\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$3,065	\$2,740		\$3,000	\$2,700	\$2,700	\$2,700
	380	NON-INSTR PROF & TECH	\$0	\$1,319		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$10,218	\$10,253		\$10,000	\$10,000	\$10,000	\$10,000
	460	NON-CONSUMABLE SUPPLIES	\$275	\$2,860		\$1,500	\$1,500	\$1,500	\$1,500
	541	NEW EQUIPMENT	\$0	\$0		\$0	\$0	\$0	\$0
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$200	\$0	\$0	\$0
2543	670	TAXES AND LICENSES	\$0	\$90		\$100	\$0	\$0	\$0
		2540	\$195,311	\$203,505	2.00	\$205,198	\$194,560	\$194,560	\$194,560
	322	REPAIRS & MAINTENANCE	\$83	\$0		\$0	\$0	\$0	\$0
	324	RENTALS	\$0	\$88		\$0	\$0	\$0	\$0
	328	GARBAGE	\$0	\$235		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$428	\$1,473		\$1,500	\$1,500	\$1,500	\$1,500
		2543	\$511	\$1,795	0.00	\$1,500	\$1,500	\$1,500	\$1,500
	331	REIMB STUDENT TRANSPORT	\$16,348	\$15,444		\$4,000	\$10,000	\$10,000	\$10,000
		2550	\$16,348	\$15,444	0.00	\$4,000	\$10,000	\$10,000	\$10,000
	322	REPAIRS & MAINTENANCE	\$745	\$705		\$2,000	\$1,000	\$1,000	\$1,000
2574	324	RENTALS	\$2,177	\$2,027		\$2,500	\$2,500	\$2,500	\$2,500
		2574	\$2,923	\$2,732	0.00	\$4,500	\$3,500	\$3,500	\$3,500
2661	380	NON-INSTR PROF & TECH	\$3,937	\$0		\$0	\$0	\$0	\$0
	480	COMPUTER HARDWARE	\$29,469	\$0		\$15,120	\$0	\$0	\$0
		2661	\$33,406	\$0	0.00	\$15,120	\$0	\$0	\$0
		TOTAL WHITWORTH ELEMENTARY	\$2,455,868	\$2,456,929	27.06	\$2,620,716	\$3,149,888	\$3,149,888	\$3,149,888

LaCreole Middle School

701 SE LaCreole Drive
Dallas, OR 97338
503-623-6662

General Fund Expenditures - LaCreole Middle School

2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1121	111	LICENSED SALARIES	\$1,478,863	\$1,557,927	29.37	\$1,654,706	28.54	\$1,626,080	\$1,626,080	\$1,626,080
	112	CLASSIFIED SALARIES	\$3,475	\$3,315	0.13	\$2,949	0.13	\$3,016	\$3,016	\$3,016
	121	SUBSTITUTES - LICENSED	\$80,746	\$81,610		\$55,004		\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$0	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$1,899	\$2,893		\$1,999		\$996	\$996	\$996
	131	EXTRA DUTY CONTRACTS	\$5,882	\$4,632		\$4,799		\$4,499	\$4,499	\$4,499
	145	OPT OUT ADD SALARY	\$85,762	\$78,906		\$78,906		\$84,668	\$84,668	\$84,668
	211	PERS-EMPLOYER CONTRIBUT	\$301,650	\$318,389		\$426,552		\$399,733	\$399,733	\$399,733
	212	PERS-EMPLOYEE PICK-UP	\$93,029	\$96,482		\$107,902		\$103,156	\$103,156	\$103,156
	220	SOCIAL SECURITY/MEDICARE	\$124,146	\$129,585		\$135,883		\$131,379	\$131,379	\$131,379
	231	WORKERS COMP	\$7,956	\$8,454		\$8,998		\$8,101	\$8,101	\$8,101
	241	HEALTH INSURANCE	\$212,763	\$230,578		\$232,595		\$217,705	\$217,705	\$217,705
	310	INSTR PROF & TECH SERVICE	\$851	\$1,035		\$1,150		\$4,000	\$4,000	\$4,000
	312	INSTR PRG IMP SRV	\$12,039	\$0		\$0		\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$40,000	\$40,000	\$40,000
	322	REPAIRS & MAINTENANCE	\$0	\$60		\$1,000		\$1,000	\$1,000	\$1,000
	324	RENTALS	\$3,202	\$2,487		\$6,000		\$0	\$0	\$0
1122	342	LICENSED TRAVEL-OUT DIST	\$66	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$288	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$7,079	\$12,066		\$13,500		\$13,750	\$13,750	\$13,750
	420	TEXTBOOKS	\$6,860	\$357		\$8,000		\$4,000	\$4,000	\$4,000
	440	PERIODICALS	\$308	\$396		\$500		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$8,713	\$4,147		\$9,000		\$9,500	\$9,500	\$9,500
	470	COMPUTER SOFTWARE	\$0	\$81		\$0		\$0	\$0	\$0
	480	COMPUTER HARDWARE	\$10,523	\$20,293		\$20,000		\$23,000	\$23,000	\$23,000
	640	DUES AND FEES	\$0	\$225		\$1,000		\$1,000	\$1,000	\$1,000
		1121	\$2,446,099	\$2,553,916	29.50	\$2,770,443	28.67	\$2,675,583	\$2,675,583	\$2,675,583
	131	EXTRA DUTY CONTRACTS	\$2,249	\$4,632		\$5,812		\$5,510	\$5,510	\$5,510
	211	PERS-EMPLOYER CONTRIBUT	\$397	\$817		\$1,271		\$1,205	\$1,205	\$1,205
	212	PERS-EMPLOYEE PICK-UP	\$135	\$278		\$349		\$331	\$331	\$331
	220	SOCIAL SECURITY/MEDICARE	\$169	\$328		\$256		\$245	\$245	\$245
	231	WORKERS COMP	\$11	\$24		\$26		\$0	\$0	\$0
	332	NONREIMB STUDENT TRANS	\$0	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
		1122	\$2,961	\$6,079	0.00	\$7,713	0.00	\$7,291	\$7,291	\$7,291

General Fund Expenditures - LaCreole Middle School
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1221	111	LICENSED SALARIES	\$0	\$0		\$0	1.00	\$49,388	\$49,388	\$49,388
	112	CLASSIFIED SALARIES	\$0	\$0		\$0	6.56	\$151,480	\$151,480	\$151,480
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$49,229	\$49,229	\$49,229
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$12,448	\$12,448	\$12,448
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$15,871	\$15,871	\$15,871
	231	WORKERS COMP	\$0	\$0		\$0		\$1,038	\$1,038	\$1,038
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0	\$0	\$0
1250	241	HEALTH INSURANCE	\$0	\$0		\$0		\$67,440	\$67,440	\$67,440
		1221	\$0	\$0	\$0	\$0	7.56	\$353,495	\$353,495	\$353,495
	111	LICENSED SALARIES	\$0	\$0		\$0	1.00	\$59,038	\$59,038	\$59,038
	112	CLASSIFIED SALARIES	\$0	\$0		\$0	4.38	\$112,691	\$112,691	\$112,691
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$13,200	\$13,200	\$13,200
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$43,590	\$43,590	\$43,590
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$11,096	\$11,096	\$11,096
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$14,147	\$14,147	\$14,147
1271	231	WORKERS COMP	\$0	\$0		\$0		\$932	\$932	\$932
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$42,426	\$42,426	\$42,426
		1250	\$0	\$0	\$0	\$0	5.38	\$297,120	\$297,120	\$297,120
	112	CLASSIFIED SALARIES	\$27,394	\$28,098	1.00	\$28,003	1.00	\$28,624	\$28,624	\$28,624
	122	SUBSTITUTE - CLASSIFIED	\$57	\$270		\$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	\$5,678	\$6,133		\$7,568		\$7,703	\$7,703	\$7,703
1271	212	PERS-EMPLOYEE PICK-UP	\$2,040	\$2,085		\$2,076		\$2,113	\$2,113	\$2,113
	220	SOCIAL SECURITY/MEDICARE	\$2,605	\$2,675		\$2,647		\$2,695	\$2,695	\$2,695
	231	WORKERS COMP	\$171	\$180		\$205		\$193	\$193	\$193
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$1,000	\$1,000	\$1,000
		1271	\$44,543	\$46,042	1.00	\$47,099	1.00	\$48,928	\$48,928	\$48,928

General Fund Expenditures - LaCreole Middle School
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1280	111	LICENSED SALARIES	\$5,949	\$6,091		\$0	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$26,414	\$30,232	1.56	\$34,395	\$37,378	\$37,378	\$37,378
	121	SUBSTITUTES - LICENSED	\$87	\$0		\$0	\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$747	\$1,886		\$1,498	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$0	\$0		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$4,200	\$6,430		\$7,850	\$8,174	\$8,174	\$8,174
	212	PERS-EMPLOYEE PICK-UP	\$1,369	\$1,816		\$2,154	\$2,243	\$2,243	\$2,243
	220	SOCIAL SECURITY/MEDICARE	\$2,529	\$2,761		\$2,746	\$2,859	\$2,859	\$2,859
	231	WORKERS COMP	\$179	\$209		\$198	\$185	\$185	\$185
	241	HEALTH INSURANCE	\$1,440	\$12,440		\$13,200	\$14,032	\$14,032	\$14,032
1280	314	SUBSTITUTE SERVICES	\$0	\$0		\$0	\$1,000	\$1,000	\$1,000
			\$42,915	\$61,865	1.56	\$62,040	\$65,871	\$65,871	\$65,871
	111	LICENSED SALARIES	\$40,840	\$984	1.00	\$42,328	\$42,957	\$42,957	\$42,957
	112	CLASSIFIED SALARIES	\$32,979	\$33,529	1.00	\$31,521	\$32,220	\$32,220	\$32,220
	121	SUBSTITUTES - LICENSED	\$0	\$0		\$0	\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$115	\$32		\$0	\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$0	\$37,605		\$0	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$2,352	\$1,083		\$1,999	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$0		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$9,147	\$12,761		\$16,588	\$16,441	\$16,441	\$16,441
2120	212	PERS-EMPLOYEE PICK-UP	\$3,005	\$4,340		\$4,551	\$4,511	\$4,511	\$4,511
	220	SOCIAL SECURITY/MEDICARE	\$5,759	\$5,526		\$5,802	\$5,751	\$5,751	\$5,751
	231	WORKERS COMP	\$383	\$376		\$388	\$362	\$362	\$362
	232	UNEMPLOYMENT	\$0	\$5,070		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$26,396	\$28,004		\$29,240	\$29,040	\$29,040	\$29,040
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0	\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$51		\$250	\$200	\$200	\$200
	349	OTHER TRAVEL	\$0	\$80		\$0	\$100	\$100	\$100
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$250	\$250	\$250	\$250
	470	COMPUTER SOFTWARE	\$400	\$460		\$400	\$0	\$0	\$0
2120	640	DUES AND FEES	\$0	\$0		\$0	\$0	\$0	\$0
			\$121,375	\$129,901	2.00	\$133,318	\$131,832	\$131,832	\$131,832

General Fund Expenditures - LaCreole Middle School
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2130	112	CLASSIFIED SALARIES	\$0	\$14,084	0.69	\$14,045	1.63	\$40,437	\$40,437	\$40,437
	122	SUBSTITUTES - CLASSIFIED	\$0	\$903		\$999		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$1,616		\$3,290		\$8,844	\$8,844	\$8,844
	212	PERS-EMPLOYEE PICK-UP	\$0	\$544		\$903		\$2,426	\$2,426	\$2,426
	220	SOCIAL SECURITY/MEDICARE	\$0	\$1,120		\$1,151		\$3,093	\$3,093	\$3,093
	231	WORKERS COMP	\$0	\$83		\$84		\$205	\$205	\$205
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$13,200	\$13,200	\$13,200
	314	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$1,000	\$1,000	\$1,000
	328	GARBAGE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$10	\$1,161		\$0		\$100	\$100	\$100
		2130	\$10	\$19,511	0.69	\$20,471	1.63	\$69,305	\$69,305	\$69,305
2143	380	NON-INSTR PROF & TECH	\$25,000	\$54,500		\$73,000		\$75,000	\$75,000	\$75,000
		2143	\$25,000	\$54,500	0.00	\$73,000	0.00	\$75,000	\$75,000	\$75,000
2220	111	LICENSED SALARIES	\$62,867	\$65,617		\$0		\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$29,423	\$24,166	1.00	\$29,446	1.00	\$27,987	\$27,987	\$27,987
	121	SUBSTITUTES - LICENSED	\$4,411	\$1,404		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$856	\$10,219		\$1,985		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$20,786	\$20,071		\$8,465		\$9,430	\$9,430	\$9,430
	212	PERS-EMPLOYEE PICK-UP	\$5,585	\$5,393		\$1,892		\$2,081	\$2,081	\$2,081
	220	SOCIAL SECURITY/MEDICARE	\$6,996	\$7,169		\$2,399		\$2,654	\$2,654	\$2,654
	231	WORKERS COMP	\$481	\$512		\$167		\$190	\$190	\$190
	241	HEALTH INSURANCE	\$26,904	\$26,893		\$14,640		\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$1,000	\$1,000	\$1,000
	319	OTHR INSTRUCT SERVICES	\$3,375	\$1,800		\$1,800		\$1,800	\$1,800	\$1,800
	410	CONSUMABLE SUPPLIES	\$478	\$406		\$500		\$400	\$400	\$400
	430	LIBRARY BOOKS	\$727	\$558		\$750		\$700	\$700	\$700
	440	PERIODICALS	\$802	\$109		\$1,000		\$1,000	\$1,000	\$1,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
		2220	\$163,791	\$164,415	1.00	\$63,144	1.00	\$53,942	\$53,942	\$53,942

General Fund Expenditures - LaCreole Middle School
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2230	130	EXTEND CONT/STU TEACH	\$0	\$42		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$7		\$0	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$3		\$0	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$3		\$0	\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$0		\$0	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$3,925		\$4,000	\$0	\$0	\$0
		2230	\$0	\$3,981	0.00	\$4,000	\$0	\$0	\$0
2410	112	CLASSIFIED SALARIES	\$98,703	\$102,838	3.00	\$102,233	\$103,639	\$103,639	\$103,639
	113	ADMINISTRATORS	\$177,707	\$185,719	2.00	\$188,031	\$193,852	\$193,852	\$193,852
	122	SUBSTITUTE - CLASSIFIED	\$983	\$1,161		\$999	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$337	\$0		\$0	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$11,411	\$12,369		\$12,369	\$19,216	\$19,216	\$19,216
	211	PERS-EMPLOYER CONTRIBUT	\$55,096	\$57,563		\$72,016	\$74,960	\$74,960	\$74,960
	212	PERS-EMPLOYEE PICK-UP	\$17,302	\$17,897		\$18,218	\$19,002	\$19,002	\$19,002
	220	SOCIAL SECURITY/MEDICARE	\$21,859	\$22,108		\$23,228	\$24,228	\$24,228	\$24,228
	231	WORKERS COMP	\$1,394	\$1,481		\$1,543	\$1,535	\$1,535	\$1,535
	241	HEALTH INSURANCE	\$44,892	\$45,462		\$45,951	\$29,615	\$29,615	\$29,615
	342	LICENSED TRAVEL-OUT DIST	\$1,184	\$365		\$1,000	\$1,000	\$1,000	\$1,000
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0	\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$0		\$400	\$0	\$0	\$0
	353	POSTAGE	\$3,225	\$3,306		\$3,500	\$3,500	\$3,500	\$3,500
2540	380	NON-INSTR PROF & TECH	\$0	\$99		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$901	\$1,475		\$2,000	\$1,500	\$1,500	\$1,500
	460	NON-CONSUMABLE SUPPLIES	\$0	\$276		\$0	\$300	\$300	\$300
	640	DUES AND FEES	\$1,690	\$1,690		\$1,690	\$1,790	\$1,790	\$1,790
		2410	\$436,683	\$453,808	5.00	\$473,177	\$474,137	\$474,137	\$474,137
	112	CLASSIFIED SALARIES	\$152,589	\$144,143	4.15	\$145,827	\$145,230	\$145,230	\$145,230
	122	SUBSTITUTE - CLASSIFIED	\$896	\$1,531		\$999	\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$0		\$0	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$12,645	\$16,562		\$16,993	\$11,456	\$11,456	\$11,456
	211	PERS-EMPLOYER CONTRIBUT	\$31,596	\$23,433		\$28,357	\$34,267	\$34,267	\$34,267

General Fund Expenditures - LaCreole Middle School
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
	212	PERS-EMPLOYEE PICK-UP	\$9,974	\$7,751		\$7,780	\$9,401	\$9,401	\$9,401
	220	SOCIAL SECURITY/MEDICARE	\$12,558	\$12,042		\$12,532	\$11,986	\$11,986	\$11,986
	231	WORKERS COMP	\$5,171	\$4,447		\$5,210	\$5,078	\$5,078	\$5,078
	241	HEALTH INSURANCE	\$30,982	\$21,556		\$20,973	\$32,047	\$32,047	\$32,047
	321	CUSTODIAL SUBSTITUTES	\$0	\$0		\$0	\$2,000	\$2,000	\$2,000
	322	REPAIRS & MAINTENANCE	\$12,040	\$7,149		\$6,000	\$6,000	\$6,000	\$6,000
	324	RENTALS	\$65	\$150		\$0	\$0	\$0	\$0
	325	ELECTRICITY	\$50,348	\$42,114		\$50,000	\$51,000	\$51,000	\$51,000
	326	FUEL	\$14,929	\$17,850		\$21,000	\$20,000	\$20,000	\$20,000
2540	327	WATER & SEWAGE	\$19,093	\$16,721		\$16,000	\$17,000	\$17,000	\$17,000
	328	GARBAGE	\$6,906	\$7,018		\$8,000	\$7,000	\$7,000	\$7,000
	351	TELECOMMUNICATIONS	\$6,484	\$4,224		\$5,000	\$4,500	\$4,500	\$4,500
	380	NON-INSTR PROF & TECH	\$213	\$1,877		\$500	\$1,500	\$1,500	\$1,500
	390	OTHR NON INSTR PROF&TECH	\$0	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$26,706	\$31,810		\$24,000	\$27,000	\$27,000	\$27,000
	460	NON-CONSUMABLE SUPPLIES	\$7,445	\$9,713		\$12,000	\$7,000	\$7,000	\$7,000
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$67	\$0		\$800	\$0	\$0	\$0
	670	TAXES AND LICENSES	\$0	\$448		\$400	\$0	\$0	\$0
		2540	\$400,806	\$370,540	4.15	\$382,371	\$392,466	\$392,466	\$392,466
2543	322	REPAIRS & MAINTENANCE	\$840	\$1,430		\$1,500	\$1,500	\$1,500	\$1,500
	410	CONSUMABLE SUPPLIES	\$1,297	\$6,227		\$2,500	\$2,000	\$2,000	\$2,000
	460	NON-CONSUMABLE SUPPLIES	\$374	\$239		\$400	\$0	\$0	\$0
		2543	\$2,511	\$7,896	0.00	\$4,400	\$3,500	\$3,500	\$3,500
2550	331	REIMB STUDENT TRANSPORT	\$9,594	\$9,807		\$5,000	\$5,000	\$5,000	\$5,000
	332	NONREIMB STUDENT TRANS	\$301	\$1,357		\$300	\$0	\$0	\$0
		2550	\$9,895	\$11,164	0.00	\$5,300	\$5,000	\$5,000	\$5,000
2574	322	REPAIRS & MAINTENANCE	\$456	\$789		\$1,000	\$1,000	\$1,000	\$1,000
	324	RENTALS	\$2,806	\$2,586		\$3,500	\$3,000	\$3,000	\$3,000
		2574	\$3,263	\$3,374	0.00	\$4,500	\$4,000	\$4,000	\$4,000
2661	380	NON-INSTR PROF & TECH	\$2,194	\$0		\$0	\$0	\$0	\$0
	480	COMPUTER HARDWARE	\$23,392	\$54		\$34,965	\$34,965	\$34,965	\$34,965
		2661	\$25,586	\$54	0.00	\$34,965	\$34,965	\$34,965	\$34,965
		TOTAL LACREOLE MIDDLE SCHOOL	\$3,725,436	\$3,887,045	44.90	\$4,085,941	\$4,692,434	\$4,692,434	\$4,692,434

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Dallas High School

1250 SE Holman Avenue
Dallas, OR 97338
503-623-8336

General Fund Expenditures - Dallas High School

2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1131	111	LICENSED SALARIES	\$1,938,638	\$1,935,865	33.13	\$1,972,409	31.49	\$1,954,439	\$1,954,439	\$1,954,439
	112	CLASSIFIED SALARIES	\$8,339	\$11,501	0.69	\$12,609	0.69	\$13,517	\$13,517	\$13,517
	121	SUBSTITUTES - LICENSED	\$75,713	\$100,505		\$70,006		\$0	\$0	\$0
	122	SUBSTITUTES - CLASSIFIED	\$415	\$236		\$0		\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$17,316	\$0		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$109	\$26,350		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$4,051	\$7,071		\$2,998		\$7,497	\$7,497	\$7,497
	131	EXTRA DUTY CONTRACTS	\$30,540	\$22,449		\$25,994		\$30,187	\$30,187	\$30,187
	145	OPT OUT ADD SALARY	\$63,048	\$63,223		\$65,813		\$54,684	\$54,684	\$54,684
	211	PERS-EMPLOYER CONTRIBUT	\$412,388	\$417,023		\$524,841		\$512,180	\$512,180	\$512,180
	212	PERS-EMPLOYEE PICK-UP	\$119,232	\$119,677		\$126,752		\$123,619	\$123,619	\$123,619
	220	SOCIAL SECURITY/MEDICARE	\$159,124	\$160,393		\$161,592		\$156,646	\$156,646	\$156,646
	231	WORKERS COMP	\$10,223	\$10,614		\$10,563		\$9,350	\$9,350	\$9,350
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$10,000	\$10,000	\$10,000
	241	HEALTH INSURANCE	\$340,857	\$325,373		\$318,676		\$321,321	\$321,321	\$321,321
	310	INSTR PROF & TECH SERVICE	\$3,355	\$3,685		\$5,985		\$0	\$0	\$0
	311	STUDENT INSTRUC SERVICE	\$0	\$5,866		\$0		\$5,600	\$5,600	\$5,600
	314	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$44,800	\$44,800	\$44,800
	319	OTHR NON INSTR PROF&TECH	\$349	\$329		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$115	\$307		\$1,000		\$1,000	\$1,000	\$1,000
	324	RENTALS	\$613	\$1,390		\$1,000		\$1,000	\$1,000	\$1,000
	328	GARBAGE	\$521	\$544		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$0	\$64		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$325	\$17		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$250		\$0		\$0	\$0	\$0
	353	POSTAGE	\$75	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$22,811	\$26,669		\$46,250		\$41,374	\$41,374	\$41,374
	420	TEXTBOOKS	\$0	\$7,885		\$13,500		\$4,500	\$4,500	\$4,500
	440	PERIODICALS	\$0	\$25		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$32,499	\$15,386		\$7,500		\$15,500	\$15,500	\$15,500
	470	COMPUTER SOFTWARE	\$825	\$36		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$126	\$177		\$0		\$0	\$0	\$0
		1131	\$3,241,607	\$3,262,909	33.82	\$3,367,487	32.18	\$3,307,214	\$3,307,214	\$3,307,214

General Fund Expenditures - Dallas High School
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1132	112	CLASSIFIED SALARIES	\$32,768	\$86,607	2.00	\$78,533	2.00	\$80,741	\$80,741	\$80,741
	113	ADMINISTRATORS	\$94,312	\$97,106	1.00	\$96,865	1.00	\$98,304	\$98,304	\$98,304
	122	SUBSTITUTES - CLASSIFIED	\$0	\$1,031		\$0		\$0		\$0
	130	EXTEND CONT/STU TEACH	\$11,454	\$12,728		\$10,001		\$10,999	\$10,999	\$10,999
	131	EXTRA DUTY CONTRACTS	\$206,968	\$220,644		\$219,492		\$215,516	\$215,516	\$215,516
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$62,904	\$73,668		\$97,188		\$95,677	\$95,677	\$95,677
	212	PERS-EMPLOYEE PICK-UP	\$17,787	\$21,271		\$24,689		\$24,334	\$24,334	\$24,334
	220	SOCIAL SECURITY/MEDICARE	\$27,063	\$32,336		\$24,363		\$24,108	\$24,108	\$24,108
	231	WORKERS COMP	\$1,770	\$2,140		\$1,927		\$826	\$826	\$826
	232	UNEMPLOYMENT COMP	\$39	\$149		\$2,000		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$14,498	\$29,727		\$28,784		\$31,131	\$31,131	\$31,131
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$6,879	\$2,638		\$5,000		\$5,000	\$5,000	\$5,000
	324	RENTALS	\$3,905	\$2,851		\$9,000		\$8,000	\$8,000	\$8,000
	342	LICENSED TRAVEL-OUT DIST	\$3,225	\$5,062		\$4,000		\$5,000	\$5,000	\$5,000
	343	STUDENT TRAVEL-OUT DIST	\$6,994	\$7,710		\$5,000		\$5,000	\$5,000	\$5,000
	344	CLASSIFIED TRAVEL	\$0	\$1,428		\$1,000		\$1,000	\$1,000	\$1,000
	349	OTHER TRAVEL	\$850	\$1,169		\$500		\$500	\$500	\$500
	351	TELECOMMUNICATIONS	\$0	\$0		\$0		\$700	\$700	\$700
	380	NON-INSTR PROF & TECH	\$42,000	\$34,560		\$30,000		\$30,000	\$30,000	\$30,000
	390	OTHR NON INSTR PROF&TECH	\$32,951	\$35,307		\$30,000		\$31,000	\$31,000	\$31,000
	410	CONSUMABLE SUPPLIES	\$10,834	\$18,071		\$16,000		\$16,000	\$16,000	\$16,000
	460	NON-CONSUMABLE SUPPLIES	\$5,805	\$7,211		\$2,000		\$2,000	\$2,000	\$2,000
	470	COMPUTER SOFTWARE	\$499	\$0		\$0		\$0	\$0	\$0
	541	NEW EQUIPMENT	\$15,200	\$0		\$15,500		\$0	\$0	\$0
	542	REPLACEMENT EQUIPMENT	\$0	\$6,100		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$13,987	\$14,213		\$12,500		\$10,600	\$10,600	\$10,600
		1132	\$619,292	\$720,328	3.00	\$720,942	3.00	\$696,436	\$696,436	\$696,436
1221	111	LICENSED SALARIES	\$0	\$0		\$0	1.00	\$68,686	\$68,686	\$68,686
	112	CLASSIFIED SALARIES	\$0	\$0		\$0	6.09	\$155,070	\$155,070	\$155,070
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$13,200	\$13,200	\$13,200
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$56,574	\$56,574	\$56,574
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$13,821	\$13,821	\$13,821

General Fund Expenditures - Dallas High School

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Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1221	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$17,622	\$17,622	\$17,622
	231	WORKERS COMP	\$0	\$0		\$0		\$1,139	\$1,139	\$1,139
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$70,080	\$70,080	\$70,080
	111	LICENSED SALARIES	\$0	\$0	\$0	\$0	7.09	\$396,192	\$396,192	\$396,192
	112	CLASSIFIED SALARIES	\$0	\$0	\$0	\$0	1.00	\$41,347	\$41,347	\$41,347
	145	OPT OUT ADD SALARY	\$0	\$0	\$0	\$0	1.75	\$45,911	\$45,911	\$45,911
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0	\$0	\$0		\$0	\$0	\$0
1223	212	PERS-EMPLOYEE PICK-UP	\$0	\$0	\$0	\$0		\$22,511	\$22,511	\$22,511
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0	\$0	\$0		\$5,235	\$5,235	\$5,235
	231	WORKERS COMP	\$0	\$0	\$0	\$0		\$6,675	\$6,675	\$6,675
	232	UNEMPLOYMENT COMP	\$0	\$0	\$0	\$0		\$425	\$425	\$425
	241	HEALTH INSURANCE	\$0	\$0	\$0	\$0		\$0	\$0	\$0
	111	LICENSED SALARIES	\$0	\$0	\$0	\$0	2.75	\$161,705	\$161,705	\$161,705
	112	CLASSIFIED SALARIES	\$0	\$0	\$0	\$0	3.00	\$152,991	\$152,991	\$152,991
	145	OPT OUT ADD SALARY	\$0	\$0	\$0	\$0	3.69	\$94,801	\$94,801	\$94,801
1250	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0	\$0	\$0		\$19,800	\$19,800	\$19,800
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0	\$0	\$0		\$60,772	\$60,772	\$60,772
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0	\$0	\$0		\$16,056	\$16,056	\$16,056
	231	WORKERS COMP	\$0	\$0	\$0	\$0		\$20,471	\$20,471	\$20,471
	232	UNEMPLOYMENT COMP	\$0	\$0	\$0	\$0		\$1,330	\$1,330	\$1,330
	241	HEALTH INSURANCE	\$0	\$0	\$0	\$0		\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$21,053	\$16,461	\$0	\$0	6.69	\$420,461	\$420,461	\$420,461
1271	122	SUBSTITUTE - CLASSIFIED	\$358	\$6,332	1.00	\$24,023	1.00	\$23,418	\$23,418	\$23,418
	145	OPT OUT ADD SALARY	\$3,300	\$6,600		\$6,600		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$4,103	\$4,217		\$6,916		\$6,600	\$6,600	\$6,600
	212	PERS-EMPLOYEE PICK-UP	\$1,393	\$1,431		\$1,897		\$6,565	\$6,565	\$6,565
	220	SOCIAL SECURITY/MEDICARE	\$1,881	\$2,249		\$2,419		\$1,801	\$1,801	\$1,801
	231	WORKERS COMP	\$132	\$155		\$192		\$2,297	\$2,297	\$2,297
	241	HEALTH INSURANCE	\$5,498	\$0		\$0		\$171	\$171	\$171
	314	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$0	\$0	\$0
								\$500	\$500	\$500

General Fund Expenditures - Dallas High School
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Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1283	310	INSTR PROF & TECH SERVICE		\$0		\$43,046	1.00	\$41,352	\$41,352	\$41,352
	371	TUITION PD-OTHER DISTRICT		\$13,302		\$7,000		\$10,000	\$10,000	\$10,000
	420	TEXTBOOKS		\$4,238		\$1,000		\$1,000	\$1,000	\$1,000
		1283	\$413,741	\$17,540	0.00	\$8,000	0.00	\$11,000	\$11,000	\$11,000
1284	111	LICENSED SALARIES	\$0	\$0		\$0	0.50	\$33,539	\$33,539	\$33,539
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$7,335	\$7,335	\$7,335
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$2,012	\$2,012	\$2,012
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$2,566	\$2,566	\$2,566
	231	WORKERS COMP	\$0	\$0		\$0		\$152	\$152	\$152
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$7,200	\$7,200	\$7,200
	410	CONSUMABLE SUPPLIES	\$0	\$85		\$0		\$0	\$0	\$0
		1284	\$0	\$85	\$0	\$0	0.50	\$52,804	\$52,804	\$52,804
1292	390	OTHER PROF TECH	\$0	\$880		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$70		\$0		\$0	\$0	\$0
2115	410	CONSUMABLE SUPPLIES	\$0	\$950	0.00	\$0	0.00	\$0	\$0	\$0
	390	OTHR NON INSTR PROF&TECH	\$0	\$0		\$0		\$0	\$0	\$0
		2115	\$0	\$0	0.00	\$0	0.00	\$0	\$0	\$0
2120	111	LICENSED SALARIES	\$167,118	\$154,117	3.00	\$160,258	2.90	\$153,682	\$153,682	\$153,682
	112	CLASSIFIED SALARIES	\$68,008	\$67,924	2.00	\$63,329	2.00	\$62,075	\$62,075	\$62,075
	121	SUBSTITUTES - LICENSED	\$174	\$0		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$0	\$934		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$10,468	\$13,220		\$11,001		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$11,854	\$18,913		\$18,785		\$18,315	\$18,315	\$18,315
	211	PERS-EMPLOYER CONTRIBUT	\$37,210	\$47,472		\$60,508		\$54,571	\$54,571	\$54,571
	212	PERS-EMPLOYEE PICK-UP	\$10,891	\$14,238		\$15,202		\$14,044	\$14,044	\$14,044
	220	SOCIAL SECURITY/MEDICARE	\$19,399	\$19,316		\$19,475		\$17,998	\$17,998	\$17,998
	231	WORKERS COMP	\$1,258	\$1,275		\$1,329		\$1,105	\$1,105	\$1,105
	241	HEALTH INSURANCE	\$40,267	\$28,441		\$28,597		\$66,592	\$66,592	\$66,592
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$114	\$249		\$250		\$300	\$300	\$300
	349	OTHER TRAVEL	\$100	\$0		\$0		\$200	\$200	\$200
2120	353	POSTAGE	\$3,873	\$4,965		\$5,000		\$5,000	\$5,000	\$5,000
	410	CONSUMABLE SUPPLIES	\$453	\$461		\$750		\$600	\$600	\$600
	411	GRADUATION SUPPLIES	\$3,445	\$3,497		\$3,500		\$3,500	\$3,500	\$3,500
	460	NON-CONSUMABLE SUPPLIES	\$0	\$3,394		\$2,000		\$1,000	\$1,000	\$1,000

General Fund Expenditures - Dallas High School

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Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2130	328	GARBAGE	\$91	\$0		\$389,983	4.90	\$398,982	\$398,982	\$398,982
	410	CONSUMABLE SUPPLIES	\$0	\$573		\$0		\$0	\$0	\$0
2143	380	NON-INSTR PROF & TECH	\$91	\$573	0.00	\$0	0.00	\$0	\$0	\$0
			\$25,000	\$35,000		\$36,500		\$37,500	\$37,500	\$37,500
2210	111	LICENSED SALARIES	\$0	\$29,828	1.00	\$55,004		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$0	\$900		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$0		\$6,600		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$6,862		\$13,473		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$1,844		\$3,696		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$2,325		\$4,713		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$146		\$321		\$0	\$0	\$0
	241	WORKERS COMP	\$0	\$5,500		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$69	\$0		\$0		\$0	\$0	\$0
			\$69	\$47,404	1.00	\$83,807	0.00	\$0	\$0	\$0
			\$63,970	\$65,968	1.00	\$66,096	1.00	\$47,781	\$47,781	\$47,781
			\$782	\$983		\$486		\$0	\$0	\$0
2220	111	LICENSED SALARIES	\$0	\$0		\$0		\$195	\$195	\$195
	121	SUBSTITUTES - LICENSED	\$0	\$0		\$0		\$10,492	\$10,492	\$10,492
	130	EXTEND CONT/STU TEACH	\$14,285	\$14,754		\$18,084		\$2,879	\$2,879	\$2,879
	211	PERS-EMPLOYER CONTRIBUT	\$3,838	\$3,964		\$3,995		\$3,670	\$3,670	\$3,670
	212	PERS-EMPLOYEE PICK-UP	\$4,954	\$5,025		\$5,080		\$201	\$201	\$201
	220	SOCIAL SECURITY/MEDICARE	\$305	\$321		\$318		\$13,200	\$13,200	\$13,200
	231	WORKERS COMP	\$13,600	\$14,400		\$14,400		\$1,000	\$1,000	\$1,000
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$1,200	\$1,200	\$1,200
	410	CONSUMABLE SUPPLIES	\$422	\$764		\$1,500		\$4,500	\$4,500	\$4,500
2220	430	LIBRARY BOOKS	\$4,177	\$2,432		\$4,500		\$1,500	\$1,500	\$1,500
	440	PERIODICALS	\$1,297	\$1,276		\$1,500		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
			\$107,630	\$109,889	1.00	\$115,960	1.00	\$86,618	\$86,618	\$86,618

General Fund Expenditures - Dallas High School
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Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2229	112	CLASSIFIED SALARIES	\$5,790	\$8,828	0.19	\$8,103	0.09	\$2,023	\$2,023	\$2,023
	124	TEMPORARY - CLASSIFIED	\$483	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$1,293	\$1,426		\$1,554		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$347	\$383		\$343		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$466	\$666		\$620		\$155	\$155	\$155
	231	WORKERS COMP	\$35	\$44		\$42		\$10	\$10	\$10
	241	HEALTH INSURANCE	\$1,407	\$1,437		\$1,440		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$0	\$7,940		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$958	\$691		\$3,000		\$3,000	\$3,000	\$3,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$2,142		\$0		\$0	\$0	\$0
		2229	\$10,779	\$23,556	0.19	\$15,101	0.09	\$5,188	\$5,188	\$5,188
2230	112	CLASSIFIED SALARIES	\$33,787	\$32,886	1.00	\$31,967	1.00	\$32,684	\$32,684	\$32,684
	122	SUBSTITUTE - CLASSIFIED	\$0	\$981		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$1,590	\$752		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$2,078	\$339		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$0	\$100		\$100		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$7,544	\$7,449		\$8,717		\$8,911	\$8,911	\$8,911
	212	PERS-EMPLOYEE PICK-UP	\$2,027	\$2,002		\$1,924		\$1,967	\$1,967	\$1,967
	220	SOCIAL SECURITY/MEDICARE	\$2,855	\$2,572		\$2,453		\$2,508	\$2,508	\$2,508
	231	WORKERS COMP	\$191	\$183		\$167		\$160	\$160	\$160
	241	HEALTH INSURANCE	\$14,282	\$14,400		\$14,640		\$14,640	\$14,640	\$14,640
		2230	\$65,347	\$64,312	1.00	\$60,719	1.00	\$61,720	\$61,720	\$61,720
2240	349	OTHER TRAVEL	\$1,055	\$830		\$7,500		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
		2240	\$1,055	\$830	0.00	\$7,500	0.00	\$0	\$0	\$0
2410	112	CLASSIFIED SALARIES	\$171,731	\$176,140	5.00	\$171,824	6.00	\$175,778	\$175,778	\$175,778
	113	ADMINISTRATORS	\$276,324	\$280,227	2.00	\$300,200	3.00	\$296,026	\$296,026	\$296,026
	122	SUBSTITUTE - CLASSIFIED	\$550	\$1,182		\$999		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$3,747	\$1,884		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$22,852	\$19,500		\$12,900		\$12,893	\$12,893	\$12,893
	211	PERS-EMPLOYER CONTRIBUT	\$98,979	\$98,910		\$96,878		\$118,147	\$118,147	\$118,147
	212	PERS-EMPLOYEE PICK-UP	\$27,508	\$28,667		\$23,293		\$29,088	\$29,088	\$29,088
		2410	\$34,654	\$34,752		\$29,699		\$37,087	\$37,087	\$37,087

General Fund Expenditures - Dallas High School
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Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2410	231	WORKERS COMP	\$2,295	\$2,361		\$2,019		\$2,284	\$2,284	\$2,284
	241	HEALTH INSURANCE	\$60,658	\$66,121		\$68,719		\$83,509	\$83,509	\$83,509
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$3,865	\$3,346		\$4,500		\$4,000	\$4,000	\$4,000
	344	CLASSIFIED TRAVEL	\$184	\$170		\$300		\$300	\$300	\$300
	349	OTHER TRAVEL	\$445	\$155		\$500		\$500	\$500	\$500
	353	POSTAGE	\$1,689	\$2,112		\$5,000		\$3,000	\$3,000	\$3,000
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$0	\$0	\$0
	394	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$1,000	\$1,000	\$1,000
	410	CONSUMABLE SUPPLIES	\$1,159	\$2,285		\$3,500		\$3,000	\$3,000	\$3,000
2540	460	NON-CONSUMABLE SUPPLIES	\$1,432	\$2,498		\$1,500		\$1,500	\$1,500	\$1,500
	480	COMPUTER HARDWARE	\$0	\$6,947		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$3,079	\$3,191		\$3,000		\$3,000	\$3,000	\$3,000
		2410	\$711,251	\$730,547	7.00	\$724,931	9.00	\$771,212	\$771,212	\$771,212
	112	CLASSIFIED SALARIES	\$192,371	\$191,413	6.53	\$233,907	5.53	\$199,786	\$199,786	\$199,786
	122	SUBSTITUTE - CLASSIFIED	\$8,515	\$8,510		\$7,500		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$200	\$200		\$200		\$200	\$200	\$200
	145	OPT OUT ADD SALARY	\$7,657	\$1,253		\$2,128		\$2,124	\$2,124	\$2,124
	211	PERS-EMPLOYER CONTRIBUT	\$32,244	\$37,205		\$57,205		\$48,598	\$48,598	\$48,598
	212	PERS-EMPLOYEE PICK-UP	\$9,352	\$10,183		\$14,624		\$12,127	\$12,127	\$12,127
2540	220	SOCIAL SECURITY/MEDICARE	\$15,534	\$14,724		\$18,646		\$15,461	\$15,461	\$15,461
	231	WORKERS COMP	\$6,710	\$6,148		\$8,116		\$6,854	\$6,854	\$6,854
	232	UNEMPLOYMENT COMP	\$3,813	\$3,618		\$5,000		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$51,485	\$64,005		\$70,622		\$70,889	\$70,889	\$70,889
	321	CUSTODIAL SUBSTITUTES	\$0	\$0		\$0		\$4,000	\$4,000	\$4,000
	322	REPAIRS & MAINTENANCE	\$25,739	\$19,347		\$35,500		\$30,500	\$30,500	\$30,500
	324	RENTALS	\$200	\$565		\$0		\$0	\$0	\$0
	325	ELECTRICITY	\$105,929	\$103,619		\$108,000		\$108,000	\$108,000	\$108,000
	326	FUEL	\$30,320	\$33,521		\$32,000		\$32,000	\$32,000	\$32,000
	327	WATER & SEWAGE	\$10,163	\$10,825		\$11,000		\$12,000	\$12,000	\$12,000
2540	328	GARBAGE	\$16,502	\$17,165		\$20,000		\$15,000	\$15,000	\$15,000
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$9,124	\$6,291		\$6,000		\$6,600	\$6,600	\$6,600
	380	NON-INSTR PROF & TECH	\$787	\$3,986		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$41,791	\$38,256		\$46,000		\$44,000	\$44,000	\$44,000

General Fund Expenditures - Dallas High School
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Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2540	460	NON-CONSUMABLE SUPPLIES	\$15,617	\$8,793		\$9,000	\$14,000	\$14,000	\$14,000
	541	NEW EQUIPMENT	\$0	\$0		\$5,000	\$5,000	\$5,000	\$5,000
	640	DUES AND FEES	\$0	\$394		\$750	\$0	\$0	\$0
	670	TAXES AND LICENSES	\$0	\$269		\$300	\$0	\$0	\$0
		2540	\$584,053	\$580,289	6.53	\$691,497	\$627,139	\$627,139	\$627,139
2543	322	REPAIRS & MAINTENANCE	\$0	\$210		\$500	\$500	\$500	\$500
	324	RENTALS	\$0	\$88		\$0	\$0	\$0	\$0
	349	OTHER TRAVEL	\$80	\$0		\$100	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$25,534	\$21,765		\$19,000	\$16,000	\$16,000	\$16,000
	460	NON-CONSUMABLE SUPPLIES	\$374	\$0		\$1,000	\$400	\$400	\$400
	541	NEW EQUIPMENT	\$0	\$0		\$0	\$20,000	\$20,000	\$20,000
	640	DUES AND FEES	\$0	\$0		\$0	\$0	\$0	\$0
		2543	\$25,988	\$22,062		\$20,600	\$36,900	\$36,900	\$36,900
2550	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0	\$0	\$0	\$0
	331	REIMB STUDENT TRANSPORT	\$3,139	\$3,337		\$1,500	\$1,500	\$1,500	\$1,500
	332	NONREIMB STUDENT TRANS	\$45,105	\$54,290		\$52,000	\$55,000	\$55,000	\$55,000
		2550	\$48,244	\$57,627	0.00	\$53,500	\$56,500	\$56,500	\$56,500
2574	322	REPAIRS & MAINTENANCE	\$613	\$776		\$1,000	\$1,000	\$1,000	\$1,000
	324	RENTALS	\$2,806	\$2,584		\$3,500	\$3,000	\$3,000	\$3,000
		2574	\$3,419	\$3,360	0.00	\$4,500	\$4,000	\$4,000	\$4,000
2661	380	NON-INSTR PROF & TECH	\$8,729	\$0		\$0	\$0	\$0	\$0
	480	COMPUTER HARDWARE	\$75,848	\$0		\$45,360	\$45,360	\$45,360	\$45,360
		2661	\$84,577	\$0	0.00	\$45,360	\$45,360	\$45,360	\$45,360
		TOTAL DALLAS HIGH SCHOOL	\$6,354,492	\$6,093,124	59.54	\$6,389,432	\$7,218,282	\$7,218,282	\$7,218,282

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Morrison Campus Alternative Program

1251 Main Street
Dallas, OR 97338
503-623-8480

General Fund Expenditures - Morrison Campus Alternative Program
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1280	111	LICENSED SALARIES	\$171,810	\$206,249	3.00	\$171,350	3.00	\$178,723	\$178,723	\$178,723
	112	CLASSIFIED SALARIES	\$9,641	\$9,848	0.38	\$9,406	1.00	\$9,619	\$9,619	\$9,619
	121	SUBSTITUTES - LICENSED	\$1,390	\$1,316		\$1,482		\$0	\$0	\$0
	122	SUBSTITUTES - CLASSIFIED	\$0	\$329		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$600	\$450		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$940		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$33,888	\$44,588		\$43,837		\$45,436	\$45,436	\$45,436
	212	PERS-EMPLOYEE PICK-UP	\$9,512	\$12,409		\$10,991		\$11,390	\$11,390	\$11,390
	220	SOCIAL SECURITY/MEDICARE	\$13,422	\$16,120		\$13,972		\$14,523	\$14,523	\$14,523
	231	WORKERS COMP	\$887	\$1,056		\$903		\$870	\$870	\$870
	241	HEALTH INSURANCE	\$46,535	\$49,293		\$39,600		\$39,600	\$39,600	\$39,600
	310	INSTR PROF & TECH SERVICE	\$7,033	\$2,061		\$4,500		\$4,000	\$4,000	\$4,000
	314	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$1,000	\$1,000	\$1,000
	341	LICENSED TRAVEL-IN DIST	\$0	\$5		\$0		\$0	\$0	\$0
342	LICENSED TRAVEL-OUT DIST	\$67	\$0		\$0		\$0	\$0	\$0	
2143	410	CONSUMABLE SUPPLIES	\$2,085	\$1,869		\$2,500		\$2,000	\$2,000	\$2,000
	420	TEXTBOOKS	\$0	\$112		\$1,500		\$600	\$600	\$600
	440	PERIODICALS	\$0	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$377	\$4,363		\$4,500		\$3,000	\$3,000	\$3,000
			1280	\$297,246	3.38	\$304,540	4.00	\$310,761	\$310,761	\$310,761
	380	NON-INSTR PROF & TECH	\$25,000	\$35,000		\$36,500		\$37,500	\$37,500	\$37,500
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$400		\$0	\$0	\$0
			2143	\$25,000	0.00	\$36,900	0.00	\$37,500	\$37,500	\$37,500
	112	CLASSIFIED SALARIES	\$32,475	\$35,051	1.25	\$34,208	1.69	\$35,702	\$35,702	\$35,702
	113	ADMINISTRATORS	\$18,460	\$20,992	0.70	\$71,933		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$0	\$68		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$3,200	\$2,060		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$9,169	\$11,315		\$27,047		\$7,808	\$7,808	\$7,808
	212	PERS-EMPLOYEE PICK-UP	\$2,669	\$3,481		\$6,368		\$2,142	\$2,142	\$2,142
220	SOCIAL SECURITY/MEDICARE	\$3,915	\$4,139		\$8,120		\$2,732	\$2,732	\$2,732	
231	WORKERS COMP	\$277	\$301		\$523		\$180	\$180	\$180	
241	HEALTH INSURANCE	\$13,504	\$13,733		\$22,764		\$13,200	\$13,200	\$13,200	
342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$200		\$200	\$200	\$200	

General Fund Expenditures - Morrison Campus Alternative Program
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2410	344	CLASSIFIED TRAVEL	\$0	\$0		\$0	\$50		\$50
	353	POSTAGE	\$189	\$63		\$150	\$100		\$100
	380	NON-INSTR PROF & TECH	\$24	\$0		\$0	\$0		\$0
	410	CONSUMABLE SUPPLIES	\$31	\$124		\$500	\$300		\$300
	411	GRADUATION SUPPLIES	\$643	\$598		\$1,000	\$1,000		\$1,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$500	\$300		\$300
	640	DUES AND FEES	\$169	\$169		\$200	\$200		\$200
		2410	\$84,725	\$92,092	1.95	\$173,513	\$63,914	\$63,914	\$63,914
2540	112	CLASSIFIED SALARIES	\$11,441	\$12,285	0.38	\$13,346	\$13,642		\$13,642
	122	SUBSTITUTE - CLASSIFIED	\$105	\$0		\$0	\$0		\$0
	145	OPT OUT ADD SALARY	\$2,165	\$2,128		\$2,128	\$2,124		\$2,124
	211	PERS-EMPLOYER CONTRIBUT	\$2,478	\$2,542		\$3,384	\$3,448		\$3,448
	212	PERS-EMPLOYEE PICK-UP	\$823	\$865		\$928	\$946		\$946
	220	SOCIAL SECURITY/MEDICARE	\$1,049	\$1,102		\$1,184	\$1,206		\$1,206
	231	WORKERS COMP	\$402	\$390		\$482	\$486		\$486
	241	HEALTH INSURANCE	\$652	\$682		\$695	\$703		\$703
	322	REPAIRS & MAINTENANCE	\$1,434	\$4,128		\$2,400	\$2,500		\$2,500
	324	RENTALS	\$0	\$0		\$0	\$0		\$0
	325	ELECTRICITY	\$7,571	\$12,623		\$8,000	\$9,000		\$9,000
	326	FUEL	\$4,217	\$5,641		\$4,500	\$4,500		\$4,500
	327	WATER & SEWAGE	\$500	\$719		\$750	\$750		\$750
	328	GARBAGE	\$1,605	\$2,487		\$1,700	\$2,000		\$2,000
	351	TELECOMMUNICATIONS	\$2,342	\$743		\$2,000	\$800		\$800
	380	NON-INSTR PROF & TECH	\$0	\$668		\$0	\$0		\$0
2550	410	CONSUMABLE SUPPLIES	\$3,203	\$2,099		\$3,500	\$3,500		\$3,500
	460	NON-CONSUMABLE SUPPLIES	\$2,264	\$271		\$2,500	\$1,000		\$1,000
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$0	\$0		\$0
	640	DUES AND FEES	\$0	\$0		\$0	\$0		\$0
2574	670	TAXES AND LICENSES	\$0	\$45		\$0	\$0		\$0
		2540	\$42,250	\$49,418	0.38	\$47,496	\$46,605	\$46,605	\$46,605
	331	REIMB STUDENT TRANSPORT	\$2,234	\$1,463		\$1,500	\$1,500		\$1,500
2574		2550	\$2,234	\$1,463	0.00	\$1,500	\$1,500	\$1,500	\$1,500
	322	REPAIRS & MAINTENANCE	\$80	\$176		\$250	\$150		\$150
	324	RENTALS	\$1,197	\$1,097		\$1,500	\$1,200		\$1,200
TOTAL MORRISON CAMPUS ALTERNATIVE		2574	\$1,278	\$1,273	0.00	\$1,750	\$1,350	\$1,350	\$1,350
		TOTAL MORRISON CAMPUS ALTERNATIVE	\$452,734	\$530,254	5.71	\$565,700	\$461,630	\$461,630	\$461,630

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Other District Programs

General Fund Expenditures - Other District Programs
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1210	130	EXTEND CONT/STU TEACH	\$148	\$0		\$0	\$0		\$0
	131	EXTRA DUTY CONTRACTS	\$10,034	\$10,483		\$10,504	\$10,488	\$10,488	\$10,488
	211	PERS-EMPLOYER CONTRIBUT	\$2,014	\$2,257		\$2,297	\$2,294	\$2,294	\$2,294
	212	PERS-EMPLOYEE PICK-UP	\$550	\$629		\$630	\$629	\$629	\$629
	220	SOCIAL SECURITY/MEDICARE	\$763	\$783		\$463	\$466	\$466	\$466
	231	WORKERS COMP	\$48	\$51		\$46	\$0	\$0	\$0
	390	OTHER NON-INSTR PROF TECH	\$0	\$374		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$163	\$380		\$3,000	\$1,500	\$1,500	\$1,500
		1210	\$13,721	\$14,957	0.00	\$16,941	\$15,377	\$15,377	\$15,377
	111	LICENSED SALARIES	\$242,322	\$256,535	5.00	\$265,515	\$0	\$0	\$0
1221	112	CLASSIFIED SALARIES	\$678,681	\$694,337	30.11	\$724,302	\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$13,111	\$15,784		\$9,005	\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$36,139	\$44,259		\$32,007	\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$2,542	\$8,824		\$0	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$9,063	\$18,960		\$30,177	\$22,502	\$22,502	\$22,502
	141	LONGEVITY STIPEND	\$1,600	\$1,200		\$1,199	\$1,200	\$1,200	\$1,200
	145	OPT OUT ADD SALARY	\$51,867	\$64,074		\$69,539	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$194,340	\$206,381		\$277,557	\$6,979	\$6,979	\$6,979
	212	PERS-EMPLOYEE PICK-UP	\$57,950	\$59,954		\$67,905	\$1,818	\$1,818	\$1,818
	220	SOCIAL SECURITY/MEDICARE	\$76,579	\$81,961		\$86,800	\$2,318	\$2,318	\$2,318
1223	231	WORKERS COMP	\$5,381	\$5,813		\$6,140	\$47	\$47	\$47
	232	UNEMPLOYMENT COMP	\$1,139	\$0		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$228,670	\$222,331		\$230,503	\$0	\$0	\$0
	310	INSTR PROF & TECH SERVICE	\$10,000	\$3,321		\$105,000	\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$0	\$0		\$0	\$90,000	\$90,000	\$90,000
	342	LICENSED TRAVEL	\$0	\$24		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,755	\$2,281		\$2,000	\$3,200	\$3,200	\$3,200
	420	TEXTBOOKS	\$0	\$0		\$0	\$7,200	\$7,200	\$7,200
	460	NON-CONSUMABLE SUPPLIES	\$5,000	\$459		\$800	\$800	\$800	\$800
	470	COMPUTER SOFTWARE	\$85	\$85		\$0	\$0	\$0	\$0
		1221	\$1,616,224	\$1,686,496	35.11	\$1,908,449	\$136,063	\$136,063	\$136,063
1223	111	LICENSED SALARIES	\$68,106	\$36,574	1.00	\$39,158	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$58,482	\$46,345	1.76	\$44,916	\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$2,172	\$351		\$2,014	\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$214	\$765		\$499	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$150	\$2,600		\$4,109	\$3,502	\$3,502	\$3,502
	141	LONGEVITY STIPEND	\$100	\$100		\$100	\$100	\$100	\$100

General Fund Expenditures - Other District Programs
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1223	211	PERS-EMPLOYER CONTRIBUT	\$27,234	\$18,039		\$23,328		\$788	\$788	\$788
	212	PERS-EMPLOYEE PICK-UP	\$7,612	\$5,137		\$5,448		\$216	\$216	\$216
	220	SOCIAL SECURITY/MEDICARE	\$9,151	\$5,598		\$6,890		\$276	\$276	\$276
	231	WORKERS COMP	\$646	\$456		\$469		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$44,867	\$37,400		\$39,600		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$269	\$0		\$400		\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$150	\$299		\$400		\$400	\$400	\$400
1226	410	CONSUMABLE SUPPLIES	\$418	\$305		\$500		\$700	\$700	\$700
		1223	\$219,570	\$153,969	2.76	\$167,831	0.00	\$5,982	\$5,982	\$5,982
	135	TUTORING	\$15,885	\$5,586		\$8,001		\$30,000	\$30,000	\$30,000
	211	PERS-EMPLOYER CONTRIBUT	\$1,643	\$51		\$1,750		\$6,561	\$6,561	\$6,561
	212	PERS-EMPLOYEE PICK-UP	\$541	\$17		\$480		\$1,800	\$1,800	\$1,800
	220	SOCIAL SECURITY/MEDICARE	\$1,129	\$426		\$612		\$2,295	\$2,295	\$2,295
	231	WORKERS COMP	\$79	\$27		\$35		\$0	\$0	\$0
1228	341	LICENSED TRAVEL-IN DIST	\$0	\$270		\$750		\$1,000	\$1,000	\$1,000
	344	CLASSIFIED TRAVEL	\$0	\$11		\$800		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$200		\$0	\$0	\$0
		1226	\$19,276	\$6,388	0.00	\$12,628	0.00	\$41,656	\$41,656	\$41,656
	111	LICENSED SALARIES	\$65,580	\$69,226	1.00	\$70,850		\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$64,038	\$69,573	4.13	\$70,931		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$9,393	\$2,544		\$4,005		\$0	\$0	\$0
1228	122	SUBSTITUTE - CLASSIFIED	\$870	\$1,629		\$799		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$1,150	\$2,068		\$7,111		\$3,502	\$3,502	\$3,502
	211	PERS-EMPLOYER CONTRIBUT	\$27,995	\$26,767		\$38,546		\$766	\$766	\$766
	212	PERS-EMPLOYEE PICK-UP	\$8,397	\$7,621		\$9,222		\$210	\$210	\$210
	220	SOCIAL SECURITY/MEDICARE	\$10,149	\$10,303		\$11,646		\$268	\$268	\$268
	231	WORKERS COMP	\$707	\$749		\$781		\$0	\$0	\$0
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0	\$0	\$0
1228	241	HEALTH INSURANCE	\$39,296	\$37,421		\$41,040		\$0	\$0	\$0
	310	INSTR PROF & TECH SERVICE	\$88,369	\$151,346		\$97,000		\$97,000	\$97,000	\$97,000
	314	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$10,000	\$10,000	\$10,000
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$648	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$290	\$693		\$1,500		\$1,200	\$1,200	\$1,200
	420	TEXTBOOKS	\$0	\$0		\$0		\$3,600	\$3,600	\$3,600
1228	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$200		\$200	\$200	\$200
		1228	\$316,882	\$379,938	5.13	\$353,630	0.00	\$116,746	\$116,746	\$116,746

General Fund Expenditures - Other District Programs
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1233	135	TUTORING	\$0	\$526		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$40		\$0	\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$3		\$0	\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$115	\$0		\$0	\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$13	\$10		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0	\$0	\$0	\$0
		1233	\$128	\$578	0.00	\$0	\$0	\$0	\$0
	111	LICENSED SALARIES	\$444,860	\$446,214	10.00	\$538,947	\$108,428	\$108,428	\$108,428
	112	CLASSIFIED SALARIES	\$251,324	\$211,022	10.16	\$343,153	\$28,624	\$28,624	\$28,624
	121	SUBSTITUTES - LICENSED	\$10,847	\$15,556		\$9,005	\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$7,525	\$10,152		\$3,995	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$5,942	\$22,930		\$5,997	\$33,306	\$33,306	\$33,306
	141	LONGEVITY STIPEND	\$500	\$600		\$600	\$599	\$599	\$599
	145	OPT OUT ADD SALARY	\$16,682	\$15,736		\$12,560	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$128,990	\$133,202		\$198,151	\$38,913	\$38,913	\$38,913
	212	PERS-EMPLOYEE PICK-UP	\$37,404	\$38,673		\$48,819	\$10,257	\$10,257	\$10,257
	220	SOCIAL SECURITY/MEDICARE	\$53,199	\$52,193		\$62,085	\$13,170	\$13,170	\$13,170
	231	WORKERS COMP	\$3,664	\$3,629		\$4,137	\$640	\$640	\$640
1250	232	UNEMPLOYMENT COMP	\$371	\$0		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$190,533	\$179,116		\$204,171	\$40,800	\$40,800	\$40,800
	311	STUDENT INSTR SERVICES	\$0	\$100		\$0	\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$0	\$0		\$0	\$22,000	\$22,000	\$22,000
	341	LICENSED TRAVEL-IN DIST	\$488	\$540		\$1,000	\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$30	\$8		\$0	\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$176	\$368		\$500	\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$179		\$0	\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$0	\$13		\$0	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$0		\$3,000	\$1,500	\$1,500	\$1,500
	390	OTHR NON INSTR PROF&TECH	\$21,665	\$21,665		\$21,665	\$25,935	\$25,935	\$25,935
	410	CONSUMABLE SUPPLIES	\$2,404	\$6,077		\$5,650	\$8,150	\$8,150	\$8,150
	420	TEXTBOOKS	\$0	\$807		\$2,000	\$2,000	\$2,000	\$2,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$906		\$1,200	\$900	\$900	\$900
	470	COMPUTER SOFTWARE	\$0	\$0		\$1,000	\$1,000	\$1,000	\$1,000
	480	COMPUTER HARDWARE	\$0	\$6,059		\$6,200	\$6,200	\$6,200	\$6,200
		1250	\$1,176,603	\$1,165,744	20.16	\$1,473,835	\$342,422	\$342,422	\$342,422

General Fund Expenditures - Other District Programs
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1281	310	INSTR PROF & TECH SERVICE	\$1,240	\$1,430		\$0		\$800	\$800	\$800
	371	TUITION PD-OTHER DISTRICT	\$0	\$21,763		\$10,000		\$10,000	\$10,000	\$10,000
		1281	\$1,240	\$23,193	0.00	\$10,000	0.00	\$10,800	\$10,800	\$10,800
1284	111	LICENSED SALARIES	\$60,675	\$73,707	1.00	\$64,512		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$645	\$860		\$995		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$1,627	\$1,718		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$12,137	\$14,275		\$14,326		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$3,777	\$4,512		\$3,930		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$4,657	\$5,547		\$4,984		\$0	\$0	\$0
	231	WORKERS COMP	\$299	\$368		\$313		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$14,366	\$16,740		\$14,400		\$0	\$0	\$0
	310	INSTR PROF & TECH SERVICE	\$34,000	\$46,055		\$50,000		\$25,000	\$25,000	\$25,000
	341	LICENSED TRAVEL-IN DIST	\$105	\$0		\$0		\$0	\$0	\$0
1289	371	TUITION PD-OTHER DISTRICT	\$16,638	\$7,692		\$4,000		\$0	\$0	\$0
	420	TEXTBOOKS	\$2,088	\$381		\$1,500		\$0	\$0	\$0
		1284	\$151,013	\$171,853	1.00	\$158,961	0.00	\$25,000	\$25,000	\$25,000
	135	TUTORING	\$1,536	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$271	\$0		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$92	\$0		\$0		\$0	\$0	\$0
1289	220	SOCIAL SECURITY/MEDICARE	\$113	\$0		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$8	\$0		\$0		\$0	\$0	\$0
		1289	\$2,020	\$0	0.00	\$0	0.00	\$0	\$0	\$0
	111	LICENSED SALARIES	\$77,703	\$141,045	1.00	\$70,850	1.00	\$73,512	\$73,512	\$73,512
	112	CLASSIFIED SALARIES	\$45,110	\$45,281	1.75	\$44,406		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$4,826	\$1,177		\$995		\$0	\$0	\$0
1291	122	SUBSTITUTE - CLASSIFIED	\$1,968	\$1,130		\$499		\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$28,804	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$3,634	\$2,723		\$1,999		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$200	\$200		\$200		\$200	\$200	\$200
	145	OPT OUT ADD SALARY	\$5,874	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$36,759	\$26,028		\$32,157		\$20,039	\$20,039	\$20,039
	212	PERS-EMPLOYEE PICK-UP	\$10,010	\$7,029		\$7,137		\$4,423	\$4,423	\$4,423
	220	SOCIAL SECURITY/MEDICARE	\$12,516	\$13,820		\$9,072		\$5,639	\$5,639	\$5,639
	231	WORKERS COMP	\$829	\$949		\$593		\$330	\$330	\$330
	241	HEALTH INSURANCE	\$41,075	\$56,237		\$43,680		\$14,400	\$14,400	\$14,400
341	314	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$1,500	\$1,500	\$1,500
	341	LICENSED TRAVEL-IN DIST	\$557	\$206		\$700		\$500	\$500	\$500

General Fund Expenditures - Other District Programs

2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1291	342	LICENSED TRAVEL-OUT DIST	\$595	\$117		\$350	\$350	\$350	\$350
	344	CLASSIFIED TRAVEL	\$219	\$417		\$250	\$250	\$250	\$250
	410	CONSUMABLE SUPPLIES	\$63	\$175		\$300	\$300	\$300	\$300
		1291	\$270,743	\$296,534	2.75	\$213,188	\$121,443	\$121,443	\$121,443
2113	380	NON-INSTR PROF & TECH	\$3,000	\$3,000		\$3,000	\$3,000	\$3,000	\$3,000
2114	410	CONSUMABLE SUPPLIES	\$0	\$586		\$0	\$3,000	\$3,000	\$3,000
		2114	\$0	\$586	0.00	\$0	\$1,000	\$1,000	\$1,000
2115	380	NON-INSTR PROF & TECH	\$2,280	\$2,000		\$2,000	\$3,000	\$3,000	\$3,000
		2115	\$2,280	\$2,000	0.00	\$2,000	\$3,000	\$3,000	\$3,000
2130	112	CLASSIFIED SALARIES	\$12,374	\$14,210	0.81	\$17,472	\$30,208	\$30,208	\$30,208
	122	SUBSTITUTE - CLASSIFIED	\$231	\$169		\$0	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$4,950	\$6,600		\$6,600	\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$1,441	\$3,671		\$5,265	\$8,659	\$8,659	\$8,659
	212	PERS-EMPLOYEE PICK-UP	\$247	\$1,249		\$1,444	\$2,208	\$2,208	\$2,208
	220	SOCIAL SECURITY/MEDICARE	\$1,343	\$1,605		\$1,842	\$2,816	\$2,816	\$2,816
	231	WORKERS COMP	\$93	\$110		\$147	\$195	\$195	\$195
	241	HEALTH INSURANCE	\$0	\$0		\$0	\$3,300	\$3,300	\$3,300
	341	LICENSED TRAVEL-IN DIST	\$286	\$341		\$500	\$500	\$500	\$500
	342	LICENSED TRAVEL-OUT DIST	\$146	\$0		\$200	\$200	\$200	\$200
	353	POSTAGE	\$98	\$98		\$200	\$200	\$200	\$200
	380	NON-INSTR PROF & TECH	\$43,255	\$56,816		\$62,000	\$0	\$0	\$0
	390	OTHR NON INSTR PROF&TECH	\$11,107	\$9,075		\$10,000	\$10,000	\$10,000	\$10,000
	410	CONSUMABLE SUPPLIES	\$3,608	\$1,322		\$2,000	\$2,000	\$2,000	\$2,000
		2130	\$79,178	\$95,266	0.81	\$107,669	\$66,886	\$66,886	\$66,886
2143	111	LICENSED SALARIES	\$0	\$28,270	2.40	\$130,426	\$54,213	\$54,213	\$54,213
	123	TEMPORARY - LICENSED	\$24,840	\$0		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$25,005	\$11,856	\$11,856	\$11,856
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$6,125	\$3,253	\$3,253	\$3,253
	220	SOCIAL SECURITY/MEDICARE	\$1,900	\$2,163		\$9,978	\$4,147	\$4,147	\$4,147
	231	WORKERS COMP	\$115	\$135		\$634	\$249	\$249	\$249
	241	HEALTH INSURANCE	\$0	\$0		\$26,400	\$14,346	\$14,346	\$14,346
	312	INSTR PRG IMP SRV	\$0	\$357		\$500	\$1,000	\$1,000	\$1,000
	353	POSTAGE	\$0	\$0		\$250	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$1,188	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$2,989	\$1,438		\$4,000	\$4,000	\$4,000	\$4,000
	460	NON-CONSUMABLE SUPPLIES	\$17,994	\$7,502		\$5,000	\$5,000	\$5,000	\$5,000

General Fund Expenditures - Other District Programs
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2150	310	INSTR PROF & TECH SERVICE		\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$4,199	\$0		\$7,000		\$7,000	\$7,000	\$7,000
			\$4,199	\$0	0.00	\$7,000	0.00	\$7,000	\$7,000	\$7,000
	112	CLASSIFIED SALARIES	\$43,107	\$45,162	1.00	\$44,179	1.00	\$45,157	\$45,157	\$45,157
2190	113	ADMINISTRATORS	\$99,911	\$107,118	1.00	\$107,818	1.00	\$109,420	\$109,420	\$109,420
	130	EXTEND CONT/STU TEACH	\$1,993	\$2,175		\$7,502		\$2,999	\$2,999	\$2,999
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$32,110	\$34,461		\$43,006		\$42,722	\$42,722	\$42,722
	212	PERS-EMPLOYEE PICK-UP	\$8,697	\$9,273		\$9,576		\$9,461	\$9,461	\$9,461
	220	SOCIAL SECURITY/MEDICARE	\$10,775	\$11,512		\$12,209		\$12,062	\$12,062	\$12,062
	231	WORKERS COMP	\$683	\$733		\$771		\$707	\$707	\$707
	241	HEALTH INSURANCE	\$26,826	\$27,785		\$27,928		\$28,067	\$28,067	\$28,067
	341	LICENSED TRAVEL-IN DIST	\$0	\$181		\$500		\$300	\$300	\$300
	342	LICENSED TRAVEL-OUT DIST	\$318	\$1,469		\$2,000		\$2,000	\$2,000	\$2,000
	349	OTHER TRAVEL	\$179	\$577		\$1,200		\$5,000	\$5,000	\$5,000
	353	POSTAGE	\$149	\$141		\$100		\$100	\$100	\$100
2210	354	ADVERTISING	\$34	\$121		\$200		\$200	\$200	\$200
	389	INTERPRET/TRANSLATION	\$0	\$0		\$0		\$5,000	\$5,000	\$5,000
	390	OTHR NON INSTR PROF&TECH	\$1,912	\$2,108		\$6,000		\$5,000	\$5,000	\$5,000
	410	CONSUMABLE SUPPLIES	\$615	\$543		\$500		\$700	\$700	\$700
	415	FOOD SUPPLIES	\$84	\$86		\$300		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$189	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$595	\$1,045		\$2,000		\$1,100	\$1,100	\$1,100
			\$228,277	\$244,591	2.00	\$265,890	2.00	\$270,095	\$270,095	\$270,095
	111	LICENSED SALARIES	\$0	\$6,275		\$0		\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$0	\$3,125		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$4,827	\$7,378		\$0		\$1,499	\$1,499	\$1,499
	211	PERS-EMPLOYER CONTRIBUT	\$881	\$2,547		\$0		\$328	\$328	\$328
2210	212	PERS-EMPLOYEE PICK-UP	\$278	\$800		\$0		\$90	\$90	\$90
	220	SOCIAL SECURITY/MEDICARE	\$364	\$1,273		\$0		\$115	\$115	\$115
	231	WORKERS COMP	\$24	\$91		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$0	\$591		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$68	\$22		\$100		\$500	\$500	\$500
	349	OTHER TRAVEL	\$0	\$225		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$11	\$0		\$0		\$0	\$0	\$0
			\$6,453	\$22,327	0.00	\$100	0.00	\$2,532	\$2,532	\$2,532

General Fund Expenditures - Other District Programs
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2211	112	CLASSIFIED SALARIES	\$6,441	\$8,601	0.38	\$9,663		\$0	\$0	\$0
	113	ADMINISTRATORS	\$74,242	\$89,678	0.80	\$85,982		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$2,063		\$2,475		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$16,777	\$21,882		\$26,042		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$4,547	\$6,012		\$5,887		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$5,951	\$7,273		\$7,506		\$0	\$0	\$0
	231	WORKERS COMP	\$382	\$465		\$485		\$0	\$0	\$0
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$5,000	\$5,000	\$5,000
	241	HEALTH INSURANCE	\$11,800	\$11,901		\$11,905		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$698	\$1,100		\$1,000		\$1,200	\$1,200	\$1,200
	344	CLASSIFIED TRAVEL	\$0	\$50		\$100		\$100	\$100	\$100
	349	OTHER TRAVEL	\$100	\$753		\$500		\$500	\$500	\$500
	353	POSTAGE	\$34	\$4		\$100		\$100	\$100	\$100
	410	CONSUMABLE SUPPLIES	\$6	\$0		\$0		\$0	\$0	\$0
2220	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$1,045		\$1,000		\$1,000	\$1,000	\$1,000
		2211	\$120,976	\$150,827	1.18	\$152,645	0.00	\$7,900	\$7,900	\$7,900
	311	STUDENT INSTR SERVICES	\$1,764	\$1,764		\$1,800		\$1,800	\$1,800	\$1,800
	380	NON-INSTR PROF & TECH	\$12,034	\$11,103		\$12,000		\$12,000	\$12,000	\$12,000
2230		2220	\$13,798	\$12,867	0.00	\$13,800	0.00	\$13,800	\$13,800	\$13,800
	130	EXTEND CONT/STU TEACH	\$337	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$68	\$0		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$20	\$0		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$26	\$0		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$2	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$0		\$500		\$500	\$500	\$500
	366	DATA PROCESSING SRVS	\$16,130	\$7,197		\$12,000		\$10,000	\$10,000	\$10,000
	390	OTHR NON INSTR PROF&TECH	\$3,080	\$571		\$1,200		\$1,200	\$1,200	\$1,200
	410	CONSUMABLE SUPPLIES	\$274	\$630		\$0		\$500	\$500	\$500
	470	COMPUTER SOFTWARE	\$693	\$0		\$0		\$0	\$0	\$0
	480	COMPUTER HARDWARE	\$6,554	\$0		\$0		\$0	\$0	\$0
		2230	\$27,184	\$8,398	0.00	\$13,700	0.00	\$12,200	\$12,200	\$12,200

General Fund Expenditures - Other District Programs
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2240	130	EXTEND CONT/STU TEACH	\$5,490	\$0		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$609	\$0		\$0	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$186	\$0		\$0	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$403	\$0		\$0	\$0	\$0	\$0
	231	WORKERS COMP	\$29	\$0		\$0	\$0	\$0	\$0
	312	INSTR PROG IMPR SERVICES	\$1,105	\$0		\$0	\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$921	\$449		\$500	\$500	\$500	\$500
	349	OTHER TRAVEL	\$4,707	\$1,989		\$2,000	\$500	\$500	\$500
	410	CONSUMABLE SUPPLIES	\$0	\$271		\$0	\$500	\$500	\$500
		2240	\$13,450	\$2,709	0.00	\$2,500	\$1,500	\$1,500	\$1,500
2310	342	LICENSED TRAVEL-OUT DIST	\$1,833	\$344		\$2,000	\$2,000	\$2,000	\$2,000
	349	OTHER TRAVEL	\$2,450	\$995		\$1,500	\$1,500	\$1,500	\$1,500
	354	ADVERTISING	\$230	\$1,591		\$1,500	\$1,500	\$1,500	\$1,500
	380	NON-INSTR PROF & TECH	\$278	\$630		\$700	\$500	\$500	\$500
	381	AUDIT SERVICES	\$36,475	\$37,005		\$38,800	\$40,000	\$40,000	\$40,000
	382	LEGAL SERVICES	\$61,184	\$79,044		\$125,000	\$125,000	\$125,000	\$125,000
	388	ELECTION	\$0	\$4,449		\$1,200	\$0	\$0	\$0
	391	RELOCATION EXPENSES	\$12,954	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$487	\$136		\$100	\$100	\$100	\$100
	415	FOOD SUPPLIES	\$910	\$464		\$600	\$0	\$0	\$0
2320	460	NONCONSUMABLE SUPPLIES	\$0	\$139		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$8,717	\$8,443		\$10,000	\$10,000	\$10,000	\$10,000
	651	LIABILITY INSURANCE	\$52,988	\$57,631		\$58,000	\$58,000	\$58,000	\$58,000
		2310	\$178,506	\$190,871	0.00	\$239,400	\$238,600	\$238,600	\$238,600
	112	CLASSIFIED SALARIES	\$59,908	\$64,019	1.00	\$63,180	\$62,558	\$62,558	\$62,558
	113	ADMINISTRATORS	\$128,496	\$142,676	1.00	\$130,038	\$132,613	\$132,613	\$132,613
	145	OPT OUT ADD SALARY	\$5,543	\$6,219		\$6,355	\$4,950	\$4,950	\$4,950
	211	PERS-EMPLOYER CONTRIBUT	\$25,658	\$34,980		\$43,647	\$47,365	\$47,365	\$47,365
	212	PERS-EMPLOYEE PICK-UP	\$7,190	\$12,282		\$11,974	\$12,007	\$12,007	\$12,007
	220	SOCIAL SECURITY/MEDICARE	\$14,757	\$15,007		\$15,091	\$15,048	\$15,048	\$15,048
2320	231	WORKERS COMP	\$894	\$952		\$981	\$928	\$928	\$928
	241	HEALTH INSURANCE	\$16,644	\$15,939		\$15,766	\$15,265	\$15,265	\$15,265
	243	ANNUITY CONTRIBUTION	\$0	\$0		\$5,000	\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$1,882	\$2,151		\$2,500	\$2,500	\$2,500	\$2,500
	344	CLASSIFIED TRAVEL	\$553	\$166		\$1,000	\$500	\$500	\$500
	349	OTHER TRAVEL	\$979	\$1,133		\$1,000	\$1,500	\$1,500	\$1,500
	353	POSTAGE	\$46	\$508		\$500	\$200	\$200	\$200

General Fund Expenditures - Other District Programs
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2320	354	ADVERTISING	\$0	\$250		\$0		\$1,300	\$1,300	\$1,300
	380	NON-INSTR PROF & TECH	\$140	\$140		\$200		\$200	\$200	\$200
	410	CONSUMABLE SUPPLIES	\$2,484	\$377		\$500		\$500	\$500	\$500
	415	FOOD SUPPLIES	\$255	\$686		\$500		\$500	\$500	\$500
	440	PERIODICALS	\$0	\$70		\$100		\$0	\$0	\$0
	640	DUES AND FEES	\$1,357	\$1,045		\$1,200		\$2,000	\$2,000	\$2,000
2320	652	FIDELITY BOND & PREMIUM	\$300	\$300		\$300		\$300	\$300	\$300
			\$267,086	\$298,899	2.00	\$299,832	2.00	\$300,234	\$300,234	\$300,234
2490	130	EXTEND CONT/STU TEACH	\$2,103	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$371	\$0		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$126	\$0		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$161	\$0		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$11	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$7,000	\$7,000	\$7,000
2490	470	COMPUTER SOFTWARE	\$300	\$300		\$0		\$300	\$300	\$300
			\$3,072	\$300	0.00	\$0	0.00	\$7,300	\$7,300	\$7,300
2520	112	CLASSIFIED SALARIES	\$232,917	\$241,196	4.25	\$236,111	3.63	\$224,286	\$224,286	\$224,286
	114	MANAGERIAL - CLASSIFIED	\$108,706	\$116,209	1.00	\$114,315	1.00	\$115,363	\$115,363	\$115,363
	122	SUBSTITUTE - CLASSIFIED	\$587	\$673		\$499		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$5,459	\$10,536		\$9,648		\$12,103	\$12,103	\$12,103
	211	PERS-EMPLOYER CONTRIBUT	\$72,493	\$73,802		\$93,070		\$87,876	\$87,876	\$87,876
	212	PERS-EMPLOYEE PICK-UP	\$20,061	\$21,012		\$21,634		\$21,105	\$21,105	\$21,105
2520	220	SOCIAL SECURITY/MEDICARE	\$26,026	\$27,586		\$27,584		\$26,909	\$26,909	\$26,909
	231	WORKERS COMP	\$1,662	\$1,756		\$1,828		\$1,670	\$1,670	\$1,670
	241	HEALTH INSURANCE	\$65,675	\$51,685		\$52,643		\$38,303	\$38,303	\$38,303
	244	WELLNESS ACTIVITY	\$0	\$30		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$835	\$1,319		\$1,500		\$1,500	\$1,500	\$1,500
	349	OTHER TRAVEL	\$1,740	\$2,920		\$5,875		\$2,000	\$2,000	\$2,000
2520	353	POSTAGE	\$3,387	\$694		\$4,475		\$3,500	\$3,500	\$3,500
	354	ADVERTISING	\$308	\$363		\$500		\$600	\$600	\$600
	380	NON-INSTR PROF & TECH	\$11,614	\$19,030		\$17,500		\$21,000	\$21,000	\$21,000
	410	CONSUMABLE SUPPLIES	\$3,416	\$2,504		\$3,500		\$3,500	\$3,500	\$3,500
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$200		\$200	\$200	\$200
	640	DUES AND FEES	\$2,043	\$4,034		\$2,500		\$2,500	\$2,500	\$2,500
2520	652	FIDELITY BOND & PREMIUM	\$300	\$300		\$300		\$300	\$300	\$300
			\$557,229	\$575,648	5.25	\$593,684	4.63	\$562,715	\$562,715	\$562,715

General Fund Expenditures - Other District Programs
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2540	112	CLASSIFIED SALARIES	\$128,083	\$145,250	2.25	\$132,782	2.25	\$135,746	\$135,746	\$135,746
	114	MANAGERIAL - CLASSIFIED	\$89,748	\$95,716	1.00	\$92,706	1.00	\$98,640	\$98,640	\$98,640
	122	SUBSTITUTE - CLASSIFIED	\$13	\$7,903		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$1,600	\$1,300		\$1,298		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$1,202	\$1,202	\$1,202
	145	OPT OUT ADD SALARY	\$14,643	\$14,619		\$14,618		\$14,616	\$14,616	\$14,616
	211	PERS-EMPLOYER CONTRIBUT	\$39,464	\$46,338		\$52,795		\$54,720	\$54,720	\$54,720
	212	PERS-EMPLOYEE PICK-UP	\$14,045	\$15,625		\$14,484		\$15,012	\$15,012	\$15,012
	220	SOCIAL SECURITY/MEDICARE	\$17,908	\$19,876		\$18,467		\$19,141	\$19,141	\$19,141
	231	WORKERS COMP	\$7,033	\$7,332		\$7,813		\$8,050	\$8,050	\$8,050
	232	UNEMPLOYMENT COMP	\$0	\$303		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$14,597	\$16,675		\$14,903		\$15,285	\$15,285	\$15,285
	322	REPAIRS & MAINTENANCE	\$21,103	\$4,904		\$8,500		\$8,500	\$8,500	\$8,500
	324	RENTALS	\$55	\$649		\$1,500		\$1,000	\$1,000	\$1,000
	325	ELECTRICITY	\$9,097	\$16,757		\$9,600		\$10,800	\$10,800	\$10,800
	326	FUEL	\$4,217	\$3,354		\$4,500		\$4,500	\$4,500	\$4,500
	327	WATER & SEWAGE	\$1,192	\$926		\$1,450		\$1,450	\$1,450	\$1,450
	328	GARBAGE	\$2,649	\$1,237		\$3,700		\$1,200	\$1,200	\$1,200
	344	CLASSIFIED TRAVEL	\$2,880	\$2,798		\$3,500		\$3,500	\$3,500	\$3,500
	349	OTHER TRAVEL	\$929	\$1,945		\$1,400		\$1,400	\$1,400	\$1,400
	351	TELECOMMUNICATIONS	\$8,386	\$3,501		\$5,500		\$4,500	\$4,500	\$4,500
	353	POSTAGE	\$18	\$31		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$13,331	\$7,819		\$5,000		\$6,000	\$6,000	\$6,000
	390	OTHR NON INSTR PROF&TECH	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$33,558	\$25,850		\$33,000		\$32,000	\$32,000	\$32,000
	460	NON-CONSUMABLE SUPPLIES	\$8,747	\$9,681		\$4,500		\$4,500	\$4,500	\$4,500
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$0		\$5,000	\$5,000	\$5,000
	640	DUES AND FEES	\$35	\$182		\$500		\$0	\$0	\$0
	653	PROPERTY INSURANCE	\$102,243	\$99,872		\$107,000		\$109,000	\$109,000	\$109,000
	670	TAXES AND LICENSES	\$267	\$157		\$300		\$0	\$0	\$0
2540			\$535,843	\$550,599	3.25	\$539,817	3.25	\$555,762	\$555,762	\$555,762

General Fund Expenditures - Other District Programs
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2543	112	CLASSIFIED SALARIES	\$31,497	\$31,117	1.00	\$31,648	\$34,905	\$34,905	\$34,905
	122	SUBSTITUTE - CLASSIFIED	\$336	\$0		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$4,433	\$5,489		\$6,921	\$7,634	\$7,634	\$7,634
	212	PERS-EMPLOYEE PICK-UP	\$1,438	\$1,867		\$1,899	\$2,094	\$2,094	\$2,094
	220	SOCIAL SECURITY/MEDICARE	\$2,435	\$2,381		\$2,421	\$2,670	\$2,670	\$2,670
	231	WORKERS COMP	\$1,150	\$1,074		\$1,091	\$1,192	\$1,192	\$1,192
	241	HEALTH INSURANCE	\$13,200	\$13,569		\$13,643	\$14,400	\$14,400	\$14,400
	322	REPAIRS & MAINTENANCE	\$3,983	\$3,214		\$2,500	\$2,500	\$2,500	\$2,500
	328	GARBAGE	\$447	\$115		\$0	\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$86	\$0		\$250	\$0	\$0	\$0
2545	349	OTHER TRAVEL	\$390	\$30		\$250	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$5,308	\$3,634		\$4,700	\$8,000	\$8,000	\$8,000
	460	NON-CONSUMABLE SUPPLIES	\$1,237	\$1,257		\$1,000	\$750	\$750	\$750
	640	DUES AND FEES	\$80	\$50		\$0	\$0	\$0	\$0
		2543	\$66,019	\$63,796	1.00	\$66,323	\$74,145	\$74,145	\$74,145
	322	REPAIRS & MAINTENANCE	\$5,287	\$2,486		\$5,000	\$5,000	\$5,000	\$5,000
	410	CONSUMABLE SUPPLIES	\$124	\$203		\$400	\$400	\$400	\$400
	460	NON-CONSUMABLE SUPPLIES	\$1,682	\$1,141		\$0	\$0	\$0	\$0
	651	LIABILITY INSURANCE	\$1,905	\$2,742		\$3,000	\$3,000	\$3,000	\$3,000
	670	TAXES AND LICENSES	\$130	\$0		\$0	\$0	\$0	\$0
2550		2545	\$9,128	\$6,573	0.00	\$8,400	\$8,400	\$8,400	\$8,400
	113	ADMINISTRATORS	\$20,424	\$22,420	0.20	\$21,495	\$21,815	\$21,815	\$21,815
	211	PERS-EMPLOYER CONTRIBUT	\$4,559	\$5,006		\$5,847	\$5,934	\$5,934	\$5,934
	212	PERS-EMPLOYEE PICK-UP	\$1,225	\$1,345		\$1,290	\$1,309	\$1,309	\$1,309
	220	SOCIAL SECURITY/MEDICARE	\$1,525	\$1,614		\$1,644	\$1,669	\$1,669	\$1,669
	231	WORKERS COMP	\$95	\$102		\$101	\$97	\$97	\$97
	241	HEALTH INSURANCE	\$2,929	\$2,975		\$2,976	\$2,976	\$2,976	\$2,976
	331	REIMB STUDENT TRANSPORT	\$898,669	\$794,370		\$940,368	\$1,075,193	\$1,075,193	\$1,075,193
	349	OTHER TRAVEL	\$0	\$106		\$0	\$0	\$0	\$0
	386	DATA PROCESSING SRVS	\$0	\$0		\$0	\$2,500	\$2,500	\$2,500
2558	460	NON-CONSUMABLE SUPPLIES	\$10,712	\$0		\$200	\$0	\$0	\$0
		2550	\$940,139	\$827,939	0.20	\$973,922	\$1,111,493	\$1,111,493	\$1,111,493
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0	\$0	\$0	\$0
	331	REIMB STUDENT TRANSPORT	\$356,139	\$528,001		\$475,000	\$534,000	\$534,000	\$534,000
	410	CONSUMABLE SUPPLIES	\$650	\$974		\$1,000	\$1,000	\$1,000	\$1,000
		2558	\$356,789	\$528,975	0.00	\$476,000	\$535,000	\$535,000	\$535,000

General Fund Expenditures - Other District Programs
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	FTE	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2574	112	CLASSIFIED SALARIES	\$41,499	\$41,509	1.00	\$41,766	1.00	\$42,702	\$42,702	\$42,702
	122	SUBSTITUTE - CLASSIFIED	\$0	\$692		\$499		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$916	\$50		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$10,760	\$10,765		\$13,287		\$13,432	\$13,432	\$13,432
	212	PERS-EMPLOYEE PICK-UP	\$2,892	\$2,893		\$2,938		\$2,964	\$2,964	\$2,964
	220	SOCIAL SECURITY/MEDICARE	\$3,687	\$3,745		\$3,746		\$3,780	\$3,780	\$3,780
	231	WORKERS COMP	\$273	\$251		\$284		\$265	\$265	\$265
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$25,480	\$19,370		\$26,500		\$25,100	\$25,100	\$25,100
	324	RENTALS	\$20,516	\$20,069		\$21,200		\$20,800	\$20,800	\$20,800
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$0		\$500		\$500	\$500	\$500
2630	410	CONSUMABLE SUPPLIES	\$35,627	\$33,226		\$45,000		\$38,000	\$38,000	\$38,000
	460	NON-CONSUMABLE SUPPLIES	\$436	\$4,978		\$1,000		\$3,000	\$3,000	\$3,000
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$5,000		\$0	\$0	\$0
		2574	\$148,787	\$144,248	1.00	\$168,421	1.00	\$157,243	\$157,243	\$157,243
	130	EXTEND CONT/STU TEACH	\$887	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$157	\$0		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$53	\$0		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$68	\$0		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$4	\$0		\$0		\$0	\$0	\$0
		2630	\$1,169	\$0	0.00	\$0	0.00	\$0	\$0	\$0
2640	112	CLASSIFIED SALARIES	\$0	\$0		\$45,000	0.80	\$53,762	\$53,762	\$53,762
	113	ADMINISTRATORS	\$107,810	\$120,387		\$117,508	0.70	\$83,478	\$83,478	\$83,478
	130	EXTEND CONT/STU TEACH	\$0	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$5,358	\$5,358	\$5,358
	211	PERS-EMPLOYER CONTRIBUT	\$24,067	\$26,882		\$31,962		\$22,691	\$22,691	\$22,691
	212	PERS-EMPLOYEE PICK-UP	\$6,469	\$7,223		\$7,050		\$3,643	\$3,643	\$3,643
	220	SOCIAL SECURITY/MEDICARE	\$8,107	\$8,881		\$8,989		\$9,860	\$9,860	\$9,860
	231	WORKERS COMP	\$475	\$553		\$551		\$628	\$628	\$628
	241	HEALTH INSURANCE	\$12,336	\$13,718		\$13,720		\$16,511	\$16,511	\$16,511
	242	TUITION REIMBURSEMENT	\$0	\$0		\$0		\$0	\$0	\$0
	312	INSTR PRG IMP SRV	\$8,621	\$15,070		\$12,000		\$12,000	\$12,000	\$12,000
	322	REPAIRS & MAINTENANCE	\$70	\$0		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$56	\$26		\$100		\$0	\$0	\$0

General Fund Expenditures - Other District Programs

2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
2640	342	LICENSED TRAVEL-OUT DIST	\$1,501	\$1,026		\$1,500	\$1,000	\$1,000	\$1,000
	344	CLASSIFIED TRAVEL	\$2	\$63		\$100	\$200	\$200	\$200
	349	OTHER TRAVEL	\$9,915	\$4,913		\$5,000	\$5,000	\$5,000	\$5,000
	351	TELECOMMUNICATIONS	\$0	\$336		\$400	\$0	\$0	\$0
	353	POSTAGE	\$191	\$235		\$400	\$100	\$100	\$100
	354	ADVERTISING	\$950	\$1,029		\$1,000	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$5,269	\$5,820		\$8,000	\$6,000	\$6,000	\$6,000
	410	CONSUMABLE SUPPLIES	\$2,247	\$1,510		\$2,000	\$2,000	\$2,000	\$2,000
	415	FOOD SUPPLIES	\$1,981	\$4,169		\$5,000	\$4,000	\$4,000	\$4,000
	440	PERIODICALS	\$150	\$150		\$300	\$150	\$150	\$150
2649	460	NON-CONSUMABLE SUPPLIES	\$460	\$0		\$500	\$0	\$0	\$0
	640	DUES AND FEES	\$2,519	\$2,051		\$2,100	\$2,400	\$2,400	\$2,400
	242	TUITION REIMBURSEMENT	\$193,193	\$214,043	0.00	\$263,182	\$228,781	\$228,781	\$228,781
	349	OTHER TRAVEL	\$376	\$249		\$46,700	\$46,700	\$46,700	\$46,700
2660	386	DATA PROCESSING SRVS	\$27,472	\$37,105	0.00	\$46,700	\$46,700	\$46,700	\$46,700
	112	CLASSIFIED SALARIES	\$27,472	\$24,110	0.00	\$28,000	\$26,000	\$26,000	\$26,000
	113	ADMINISTRATORS	\$286,792	\$228,947	3.90	\$129,381	\$245,965	\$245,965	\$245,965
	114	MANAGERIAL - CLASSIFIED	\$0	\$0	1.00	\$80,874	\$86,107	\$86,107	\$86,107
2661	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$80,874	\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$2,384	\$4,279		\$4,003	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$6,000	\$6,000		\$6,003	\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100	\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600	\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$54,734	\$61,551		\$73,236	\$81,093	\$81,093	\$81,093
	212	PERS-EMPLOYEE PICK-UP	\$16,856	\$18,615		\$18,470	\$20,687	\$20,687	\$20,687
	220	SOCIAL SECURITY/MEDICARE	\$23,577	\$24,002		\$23,549	\$26,376	\$26,376	\$26,376
	231	WORKERS COMP	\$1,475	\$1,563		\$1,570	\$1,612	\$1,612	\$1,612
	241	HEALTH INSURANCE	\$46,868	\$52,843		\$52,933	\$67,573	\$67,573	\$67,573
	322	REPAIRS & MAINTENANCE	\$2,325	\$381		\$2,000	\$1,000	\$1,000	\$1,000
	344	CLASSIFIED TRAVEL	\$11,527	\$1,287		\$3,000	\$1,500	\$1,500	\$1,500
	349	OTHER TRAVEL	\$313	\$0		\$1,000	\$1,000	\$1,000	\$1,000
	351	TELECOMMUNICATIONS	\$0	\$1,557		\$0	\$0	\$0	\$0
380	353	POSTAGE	\$104	\$318		\$750	\$500	\$500	\$500
	380	NON-INSTR PROF & TECH	\$42,670	\$52,168		\$80,000	\$150,000	\$150,000	\$150,000

General Fund Expenditures - Other District Programs
2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
	410	CONSUMABLE SUPPLIES	\$52,296	\$52,000		\$57,500	\$55,000	\$55,000	\$55,000
	460	NON-CONSUMABLE SUPPLIES	\$76,363	\$156,859		\$80,000	\$25,000	\$25,000	\$25,000
	461	ERGONOMICS	\$0	\$4,433		\$5,000	\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$12,058	\$6,604		\$15,000	\$10,000	\$10,000	\$10,000
2661	480	COMPUTER HARDWARE	\$203,535	\$256,052		\$205,000	\$145,000	\$145,000	\$145,000
	541	NEW EQUIPMENT	\$0	\$9,660		\$0	\$0	\$0	\$0
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$35,000	\$0	\$0	\$0
	550	TECHNOLOGY	\$0	\$25,180		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$300	\$300		\$600	\$300	\$300	\$300
		2661	\$858,856	\$1,051,504	4.90	\$962,444	\$931,421	\$931,421	\$931,421
2700	241	HEALTH INSURANCE	\$592,750	\$561,333		\$625,153	\$530,173	\$530,173	\$530,173
		2700	\$592,750	\$561,333	0.00	\$625,153	\$530,173	\$530,173	\$530,173
5220	710	FUND MODIFICATIONS	\$40,000	\$40,000		\$50,000	\$30,000	\$30,000	\$30,000
		5220	\$40,000	\$40,000	0.00	\$50,000	\$30,000	\$30,000	\$30,000
6110	810	PLANNED RESERVE	\$0	\$0		\$1,917,941	\$1,300,000	\$1,300,000	\$1,300,000
		6110	\$0	\$0	0.00	\$1,917,941	\$1,300,000	\$1,300,000	\$1,300,000
		TOTAL OTHER DISTRICT PROGRAMS	\$9,150,950	\$9,598,026	90.90	\$12,351,301	\$7,946,435	\$7,946,435	\$7,946,435

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Charter Schools

Luckiamute Valley Charter Schools

Bridgeport School
17475 Bridgeport Road
Dallas, OR 97338
503-623-4837

Pedee School
12975 Kings Valley Highway
Monmouth, OR 97371
503-838-1933

Dallas Community School

788 SW Birch Street
Dallas, OR 97338
503-420-4360

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General Fund Expenditures - Luckiamute Valley Charter School

2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1250	111	LICENSED SALARIES	\$0	\$0		\$0	\$29,519	\$29,519	\$29,519
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0	\$8,029	\$8,029	\$8,029
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0	\$1,771	\$1,771	\$1,771
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0	\$2,258	\$2,258	\$2,258
	231	WORKERS COMP	\$0	\$0		\$0	\$135	\$135	\$135
	241	HEALTH INSURANCE	\$0	\$0		\$0	\$6,600	\$6,600	\$6,600
1250			\$0	\$0	0.00	\$0	\$48,312	\$48,312	\$48,312
1288	360	CHARTER SCHOOL	\$1,592,125	\$1,994,057		\$2,038,355	\$1,950,000	\$1,950,000	\$1,950,000
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0	\$0	\$0	\$0
1288			\$1,592,125	\$1,994,057	0.00	\$2,038,355	\$1,950,000	\$1,950,000	\$1,950,000
2540	326	FUEL	\$0	\$0		\$0	\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$4,055	\$4,140		\$4,000	\$3,000	\$3,000	\$3,000
2540			\$4,055	\$4,140	0.00	\$4,000	\$3,000	\$3,000	\$3,000
2550	331	REIMB STUDENT TRANSPORT	\$139,758	\$148,639		\$128,000	\$144,800	\$144,800	\$144,800
	332	NONREIMB STUDENT TRANS	\$129	\$0		\$300	\$0	\$0	\$0
2550			\$139,887	\$148,639	0.00	\$128,300	\$144,800	\$144,800	\$144,800
TOTAL LUCKIATMUTE VALLEY CHARTER SCHOOL			\$1,736,067	\$2,146,836	0.00	\$2,170,655	\$2,146,112	\$2,146,112	\$2,146,112

General Fund Expenditures - Dallas Community School

2018-19 Budget

Function	Account	Account Title	2015-16 Actual	2016-17 Actual	FTE	2017-18 Adopted	2018-19 Proposed	2018-19 Approved	2018-19 Adopted
1288	360	CHARTER SCHOOL	\$707,935	\$950,999		\$1,228,625	\$1,250,000	\$1,250,000	\$1,250,000
2550	331	REIMB STUDENT TRANSPORT	\$0	\$3,188		\$0	\$1,000	\$1,000	\$1,000
	332	NONREIMB STUDENT TRANS	\$175	\$0		\$0	\$0	\$0	\$0
2550			\$175	\$3,188	0.00	\$0	\$1,000	\$1,000	\$1,000
TOTAL DALLAS COMMUNITY SCHOOL			\$708,110	\$954,188	0.00	\$1,228,625	\$1,251,000	\$1,251,000	\$1,251,000

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Special Revenue Funds

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RESOURCES	Actual Allocation		Adopted	Projected
	2015 / 2016	2016 / 2017	2017 / 2018	2018 / 2019
College and Career Readiness - Measure 98	-	8,912	957,120	471,194
Consolidated Mini Grants	39,189	83,132	300,000	300,000
Collaboration Grant	231,061	353,106	-	-
Cool Schools Senate Bill 1149	68,701	70,492	80,000	80,000
Dallas Community Programs	11,660	8,455	13,000	12,500
Dallas High School Teen Parent Program	-	-	10,000	10,000
English Language Learner - HB3499	-	12,701	90,000	90,000
Individuals with Disabilities Education Act (IDEA)	462,290	497,184	500,347	545,540
IDEA - Section 619, Preschool Grant	2,795	11,243	10,000	10,000
Medicaid Administrative Claims Survey Reimbursement	67,748	50,489	60,000	60,340
Mid-Willamette Valley Beginning Educator Mentoring Grant	72,010	61,659	33,801	34,701
ODE - Professional Learning Teams	-	-	-	-
OEA Choice Trust - Employee Wellness	8,796	6,463	12,780	-
Oregon Community Foundation-P3 Alignment	120,114	33,694	50,000	-
PAS/ New Options	286,501	409,845	467,686	506,057
Polk Adolescent Day Treatment Center	328,941	379,010	316,492	401,354
Polk County Business Development Job Training	-	-	-	24,700
Title I	568,322	652,719	685,582	725,500
Title IIA - Improving Teacher Quality	132,861	83,410	130,416	131,290
Whitworth Pilot Mentor Program	1,150	-	-	-
Youth Transition Project	67,153	68,370	76,418	72,756
TOTAL RESOURCES	2,469,292	2,790,887	3,793,642	3,475,932

REQUIREMENTS**1000 - INSTRUCTION**

College and Career Readiness - Measure 98	-	-	402,594	261,552
Consolidated Mini Grants	25,052	32,666	175,509	176,500
Collaboration Grant	-	2,476	-	-
Dallas High School Teen Parent Program	-	-	-	-
English Language Learner - HB3499	-	12,701	29,250	64,286
Individuals with Disabilities Education Act (IDEA)	289,167	316,563	323,575	376,939
IDEA - Section 619, Preschool Grant	1,440	10,610	7,030	8,350
Oregon Community Foundation-P3 Alignment Implementation	11,698	4,836	1,341	-
PAS/ New Options	286,501	409,845	467,686	506,057
Polk Adolescent Day Treatment Center	290,515	354,050	299,085	328,636
Polk County Business Development Job Training	-	-	-	24,700
Title I	538,694	615,980	647,387	684,434
Title IIA - Title 1 Subsidy	38,282	-	-	-
Youth Transition Project	64,535	64,519	72,434	68,638
Total Instruction	\$ 1,545,884	\$ 1,824,246	\$ 2,425,890	\$ 2,499,092

2000 - SUPPORT SERVICES

College and Career Readiness - Measure 98	-	8,912	154,526	209,642
Consolidated Mini Grants	14,137	50,468	104,491	105,500
Collaboration Grant	231,061	350,630	-	-
Dallas High School Teen Parent Program	-	-	-	-
English Language Learner - HB3499	-	-	60,750	25,714
Individuals with Disabilities Education Act (IDEA)	173,123	180,621	176,772	169,601
IDEA - Section 619, Preschool Grant	1,355	633	2,970	1,650
Medicaid Administrative Claims Survey Reimbursement	67,748	50,489	60,000	60,340
Mid-Willamette Valley Beginning Educator Mentoring Grant	72,010	61,659	33,801	34,701
ODE - Professional Learning Teams	-	-	-	-
OEA Choice Trust - Employee Wellness	8,796	6,463	12,780	-
Oregon Community Foundation-P3 Alignment Implementation	108,416	28,858	48,659	-
Polk Adolescent Day Treatment Center	38,426	24,960	17,407	72,718
Title I	29,628	36,739	38,195	41,066
Title IIA - Improving Teacher Quality	94,579	83,410	130,416	131,290
Whitworth Pilot Mentor Program	1,150	-	-	-
Youth Transition Project	2,619	3,852	3,984	4,118
Total Support Services	\$ 843,048	\$ 887,694	\$ 844,751	\$ 856,340

3000 - COMMUNITY SERVICE

Consolidated Mini Grants	-	-	20,000	18,000
Dallas Community Programs	11,660	8,455	13,000	12,500
Dallas High School Teen Parent Program	-	-	10,000	10,000
Total Community Services	\$ 11,660	\$ 8,455	\$ 43,000	\$ 40,500

4150 - FACILITY ACQUISITION (College and Career-M98)	\$ -	\$ -	\$ 400,000	\$ -
5220 - INTERFUND TRANSFERS (Cool Schools SB 1149)	\$ 68,701	\$ 70,492	\$ 80,000	\$ 80,000
TOTAL REQUIREMENTS	\$ 2,469,292	\$ 2,790,887	\$ 3,793,642	\$ 3,475,932

COLLEGE AND CAREER READINESS - MEASURE 98

The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) is a 2016 ballot initiative that 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.

In 2017-18 Dallas School Districts 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 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 also implemented the Advancement Via Individual Determination (AVID) as a dropout strategy and will expand by adding an additional class section. For 2018-19, the district will receive a slight increase in funding and will continue to strengthen and expand programming.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/19
				<i>Fund 226</i>		<i>Fund 226</i>
RESOURCES						
1000 Local Sources	\$0	\$8,912		\$11,748		\$0
2199 Other Intermediate Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$0	\$0		\$945,372		\$471,194
4000 Federal Sources	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$0</u>	<u>\$8,912</u>		<u>\$957,120</u>		<u>\$471,194</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$0	1.30	\$220,718	1.80	\$94,603
200 Associated Payroll Costs	\$0	\$0		\$109,667		\$36,949
300 Purchased Services	\$0	\$0		\$72,209		\$85,000
400 Supplies and Materials	\$0	\$0		\$0		\$15,000
500 Capital Outlay	\$0	\$0		\$0		\$30,000
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$0</u>	<u>\$0</u>		<u>\$402,594</u>		<u>\$261,552</u>
2000 Support Services						
100 Salaries	\$0	\$397	1.00	\$70,850	1.57	\$121,303
200 Associated Payroll Costs	\$0	\$66		\$42,479		\$63,904
300 Purchased Services	\$0	\$8,449		\$41,197		\$24,435
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Support Services	<u>\$0</u>	<u>\$8,912</u>		<u>\$154,526</u>		<u>\$209,642</u>
4000 Facilities Acquisition/Construction						
500 Capital Improvements	\$0	\$0		\$400,000		\$0
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$8,912</u>		<u>\$957,120</u>		<u>\$471,194</u>

CONSOLIDATED MINI GRANTS

A number of small grants and contracts are awarded to Dallas School District each year. Fund 299 was established to account for these activities and the receipt of funds outside the scope of General Fund. Activity in this fund may include: e-scrip earnings and expenditures, Wal-mart Foundation grants, Spirit Mountain Foundation grants and other grants obtained by educators for use in their classrooms.

The projected allocation for 2018-19 remains high enough to allow expenditure authority for new grant opportunities.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019
RESOURCES						
1000 Local Sources	\$18,187	\$11,778		\$100,000		\$100,000
3000 State	\$7,639	\$64,442		\$100,000		\$125,000
4000 Federal	\$13,363	\$6,642		\$100,000		\$75,000
5000 Transfers from General Fund	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$39,189</u>	<u>\$82,862</u>		<u>\$300,000</u>		<u>\$300,000</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$2,528	\$0		\$9,994		\$10,000
200 Associated Payroll Costs	\$761	\$0		\$3,514		\$4,500
300 Purchased Services	\$5,016	\$6,005		\$75,000		\$75,000
400 Supplies & Materials	\$16,436	\$14,642		\$35,000		\$35,000
500 Capital Outlays	\$0	\$12,018		\$50,000		\$50,000
600 Other Objects	\$310	\$0		\$2,000		\$2,000
Total Instruction	<u>\$25,052</u>	<u>\$32,664</u>		<u>\$175,509</u>		<u>\$176,500</u>
2000 Support						
100 Salaries	\$1,316	\$35,470		\$9,994		\$10,000
200 Associated Payroll Costs	\$417	\$12,039		\$3,514		\$4,500
300 Purchased Services	\$5,474	\$958		\$40,000		\$40,000
400 Supplies & Materials	\$6,930	\$1,730		\$25,000		\$25,000
500 Capital Outlays	\$0	\$0		\$25,000		\$25,000
600 Other Objects	\$0	\$0		\$983		\$1,000
Total Support	<u>\$14,137</u>	<u>\$50,198</u>		<u>\$104,491</u>		<u>\$105,500</u>
3000 Community Services						
100 Salaries	\$0	\$0		\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0		\$0
300 Purchased Services	\$0	\$0		\$5,000		\$5,000
400 Supplies & Materials	\$0	\$0		\$5,000		\$5,000
500 Capital Outlays	\$0	\$0		\$10,000		\$8,000
Total Community Service	<u>\$0</u>	<u>\$0</u>		<u>\$20,000</u>		<u>\$18,000</u>
TOTAL REQUIREMENTS	<u>\$39,189</u>	<u>\$82,862</u>		<u>\$300,000</u>		<u>\$300,000</u>

COLLABORATION GRANT

In the 2012-13, 2013-14 and 2014-15 school years, Dallas School District has received grant funding from the Chalkboard Project and Oregon Department of Education to assist the district in its designing and implementation of four blueprints designed to improve teacher effectiveness. Four blueprints have been created: Evaluation, Professional Development, Career Pathways and Compensation.

In 2015-16, the district received \$323,451 in grant funding used to provide instructional coaching career pathways and improved professional development opportunities. In 2016-17, the district received additional grant funding in an amount around \$272,790. This funding was used to provide instructional coaching support and to continue work on the design and implementation of our four blueprints for teacher effectiveness, with the focus primarily on the Compensation Models and Career Pathways. This grant funding was discontinued after the 2016-17 fiscal year.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019
						<i>Fund 205</i>
RESOURCES						
1000 Local Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$231,061	\$353,106		\$0		\$0
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Interfund Transfers	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$231,061</u>	<u>\$353,106</u>		<u>\$0</u>		<u>\$0</u>
REQUIREMENTS						
1000 Instruction						
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$2,476		\$0		\$0
600 Other	\$0	\$0		\$0		\$0
Total Instruction	\$0	\$2,476		\$0		\$0
2000 Support						
100 Salaries	\$130,138	\$212,841		\$0		\$0
200 Associated Payroll Costs	\$54,395	\$83,188		\$0		\$0
300 Purchased Services	\$26,106	\$12,218		\$0		\$0
400 Supplies and Materials	\$8,377	\$22,490		\$0		\$0
600 Other Objects	\$12,046	\$19,893		\$0		\$0
Total Instruction	<u>\$231,061</u>	<u>\$350,630</u>		<u>\$0</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$231,061</u>	<u>\$353,106</u>		<u>\$0</u>		<u>\$0</u>

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. To date ODOE has approved release of \$936,626 of Dallas' current and future SB1149 funds based on energy efficiency projects already completed by the district. 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 remaining balance available in reimbursements for previously completed projects is only \$75,000. The district will need to complete new projects and submit for reimbursement to continue receiving SB 1149 funds after 2018-19 fiscal year.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019
	<i>Fund 202</i>					
RESOURCES						
1990 PacificCorp Public Purpose	\$68,701	\$70,492		\$80,000		\$80,000
5400 Beginning Balance	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
TOTAL RESOURCES	<u>\$68,701</u>	<u>\$70,492</u>		<u>\$80,000</u>		<u>\$80,000</u>
 REQUIREMENTS						
5220 Transfer to F102	\$68,701	\$70,492		\$80,000		\$80,000
5220 Transfer to F401	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$68,701</u>	<u>\$70,492</u>		<u>\$80,000</u>		<u>\$80,000</u>

DALLAS COMMUNITY PROGRAMS

The Ford Family Foundation provided funding of \$212,751 in March 2003 to establish a community learning environment. Dallas Community School was developed and an active partnership with school district and community members opened LaCreole Middle School for use after the regular school program. The purpose of the program was to increase educational, enrichment, recreational and leadership opportunities for all members of the Dallas community including youth, adults, families and seniors.

This fund is expected to account for self-supporting programs including adult fitness classes and after school art for students.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019
				<i>Fund 262</i>		<i>Fund 262</i>
RESOURCES						
1000 Local Sources	\$11,660	\$8,455		\$13,000		\$12,500
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Gen Fund Transfer	\$0	\$0		\$0		\$0
5400 Beginning Fund Balance	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$11,660</u>	<u>\$8,455</u>		<u>\$13,000</u>		<u>\$12,500</u>
REQUIREMENTS						
3300 Community Services						
100 Salaries	\$8,184	\$5,749		\$8,010		\$7,500
200 Associated Payroll Costs	\$665	\$470		\$2,817		\$2,000
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies & Materials	\$2,811	\$2,236		\$2,173		\$3,000
600 Other Objects	\$0	\$0		\$0		\$0
Total Community Services	<u>\$11,660</u>	<u>\$8,455</u>		<u>\$13,000</u>		<u>\$12,500</u>
TOTAL REQUIREMENTS	<u>\$11,660</u>	<u>\$8,455</u>		<u>\$13,000</u>		<u>\$12,500</u>

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 received continuation of the subsidy for the 2015-16 and 2016-17 school years but did not have teen parents eligible for the assistance. In 2017-18, students were enrolled and eligible for assistance. An allocation has been established for 2018-19 to allow for continued funding.

Historical Data and Projections

	Actual Allocation			Projected Allocation		
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019
						<i>Fund 222</i>
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	<u>\$0</u>	<u>\$0</u>		<u>\$10,000</u>		<u>\$10,000</u>
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	<u>\$0</u>	<u>\$0</u>		<u>\$10,000</u>		<u>\$10,000</u>
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$0</u>		<u>\$10,000</u>		<u>\$10,000</u>

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 will address 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 has been identified as a target district and has been allocated \$90,000 to complete a needs assessment and develop a plan for improvement of our English Language Learners program. In 2017-18 an additional \$90,000 allocation was received by the district for the 17-19 biennium. These funds will be utilized to implement strategies as determined by the needs assessment and improvement plan.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019
	<i>Fund 218</i>					
RESOURCES						
1000 Local Sources	\$0	\$0		\$0		\$0
2199 Other Intermediate Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$0	\$12,701		\$90,000		\$90,000
4000 Federal Sources	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$0</u>	<u>\$12,701</u>		<u>\$90,000</u>		<u>\$90,000</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$0		\$5,000		\$12,997
200 Associated Payroll Costs	\$0	\$0		\$2,000		\$4,423
300 Purchased Services	\$0	\$0		\$17,250		\$35,066
400 Supplies and Materials	\$0	\$12,701		\$5,000		\$11,800
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$0</u>	<u>\$12,701</u>		<u>\$29,250</u>		<u>\$64,286</u>
2000 Support Services						
100 Salaries	\$0	\$0		\$43,393		\$7,994
200 Associated Payroll Costs	\$0	\$0		\$17,357		\$2,720
300 Purchased Services	\$0	\$0		\$0		\$15,000
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Support Services	<u>\$0</u>	<u>\$0</u>		<u>\$60,750</u>		<u>\$25,714</u>
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$12,701</u>		<u>\$90,000</u>		<u>\$90,000</u>

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. Traditionally, IDEA funds have covered the costs of special education teachers, classroom assistants, equipment, and specialized assessment tools to accommodate the needs of the Special Education students in Dallas School District.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019
				<i>Fund 237</i>		<i>Fund 237</i>
RESOURCES						
4000 Revenue from Federal Sources	\$462,290	\$497,184		\$500,347		\$545,540
TOTAL RESOURCES	<u>\$462,290</u>	<u>\$497,184</u>		<u>\$500,347</u>		<u>\$545,540</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$204,510	\$226,498	4.94	\$220,294	4.56	\$230,206
200 Associated Payroll Costs	\$84,328	\$89,023		\$101,181		\$120,733
300 Purchased Services	\$0	\$22		\$500		\$20,000
400 Supplies and Materials	\$329	\$1,020		\$1,600		\$5,000
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$289,167</u>	<u>\$316,563</u>		<u>\$323,575</u>		<u>\$375,939</u>
2000 Support Services						
100 Salaries	\$91,287	\$92,720	3.00	\$87,391	3.00	\$90,094
200 Associated Payroll Costs	\$57,197	\$59,133		\$62,262		\$47,127
300 Purchased Services	\$97	\$68		\$0		\$500
400 Supplies and Materials	\$442	\$690		\$1,000		\$1,000
600 Other Objects	\$24,100	\$28,010		\$26,119		\$30,880
Total Support Services	<u>\$173,123</u>	<u>\$180,621</u>		<u>\$176,772</u>		<u>\$169,601</u>
TOTAL REQUIREMENTS	<u>\$462,290</u>	<u>\$497,184</u>	7.94	<u>\$500,347</u>	7.56	<u>\$545,540</u>

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

Beginning with the 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 of three to five and primarily used for transitioning our Early Childhood Special Education kindergarteners.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019
						<i>Fund 204</i>
RESOURCES						
4000 Federal Sources	\$2,795	\$11,243		\$10,000		\$10,000
TOTAL RESOURCES	<u>\$2,795</u>	<u>\$11,243</u>		<u>\$10,000</u>		<u>\$10,000</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$2,029		\$1,496		\$1,500
200 Associated Payroll Costs	\$0	\$293		\$534		\$500
300 Purchased Services	\$0	\$0		\$0		\$1,350
400 Supplies and Materials	\$1,440	\$8,288		\$5,000		\$5,000
600 Other	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
Total Instruction	\$1,440	\$10,610		\$7,030		\$8,350
2000 Support Services						
100 Salaries	\$261	\$0		\$999		\$0
200 Associated Payroll Costs	\$21	\$0		\$359		\$0
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$927	\$0		\$1,000		\$1,000
600 Other	<u>\$146</u>	<u>\$633</u>		<u>\$612</u>		<u>\$650</u>
Total Support Services	\$1,355	\$633		\$2,970		\$1,650
TOTAL REQUIREMENTS	<u>\$2,795</u>	<u>\$11,243</u>		<u>\$10,000</u>		<u>\$10,000</u>

MEDICAID ADMINISTRATIVE CLAIMS SURVEY REIMBURSEMENT

Dallas School District partners with Northwest Regional ESD to administer a Medicaid Administrative Claims (MAC) Survey so the district can be reimbursed for the cost to provide health related administrative services to students and families within the district. Confidential) to Oregon Department of Education and 10% were randomly selected to participate.

The survey is completed three times during the year and each time a new random 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). Fund 240 is set up to track receipt of survey reimbursements and currently provides funding for the district nurse.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019
				<i>Fund 240</i>		<i>Fund 240</i>
RESOURCES						
1990 Local Sources	\$67,748	\$50,489		\$60,000		\$60,340
TOTAL RESOURCES	<u>\$67,748</u>	<u>\$50,489</u>		<u>\$60,000</u>		<u>\$60,340</u>
REQUIREMENTS						
2000 Support Services						
100 Salaries	\$24,789	\$28,143	0.81	\$29,553	0.66	\$34,278
200 Associated Payroll Costs	\$16,529	\$22,125		\$23,848		\$24,062
300 Purchased Services	\$26,430	\$221		\$6,600		\$2,000
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other	\$0	\$0		\$0		\$0
Total Support Services	\$67,748	\$50,489		\$60,000		\$60,340
TOTAL REQUIREMENTS	<u>\$67,748</u>	<u>\$50,489</u>		<u>\$60,000</u>		<u>\$60,340</u>

MID-WILLAMETTE VALLEY EDUCATOR EFFECTIVENESS
Beginning Educator Mentoring Grant

In July of 2013, the Oregon Legislature approved funding to "provide targeted investments to support Oregon's students and educators" (HB 3232 and HB 3233). The majority of these funds, \$45.6 million, are part of The Network for Quality Teaching and Learning (also known as the Network) "to ensure Oregon's teachers have the supports, mentoring, professional development, and training to the best they can be at their jobs" and as a result improve student learning and achievement.

The Mentoring Grant, a part of this Network, is a Master Teacher model for mentoring beginning teachers. We are currently part of a consortium with Salem-Keizer and Central School District, among others. Through this grant a mentor teacher provides explicit support through observations, coaching, professional learning, and other meetings directly to over first and second year teachers (new to the profession).

The district will continue participation in the consortium for as long as funds continue to be available.

Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	FTE	Projected Allocation
	2015/2016	2016/2017		2017/2018		2018/2019
				<i>Fund 278</i>		<i>Fund 278</i>
RESOURCES						
3000 State Sources	\$72,010	\$61,659		\$33,801		\$34,701
TOTAL RESOURCES	<u>\$72,010</u>	<u>\$61,659</u>		<u>\$33,801</u>		<u>\$34,701</u>
 REQUIREMENTS						
2000 Support Services						
100 Salaries	\$46,189	\$46,048	0.25	\$25,007	0.50	\$24,995
200 Associated Payroll Costs	\$25,560	\$14,936		\$8,794		\$8,506
300 Purchased Services	\$262	\$675		\$0		\$1,000
400 Supplies and Materials	\$0	\$0		\$0		\$200
600 Other Objects	\$0	\$0		\$0		\$0
Total Support	<u>\$72,010</u>	<u>\$61,659</u>		<u>\$33,801</u>		<u>\$34,701</u>
TOTAL REQUIREMENTS	<u>\$72,010</u>	<u>\$61,659</u>		<u>\$33,801</u>		<u>\$34,701</u>

OEA CHOICE TRUST GRANT - EMPLOYEE WELLNESS

In 2012-13, the District Wellness Committee applied for and received a three year Wellness Grant from OEA Choice Trust in the amount of \$75,000 to use for the implementation of a district wide employee wellness program. Trainings and activities identified in the grant, such as body age assessments, biometric screening, workshops addressing stress management, healthy sleep habits, nutrition, physical fitness, weight management and more, will be coordinated and offered by the Wellness Committee until the grant funds are fully expended. The first installment of \$21,950 was received in the spring of 2013. The second installment of \$25,000 was received March 2014. The third installment of \$10,000 was divided into two \$5,000 amounts to provide a fourth year of funding. In March 2017, the OEA Choice Trust Board approved a final fifth year allocation in the amount of \$12,780 which is equal to the balance of unspent funds from prior year allocations.

Historical Data and Projections

	Actual Allocation			Projected Allocation		
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019
<i>Fund 211</i>						
RESOURCES						
1000 Local Sources	\$8,796	\$6,463		\$12,780		\$0
3000 State Sources	\$0	\$0		\$0		\$0
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Interfund Transfers	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$8,796</u>	<u>\$6,463</u>		<u>\$12,780</u>		<u>\$0</u>
REQUIREMENTS						
2000 Support						
100 Salaries	\$1,333	\$0		\$0		\$0
200 Associated Payroll Costs	\$387	\$0		\$0		\$0
300 Purchased Services	\$2,663	\$3,543		\$6,780		\$0
400 Supplies and Materials	\$4,413	\$2,920		\$6,000		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$8,796</u>	<u>\$6,463</u>		<u>\$12,780</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$8,796</u>	<u>\$6,463</u>		<u>\$12,780</u>		<u>\$0</u>

OREGON COMMUNITY FOUNDATION - P-3 ALIGNMENT IMPLEMENTATION

In 2012-13, Dallas School District received a \$5,000 planning grant from Oregon Community Foundation to cover the costs of mandatory training and network sessions for Learning Community Participants.

In 2013-14, the district met the requirements of the contingent grant and was approved for an additional three years of funding for the P-3 Alignment project. The overall focus of the P-3 implementation grant is to build a collaborative system amongst families, child care providers, early education intervention programs, pre-schools and elementary schools to prepare children to enter kindergarten ready to learn and thus, decrease the achievement gap. Participating districts include Central, Perrydale and Falls City. Pass through funding for those districts are detailed in the allocation shown below as Transfers to Other Agencies.

In 2017-18, the district applied for an expansion program with the Oregon Community Foundation and has received a fourth year of funding in the amount of \$50,000. The primary focus will be to increase family engagement. 2017-18 was the final year of funding for this program.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019
				<i>Fund 276</i>		<i>Fund 276</i>
RESOURCES						
1000 Local Sources	\$120,114	\$33,694		\$50,000		\$0
3000 State Sources	\$0	\$0		\$0		\$0
4000 Federal Sources	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$120,114</u>	<u>\$33,694</u>		<u>\$50,000</u>		<u>\$0</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$8,888	\$3,521		\$992		\$0
200 Associated Payroll Costs	\$2,810	\$1,162		\$349		\$0
300 Purchased Services						\$0
400 Supplies and Materials	\$0	\$154		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$11,698</u>	<u>\$4,836</u>		<u>\$1,341</u>		<u>\$0</u>
2000 Support Services						
100 Salaries	\$4,781	\$13,206		\$5,004		\$0
200 Associated Payroll Costs	\$1,328	\$4,503		\$1,760		\$0
300 Purchased Services	\$68,162	\$220		\$15,000		\$0
400 Supplies and Materials	\$4,145	\$929		\$2,520		\$0
700 Transfers to Other Agencies	\$30,000	\$10,000		\$24,375		\$0
Total Support Services	<u>\$108,416</u>	<u>\$28,858</u>		<u>\$48,659</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$120,114</u>	<u>\$33,694</u>		<u>\$50,000</u>		<u>\$0</u>

**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			Projected Allocation		Projected Allocation
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019
				<i>Fund 236</i>		<i>Fund 236</i>
RESOURCES						
1941 Tuition From Other Districts	\$0	\$0		\$0		\$0
2102 ESD Apportionment	<u>\$286,501</u>	<u>\$409,845</u>		<u>\$467,686</u>		<u>\$506,057</u>
TOTAL RESOURCES	<u>\$286,501</u>	<u>\$409,845</u>		<u>\$467,686</u>		<u>\$506,057</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$199,280	\$284,689	10.71	\$307,842	11.18	\$325,340
200 Associated Payroll Costs	\$85,044	\$122,150		\$155,944		\$168,017
300 Purchased Services	\$1,879	\$1,451		\$3,000		\$12,000
400 Supplies	\$298	\$1,555		\$900		\$700
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
TOTAL	<u>\$286,501</u>	<u>\$409,845</u>		<u>\$467,686</u>		<u>\$506,057</u>
TOTAL REQUIREMENTS	<u>\$286,501</u>	<u>\$409,845</u>		<u>\$467,686</u>		<u>\$506,057</u>

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. 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			Projected Allocation		Projected Allocation
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019
				<i>Fund 281-283</i>		<i>Fund 281-283</i>
RESOURCES						
3000 State Sources	\$297,153	\$352,663		\$287,492		\$365,354
4000 Federal Sources	\$31,788	\$26,347		\$29,000		\$36,000
TOTAL RESOURCES	<u>\$328,941</u>	<u>\$379,010</u>		<u>\$316,492</u>		<u>\$401,354</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$109,529	\$118,757	2.00	\$120,179	2.00	\$119,201
200 Associated Payroll Costs	\$63,426	\$66,583		\$72,630		\$69,315
300 Purchased Services	\$93,515	\$151,174		\$103,275		\$125,000
400 Supplies and Materials	\$12,044	\$17,536		\$3,000		\$15,120
500 Capital Outlays	\$12,000	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$290,515</u>	<u>\$354,050</u>		<u>\$299,085</u>		<u>\$328,636</u>
2000 Support Services						
100 Salaries	\$3,333	\$0		\$0		\$0
200 Associated Payroll Costs	\$1,540	\$0		\$0		\$0
300 Purchased Services	\$16,405	\$3,632		\$0		\$50,000
600 Other Objects	\$17,148	\$21,328		\$17,407		\$22,718
Total Support Services	<u>\$38,426</u>	<u>\$24,960</u>		<u>\$17,407</u>		<u>\$72,718</u>
TOTAL REQUIREMENTS	<u>\$328,941</u>	<u>\$379,010</u>	2.00	<u>\$316,492</u>	2.00	<u>\$401,354</u>

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. Students will receive a \$500 stipend after completion of an 8 week session as well as up to \$150 to purchase work clothing and work-related necessities. Students will have the opportunity to explore jobs in the areas of Automotive, Office Support, Health Care, Construction and Print Media. The 2018-19 allocation allows for full execution of the grant funds received.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019
						<i>Fund 214</i>
RESOURCES						
1000 Local Sources	\$0	\$0		\$0		\$24,700
3000 State Sources	\$0	\$0		\$0		\$0
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Gen Fund Transfer	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$24,700</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$0		\$0		\$18,000
200 Associated Payroll Costs	\$0	\$0		\$0		\$1,700
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$5,000
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$24,700</u>
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Support Services	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$24,700</u>

TITLE I

The Title I 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 I 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. The primary focus of the Dallas Title I program for grades K - 5 is to provide additional reading/math instruction to children who are at risk of reading/math failure.

Title 1 programs fall under the new rules established by the Federal Government Every Student Succeeds Act (ESSA). Funding is expected to increase slightly in the 2018-19 fiscal year although no allocations have yet been made at the Federal level.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019
				<i>Fund 257</i>		<i>Fund 257</i>
RESOURCES						
4000 Federal Funds	\$568,322	\$652,719		\$685,582		\$725,500
TOTAL RESOURCES	<u>\$568,322</u>	<u>\$652,719</u>		<u>\$685,582</u>		<u>\$725,500</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$381,519	\$438,530	11.75	\$442,998	11.06	\$435,117
200 Associated Payroll Costs	\$157,175	\$177,450		\$204,389		\$202,262
300 Purchased Services	\$0	\$0		\$0		\$47,055
400 Supplies and Materials	\$0	\$0		\$0		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$538,694</u>	<u>\$615,980</u>		<u>\$647,387</u>		<u>\$684,434</u>
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	\$29,628	\$36,739		\$38,195		\$41,066
Total Support	<u>\$29,628</u>	<u>\$36,739</u>		<u>\$38,195</u>		<u>\$41,066</u>
TOTAL REQUIREMENTS	<u>\$568,322</u>	<u>\$652,719</u>	11.75	<u>\$685,582</u>	11.06	<u>\$725,500</u>

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 will be used to fund Instructional Coach(s) that will work with teachers to increase their confidence and effectiveness, strengthen their instructional techniques and teach them additional strategies to assist struggling students. The positions may include mentoring of individual teachers, demonstration lessons, presentation of workshops and other professional development activities focused on improvement of math, literacy and technology instruction.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019
				<i>Fund 277</i>		<i>Fund 277</i>
RESOURCES						
4000 Federal Sources	\$132,861	\$83,410		\$130,416		\$131,290
TOTAL RESOURCES	<u>\$132,861</u>	<u>\$83,410</u>		<u>\$130,416</u>		<u>\$131,290</u>
 REQUIREMENTS						
1000 Instruction						
100 Salaries	\$26,524	\$0		\$0		\$0
200 Associated Payroll Costs	\$11,758	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$38,282</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
 2000 Support Services						
100 Salaries	\$33,592	\$17,635	0.75	\$40,000	0.50	\$32,015
200 Associated Payroll Costs	\$16,475	\$5,135		\$17,074		\$11,528
300 Purchased Services	\$35,409	\$55,942		\$60,000		\$70,315
400 Supplies & Materials	\$2,177	\$0		\$6,000		\$10,000
600 Other Objects	\$6,926	\$4,699		\$7,342		\$7,432
Total Support Services	<u>\$94,579</u>	<u>\$83,410</u>		<u>\$130,416</u>		<u>\$131,290</u>
 TOTAL REQUIREMENTS	<u>\$132,861</u>	<u>\$83,410</u>		<u>\$130,416</u>		<u>\$131,290</u>

WHITWORTH PILOT MENTOR PROGRAM

In January 2012, Whitworth Elementary received a grant of up to \$24,000 from Polk County Commission for Children and Families to develop and support a comprehensive Pilot Mentor Program to serve at least 30 5th grade students between January and June of 2012. The district hired a part time staff person to coordinate the pairing of students with approved adult mentors. As a part of the program, student information is collected prior to participation and then again after for information on attitude toward school, behavior referrals and grades.

The focus of the program was increasing student connectedness, improving youth self-esteem and self-efficacy and simply encouraging students to grow personally and academically as they begin to transition into middle school. Funding for this program discontinued beginning 2014-15 with balance of funds expended in 2015-16.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019
						<i>F209</i>
RESOURCES						
1000 Local Sources	\$1,150	\$0		\$0		\$0
4700 Federal Sources	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
TOTAL RESOURCES	<u><u>\$1,150</u></u>	<u><u>\$0</u></u>		<u><u>\$0</u></u>		<u><u>\$0</u></u>
REQUIREMENTS						
2000 Support Services						
100 Salaries	\$0	\$0		\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0		\$0
300 Purchased Services	\$1,150	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
Total Support Services	<u>\$1,150</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u><u>\$1,150</u></u>	<u><u>\$0</u></u>		<u><u>\$0</u></u>		<u><u>\$0</u></u>

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			Projected Allocation		Projected Allocation
	2015/2016	2016/2017	FTE	2017/2018	FTE	2018/2019
<i>Fund 213</i>						
RESOURCES						
1000 Local Sources	\$0					
3000 State Sources	\$31,919	\$31,806		\$35,550		\$34,581
4000 Federal Sources	\$35,234	\$36,564		\$40,868		\$38,175
5200 Gen Fund Transfer	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$67,153</u>	<u>\$68,370</u>		<u>\$76,418</u>		<u>\$72,756</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$44,705	\$44,255	1.00	\$42,872	1.00	\$44,958
200 Associated Payroll Costs	\$15,959	\$13,578		\$15,481		\$16,182
300 Purchased Services	\$3,788	\$3,990		\$7,200		\$6,498
400 Supplies and Materials	\$83	\$2,695		\$6,880		\$1,000
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$64,535</u>	<u>\$64,519</u>		<u>\$72,434</u>		<u>\$68,638</u>
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$2,619</u>	<u>\$3,852</u>		<u>\$3,984</u>		<u>\$4,118</u>
Total Support Services	<u>\$2,619</u>	<u>\$3,852</u>		<u>\$3,984</u>		<u>\$4,118</u>
TOTAL REQUIREMENTS	<u>\$67,153</u>	<u>\$68,370</u>		<u>\$76,418</u>		<u>\$72,756</u>

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Supplemental Information

2018-2019 REVENUE BUDGET SUMMARY
Dallas School District No. 2

Revenue from Local Sources		TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 401
1110	PROPERTY TAXES LEVIED BY DISTRICT	\$ 9,488,490	\$ 6,900,000.00					\$ 2,588,490	
1190	PENALTIES AND INTEREST ON TAXES	\$ 1,600	\$ 1,600						
1312	TUITION FR OTHER DISTRICTS	\$ 16,000	\$ 15,000						
1330	TUITION FR INDIVIDUALS	\$							
1500	EARNINGS ON INVESTMENTS	\$ 177,950	\$ 81,000	\$ 1,800			\$ 150	\$ 20,000	\$ 75,000
1600	FOOD SERVICE SALES	\$ 175,000					\$ 175,000		
1700	EXTRA-CURRICULAR ACTIVITIES - STUDENT FEES	\$ 969,500	\$ 119,500			\$ 850,000			
1800	COMMUNITY SERVICE ACTIVITIES	\$ 12,500			\$ 12,500				
1910	FACILITY RENTALS	\$ 2,100	\$ 1,000	\$ 1,100					
1920	PRIVATE CONTRIBUTIONS AND DONATIONS	\$ 124,700			\$ 124,700				
1940	SERVICES TO OTHER EDUCATION ENTITIES	\$ 205,000	\$ 205,000						
1960	RECOVERY OF PRIOR YEAR EXPENDITURES	\$							
1980	FEES CHARGED TO GRANTS	\$ 110,000	\$ 110,000						
1990	MISCELLANEOUS	\$ 292,340	\$ 130,000	\$ 2,000	\$ 140,340		\$ 20,000		
Total Revenue from Local Sources		\$ 11,574,180	\$ 7,563,100	\$ 4,900	\$ 277,540	\$ 850,000	\$ 195,150	\$ 2,608,490	\$ 75,000
Revenue from Intermediate Sources		TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 401
2101	COUNTY SCHOOL FUNDS	\$ 40,000	\$ 40,000						
2102	ESD APPORTIONMENT	\$ 806,057	\$ 300,000		\$ 506,057				
2199	OTHER INTERMED SOURCES	\$							
Total Revenue from Intermediate Sources		\$ 846,057	\$ 340,000	\$	\$ 506,057	\$	\$	\$	\$
Revenue from State Sources		TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 401
3101	STATE SCHOOL FUND	\$ 23,077,373	\$ 23,077,373						
3102	STATE SCHOOL FUND - LUNCH MATCH	\$ 10,000					\$ 10,000		
3103	COMMON SCHOOL FUND	\$ 352,632	\$ 352,632						
3199	UNRESTRICTED STATE GRANTS - HI COST DIS	\$ 446,000	\$ 436,000				\$ 10,000		
3299	OTHER RESTRICTED STATE GRANTS	\$ 2,140,830			\$ 1,120,830		\$ 20,000		\$ 1,000,000
Total Revenue from State Sources		\$ 26,026,835	\$ 23,866,005	\$	\$ 1,120,830	\$	\$ 40,000	\$	\$ 1,000,000
Revenue from Federal Sources		TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 401
4500	RESTRICTED REVENUE FROM FEDERAL GOVT	\$ 2,261,505			\$ 1,561,505		\$ 700,000		
4700	REVENUE FR FEDERAL GOVT 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		\$ 2,355,055	\$ 3,550	\$	\$ 1,571,505	\$	\$ 780,000	\$	\$
Revenue from Other Sources		TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 401
5100	PROCEEDS FROM BOND SALES	\$							
5200	INTERFUND TRANSFERS	\$ 90,000		\$ 80,000			\$ 10,000		
5300	SALE OF FIXED ASSETS	\$							
5400	RESOURCES BEGINNING FUND BALANCE	\$ 7,270,000	\$ 1,300,000	\$ 400,000		\$ 350,000	\$ 10,000	\$ 210,000	\$ 5,000,000
Total Revenue from Other Sources		\$ 7,360,000	\$ 1,300,000	\$ 480,000	\$	\$ 350,000	\$ 20,000	\$ 210,000	\$ 5,000,000
GRAND TOTALS		\$ 48,162,127	\$ 33,072,655	\$ 484,900	\$ 3,475,932	\$ 1,200,000	\$ 1,035,150	\$ 2,818,490	\$ 6,075,000

	All Funds	Funds 100	Funds 200	Fund 300	Fund 400
Combined Revenue Totals by Fund Type	\$ 48,162,127	\$ 33,567,555	\$ 5,711,082	\$ 2,818,490	\$ 6,075,000

2018-2019 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	\$ 6,671,395	\$ 3,515,535	\$ 1,947,335	\$ 132,325	\$ 76,200			
1113 Elementary Extracurricular	\$							
1121 Middle/Junior High Programs	\$ 2,675,583	\$ 1,719,259	\$ 860,074	\$ 45,000	\$ 50,250		\$ 1,000	
1122 Middle/Junior High School Extracurricular	\$ 7,291	\$ 5,510	\$ 1,780					
1131 High School Programs	\$ 3,307,214	\$ 2,060,324	\$ 1,133,116	\$ 52,400	\$ 61,374			
1132 High School Extracurricular	\$ 696,436	\$ 405,560	\$ 176,076	\$ 86,200	\$ 18,000		\$ 10,600	
1210 Programs for the Talented and Gifted	\$ 15,377	\$ 10,488	\$ 3,369		\$ 1,500			
1220 Restrictive Programs-Students with Disabilities	\$ 2,384,997	\$ 1,343,128	\$ 826,569	\$ 198,400	\$ 16,900			
1233 Other Programs	\$							
1250 Less Restrictive Programs for Students with	\$ 1,572,120	\$ 944,303	\$ 560,132	\$ 49,435	\$ 18,250			
1271 Behavior/ISS LMS and DHS	\$ 90,280	\$ 65,242	\$ 23,537	\$ 1,500				
1280 Alternative Education	\$ 3,676,236	\$ 259,259	\$ 158,577	\$ 3,251,800	\$ 6,600			
1291 English Second Language Programs	\$ 214,897	\$ 119,112	\$ 92,885	\$ 2,600	\$ 300			
1400 Summer School Programs	\$							
Total Instruction Expenditures	\$ 20,311,826	\$ 10,447,722	\$ 5,783,470	\$ 3,819,660	\$ 249,374	\$	\$ 11,600	\$

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	\$ 7,000			\$ 6,000	\$ 1,000			
2120 Guidance Services	\$ 533,214	\$ 309,249	\$ 210,416	\$ 7,600	\$ 5,950			
2130 Health Services	\$ 182,903	\$ 99,685	\$ 67,668	\$ 12,100	\$ 3,450			
2140 Psychological Services	\$ 451,064	\$ 54,213	\$ 33,851	\$ 354,000	\$ 9,000			
2150 Speech Pathology and Audiology Services	\$ 7,000			\$ 7,000				
2190 Service Direction, Student Support Services	\$ 270,095	\$ 157,676	\$ 93,020	\$ 17,600	\$ 700		\$ 1,100	
2210 Improvement of Instruction Services	\$ 10,432	\$ 1,499	\$ 5,533	\$ 2,400			\$ 1,000	
2220 Educational Media Services	\$ 379,373	\$ 220,653	\$ 125,420	\$ 17,600	\$ 15,700			
2230 Assessment & Testing	\$ 73,920	\$ 32,784	\$ 28,186	\$ 12,450	\$ 500			
2240 Instructional Staff Development	\$ 1,500			\$ 1,000	\$ 500			
2310 Board of Education Services	\$ 238,600			\$ 170,500	\$ 100		\$ 68,000	
2320 Executive Administration Services	\$ 300,234	\$ 200,121	\$ 90,613	\$ 6,200	\$ 1,000		\$ 2,300	
2410 Office of the Principal Services	\$ 2,086,494	\$ 1,361,775	\$ 678,539	\$ 27,950	\$ 10,750		\$ 7,480	
2520 Fiscal Services	\$ 562,715	\$ 351,752	\$ 175,863	\$ 28,600	\$ 3,700		\$ 2,800	
2540 Operation and Maintenance of Plant Services	\$ 2,394,442	\$ 897,867	\$ 562,725	\$ 584,700	\$ 207,150	\$ 30,000	\$ 112,000	
2550 Student Transportation Services	\$ 1,871,293	\$ 21,815	\$ 11,985	\$ 1,836,493	\$ 1,000			
2570 Internal Services	\$ 177,593	\$ 49,403	\$ 20,441	\$ 66,750	\$ 41,000			
2640 Staff Services	\$ 275,481	\$ 142,598	\$ 53,333	\$ 71,000	\$ 6,150		\$ 2,400	
2660 Technology Services	\$ 1,077,301	\$ 344,760	\$ 197,341	\$ 180,000	\$ 354,880		\$ 300	
2700 Supplemental Retirement Program	\$ 530,173		\$ 530,173					
Total Support Services Expenditures	\$ 11,430,829	\$ 4,245,870	\$ 2,885,108	\$ 3,409,943	\$ 662,530	\$ 30,000	\$ 197,380	\$

Other Uses Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
5200 Transfers of Funds	\$ 30,000							\$ 30,000
Total Other Uses Expenditures	\$ 30,000	\$	\$	\$	\$	\$	\$	\$ 30,000
Contingency (Object 800)	\$ 1,300,000	\$	\$	\$	\$	\$	\$	\$ 1,300,000
Grand Total Fund 100	\$ 33,072,655	\$ 14,693,591	\$ 8,668,576	\$ 7,229,603	\$ 911,904	\$ 30,000	\$ 208,980	\$ 1,330,000

Fund: 102 - Facilities, Repairs and Maintenance

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
2540 Operation and Maintenance of Plant Services	\$ 74,900	\$ 19,992	\$ 6,804	\$ 15,000	\$ 33,104			
Total Support Services Expenditures	\$ 74,900	\$ 19,992	\$ 6,804	\$ 15,000	\$ 33,104	\$	\$	\$

Facilities Acquisition and Construction

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
4150 Building Acquisition, Construction, and	\$ 400,000					\$ 400,000		
Total Facilities Acquisition and Construction Expenditures	\$ 400,000	\$	\$	\$	\$	\$ 400,000	\$	\$

Other Uses Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
Total Other Uses Expenditures	\$	\$	\$	\$	\$	\$	\$	\$
Unappropriated Ending Fund Balance	\$ 10,000	\$	\$	\$	\$	\$	\$	\$ 10,000
Grand Total Fund 102	\$ 484,900	\$ 19,992	\$ 6,804	\$ 15,000	\$ 33,104	\$ 400,000	\$	\$ 10,000

Grand Total Combined Funds 100 and 102	\$ 33,557,555	\$ 14,713,584	\$ 8,675,380	\$ 7,244,603	\$ 945,008	\$ 430,000	\$ 208,980	\$ 1,340,000
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2018-2019 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	\$ 35,000			\$ 25,000	\$ 10,000			
1121 Middle/Junior High Programs	\$ 16,000			\$ 10,000	\$ 5,000		\$ 1,000	
1122 Middle/Junior High Extracurricular	\$							
1131 High School Programs	\$ 291,274	\$ 87,857	\$ 32,417	\$ 105,000	\$ 65,000		\$ 1,000	
1132 High School Extracurricular	\$ 70,000			\$ 20,000		\$ 50,000		
1220 Restrictive Programs-Students with Disabilities	\$ 769,897	\$ 402,058	\$ 208,668	\$ 138,350	\$ 20,820			
1250 Less Restrictive Programs for Students with	\$ 427,815	\$ 262,658	\$ 132,659	\$ 26,498	\$ 6,000			
1260 Early Intervention	\$							
1272 Title I	\$ 684,434	\$ 435,118	\$ 202,261	\$ 47,055				
1280 Alternative Education	\$ 133,025	\$ 85,743	\$ 42,282		\$ 5,000			
1291 English Second Language Programs	\$ 64,286	\$ 12,996	\$ 4,423	\$ 34,267	\$ 12,600			
1400 Summer School Programs	\$ 7,362	\$ 5,493	\$ 1,869					
Total Instruction Expenditures	\$ 2,499,092	\$ 1,291,922	\$ 624,580	\$ 408,170	\$ 124,420	\$ 50,000	\$ 2,000	\$

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	\$ 20,000				\$ 20,000			
2130 Health Services	\$ 60,340	\$ 34,278	\$ 24,062	\$ 2,000				
2190 Service Direction, Student Support Services	\$ 138,721	\$ 90,094	\$ 47,127	\$ 500	\$ 1,000			
2210 Improvement of Instruction Services	\$ 308,301	\$ 180,063	\$ 84,722	\$ 43,316	\$ 200			
2220 Educational Media Services	\$ 2,100				\$ 2,100			
2230 Assessment & Testing	\$ 1,000				\$ 1,000			
2240 Instructional Staff Development	\$ 144,015	\$ 16,594	\$ 5,966	\$ 107,435	\$ 13,000	\$ 1,000		
2540 Operation and Maintenance of Plant Services	\$ 75,000			\$ 50,000		\$ 25,000		
2610 Direction of Central Support Services	\$ 106,863						\$ 106,863	
2640 Staff Services	\$							
2650 Technology Services	\$							
Total Support Services Expenditures	\$ 856,340	\$ 321,029	\$ 161,897	\$ 203,251	\$ 37,300	\$ 26,000	\$ 106,863	\$

Enterprise and Community Services Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
3100 Food Services	\$ 18,000			\$ 5,000	\$ 5,000	\$ 8,000		
3300 Community Services	\$ 12,500	\$ 7,497	\$ 2,003		\$ 3,000			
3500 Custody and Care of Children Services	\$ 10,000			\$ 10,000				
Total Enterprise and Community Services	\$ 40,500	\$ 7,497	\$ 2,003	\$ 15,000	\$ 8,000	\$ 8,000	\$	\$

Facilities Acquisition and Construction

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
4110 Service Area Direction	\$							
4120 Site Acquisition and Development Services	\$							
4150 Building Acquisition, Construction, and	\$							
4190 Other Facilities Construction Services	\$							
Total Facilities Acquisition and Construction	\$	\$	\$	\$	\$	\$	\$	\$

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) \$ 3,475,932 \$ 1,620,448 \$ 788,480 \$ 624,421 \$ 169,720 \$ 84,000 \$ 108,863 \$ 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	\$ 650,000				\$ 650,000			
Total Instruction Expenditures	\$ 1,100,000	\$	\$	\$	\$ 1,100,000	\$	\$	\$
Unappropriated EFB (Object 800)	\$ 100,000	\$	\$	\$	\$	\$	\$	\$ 100,000
Grand Total Fund 201	\$ 1,200,000	\$	\$	\$	\$ 1,100,000	\$	\$	\$ 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	\$ 1,025,150	\$ 357,869	\$ 211,770	\$ 67,011	\$ 375,000	\$ 10,000	\$ 3,500	
Total Enterprise and Community Services	\$ 1,025,150	\$	\$	\$	\$	\$	\$	\$
Unappropriated EFB (Object 800)	\$ 10,000	\$	\$	\$	\$	\$	\$	\$ 10,000
Grand Total Fund 203	\$ 1,035,150	\$	\$	\$	\$	\$	\$	\$ 10,000

Grand Total Combined All 200 Funds \$ 5,711,082 \$ 1,620,448 \$ 788,480 \$ 624,421 \$ 1,269,720 \$ 84,000 \$ 108,863 \$ 190,000

Fund: 301 - 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	\$ 2,718,490						\$ 2,718,490	
Total Other Uses Expenditures	\$ 2,718,490	\$	\$	\$	\$	\$	\$	\$
Unappropriated EFB (Object 800)	\$ 100,000	\$	\$	\$	\$	\$	\$	\$ 100,000
Grand Total Fund 301	\$ 2,818,490	\$	\$	\$	\$	\$	\$ 2,718,490	\$ 100,000

Fund: 400 - Capital Projects

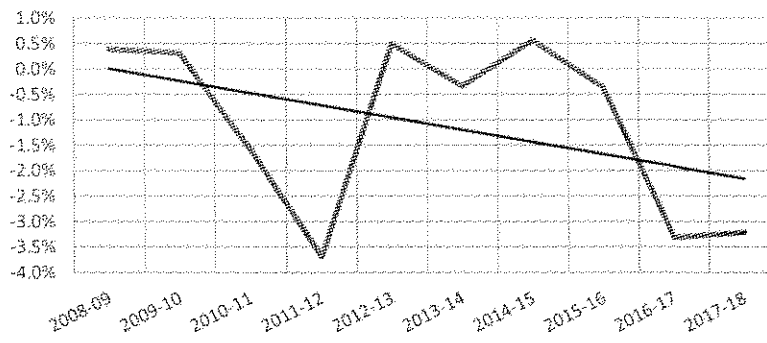
Facilities Acquisition and Construction	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110 Service Area Direction	\$ 113,989	\$ 68,087	\$ 25,902	\$ 20,000				
4120 Site Acquisition and Development Services	\$							
4150 Building Acquisition, Construction, and	\$ 5,961,011	\$ 40,884	\$ 25,988	\$ 80,000		\$ 5,814,139		
Total Facilities Acquisition and Construction	\$ 6,075,000	\$ 108,971	\$ 51,890	\$ 100,000	\$	\$ 5,814,139	\$	\$
Unappropriated EFB (Obj 800)	\$	\$	\$	\$	\$	\$	\$	\$
Grand Total Fund 400	\$ 6,075,000	\$ 108,971	\$ 51,890	\$ 100,000	\$	\$ 5,814,139	\$	\$

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

Grade Level	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
K	175	197	182	191	188	196	155	174	186	202
1	215	193	190	184	221	200	209	183	195	189
2	216	215	193	203	193	218	213	217	193	194
3	221	222	214	196	204	196	223	219	221	200
4	226	216	215	216	197	193	206	226	234	212
5	260	225	214	221	209	205	208	205	227	226
Subtotal K-5	1,313	1,268	1,208	1,211	1,212	1,208	1,214	1,224	1,256	1,223
6	275	263	232	218	223	212	204	224	205	225
7	249	259	266	222	224	232	223	211	232	204
8	251	246	258	252	220	235	230	230	219	219
Subtotal 6-8	775	768	756	692	667	679	657	665	656	648
9	273	277	262	257	266	233	249	235	248	217
10	241	271	271	238	256	256	232	244	244	248
11	227	202	249	230	217	227	238	209	198	197
12	236	292	210	225	208	213	229	226	207	204
Morrison	64	61	53	55	58	53	60	63	59	53
Subtotal 9-12	1,041	1,103	1,045	1,005	1,005	982	1,008	977	956	919
Home Schooled				15	40	20	29	23	14	10
Extended Campus			66	44	59	88	83	92	-	-
Post High			15	13	12	8	11	10	13	5
Other			81	72	111	116	123	125	27	15

Total District	3,129	3,139	3,090	2,980	2,995	2,985	3,002	2,991	2,895	2,805
# changed	12	10	(49)	(110)	15	(10)	17	(11)	(96)	(90)
% changed	0.4%	0.3%	-1.6%	-3.7%	0.5%	-0.3%	0.6%	-0.4%	-3.3%	-3.2%

District Enrollment % changed



ATHLETIC AND ACTIVITY PARTICIPATION

Dallas High School

Number of Students Each Year

ACTIVITY	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
<u>Athletics:</u>										
Football	93	82	81	82	86	86	94	88	93	87
Volleyball	32	32	30	35	28	34	33	32	31	34
Soccer	67	73	68	67	53	55	63	39	61	43
Cross Country	16	30	32	30	31	36	34	28	22	26
Cheerleaders	25	32	31	23	11	25	30	30	27	16
Wrestling	37	35	30	39	46	42	41	36	31	35
Basketball	63	67	61	57	51	70	68	65	62	57
Swimming	28	33	21	22	31	29	13	20	17	6
Baseball	46	41	41	43	46	43	42	39	35	39
Softball	29	41	39	36	24	26	27	25	24	27
Tennis	44	58	58	50	52	49	41	88	57	36
Track	80	112	104	93	103	90	74	67	77	79
Golf	17	18	12	15	17	13	12	25	19	16
Dance Team	21	29	22	20	19	20	14	15	15	0
Total Athletics	598	683	630	612	598	618	586	597	571	501

<u>Other Activities:</u>										
Hi-Q	14	16	22	20	9	15	20	29	12	14
DECA	29	22	-	-	-	-	-	0	0	0
FFA	45	40	40	82	77	75	60	56	60	63
Drama--Thespians	60	21	25	30	25	26	32	57	53	55
Equestrian	19	22	16	14	12	13	13	12	12	12
Vocal Music	48	53	49	-	32	36	30	36	33	44
Band	64	56	40	41	27	18	22	17	18	49
Robotics	-	-	-	-	-	-	-	25	17	3
HOSA	-	-	-	-	-	-	-	0	0	0
National Honor Society (11th & 12th)	31	71	74	87	80	87	82	83	71	64
Total Other Activities	310	301	266	274	262	270	259	315	276	304

ATHLETIC FUNDING

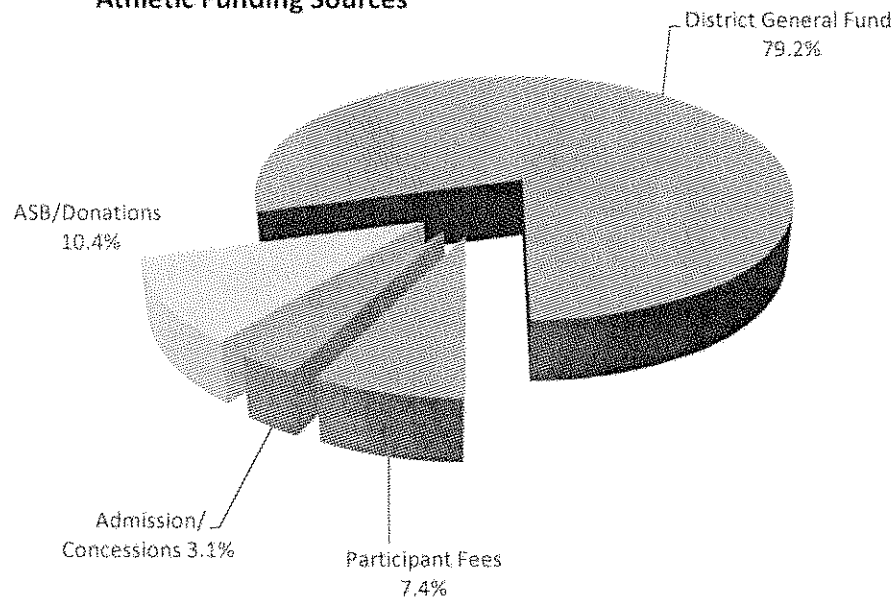
Dallas High School

Expense Category	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	%
Coaching Contracts	175,272	189,917	205,251	212,099	268,114	280,188	31.7%
Transportation/Travel	60,167	54,224	67,614	57,820	61,811	72,885	8.2%
Officials	30,304	30,254	31,856	35,849	33,852	35,307	4.0%
Uniforms	9,692	36,717	19,968	35,811	35,174	23,143	2.6%
Equipment	3,532	5,515	29,605	40,117	19,833	28,409	3.2%
Field/Facility Maintenance	7,010	6,063	25,543	38,470	30,892	88,770	10.0%
Athletic Director Office	187,433	193,452	194,751	197,259	200,164	314,786	35.6%
Other	126,603	103,774	92,425	90,997	103,159	41,553	4.7%
Total Athletic Expenditures	\$ 600,013	\$ 619,916	\$ 667,013	\$ 708,422	\$ 752,999	\$ 885,041	100.0%

Funding Sources:

Participant Fees	60,495	57,836	60,607	58,924	76,155	65,122	7.4%
Community Admission / Concessions	26,044	21,210	43,467	43,130	32,325	27,190	3.1%
ASB Fundraising / Donations	101,637	120,191	105,460	86,255	78,879	92,056	10.4%
District General Fund	411,837	420,679	457,479	520,113	565,680	700,674	79.2%

Athletic Funding Sources



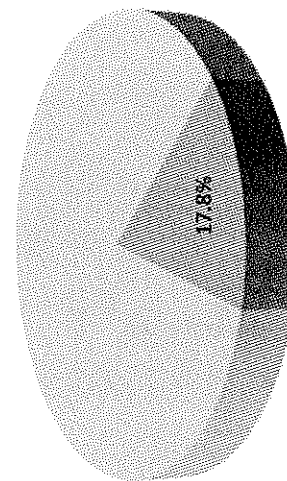
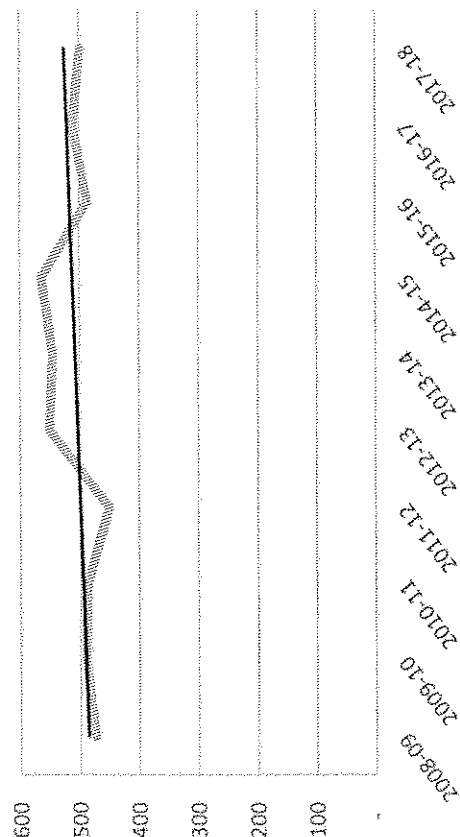
Dallas School District No. 2
SPECIAL EDUCATION STUDENT CENSUS
 NUMBER OF STUDENTS BY PRIMARY HANDICAPPING CONDITION

CODE	CONDITION	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
10	Intellectual Disability	15	23	21	19	33	35	36	25	26	31
20	Hearing Impaired	4	8	13	3	8	5	11	7	7	6
40	Vision Impaired	3	4	4	4	6	4	6	1	1	-
50	Speech Impaired	73	81	100	67	92	90	88	60	53	47
60	Emotional Disability	36	47	46	41	47	42	55	50	47	44
70	Orthopedically Impaired	8	5	8	5	8	8	8	6	4	4
74	Traumatic Brain Injury	-	-	-	3	4	4	5	2	2	2
80	Other Health Impaired	74	89	91	79	106	109	107	93	116	131
82	Autistic	59	76	68	88	88	84	95	86	86	79
90	Learning Disability	201	155	135	141	159	164	153	156	169	154
TOTAL STUDENTS		473	488	486	450	551	545	564	486	511	498

District Enrollment as of April
 % District Enrollment

3,148
 15.0%
 3,129
 15.6%
 3,139
 15.5%
 3,090
 14.6%
 2,980
 18.5%
 3,003
 18.1%
 3,001
 18.8%
 3,002
 16.2%
 2,895
 17.7%
 2,805
 17.8%

Total Special Education Students



**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	55,965	26
Morrison Alternative	1935	1946	1.43	17,209	8
Oakdale Heights	1975	1998, 2017	14.77	57,425	26
Whitworth	1956	1958, '65, '75, '98, 2017	8.35	51,400	26
LaCreole Middle	1966	1975, '96	27.43	115,806	44
Dallas High	1953	1955, '58, '62, '65, '66, '74, '97, 02	29.35	195,524	59
Administration	1935	1946	See Morrison	13,154	0
Daily Living Skills (Project Achieve)	1996	- -	0.20	1,372	1
Total District			105.18	507,855	190

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Budget Law Compliance

Affidavit Of Publication

STATE OF Oregon

ss.

County of Polk

I, Emily Mentzer, being

first duly sworn, depose and say I am the EDITOR

of the Polk County Itemizer-Observer, a newspaper of general circulation
as defined by ORS 193.010 and 193.020, printed and published at Dallas in
the aforesaid county and state; that the Budget Committee Meeting

_____, a printed copy of which is hereto annexed,
was published in the entire issue of said newspaper for _____
successive and consecutive weeks in the following issues: _____

04/04/18

Emily Mentzer

Subscribed and sworn to before me this

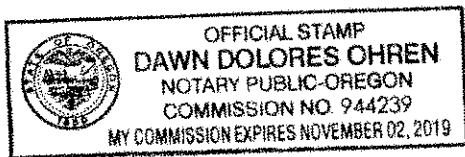
April 4, 2018

Dawn Dolores Ohren

Notary Public for Oregon

(My Commission Expires

November 2, 2019



Polk County Itemizer-Observer
147 SE Court St, Dallas, OR 97338

Affidavit Of Publication

STATE OF Oregon

ss.

County of Polk

I, Emily Mentzer, being

first duly sworn, depose and say I am the EDITOR

of the Polk County Itemizer-Observer, a newspaper of general circulation
as defined by ORS 193.010 and 193.020, printed and published at Dallas in
the aforesaid county and state; that the 2nd Bgt Comm PO#181179

_____, a printed copy of which is hereto annexed,
was published in the entire issue of said newspaper for _____
successive and consecutive weeks in the following issues: _____

04/11/18

Subscribed and sworn to before me this _____

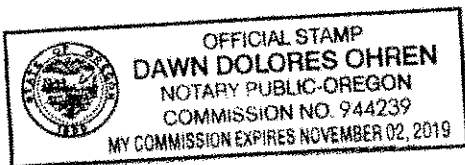
Emily Mentzer

April 11, 2018

Dawn Dolores Ohren
Notary Public for Oregon

(My Commission Expires _____

November 2, 2019



Polk County Itemizer-Observer
147 SE Court St, Dallas, OR 97338

Affidavit Of Publication

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_____, a printed copy of which is hereto annexed,
was published in the entire issue of said newspaper for _____
successive and consecutive weeks in the following issues: _____

06/06/18

Subscribed and sworn to before me this _____

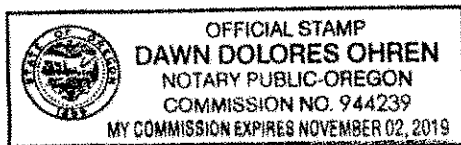
June 6, 2018

Notary Public for Oregon

(My Commission Expires _____

November 22019

Polk County Itemizer-Observer
147 SE Court St, Dallas, OR 97338



FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of Dallas School District No. 2 will be held on June 11, 2018 at 5:00 pm at Dallas High School, 1250 SE Holman Ave., Room 103. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 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 between the hours of 8:00 a.m. and 4:00 p.m., or online at www.dallas.k12.or.us. This budget is for an annual period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Debbie MacLean

Telephone: 503-623-5594

Email: debbie.maclea@dsd2.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance	\$9,495,272	\$8,067,400	\$7,250,000
Current Year Property Taxes, other than Local Option Taxes	8,329,600	8,475,529	9,238,490
Current Year Local Option Property Taxes	-	-	-
Other Revenue from Local Sources	1,956,382	2,368,376	2,335,690
Revenue from Intermediate Sources	793,885	829,193	846,057
Revenue from State Sources	23,706,693	28,740,154	26,026,835
Revenue from Federal Sources	2,054,278	2,284,763	2,355,055
Interfund Transfers	110,498	130,000	110,000
All Other Budget Resources	-	7,300,000	0
Total Resources	\$46,446,608	\$58,195,415	\$48,162,127

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$16,885,267	\$17,608,884	\$16,800,872
Other Associated Payroll Costs	8,792,269	10,089,011	9,774,220
Purchased Services	7,015,079	7,423,450	7,989,335
Supplies & Materials	2,195,986	2,759,773	2,589,728
Capital Outlay	1,751,472	15,334,778	6,329,139
Other Objects (except debt service & interfund transfers)	469,628	346,448	330,343
Debt Service*	2,270,121	2,365,130	2,718,490
Interfund Transfers*	110,492	130,000	110,000
Operating Contingency	-	1,917,941	1,300,000
Unappropriated Ending Fund Balance & Reserves	6,956,294	220,000	220,000
Total Requirements	\$46,446,608	\$58,195,415	\$48,162,127

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$21,507,048	\$24,237,043	\$23,910,918
FTE	235.63	237.15	237.93
2000 Support Services	12,222,622	12,837,151	12,362,069
FTE	87.22	86.98	86.45
3000 Enterprise & Community Service	956,953	1,063,150	1,065,650
FTE	14.43	14.44	13.02
4000 Facility Acquisition & Construction	2,423,077	15,425,000	6,475,000
FTE	1.70	1.70	1.70
5000 Other Uses	-	-	-
5100 Debt Service*	2,270,121	2,365,130	2,718,490
5200 Interfund Transfers*	110,492	130,000	110,000
6000 Contingency	-	1,917,941	1,300,000
7000 Unappropriated Ending Fund Balance	6,956,295	220,000	220,000
Total Requirements	\$46,446,608	\$58,195,415	\$48,162,127
Total FTE	338.98	340.27	339.1

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **	
This approved budget reflects the district's plan to sustain current instructional programs and service level for the 2018-19 fiscal year. Major changes to note are reduced state funding available for general operations due to declining enrollment experienced in the district during recent years. The district is meeting this challenge by reducing 1.0 FTE in administration and reducing staff work calendars in order to cause the least disruption of instruction to students. The district also maintains focus in its attempt to provide services to an increasing number of children with special needs. Additionally, during 2017-18, the district issued the remaining bonds approved by voters in November 2014. A significant balance of this issuance carries forward into 2018-19 for capital construction projects approved by the Citizens Oversight Committee.	

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	\$2,215,860	\$2,289,387	\$2,891,872

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$12,506,050	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$12,506,050	\$0

DALLAS SCHOOL DISTRICT No. 2
DALLAS, OREGON
JUNE 11, 2018

RESOLUTION # 17-18-09

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 2018-2019 in the total amount of \$48,162,127, 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, 2018, for the following purposes:

GENERAL FUND: (Includes F100 & F102)

1000 Instruction	\$	20,311,826
2000 Support Services	\$	11,505,729
4000 Facility Acq and Construction	\$	400,000
5000 Transfers	\$	30,000
6000 Operating Contingency	\$	1,300,000
TOTAL	\$	33,547,555

DEBT SERVICE - GEN OBLIGATION BONDS:

5000 Debt Service - GO Bonds	\$	2,718,490
TOTAL	\$	2,718,490

STUDENT ACTIVITY FUNDS:

1000 Instruction	\$	1,100,000
TOTAL	\$	1,100,000

SPECIAL REVENUE GRANTS & PROJECTS:

1000 Instruction	\$	2,499,092
2000 Support Services	\$	856,340
3000 Community Services	\$	40,500
5000 Transfers	\$	80,000
TOTAL	\$	3,475,932

FOOD SERVICE:

3000 Community Services	\$	1,025,150
TOTAL	\$	1,025,150

CAPITAL CONTRUCTION BOND PROJECTS:

4000 Construction	\$	6,075,000
TOTAL	\$	6,075,000

UNAPPROPRIATED REQUIREMENTS:

7000 General Fund (Funds 100 & 102)	\$	10,000
7000 Food Service Fund	\$	10,000
7000 Student Activity Fund	\$	100,000
7000 Debt Service - GO Bonds	\$	100,000
TOTAL	\$	220,000

TOTAL APPROPRIATIONS, ALL FUNDS:	\$	47,942,127
TOTAL UNAPPROPRIATED, ALL FUNDS:	\$	220,000
TOTAL ADOPTED BUDGET:	\$	48,162,127

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 2018-2019:

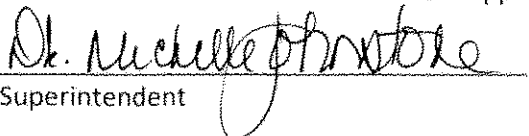
- 1) At the rate of \$4.5527 per \$1,000 of assessed value for permanent rate tax;
- 2) In the amount of \$2,891,872 for debt service on general obligation bonds;

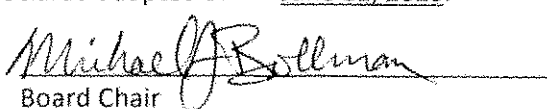
CATEGORIZING THE TAX

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

	<u>Subject to the Education Limitation</u>	<u>Excluded from Limitation</u>
Permanent Rate Tax	<u>\$ 4.5527 / \$1,000</u>	
General Obligation Debt Service		<u>\$ 2,891,872</u>

The above resolution statements were approved and declared adopted on June 11, 2018.


 Superintendent


 Board Chair

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

FORM ED-50 2018-2019

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 has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Polk County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>111 SW Ash Street</u>	<u>Dallas</u>	<u>OR</u>	<u>97338</u>	<u>6/30/2018</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Debbie MacLean</u>	<u>Director of Fiscal Services</u>	<u>(503) 623-5594</u>	<u>debbie.maclea@d2s2.org</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

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	
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.		Excluded from Measure 5 Limits
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.	\$2,891,872	Amount of Levy
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.	\$2,891,872	

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. 12-15)

(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
Update March 12, 2018

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

Dr. Michelle Johnstone, Superintendent/Clerk, shall be Budget Officer for FY 2017-2018.

DEPUTY CLERK

Debra Knox-MacLean, Director of Fiscal Services, shall perform duties of Deputy Clerk.

CUSTODIAN OF DISTRICT FUNDS

Debra Knox-MacLean, 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

Dr. Michelle Johnstone, Superintendent/Clerk, or Debra Knox-MacLean, 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

Dr. Michelle Johnstone, Superintendent/Clerk and Debra Knox-MacLean, 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 2017-2018:

Bank of America, Dallas Branch

General Fund

Accounts Payable Account

Payroll Account

Federal Tax Account

Dallas High School Student Body

Scholarship Time Certificates

Wells Fargo Bank, Dallas Branch

Dallas High School Student Body Account

Checking Accounts Payable

Passbook Savings

Time Certificates

Whitworth Elementary School Checking Account

Citizens Bank

District Food Service Account

LaCreole Middle School Student Body Account

Oakdale Elementary School Checking Account

Lyle Elementary School 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.

LEGAL COUNSEL

The law firm of Garrett, Hemann, Robertson P.C. is recommended as official legal counsel for Dallas School District No. 2.

BOARD MEETINGS

The board will meet on the second and fourth Monday of each month. 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

Dennis Engle, Assistant Superintendent, shall serve as Affirmative Action Officer for FY 2017-2018.

ADA COMPLIANCE OFFICER

Autymn Galbraith, Director of Special Education, shall serve as the ADA Compliance Officer for FY 2017-2018.

TITLE IX OFFICER

Tim Larson, Athletic Director, shall serve as the Title IX Officer for FY 2017-2018.

SAFETY OFFICER

Kevin Montague, Facilities Director, shall serve as the Safety Officer for FY 2017-2018.

EXPOSURE CONTROL OFFICER

Kevin Montague, Facilities Director, shall serve as Exposure Control Officer for FY 2017-2018.

PEST MANAGEMENT OFFICER

Kevin Montague, Facilities Director, shall serve as Pest Management Officer for FY 2017-2018.

TITLE I DIRECTOR

Steve Martinelli, Director of Instructional Services, shall serve as the Title I Director for FY 2017-2018.

MIGRANT EDUCATION AND ENGLISH LANGUAGE LEARNER OFFICER

Steve Martinelli, Director of Instructional Services, shall serve as the Officer of Migrant Education and English Language Learners for FY 2017-2018.

HEARINGS OFFICER

Caleb Harris, Principal, Whitworth Elementary School, shall serve as Hearings Officer for FY 2017-2018.

AHERA Designation

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

Healthy and Safe Schools Plan Administrator

Kevin Montague, Facilities Director shall serve as the Health and Safe Schools Plan Administrator and can be contacted at 503-623-5594.

Glossary of Terms and Definitions

School Finance 101

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. ADMr included in the database is as of June 30.

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

Plus:

Special Education 1.00 December Count of IEP's

English Second Language .50

Pregnant & Parenting 1.00

Poverty Factor .25

Foster Care/Neglected and 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

Accounts for the sale and repayment of general obligation bonds. These "G.O." 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 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 (expenses, including depreciation and indirect costs) of providing goods or services to students are recovered primarily through user charges.

EXPENDITURES

Decreases 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 or 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 limitation passed by Oregon's voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 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 employees 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, 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 a 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.

UNAPPROPRIATED ENDING FUND BALANCE (UEFB)

Amount budgeted to carryover 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.

DEFINITIONS OF REVENUE ACCOUNTS

1000 REVENUE FROM LOCAL SOURCES

1111 CURRENT YEAR'S TAXES. Property 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.

1112 PRIOR YEAR'S TAXES. Taxes collected for fiscal periods preceding the current year.

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 GOVERNMENT 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.

1300 TUITION. Money received from individuals, agencies, private sources and other districts for education provided in the district.

1510 INTEREST ON INVESTMENTS. Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds, savings accounts, time certificates of deposit, mortgages, or other interest-bearing obligations.

1610 FOOD SERVICE. Revenue from students for the sale of breakfasts, lunches and milk.

1710 ADMISSIONS. Revenue from patrons of school-sponsored activity such as a concert or football game.

1711 ADMISSIONS – OTHER. Revenue from school-sponsored activities other than athletic events.

1740 FEES. Revenue from students for fees such as locker fees and equipment fees.

1770 FEES CO-CURRICULAR. Revenue from students for co-curricular participation.

1771 FEES DRIVER EDUCATION. Revenue from students for Driver Education behind the wheel courses.

1773 FEES STUDENT TOWELS.

1800 COMMUNITY SERVICE – LATCHKEY. Revenue from community services activities operated by a district. Revenue from all after-school Latchkey child care programs is recorded in account 1800.

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

1920 CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES. Money received from private individuals, groups, or organizations for which no repayment or special service to the contributor is expected.

1940 SERVICES PROVIDED OTHER LOCAL EDUCATION AGENCIES. Revenue from services provided other districts, other than for tuition and transportation services.

1951 TEXTBOOK SALES. Revenue from sale of textbooks.

1960 RECOVERY OF PRIOR YEAR'S EXPENDITURE. Refund of expenditure made in prior fiscal year.

1980 FEES CHARGED TO GRANTS. Indirect administrative charges assessed to grants.

1990 MISCELLANEOUS.

1991 PRINTING SERVICES. Revenue from fees charged other agencies for printing.

2000 REVENUE FROM INTERMEDIATE SOURCES

2101 COUNTY SCHOOL FUND. Revenue from the apportionment of resources of the County School Fund.

2102 EDUCATION SERVICE DISTRICT APPORTIONMENT. Revenue received from the ESD's apportionment of the equalization levy. ORS 334.350 to ORS 334.510.

3000 REVENUE FROM STATE SOURCES

3101 STATE SCHOOL GRANT. State School Fund- General Support. State funding to replace decreased property taxes as per ORS 327.006- 327.013.

3103 COMMON SCHOOL FUND. ORS 327.403.

4000 REVENUE FROM FEDERAL SOURCES

4500 RESTRICTED FEDERAL GRANTS. Revenue from the federal government through the state as grants to the district that must be used for a specific purpose.

4700 REVENUE FROM FEDERAL SOURCES. Revenue from the federal government through an intermediate agency.

5000 OTHER SOURCES

5200 INTERFUND TRANSFERS. Revenue earned or received from another fund that will not be repaid.

5300 SALE OF FIXED ASSETS.

5400 BEGINNING FUND BALANCE.

DEFINITIONS OF EXPENDITURE ACCOUNTS

100 SALARIES

- 111 LICENSED SALARIES. Projected salaries of the licensed teaching staff and administrative personnel.
- 112 CLASSIFIED SALARIES. Salaries for classified bargaining unit members and confidential employees.
- 113 ADMINISTRATIVE SALARIES. Salaries for district administrative employees, including building principals, vice-principals, and other employees who manage, direct or administer programs of the district.
- 114 MANAGERIAL – CLASSIFIED. Salaries for classified or non-licensed employees who supervise or manage programs.
- 116 RETIREMENT STIPENDS. Under Board Policy No. 2550, 4550 and 5550, individuals granted retirement benefits are eligible to receive monthly compensation for a specified period of time.
- 121 SUBSTITUTES - LICENSED. Substitute days for licensed personnel.
- 122 SUBSTITUTES - CLASSIFIED. Substitute pay for classified employees.
- 124 TEMPORARY CLASSIFIED. Costs of temporary employees and summer maintenance staff.
- 130 EXTENDED CONTRACT. The District compensates individuals for additional hours in order to provide additional time for specific District and/or building needs beyond employees' regular responsibilities. The hourly rate is established through the collective bargaining process with the number of hours determined administratively.
- 131 EXTRA DUTY - LICENSED. Costs of "extra duty" assignments covered by the Collective Bargaining Agreement that are associated with co-curricular school activities.
- 135 HOME INSTRUCTION. Costs for "home instruction" required by law under specific circumstances.

200 ASSOCIATED PAYROLL COSTS

- 211 PUBLIC EMPLOYEES' RETIREMENT SYSTEM (Employer Contribution). Costs of state mandated employer contributions to the Public Employees' Retirement System on behalf of employees working 600 or more hours in a calendar year. The rate assessed by PERS for 2002-2003 is 12.73%.
- 220 SOCIAL SECURITY ADMINISTRATION. The 2002-2003 average contribution is 7.65% of gross salary.
- 231 WORKERS' COMPENSATION. State Accident Insurance Fund, the District's carrier, is funded from this area.
- 232 UNEMPLOYMENT COMPENSATION. Reimbursement paid to the State of Oregon, Employment Division, based upon actual unemployment benefits paid on behalf of the School District.
- 241 EMPLOYEE HEALTH INSURANCE. This figure includes medical, vision and dental insurance for all employees who work at least 20 hours per week on a regular basis. Medical insurance for eligible retirees is also included in this object code.
- 242 TUITION REIMBURSEMENT. Costs for employee self-improvement as provided by collective bargaining agreements. (Note: Object 242 was established in 2000-2001 for these costs.)

300 PURCHASED SERVICES

312 INSTRUCTIONAL PROGRAMS IMPROVEMENT SERVICES. District paid staff development.

313 STUDENT SERVICES. Non-payroll services of qualified persons qualified to assist students and their parents in solving mental and physical problems to supplement the teaching process.

318 OTHER INSTRUCTIONAL PROGRAMS IMPROVEMENT SERVICES. Funds needed for Special Education are budgeted in this area.

319 PROFESSIONAL SERVICE BY OTHERS. Costs for student assemblies, music clinics, entry fees, test scoring services, and royalty's for plays.

322 REPAIRS AND MAINTENANCE SERVICES. All repairs and maintenance services listed as 322 are those that must be purchased and performed by other than District employees, such as repair for instructional equipment, audio visual equipment, athletics/PE equipment, office equipment, telephone communication/maintenance contracts, data communications maintenance, vehicles, furnace/boiler maintenance contracts, duplicator/collator maintenance contracts, and fire alarm and clock maintenance contracts.

324 RENTAL. Fees for rental of scripts and other materials for drama productions, and portable restrooms, and other rentals as needed are budgeted in this object.

325 - 328 UTILITIES. The District budgets for anticipated utilities by these codes: 325 - Electricity, 326 - Fuel, 327 - Water and Sewage, and 328 - Garbage.

331 REIMBURSABLE STUDENT TRANSPORTATION. The projected costs include a contracted inflationary rate plus anticipated costs to accommodate additional overage charges. Because these costs are for home to school and instructional field trips, they are eligible for partial state reimbursement of 70%.

332 NON-REIMBURSABLE STUDENT TRANSPORTATION. Costs for transporting students on student activity trips, including athletic events. These costs are not eligible for reimbursement.

340-344 TRAVEL. Approved employee travel and workshop expenses are reimbursed under these codes. Board/ Superintendent travel is recorded under 340. All local travel is coded 341, out-of-district travel is coded 342, and classified travel is coded 344.

350 COMMUNICATIONS. Operating costs for telephones and postage.

355 PRINTING. Operating costs for printing jobs contracted with other businesses.

360 CHARTER SCHOOL PAYMENTS. Expenditures to reimburse Charter Schools for services rendered to students.

370 TUITION. Costs due to both statutory obligations and the anticipated number of students being placed in other educational agencies.

380 NON-INSTRUCTIONAL PROFESSIONAL AND TECHNICAL SERVICES. Projected expenditures for services that, by their nature, can be performed only by persons with specialized skills and knowledge. Included are fees for architects, attorneys, auditors, consultants, and grounds keeping.

382 LEGAL SERVICES. Expenditures for consultations with the district's attorney and associated legal cost.

386 DATA PROCESSING SERVICES. Costs for the LBL data processing system. Services provided by LBL include all fiscal related functions such as accounts payable, payroll, and budget reporting; personnel; inventory; and student services.

390 OTHER PROFESSIONAL AND TECHNICAL SERVICES. Costs for use of Career Information Systems, official fees, Commissioner fees, security, laundry services, and nursing services.

400 SUPPLIES AND MATERIALS

410 CONSUMABLE SUPPLIES AND MATERIALS. Expenditures for supplies, or those items that are consumed in this fiscal year.

420 TEXTBOOKS. Expenditures related to textbook purchases, including purchase of additional textbooks due to increased enrollment.

430 LIBRARY BOOKS. Expenditures related to the purchase of library books for each Media Center.

440 PERIODICALS. Expenditures related to the purchase of periodicals.

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

460 NON-CONSUMABLE ITEMS. Expenditures for equipment with a value of less than \$5,000 or for items which are "equipment-like," such as hand-held calculators, portable cassette players.

470 COMPUTER SOFTWARE. Purchases of instructional and administrative software.

480 COMPUTER HARDWARE. Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion.

500 CAPITAL OUTLAY

510 LAND ACQUISITION. Expenditures for the purchase of land.

520 BUILDINGS ACQUISITION. Costs for acquiring buildings and additions, either existing or to be constructed, including installments or lease payments (except interest) resulting in the acquisition of buildings and costs for major permanent structural alterations.

530 IMPROVEMENTS OTHER THAN BUILDING. Costs for street and sidewalk improvements on District properties.

541 ADDITIONAL EQUIPMENT. Purchases of new equipment.

542 REPLACEMENT EQUIPMENT. Replacement costs of outdated equipment.

550 TECHNOLOGY. Expenditures for computer hardware, related equipment, and other capital outlay for technology.

600 OTHER OBJECTS

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

621 INTEREST. Interest expense due to the District's participation in a Tax Anticipation Notes (TANs) program.

640 DUES AND FEES. Dues and fees paid for professional organizations related to staff development and student workshops.

651-659 INSURANCE. Insurance to protect school board members, their employees and property against loss due to accident or neglect. Projections are based on the advice of the District's Insurance Agent-of-Record.

690 GRANT INDIRECT CHARGES. Charges made to a grant to recover charges made to administration.

700 TRANSFERS

710 FUND MODIFICATIONS. Funds transferred from the General Fund to subsidize another District operations.

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. Funds to cover Board action regarding administrative and confidential staff compensation are included. Additionally, the 800 series contains the District's contingency fund that may have to be drawn upon to fund any unanticipated maintenance, repair or capital needs. Funds not expended become part of the subsequent year's "cash carry-over."