



DALLAS SCHOOL DISTRICT NO. 2

Adopted Operating Budget

2013 - 2014

Dallas School District No. 2

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2013-2014

Table of Contents

I	INTRODUCTION	1
	Budget Message	2
	Budget Committee	9
	Budget Calendar	10
II	SUMMARY OF ALL FUNDS with Statement of Assurance	11
	• General Fund	13
	• Facilities, Repairs & Maintenance Fund	14
	• Special Revenue Grants & Projects Fund	15
	• Capital Construction Bond Projects	16
	• Food Service Fund	17
	• Student Activity Fund	18
	• Debt Service Fund-General Obligation Bond	19
	• Debt Service Fund-Flex Fund Obligations	20
	• Transfers of Funds	21
II	GENERAL FUND DETAIL	
	General Fund Resources (Revenue)	23
	General Fund Requirements (Expenditures)	31
	• Lyle Elementary	39
	• Oakdale Elementary	43
	• Whitworth Elementary	47
	• LaCreole Middle School	51
	• Dallas High School	57
	• Morrison Campus Alternative Program	65
	• Other District Programs	69
	• Luckiamute Valley Charter School (Bridgeport & Pedee)	85
III	SPECIAL REVENUE FUNDS	89
IV	SUPPLEMENTAL INFORMATION	
	• Revenue and Expenditure Summaries by Fund	113
	• Student Enrollment and Activities Participation Data	116
	• Special Education Student Census Data	118
	• Facilities Information	119
V	BUDGET LAW COMPLIANCE	121
VI	APPENDIX: ANNUAL BUSINESS PROCEDURES	129
VII	GLOSSARY OF DEFINITIONS AND TERMS	133

Introduction

Most local governments in Oregon, from the smallest fire district to the largest city, must prepare and adopt an annual budget. Public school districts are subject to these budget provisions determined by Oregon's Local Budget Law, found in Chapter 294 of the Oregon Revised Statutes. This law establishes specific procedures that must be followed during the budgeting process.

Compliance with Local Budget Law is critical for The Dallas School District. The budget must be completed and adopted by the School Board by June 30, 2013, the day before the start of the fiscal year to which the budget applies. Without a budget for the new fiscal year in place, Dallas School District's authority to spend money or incur obligations would expire on June 30, 2013. The District's ability to impose a property tax is also legally bound to the budgeting process.

Budgeting is a joint effort between the people affected by the budget and the appointed and elected officials responsible for providing the service. Citizen involvement is encouraged through the Budget Committee meeting process conducted in the spring of 2013.

In accordance with Oregon Revised Statutes 294.305 to 294.565, the Dallas School District's proposed budget for fiscal year 2013 - 2014 outlines the programs and services provided throughout the district and a viable fiscal strategy to carry them out.



April 22, 2013

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 10, 2013.

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 the 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, Christy Perry, 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 basic educational services for Dallas School District during fiscal year 2013-14.

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 22, 2013 and cost estimates based on known factors for each program that existed as of April 22, 2013.

The budget for fiscal year 2013-14 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 to depict a comprehensive overview of all district activities anticipated for fiscal year 2013-14 along with a historical report of past fiscal activity.

We continue to see signs of economic recovery and we believe our enrollment has stabilized. We have based our proposed budget on the current State School Fund (SSF) Projections from the State of Oregon received on March 30, 2013. The revenue in the proposed budget from the State School Fund is \$17,903,636. The overall proposed General fund Budget is \$25,899,974 which in addition to the SSF includes property taxes, a common school fund allocation and other miscellaneous revenue sources used for general operations of the district.

We completed a modified priority based budgeting process based on the work done last year with staff at each level. Prior to the development of this budget, the staff who participated in priority based budgeting were asked if the priorities have changed. For the most part, staff believe our school district should adhere to the same priorities as were set in 2012-13. The following represents these priorities and how they have been further developed in this budget.

- Do not increase primary (K-3) class size even if this means increasing class size at other levels. Primary class size is projected fewer than 30 in all K-2 classrooms.
- Interventions are important to the success of our students. Although there were no increases to intervention resources, there were also no decreases. Each school continues to expand intervention/enrichment options.
- Instructional coaches and intervention specialists are essential to improving instruction. We will be carefully considering the use of literacy coaches in our Title II funds for elementary, middle and high school.
- Digital literacy is important to our core mission. We continue to maintain media positions at Whitworth Elementary, LaCreole Middle School and Dallas High School. All three schools have made important shifts in teaching digital literacy to our students.
- Positive Behavior Supports (PBIS) is critical at all levels. All schools have PBIS teams and are developing strategies for students in their school.
- Teachers need support and training in writing for the content area. After the 2012-13 budget was adopted, we had additional carry-over funds in Title I. These funds were used to hire an elementary literacy coach and to train K-5 teachers in Write Tools. This position, combined with the continued writing project at the middle school has significantly improved our students in the area of writing. Included in the Title II budget is a .5 literacy coach for LaCreole Middle School. Two teachers at LaCreole Middle School have obtained training in Writing to Learn and are now certified trainers. They are working in partnership to guide the District Literacy Team in 6 – 12 writing, and to assist the middle school and high school content area teachers in teaching nonfiction writing in their content areas.
- Dallas School District needs to reach out to students in our community who access public education via online schools. The online program e2020 provided instructional options for 28 full time students. In November, we hired a licensed teacher to provide oversight and instruction for our online students.
- Dallas School District needs to expand college credit options available to high school juniors and seniors modeled after the extended campus program which is only available to fifth year seniors. We have worked with Chemeketa to expand this program. Prior to turning 21, students may access Chemeketa through their associates or transfer degree.

The proposed general fund budget represents a status quo budget from our current school year. There are no proposed reductions and a slight increase in programs from the adopted budget.

Class Size Reduction. After the 2012-13 budget was adopted, the Board approved expending approximately \$225,000 for the primary schools to decrease class size or provide intervention support. Lyle and Oakdale chose to use these dollars differently because of student demographics. The temporary positions that were hired in November have been included in this budget. Each school collaboratively determined how best to use these resources in 2013-14. For budgeting purposes, we've incorporated these temporary positions into our regular staff.

Health Insurance. Costs are anticipated to increase October 2013. No increase to the health insurance cap has been included in the proposed budget.

Employee Salaries. This budget reflects no cost of living increase for any employee group (classified, licensed, administrators and confidential employees) for the fourth consecutive year. Step increases are included in the proposed budget. The District is currently in negotiations with both licensed and classified associations regarding salary and benefits.

School Year. This budget reflects a full school year with no anticipated furlough days.

PERS. There is a significant push in this legislative session to pass several PERS reform bills that have the potential to lower our PERS rate. We have received an impact statement from the PERS Board that indicates if passed these new laws will decrease our PERS rate by 4.4%. This proposed budget reflects the current rates without PERS reform. We pay a different rate depending on whether employees are Tier I/II or OPSRP. The current average PERS rate is 25.69% which is a 6.96% increase from prior year average.

Contingency. The proposed budget has a contingency of \$552,843. Because we anticipate PERS reform, we have left the contingency low. If PERS reform and a subsequent lowering of the rates does not happen, we will need to make reductions to this proposed budget since a 2.13% contingency is far too low. If PERS rates are lowered then the contingency will be at \$1,000,000 with the savings.

Fund 401 Capital Construction Bond Projects. Dallas School District passed an \$8.6 million Repairs and Maintenance bond in November of 2009. We accounted for proceeds from the sale in Fund 401. The district has spent the \$8.6 million as was promised to the voters. We additionally receipted several energy incentives into the fund. The total cost of bond projects was \$8.6 million and an additional \$1 million has been spent to date on other capital improvements. We expect \$300,500 to remain after currently identified projects are completed. This amount is budgeted to be transferred to Fund 102 Facilities, Repair and Maintenance at the recommendation of the Citizen Advisory Committee. In 2012-13, 1.0 FTE Maintenance was accounted for in Fund 401. This 1.0 FTE has been transferred to the General Fund.

Cool Schools/SB1149. This program continues to provide dollars for energy and conservation projects. These funds are required to be accumulated in a special revenue fund. On approval from Oregon Department of Energy (ODOE) the money may be transferred to other district programs. The Citizens Advisory Committee recommended all previously accumulated as well as newly received funds be transferred to the Facilities, Repairs and Maintenance Fund 102.

Fund 102 Facilities, Repairs and Maintenance. This fund continues to be specifically allocated for Facilities, Repairs and Maintenance as directed by the Board. There is an inter-fund transfer from Fund 401 budgeted to transfer the remaining balance of funds. All bond proceeds have been fully expended. In addition, all payments from Cool Schools Senate Bill 1149 will be placed in this fund.

Maintenance. 1.0 FTE Maintenance position which was previously allocated to Fund 401 has been moved back to the General Fund. We have added a .5 FTE grounds-keeping position. Net FTE increase to the General Fund is 1.5 FTE because of these changes.

Medicaid Administrative Claims (MAC). This survey started in 2011-12 and has now generated \$70,000 in revenue. We can expend these funds on health and human services programs for our students. We have moved the .5 FTE School Nurse from general fund to the Medicaid Fund 240.

Textbooks. This proposal includes \$104,950 for textbook purchases. This includes the purchase of the 6th grade Singapore Math, continued support of Singapore math at K-5 and replacement textbooks for programs. This continued commitment to Singapore Math is essential in building the math skills necessary for students to meet the new common core standards.

Unemployment Costs. Due to benefits expiring, we have decreased expenditures in unemployment to \$5,000. No reductions in staff are proposed in this budget.

This summarizes the General Fund Budget proposal set forth in the following pages. The projected contingency of \$552,843 if left unspent represents a 2.13% Ending Fund Balance (EFB) which is dangerously low. Any savings from PERS reform should be used to increase the contingency.

In addition to the General Fund Budget, this proposed budget projects revenue and expenditures for our Title Programs, additional IDEA special education programs and various special revenue accounts. We have had little information regarding the federal funding level for these programs so we have budgeted flat funding for IDEA and our Title Programs due to estimated carry-over supplementing 2013-14 grant amounts. The loss of funds due to federal sequestration will most impact our 2014-15 budgets.

This budget presents the first stabilizing budget for Dallas School District since 2008-09. As a community we can be extremely proud of our staff and students as they have weathered the toughest of times and still improved our educational system. Dallas School District continues to provide an excellent education for our students. We have many things we can be proud of which include:

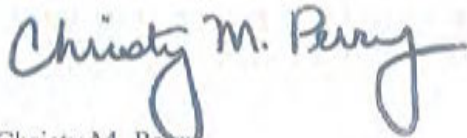
- Whitworth Elementary received a technology grant from Spirit Mountain Community Foundation for wireless access. This grant has allowed wireless access throughout Whitworth and we have currently purchased 90 wireless devices used for student learning on a daily basis.
- We have two recent National Merit Finalists (2012 and 2013).
- Teachers continue to use technology to improve learning for students. One high school teacher recently videotaped his science lessons for students to access important content at home. This process called "flipping" his classroom, promises improved learning for

students. Teachers in the science department are looking at ways to use this in other classrooms.

- A twenty member CLASS design team has redesigned our administrator and teacher evaluation system with a \$20,000 grant from Chalkboard. This team has met throughout the year and has made an important step in developing a system that measures teacher effectiveness. They have had important conversations regarding teaching and learning.
- Staff continues to be engaged in the important work of our school district. We have a highly functioning K-12 literacy team that remains focused on improving reading and writing. We have an Achievement Compact Advisory Committee that has realigned the work of our site councils, district committees and PLCs to remain focused on student learning gains. Our teachers continue to work to improve student learning through their PLC teams and targeted interventions.
- Our New Options teacher worked with LaCreole Middle School Special Education to develop a fully aligned program for students in the Structured Learning Program at LaCreole and New Options Program at Dallas High School to provide a seamless transition between schools.
- Our high school athletic teams continue to make great strides and are being successful in spite of the previous reductions in athletic funding. Wrestling took a record 19 athletes to state with three state champions and many other top eight placers. Our swim team took four athletes to state with many broken records, district placers and one district champion. Currently, our baseball team is ranked second in state and our softball team is ranked eighth in state.
- A majority of our seniors, with a 3.5 or better GPA, have also lettered in at least one OSAA sponsored sport or activity.
- National Honor Society inducted the largest number of new members in Chapter history.
- Writing has become a major focus in our district. At elementary we have a writing coach who supports writing instruction through a program called Write Tools. At LaCreole we have seen significant improvement in writing and are excited to see our end of the year assessment scores. We have implemented a writing assessment three times per year at each grade level.
- We continue to see improved learning in Math as a result of our elementary Singapore Math Program. Students are learning mathematical concepts at a much younger age.
- We continue to have a collaborative working relationship with both employee groups. They work to understand our budget and funding in order to provide important input to our decisions.
- Last year our students were awarded over \$3 million in scholarships when we include the students going on to Chemeketa as either a Chemeketa Scholar or in the Extended Campus program.
- Our community continues to support our schools in volunteerism, community grants and recognition for our work. Dallas Education Fund has become their own foundation in order to provide resources for classrooms. They are known as the Dallas Education Foundation (DEF) and sponsor both the Dragon Run and the Distinguished Educator Award.
- We continue to see expansion of self-supporting programs in the Arts which are little to no cost to the district budget. Programs such as our After School Art Program (K-8), Young Artist Playtrium and Choir provide important art programs to our youth. This year Dallas Education Foundation funded the first theatrical production in many years at LaCreole Middle School.
- The community takes pride in promoting reading at Oakdale Heights Elementary School in their Books for Bikes Program. This program has provided 60 students with new bikes in the last three years.

- Our food service program has received a grant to begin providing hot meals to students in after school programs instead of a snack.
- The District Wellness Committee received a \$75,000 grant to implement staff wellness trainings and activities over the next three years. We believe healthy staff is effective staff.
- Whitworth has received an additional mentoring grant from the Commission on Children and Families to our most at-risk 5th grade students as they transition to middle school.
- Extended Campus is in its 8th year. During that time there have been 327 students who have amassed 10,146 college credits through Chemeketa Community College. 58 of those students are first generation college attenders.
- PBIS has incorporated a "Pride Time" incentive at Dallas High School to encourage students to have good attendance and to show up to class on time. We currently have 80% of the entire student body who weekly, have zero unexcused absences and zero tardies.
- Online learning has become an important instructional alternative for many students and families. The e2020 programs serves full time students, students in credit recovery, and students through coursework for credit.

This proposed budget reflects the current projections for Dallas School District for Fiscal Year 2013-14.

A handwritten signature in dark ink, reading "Christy M. Perry". The signature is fluid and cursive, with the first name "Christy" being more prominent and the last name "Perry" written in a more compact, connected style.

Christy M. Perry
Superintendent
Budget Officer

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**Dallas School District No. 2
Budget Committee
2013 – 2014**

<u>Name</u>		<u>Term</u>
Blanchard, Michael	School Board Director	June 2013
Bollman, Michael	School Board Director	June 2014
Collins, Sam	Budget Committee Member	February 2016
Locke, Greg	Budget Committee Member	February 2014
Meyer, Lu Ann	School Board Director	June 2013
Minton, Alan	Budget Committee Member	February 2016
Morris, David	Budget Committee Member	February 2015
Posey, Matt	School Board Director	June 2014
Teal, Tony	Budget Committee Member	February 2014
Woods, Jonathan	School Board Director	June 2013

Non-Voting Ad Hoc Members:

Graves, Janice	OSEA President	June 2013
Travis, Steve	DEA President	June 2013

Dallas School District No. 2

Budget Calendar 2013 – 2014

- March 27, 2013 **Publish First Notice of Budget Committee Meeting** (*18 days prior to meeting.*) Notice of the budget committee meeting(s) must state the purpose, time and place of the meeting(s); that the meeting is a public meeting; and whether or not public comment will be taken at the meeting. Notice must be published not earlier than 30 days prior to first meeting and not later than 5 days prior to the first meeting. First publication notice must be separated from the second publication notice by at least 5 days. *ORS 294.401*
- April 10, 2013 **Publish Second Notice of Budget Committee Meeting** (*8 days prior to meeting.*) *ORS 294.401*
- April 22, 2013 **Budget Committee Meeting**
Present budget message and comprehensive outline of the 2013-2014 budget proposal. Public comment will be taken at this meeting. Next budget committee meeting will be scheduled at this meeting.
- May 20, 2013 **Final Budget Committee Meeting, if needed.**
- May 29, 2013 **Publish Notice of Budget Hearing** (*8 days prior to hearing.*)
Notice of Budget Hearing and Financial Summary must provide legal notice of the time and place of the budget hearing; financial summary of the current year's adopted budget and next year's budget as approved by the budget committee; and a statement of indebtedness. Notice must be published not earlier than 30 days prior to hearing and not later than 5 days before the scheduled budget hearing. *ORS 294.421*
- June 10, 2013 **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 24, 2013 **Final Budget Hearing, if needed.**
- July 15, 2013 **Deadline to Certify the 2013-2014 Tax Levy to the County Assessor**

Dallas School District No. 2
2013-2014
SUMMARY OF ALL FUNDS

Actual 2010-11	Actual 2011-12	Adopted 2012-13		Proposed 2013-14	Approved 2013-14	Adopted 2013-14
\$ 24,385,609	\$ 23,598,883	\$ 24,481,047	General Fund	\$ 25,899,974	\$ 26,149,974	\$ 26,149,974
80,261	121	400,850	Facilities, Repairs & Maintenance	955,100	955,100	955,100
\$ 24,465,870	\$ 23,599,004	\$ 24,881,897	Total General Funds	\$ 26,855,074	\$ 27,105,074	\$ 27,105,074
2,298,663	1,897,497	2,750,067	Special Revenue Grants & Projects	3,196,146	3,208,146	3,208,146
7,045,103	1,274,770	926,000	Capital Construction Bond Projects	400,500	400,500	400,500
805,768	820,261	957,060	Food Services	916,545	916,545	916,545
758,471	624,831	1,200,000	Student Activity Funds	1,200,000	1,200,000	1,200,000
2,106,756	2,121,802	2,172,540	Debt Service Fund - GO Bonds	2,274,585	2,274,585	2,274,585
30,158	29,252	28,333	Debt Service Fund - Other	32,370	32,370	32,370
\$ 37,510,789	\$ 30,367,417	\$ 32,915,897	TOTAL	\$ 34,875,220	\$ 35,137,220	\$ 35,137,220

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.

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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 from fiscal year 2010-11 through fiscal year 2013-14.

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			Budgeted		Proposed	Approved	Adopted
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014	2013/2014	2013/2014
<i>Fund 100</i>								
RESOURCES								
1000 Local Sources	\$5,765,992	\$5,898,713		\$5,934,728		\$6,084,223	\$6,084,223	\$6,084,223
2000 Intermediate Sources	\$161,746	\$240,393		\$515,000		\$250,000	\$250,000	\$250,000
3000 State Sources	\$16,349,347	\$17,765,054		\$16,450,430		\$18,562,751	\$18,562,751	\$18,562,751
4000 Federal Sources	\$930,910	\$238,330		\$3,500		\$3,000	\$3,000	\$3,000
5300 Sale of Assets	\$0	\$0		\$0		\$0	\$0	\$0
5000 Beginning Fund Balance	\$2,463,649	\$1,286,035		\$1,577,389		\$1,000,000	\$1,250,000	\$1,250,000
TOTAL RESOURCES	<u>\$25,671,644</u>	<u>\$25,428,525</u>		<u>\$24,481,047</u>		<u>\$25,899,974</u>	<u>\$26,149,974</u>	<u>\$26,149,974</u>
REQUIREMENTS								
1000 Instruction								
100 Salaries	\$8,918,678	\$8,247,659	178.06	\$8,068,414	178.50	\$8,559,923	\$8,559,923	\$8,559,923
200 Associated Payroll Costs	\$4,445,538	\$4,399,186		\$4,357,104		\$5,048,150	\$5,048,150	\$5,048,150
300 Purchased Services	\$1,386,448	\$1,593,539		\$1,539,095		\$1,839,355	\$1,839,355	\$1,839,355
400 Supplies & Materials	\$233,156	\$174,851		\$199,720		\$206,450	\$206,450	\$206,450
500 Capital Outlay	\$0	\$0		\$0		\$0	\$0	\$0
600 Dues & Fees	\$20,270	\$14,081		\$8,040		\$9,240	\$9,240	\$9,240
Total Instruction	<u>\$15,004,090</u>	<u>\$14,429,316</u>		<u>\$14,172,373</u>		<u>\$15,663,118</u>	<u>\$15,663,118</u>	<u>\$15,663,118</u>
2000 Support								
100 Salaries	\$3,674,187	\$3,398,839	71.46	\$3,373,132	73.21	\$3,523,080	\$3,523,080	\$3,523,080
200 Associated Payroll Costs	\$2,550,101	\$2,520,539		\$2,777,532		\$2,822,929	\$2,822,929	\$2,822,929
300 Purchased Services	\$2,431,076	\$2,397,217		\$2,475,395		\$2,521,425	\$2,521,425	\$2,521,425
400 Supplies & Materials	\$376,914	\$449,976		\$390,150		\$454,310	\$454,310	\$454,310
500 Capital Outlay	\$159,539	\$220,623		\$103,900		\$153,000	\$153,000	\$153,000
600 Other Objects	\$159,544	\$153,123		\$154,604		\$176,899	\$176,899	\$176,899
Total Support	<u>\$9,351,361</u>	<u>\$9,140,316</u>		<u>\$9,274,713</u>		<u>\$9,651,643</u>	<u>\$9,651,643</u>	<u>\$9,651,643</u>
3500 Latchkey Programs	\$0	\$0		\$0		\$0	\$0	\$0
5220 Interfund Transfers	\$30,158	\$29,252		\$28,333		\$32,370	\$44,370	\$44,370
6110 Operating Contingency	\$0	\$0		\$1,005,628		\$552,843	\$790,843	\$790,843
Total Other	<u>\$30,158</u>	<u>\$29,252</u>		<u>\$1,033,961</u>		<u>\$585,213</u>	<u>\$835,213</u>	<u>\$835,213</u>
TOTAL REQUIREMENTS	<u>\$24,385,609</u>	<u>\$23,598,883</u>	249.51	<u>\$24,481,047</u>	251.71	<u>\$25,899,974</u>	<u>\$26,149,974</u>	<u>\$26,149,974</u>
Ending Fund Balance	\$1,286,035	\$1,829,641						

FACILITIES, REPAIRS & MAINTENANCE FUND - 102

This fund was originally established by the Board to track spending of resources borrowed through OSBA's Flex Fund Borrowing Program. Though the original funds were fully expended in 2007-08, the Board has directed two transfers; one from the General Fund in 2007-08 for \$250,000, and, in 2009-10, \$200,000 proceeds from the sale of Rickreall Elementary School to be accounted for in this fund. During 2012-13, the Citizens Advisory Committee, recommended the Board resolve to transfer the remaining balance of the Capital Construction Bond Projects Fund 401 into this fund as the majority of bond projects have reached completion.

While this fund is considered part of the General Fund, it was set up separate from general fund operations to facilitate expense tracking for major repairs, deferred maintenance issues and other activities related to improving the condition of District properties. Continuing resources could come through transfers from Cool Schools (formerly SB1149) revenue, sale of district property, general fund transfers, donations from private sources, insurance claims, loan proceeds, or grants from federal or state sources dedicated to improvement of school facilities.

BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014	2013/2014	2013/2014
<i>Fund 102</i>								
RESOURCES								
1510 Interest Earned	\$803	\$585		\$750		\$1,500	\$1,500	\$1,500
1910 Land Lease	\$1,100	\$1,100		\$1,100		\$1,100	\$1,100	\$1,100
1960 Recover Prior Yr Exp	\$0	\$0		\$0		\$0	\$0	\$0
1990 Miscellaneous	\$0	\$0		\$5,000		\$5,000	\$5,000	\$5,000
4500 Federal Sources	\$0	\$0		\$0		\$0	\$0	\$0
5200 Interfund Transfer	\$0	\$72,000		\$132,000		\$732,500	\$732,500	\$732,500
5400 Beginning Fund Balance	\$268,538	\$190,179		\$262,000		\$215,000	\$215,000	\$215,000
TOTAL RESOURCES	<u>\$270,441</u>	<u>\$263,864</u>		<u>\$400,850</u>		<u>\$955,100</u>	<u>\$955,100</u>	<u>\$955,100</u>
REQUIREMENTS								
2540 Support								
300 Purchased Services	\$3,416	\$121		\$3,850		\$55,000	\$55,000	\$55,000
400 Supplies	\$4,845	\$0		\$165,000		\$100,000	\$100,000	\$100,000
500 Capital Equip	\$0	\$0		\$100,000		\$100,000	\$100,000	\$100,000
600 Other Objects	\$0	\$0		\$0		\$50,000	\$50,000	\$50,000
Total Support Services	<u>\$8,261</u>	<u>\$121</u>		<u>\$268,850</u>		<u>\$305,000</u>	<u>\$305,000</u>	<u>\$305,000</u>
4150 Facilities Acquisition and Construction								
500 Capital Projects	\$0	\$0		\$0		\$400,000	\$400,000	\$400,000
5220 Transfers to Other Funds	\$72,000	\$0		\$132,000		\$0	\$0	\$0
Ending Fund Balance	<u>\$190,179</u>	<u>\$263,743</u>		<u>\$0</u>		<u>\$250,100</u>	<u>\$250,100</u>	<u>\$250,100</u>
TOTAL REQUIREMENTS	<u>\$270,441</u>	<u>\$263,864</u>		<u>\$400,850</u>		<u>\$955,100</u>	<u>\$955,100</u>	<u>\$955,100</u>

SPECIAL REVENUE GRANTS & PROJECTS FUND 200

Beginning in budget year 2007-08, the District combined all special revenue grants within Proposed and Adopted Budget materials in the consolidated format shown below. Detailed information related to each individual grant will be found in supplemental pages with financial data described as a "projected allocation". This change in format will ensure that the District is in compliance with Oregon Local Budget Law whereby all data presented in the traditional budget format must be appropriated in a similar manner.

BUDGET

	Actual 2010/2011	2011/2012	Budgeted 2012/2013	Proposed 2013/2014	Approved 2013/2014	Adopted 2013/2014
RESOURCES						
1000 Local Sources	\$211,960	\$54,638	\$207,000	\$642,000	\$642,000	\$642,000
2000 Other Intermediate Sources	\$326,889	\$269,678	\$357,400	\$333,727	\$333,727	\$333,727
3000 State Sources	\$183,195	\$209,368	\$302,911	\$614,095	\$614,095	\$614,095
4000 Federal Sources	\$1,576,619	\$1,363,813	\$1,602,756	\$1,606,324	\$1,606,324	\$1,606,324
5000 Interfund Transfers	\$0	\$0	\$0	\$0	\$12,000	\$12,000
5400 Beginning Fund Balance	\$0	\$0	\$280,000	\$0	\$0	\$0
TOTAL RESOURCES	\$2,298,663	\$1,897,497	\$2,750,067	\$3,196,146	\$3,208,146	\$3,208,146
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$1,051,158	\$849,242	\$981,784	\$979,501	\$979,501	\$979,501
200 Assoc. Payroll Costs	\$592,278	\$418,157	\$496,519	\$558,507	\$558,507	\$558,507
300 Purchased Services	\$95,175	\$117,078	\$219,688	\$170,900	\$170,900	\$170,900
400 Supplies and Materials	\$79,045	\$56,439	\$128,140	\$84,321	\$84,321	\$84,321
500 Capital Outlay	\$0	\$0	\$25,000	\$0	\$0	\$0
600 Other Objects	\$2,155	\$1,156	\$10,500	\$10,000	\$10,000	\$10,000
Total Instruction	\$1,819,811	\$1,442,072	\$1,861,630	\$1,803,229	\$1,803,229	\$1,803,229
2000 Supporting Services						
100 Salaries	\$154,126	\$181,743	\$187,326	\$440,409	\$440,409	\$440,409
200 Assoc. Payroll Costs	\$63,597	\$78,912	\$84,226	\$185,164	\$185,164	\$185,164
300 Purchased Services	\$162,314	\$89,692	\$121,260	\$156,550	\$156,550	\$156,550
400 Supplies and Materials	\$17,758	\$22,342	\$26,200	\$37,925	\$37,925	\$37,925
500 Capital Outlay	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000
600 Other Objects	\$69,804	\$68,143	\$85,425	\$80,869	\$80,869	\$80,869
Total Supporting Services	\$467,598	\$440,832	\$504,437	\$925,917	\$925,917	\$925,917
3000 Community Services						
100 Salaries	\$8,647	\$9,436	\$14,999	\$19,852	\$24,852	\$24,852
200 Assoc. Payroll Costs	\$1,004	\$658	\$5,001	\$8,104	\$11,104	\$11,104
300 Purchased Services	\$0	\$0	\$0	\$3,000	\$5,000	\$5,000
400 Supplies and Materials	\$1,603	\$4,499	\$0	\$4,045	\$6,045	\$6,045
600 Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
Total Community Services	\$11,254	\$14,593	\$20,000	\$35,000	\$47,000	\$47,000
5220 Transfers to Other Funds	\$0	\$0	\$364,000	\$432,000	\$432,000	\$432,000
TOTAL REQUIREMENTS	\$2,298,663	\$1,897,497	\$2,750,067	\$3,196,146	\$3,208,146	\$3,208,146

CAPITAL CONSTRUCTION BOND PROJECTS FUND - 401

In November 2009, voters approved the District to issue \$8.6M general obligation bonds to provide major facility repairs and improvements including roofing, boiler replacement, parking lot repairs and expansion, flooring replacement, window and siding replacement and modular classrooms. The Series 2010 bonds were sold in January 2010 with some projects beginning in 2009-2010. The beginning fund balance reflects the remaining funds available for 2012-2013.

In conjunction with the voter approved bond sale, the District has worked with Oregon Department of Energy to maximize the amount of funding available to it for the energy upgrade projects. Portions of boiler replacement and upgrades, lighting retro-fits, and other projects that will improve energy efficiency in the district buildings will be financed to the maximum allowed through programs such as Senate Bill 1149, Business Energy Tax Credits (BETC), Energy Trust of Oregon (ETO) and the federally supported State Energy Program (SEP). These additional resources are accounted for in this fund.

In 2012-13, with construction projects nearly complete, the Citizens Advisory Board recommended the School Board resolve to transfer the residual balance to Facilities, Repairs and Maintenance Fund 102.

BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014	2013/2014	2013/2014
<i>Fund 401</i>								
RESOURCES								
1510 Interest Earned	\$16,381	\$2,850		\$2,000		\$500	\$500	\$500
1990 Miscellaneous	\$0	\$11,904		\$160,000		\$0	\$0	\$0
3000 State Sources	\$145,445	\$5,544		\$0		\$0	\$0	\$0
4700 Federal thru Intermediate Sources	\$536,918	\$639,332		\$100,000		\$100,000	\$100,000	\$100,000
5110 Bond Proceeds	\$0	\$0		\$0		\$0	\$0	\$0
5200 Interfund Transfer	\$0	\$0		\$364,000		\$0	\$0	\$0
5400 Beginning Fund Balance	\$7,470,553	\$1,124,197		\$300,000		\$300,000	\$300,000	\$300,000
TOTAL RESOURCES	<u>\$8,169,297</u>	<u>\$1,783,827</u>		<u>\$926,000</u>		<u>\$400,500</u>	<u>\$400,500</u>	<u>\$400,500</u>
REQUIREMENTS								
4150 Facilities Acquisition/Construction								
100 Salaries	\$50,094	\$55,221	1.25	\$62,566	0.00	\$0	\$0	\$0
200 Associated Payroll Costs	\$28,685	\$31,171		\$36,320		\$0	\$0	\$0
300 Purchased Services	\$0	\$6,550		\$0		\$0	\$0	\$0
400 Supplies	\$100	\$60		\$0		\$0	\$0	\$0
500 Capital Equip-New	\$6,966,224	\$1,181,768		\$827,115		\$100,000	\$100,000	\$100,000
600 Other Objects	\$0	\$0		\$0		\$0	\$0	\$0
Total Acquisition/Construction	<u>\$7,045,103</u>	<u>\$1,274,770</u>		<u>\$926,000</u>		<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>
5220 Transfers to Other Funds	\$0	\$0		\$0		\$300,500	\$300,500	\$300,500
Ending Fund Balance	<u>\$1,124,194</u>	<u>\$509,057</u>		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$8,169,297</u>	<u>\$1,783,827</u>	1.25	<u>\$926,000</u>	0.00	<u>\$400,500</u>	<u>\$400,500</u>	<u>\$400,500</u>

FOOD SERVICE FUND - 203

Sodexo was awarded a contract through the competitive bid process to provide food service for all district schools for five (5) year contract commencing with fiscal year 2009-10. Sodexo has consistently worked to improve quality standards in both product and service while also maintaining cost savings through efficiency. As per the original five-year agreement commencing in fiscal year 2004-05, employees who were hired by the district continue to be compensated by the district although the contractor is responsible for on-the-job supervision. New employees are hired directly by the contractor. The Food Service fund operates exclusively on funds generated from sale of lunches and federal reimbursement. Projected costs for 2013-14 provide for maintenance of effort.

BUDGET

	Audited Actual			Adopted		Proposed	Approved	Adopted
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014	2013/2014	2013/2014
<i>Fund 203</i>								
RESOURCES:								
1510 Interest Earned	\$40	\$90		\$60		\$100	\$100	\$100
1610 Food Service	\$190,615	\$181,968		\$225,000		\$225,000	\$225,000	\$225,000
1920 Donations	\$97	\$51		\$0		\$0	\$0	\$0
1960 Recover prior year expenses	\$0	\$0		\$0		\$0	\$0	\$0
1990 Miscellaneous	\$1,407	\$6,159		\$5,000		\$5,000	\$5,000	\$5,000
3102 State School Lunch Match	\$9,693	\$9,750		\$9,500		\$9,750	\$9,750	\$9,750
3199 Unrestricted Grant	\$2,161	\$1,530		\$500		\$500	\$500	\$500
4500 Federal Funds thru State	\$531,174	\$553,583		\$592,000		\$592,000	\$592,000	\$592,000
4900 Revenue for/on behalf of Dist	\$51,315	\$28,199		\$50,000		\$50,000	\$50,000	\$50,000
5400 Beginning Fund Balance	\$89,582	\$70,315		\$75,000		\$34,195	\$34,195	\$34,195
TOTAL RESOURCES	\$876,083	\$851,646		\$957,060		\$916,545	\$916,545	\$916,545
REQUIREMENTS								
3100 Food Service Enterprise Svcs								
100 Salaries	\$43,863	\$44,848	2.24	\$44,828	2.24	\$44,828	\$44,828	\$44,828
200 Associated Payroll Costs	\$54,947	\$55,174		\$56,037		\$59,651	\$59,651	\$59,651
300 Purchased Services	\$639,623	\$675,687		\$760,000		\$722,066	\$722,066	\$722,066
400 Supplies & Materials	\$55,770	\$40,162		\$50,000		\$45,000	\$45,000	\$45,000
500 Capital Outlay	\$9,715	\$0		\$10,000		\$5,000	\$5,000	\$5,000
600 Other Objects	\$1,850	\$4,390		\$2,000		\$5,000	\$5,000	\$5,000
Total Community Services	\$805,768	\$820,261		\$922,865		\$881,545	\$881,545	\$881,545
Ending Fund Balance	\$70,315	\$31,385		\$34,195		\$35,000	\$35,000	\$35,000
TOTAL REQUIREMENTS	\$876,083	\$851,646		\$957,060		\$916,545	\$916,545	\$916,545

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 2010/2011	Actual 2011/2012	FTE	Budgeted 2012/2013	FTE	Proposed 2013/2014	Approved 2013/2014	Adopted 2013/2014
<i>Fund 201</i>								
RESOURCES								
1000 Local Sources	\$0			\$0		\$0	\$0	\$0
1700 Extra Curricular Activities	\$757,566	\$645,064		\$950,000		\$950,000	\$950,000	\$950,000
5400 Beginning Fund Balance	\$250,349	\$249,443		\$250,000		\$250,000	\$250,000	\$250,000
TOTAL RESOURCES	<u>\$1,007,915</u>	<u>\$894,507</u>		<u>\$1,200,000</u>		<u>\$1,200,000</u>	<u>\$1,200,000</u>	<u>\$1,200,000</u>
REQUIREMENTS								
Instruction								
1113 400 Supplies and Materials	\$67,747	\$79,288		\$200,000		\$150,000	\$150,000	\$150,000
1122 400 Supplies and Materials	\$143,235	\$95,496		\$300,000		\$250,000	\$250,000	\$250,000
1132 400 Supplies and Materials	\$547,489	\$450,047		\$600,000		\$700,000	\$700,000	\$700,000
Total Instruction	<u>\$758,472</u>	<u>\$624,831</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>\$249,443</u>	<u>\$269,676</u>		<u>\$100,000</u>		<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>
TOTAL REQUIREMENTS	<u>\$1,007,915</u>	<u>\$894,507</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 the long term obligation associated with General Obligation Bonds issued by the district when authorized by voters at a special election on May 18, 1993, for the purpose of constructing and equipping classrooms and other facility improvements within the district. On October 11, 2001, the district refinanced those bonds recognizing a savings to taxpayers of approximately \$552,190 over the lifetime of the debt. This obligation was fully paid in the 2011-12 fiscal year.

The voters approved an additional \$8.6M General Obligation Bond in November 2009. These bonds were subsequently sold as Series 2010 and will provide major facility repairs and improvements including roofing, boiler replacement, parking lot repairs and expansion, energy projects, flooring replacement, window and siding replacement.

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. The Debt Service Schedule provides for annual interest and principal payments through June 2016.

BUDGET

	Audited Actual 2010/2011	Actual 2011/2012	FTE	Budgeted 2012/2013	FTE	Proposed 2013/2014	Approved 2013/2014	Adopted 2013/2014
<i>Fund 301</i>								
RESOURCES								
1111 Current Year's Taxes	\$1,981,267	\$2,173,014		\$2,075,540		\$2,119,585	\$2,119,585	\$2,119,585
1112 Prior Year's Taxes	\$68,178	\$55,483		\$42,000		\$50,000	\$50,000	\$50,000
1114 Offsets	\$0	\$0		\$0		\$0	\$0	\$0
1510 Interest on Investments	\$4,551	\$5,306		\$5,000		\$5,000	\$5,000	\$5,000
1990 Miscellaneous	-\$11,279	-\$1,169		\$0		\$0	\$0	\$0
5200 Interfund Transfer	\$72,000	\$0		\$0		\$0	\$0	\$0
5400 Beginning Fund Balance	\$91,339	\$99,301		\$50,000		\$100,000	\$100,000	\$100,000
TOTAL RESOURCES	<u>\$2,206,056</u>	<u>\$2,331,935</u>		<u>\$2,172,540</u>		<u>\$2,274,585</u>	<u>\$2,274,585</u>	<u>\$2,274,585</u>
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	\$1,820,000	\$1,940,000		\$1,995,000		\$2,115,000	\$2,115,000	\$2,115,000
621 Interest	\$286,635	\$181,681		\$77,400		\$59,445	\$59,445	\$59,445
640 Dues and Fees	\$121	\$121		\$140		\$140	\$140	\$140
	<u>\$2,106,756</u>	<u>\$2,121,802</u>		<u>\$2,072,540</u>		<u>\$2,174,585</u>	<u>\$2,174,585</u>	<u>\$2,174,585</u>
5220 Transfer-Loan fr Other Fund	\$0	\$72,000		\$0		\$0	\$0	\$0
7000 Unappropriated End Balance	\$99,300	\$138,134		\$100,000		\$100,000	\$100,000	\$100,000
TOTAL REQUIREMENTS	<u>\$2,206,056</u>	<u>\$2,331,935</u>		<u>\$2,172,540</u>		<u>\$2,274,585</u>	<u>\$2,274,585</u>	<u>\$2,274,585</u>

REPAYMENT SCHEDULE

Date	Principal	Interest	Total
2013-2014	2,115,000	59,445	2,174,445
2014-2015	2,200,000	40,410	2,240,410
2015-2016	2,290,000	20,610	2,310,610
TOTAL	6,605,000	120,465	6,725,465

**DEBT SERVICE FUND 302
FLEX FUND AND BOND PROJECT OBLIGATIONS**

In June 2005, the Board elected to participate in the FlexFund Program sponsored by Oregon School Boards Association. The program allowed the district to pool with other districts to borrow money to improve district facilities at more favorable interest rates and lower administrative and legal costs than were otherwise available. The district was required to identify a list of maintenance projects which were approved by the lender prior to closing of the loan. The district borrowed \$250,000 at 5% interest for a term of 10.5 years. This fund was established to account for the district's annual obligation related to repayment of this note.

BUDGET

	Audited 2010/2011	Actual 2011/2012	FTE	Budgeted 2012/2013	FTE	Proposed 2013/2014	Approved 2013/2014	Adopted 2013/2014
RESOURCES								
5200 Interfund Transfer	\$30,158	\$29,252		\$28,333		\$32,370	\$32,370	\$32,370
TOTAL RESOURCES	<u>\$30,158</u>	<u>\$29,252</u>		<u>\$28,333</u>		<u>\$32,370</u>	<u>\$32,370</u>	<u>\$32,370</u>
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	\$25,000	\$25,000		\$25,000		\$30,000	\$30,000	\$30,000
621 Interest	\$5,158	\$4,252		\$3,333		\$2,370	\$2,370	\$2,370
Debt Service Requirements	\$30,158	\$29,252		\$28,333		\$32,370	\$32,370	\$32,370
TOTAL REQUIREMENTS	<u>\$30,158</u>	<u>\$29,252</u>		<u>\$28,333</u>		<u>\$32,370</u>	<u>\$32,370</u>	<u>\$32,370</u>

REPAYMENT SCHEDULE

Date	Principal	Interest	Total
2013-2014	30,000	2,370	32,370
2014-2015	30,000	1,200	31,200
TOTAL	60,000	3,570	63,570

**Dallas School District
2013-14
Transfers of Funds**

Fund	Transfers Out	Transfers In	Purpose
100 - General Fund: Operations	32,370		To pay annual obligation on 2005 loan for maintenance projects.
302 - Debt Service Fund - Other		32,370	
100 - General Fund: Operations	12,000		District Commitment to new Community Programs for 2012-13 and 2013-14.
200 - Special Rev Grants & Projects		12,000	
200 - Special Rev Grants & Projects	432,000		To make Cool Schools revenue available for expenditure on Facility, Repairs & Maintenance projects.
102 - General Fund: Facilities, Repairs & Maintenance		432,000	
401 - Capital Construction Bond Projects	300,500		To close Construction Bond fund. Residual balance will be used on Facility, Repairs & Maintenance projects.
102 - General Fund: Facilities, Repairs & Maintenance		300,500	
Total Transfers	\$ 776,870	\$ 776,870	

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General Fund Resources

2013-2014 Extended ADMw**Dallas SD 2 (non-charter)**

	2013-2014		2012-2013	
ADMr:	2,773.50	X 1.00 = 2,773.50	2,792.66	X 1.00 = 2,792.66
Students in ESL programs:	45.00	X 0.50 = 22.50	38.14	X 0.50 = 19.07
Students in Pregnant and Parenting Programs:	0.00	X 1.00 = 0.00	0.42	X 1.00 = 0.42
423 IEP Students capped at 11% of District ADMr:	327.25	X 1.00 = 327.25	328.46	X 1.00 = 328.46
Students on IEP Above 11% of ADMr:	41.00	X 1.00 = 41.00	41.00	X 1.00 = 41.00
Students in Poverty:	407.94	X 0.25 = 101.99	407.94	X 0.25 = 101.99
Students in Foster Care and Neglected/Delinquent:	12.00	X 0.25 = 3.00	12.00	X 0.25 = 3.00
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
	2013-2014 ADMw	3,269.24	2012-2013 ADMw	3,286.59

Dallas SD 2 (non-charter) Extended ADMw 3,286.59

Luckiamute Valley Charter School

	2013-2014		2012-2013	
ADMr:	201.50	X 1.00 = 201.50	193.30	X 1.00 = 193.30
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	0.00	X 0.25 = 0.00
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
	2013-2014 ADMw	201.50	2012-2013 ADMw	193.30

Luckiamute Valley Charter School Extended ADMw 201.50

Dallas SD 2 Extended ADMw 3,488.09

STATE SCHOOL FUND GRANT

2013-2014

Based on \$6.55 Billion Co-Chairs Budget with 49/51 split as of 3/30/2013

Polk County, Dallas SD 2

District ID: 2190

2013-2014 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$5,580,423.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$249,091.88
County School Fund	=	\$30,000.00
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	=	\$5,862,714.88

2013-2014 Experience Adjustment

District Average Teacher Experience	=	13.57
State Average Teacher Experience	=	13.04
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.53

2013-2014 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.	=	\$1,350,000.00
Trans per ADMr Rank.	34%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	\$945,000.00

2013-2014 Extended ADMw

	2013-2014 ADMw	2012-2013 ADMw	Extended ADMw
Dallas SD 2 (non-charter)	3,269.24	3,286.59	3,286.59
Luckiamute Valley Charter School	201.50	193.30	201.50
District Extended ADMw			3,488.09

2013-2014 General Purpose Grant

(Extended ADMw x [\$4500 +(\$25 x Experience Adjustment)]) x Funding Ratio

$$(3,488.09 \times [\$4500 + (\$25 \times 0.53)]) \times 1.449653329899 = \$22,821,351$$

2013-2014 Total Formula Revenue

General Purpose Grant + Transportation Grant

$$= \$22,821,351 + \$945,000 = \$23,766,351$$

2013-2014 State School Fund Grant

Total Formula Revenue - Local Revenue

$$= \$23,766,351 - \$5,862,715 = \$17,903,636$$

General Purpose Grant per Extended ADMw= \$6,543

Total Formula Revenue per Extended ADMw= \$6,814

Charter Schools Rate(ORS 338.155)= \$6,575

Total Paid To date
SSF Small HS Grant Facility Grant

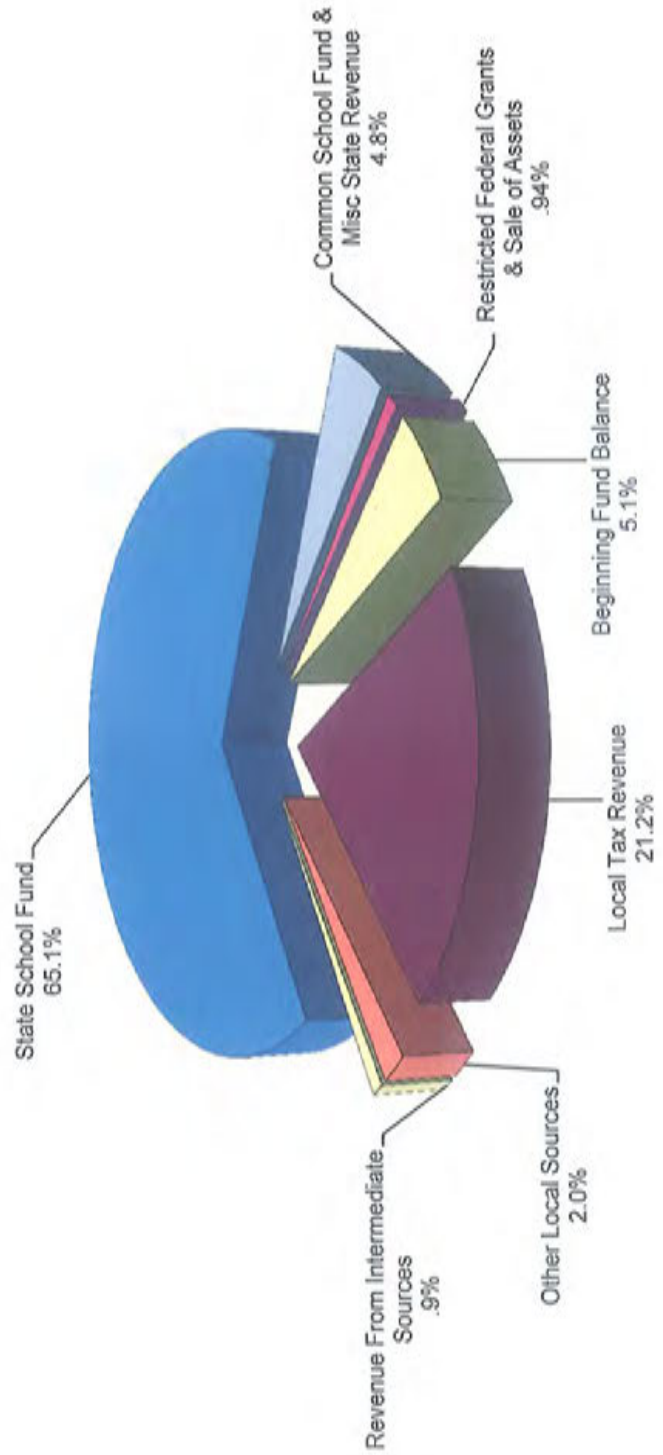
Estimated Remaining Balance Due
SSF Small HS Grant Facility Grant High Cost Disability

**General Fund Revenue
Audited Actual
2011-2012**

DESCRIPTION	TOTAL	% of Total
1 Local Tax Revenue	\$5,389,457	21.2%
2 Other Local Sources	\$509,257	2.0%
3 Revenue From Intermediate Sources	\$240,393	0.9%
4 State School Fund	\$16,546,954	65.1%
5 Common School Fund & Misc State Revenue	\$1,218,099	4.8%
6 Restricted Federal Grants & Sale of Assets	\$238,330	0.94%
7 Beginning Fund Balance	\$1,286,035	5.1%

TOTAL GENERAL FUND RESOURCES

\$25,428,525 100.00%



General Fund Resources 2013-14 Budget Year

Account	Revenue Source	2010-11 Actual	2011-12 Actual	2012-13 Adopted Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
R1111	CURRENT YEAR TAXES	\$5,122,596	\$5,223,267	\$5,341,003	\$5,450,423	\$5,450,423	\$5,450,423
R1112	PRIOR YEAR TAXES	\$202,521	\$164,822	\$130,000	\$130,000	\$130,000	\$130,000
R1113	BACK TAXES-FORCED SALE	\$480	\$429	\$0	\$0	\$0	\$0
R1190	INTEREST ON TAXES	\$838	\$939	\$1,000	\$1,000	\$1,000	\$1,000
R1312	TUITION OTHER DIST IN STAT	\$73,533	\$47,383	\$40,000	\$70,000	\$70,000	\$70,000
R1331	TUITION FR INDIVIDUALS	\$2,350	\$2,625	\$100	\$100	\$100	\$100
R1510	INTEREST ON INVESTMENTS	\$26,816	\$30,104	\$30,000	\$33,000	\$33,000	\$33,000
R1710	ADMISSIONS	\$20,952	\$26,044	\$30,000	\$30,000	\$30,000	\$30,000
R1711	DHS AUDITORIUM ADMISSION	\$3,280	\$4,070	\$3,500	\$3,500	\$3,500	\$3,500
R1740	FEES; TEXTBOOKS & MISC	\$6,619	\$1,996	\$1,200	\$1,200	\$1,200	\$1,200
R1770	FEES CO-CURRICULAR	\$91,948	\$63,376	\$80,000	\$80,000	\$80,000	\$80,000
R1773	PE / TOWEL FEES	\$16,215	\$13,789	\$15,000	\$15,000	\$15,000	\$15,000
R1800	OTHER LOCAL SOURCES	\$37	\$0	\$0	\$0	\$0	\$0
R1910	FACILITY RENTALS	\$15,826	\$10,521	\$12,000	\$15,000	\$15,000	\$15,000
R1920	CONTRIBUTIONS & DONATIONS PRIVATE	\$163	\$0	\$500	\$500	\$500	\$500
R1941	SERVICES TO OTHER DISTRICTS	\$329	\$0	\$0	\$0	\$0	\$0
R1943	LVCS CHARTER SCHOOLS	\$75,772	\$82,002	\$87,000	\$90,000	\$90,000	\$90,000
R1960	RECOVER PRIOR YRS EXP	\$1,703	\$7,377	\$1,000	\$1,000	\$1,000	\$1,000
R1980	FEES CHARGED TO GRANTS	\$63,490	\$61,923	\$74,425	\$75,000	\$75,000	\$75,000
R1990	MISCELLANEOUS	\$37,603	\$154,480	\$85,000	\$85,000	\$85,000	\$85,000
R1991	PRINTING SERVICES	\$2,921	\$1,566	\$2,500	\$3,000	\$3,000	\$3,000
R1994	SCHOLARSHIPS	\$0	\$2,000	\$500	\$500	\$500	\$500
R2101	COUNTY SCHOOL FUNDS	\$36,490	\$37,301	\$30,000	\$30,000	\$30,000	\$30,000
R2102	ESD APPORTIONMENT	\$125,256	\$203,092	\$485,000	\$220,000	\$220,000	\$220,000
R3101	STATE SCHOOL FUND - GEN SUPPORT	\$15,847,353	\$16,546,954	\$15,898,695	\$17,903,636	\$17,903,636	\$17,903,636
R3103	COMMON SCHOOL FUND	\$259,568	\$275,486	\$301,735	\$249,115	\$249,115	\$249,115
R3199	UNRESTRICTED OTHER STATE GRANTS	\$160,705	\$251,641	\$250,000	\$250,000	\$250,000	\$250,000
R3299	RESTRICTED OTHER STATE GRANTS	\$81,720	\$690,973	\$0	\$160,000	\$160,000	\$160,000
R4500	RESTRICTED FEDERAL GRANTS THRU STATE	\$927,028	\$237,938	\$0	\$0	\$0	\$0
R4801	FED FOREST FEES	\$512	\$392	\$500	\$0	\$0	\$0
R4899	OTHER REV IN LIEU OF TAX	\$3,370	\$0	\$3,000	\$3,000	\$3,000	\$3,000
R5300	SALE COMP LOSS FXD ASSETS	\$0	\$0	\$0	\$0	\$0	\$0
R5400	RESOURCES BEG FUND BAL	\$2,463,649	\$1,286,035	\$1,577,389	\$1,000,000	\$1,250,000	\$1,250,000
TOTAL GENERAL FUND RESOURCES		\$25,671,644	\$25,428,525	\$24,481,047	\$25,899,974	\$26,149,974	\$26,149,974



POLK COUNTY

TREASURER & TAX COLLECTOR

850 MAIN STREET * DALLAS, OREGON 97338
503-623-9264 * FAX 503-623-0721

October 24, 2012

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 2012-13 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 2012-2013 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 2012-13

NOTE: Where urban renewal excess value impacts the district, report any reduced rate levies on a separate table 4a.

County: POLK

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

602
DALLAS SD 2

4 Levy Approved Before or After 10/6/01

Ad Valorem Tax Levies

- 5 Permanent Levy (if dollar amount)
6 Local Option Levy (if dollar amount)*
7 "GAP" Bond Levy
8 Urban Renewal Special Levy
9 Bond Levy*
10 TOTAL DOLLAR LEVY (add lines 5 thru 9)

PERMANENT	LOCAL OPTION	"GAP" BONDS OR UR SPECIAL LEVY	BONDS	
	BEFORE		BEFORE	
Inside M5 Limit	Inside M5 Limit	Inside M5 Limit	Outside M5 Limit	TOTAL
0	0	0	-	0
		0		0
		0		0
				-
0	0	0	-	-

Adjustments

- 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

Taxable Property Value (if an urban renewal plan is involved, report reduced rate levies separately)

- 13 Total Assessed Value
14 Add: Non-Profit Housing Value
15 Add: Fish and Wildlife Value
16 Subtract: Urban Renewal Excess (amt. used only)**
17 VALUE TO COMPUTE THE TAX RATE

	1,286,225,742.00
	0.00
	0.00
	8,899,002.00
	1,277,326,740.00

Tax Computations

- 18 Tax Rate (for dollar levies, line 12 divided by line 17)***
19 Amount Tax Rate Will Raise (line 17 times line 18)
20 Truncation Loss (for dollar levies only) (line 19 minus line 12)
21 Total Timber Offset Amount (county district only)
22 Timber Tax Rate (line 21 divided by line 17)
23 Billing Rate (line 18 minus line 22)
24 Calculated Tax for Extension for District (line 23 times line 17)
24a Gain from UR Division of Tax Rate Truncation
24b Gain or Loss from UR Division of Tax Across Counties
24c Net Tax for Extension (19 + 24a + 24b)
25 Actual Tax Extended for District
26 District's Gain or Loss from Individual Extension (25 - 24c)
27 District's Compression Loss (Enter as a negative number)****
28 DISTRICT TAXES IMPOSED (line 24c+line 26+line 27)

0.0045527	0.0000000	0.0000000	0.0000000	0.0045527
5,815,285.45	0.00	0.00	0.00	7,840,256.14
0.00	0.00	0.00	0.00	0.00
40.17	0.00		0.00	40.17
0.00	0.00		0.00	0.00
5,815,325.62	0.00	0.00	0.00	7,840,256.14
5,815,325.36	0.00		0.00	5,815,325.36
-0.26	0.00	0.00	0.00	0.68
-171,016.41	0.00			-171,016.41
5,644,308.95	0.00	0.00	0.00	5,644,308.95

Additional Taxes/Penalties

- 29 Farmland (ORS 308A.703)
30 Forestland (ORS 308A.703)
31 Small Tract Forestland (STF) (ORS 308A.703)
32 Open Space (ORS 308.770)
33
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 311.208.
38 TOTAL ADDITIONAL TAXES/PENALTIES (lines 29 thru 37)

	5,331.70	5,331.70
	1,814.84	1,814.84
	18.97	18.97
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	4,536.48	4,536.48
	11,701.99	11,701.99

- 39 TOTAL TO BE RECEIVED (line 28 plus line 38)
40 Percentage Schedule (ORS 311.360) [OPTIONAL, SEE INSTRUCTIONS]

5,644,308.95	0.00	0.00	11,701.99	5,656,010.94
				0.07531806

TABLE 4a - DETAIL OF TAXING DISTRICT LEVIES

Tax Year 2012-13

NOTE: Where urban renewal excess value impacts the district, report any reduced rate levies on a separate table 4a.

County: POLK

1 Taxing District Code	003
2 Taxing District Name	DALLAS SD 2 BONDS AFTER 2001
3 Counties in which District lies	

4 Levy Approved Before or After 10/6/01

PERMANENT	LOCAL OPTION	"GAP" BONDS OR UR SPECIAL LEVY	BONDS	
	BEFORE		AFTER	
Inside M5 Limit	Inside M5 Limit	Inside M5 Limit	Outside M5 Limit	TOTAL

Ad Valorem Tax Levies

5 Permanent Levy (if dollar amount)	0			0
6 Local Option Levy (if dollar amount)*		0		0
7 "GAP" Bond Levy			0	0
8 Urban Renewal Special Levy			0	0
9 Bond Levy*			2,231,763.00	2,231,763.00
10 TOTAL DOLLAR LEVY (add lines 5 thru 9)	0	0	0	2,231,763.00

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	2,231,763.00	2,231,763.00

Taxable Property Value (if an urban renewal plan is involved, report reduced rate levies separately)

13 Total Assessed Value		1,286,225,742.00
14 Add: Non-Profit Housing Value		0.00
15 Add: Fish and Wildlife Value		0.00
16 Subtract: Urban Renewal Excess (amt. used only)**		0.00
17 VALUE TO COMPUTE THE TAX RATE		1,286,225,742.00

Tax Computations

18 Tax Rate (for dollar levies, line 12 divided by line 17)***	0.0000000	0.0000000	0.0000000	0.0017351	0.0017351
19 Amount Tax Rate Will Raise (line 17 times line 18)	0.00	0.00	0.00	2,231,730.28	2,231,730.28
20 Truncation Loss (for dollar levies only) (line 19 minus line 12)	0.00	0.00	0.00	-32.72	-32.72
21 Total Timber Offset Amount (county district only)					
22 Timber Tax Rate (line 21 divided by line 17)					
23 Billing Rate (line 18 minus line 22)					
24 Calculated Tax for Extension for District (line 23 times line 17)				0.00	0.00
24a Gain from UR Division of Tax Rate Truncation	0.00	0.00		0.00	0.00
24b Gain or Loss from UR Division of Tax Across Counties	0.00	0.00		0.00	0.00
24c Net Tax for Extension (19 + 24a + 24b)	0.00	0.00	0.00	2,231,730.28	2,231,730.28
25 Actual Tax Extended for District	0.00	0.00		2,231,730.66	2,231,730.66
26 District's Gain or Loss from Individual Extension (25 - 24c)	0.00	0.00	0.00	0.38	0.38
27 District's Compression Loss (Enter as a negative number)****	0.00	0.00			0.00
28 DISTRICT TAXES IMPOSED (line 24c+line 26+line 27)	0.00	0.00	0.00	2,231,730.66	2,231,730.66

Additional Taxes/Penalties

29 Farmland (ORS 308A.703)		2,031.99	2,031.99
30 Forestland (ORS 308A.703)		691.65	691.65
31 Small Tract Forestland (STF) (ORS 308A.703)		7.22	7.22
32 Open Space (ORS 308.770)		0.00	0.00
33			
34 Historic Property (ORS 358.625)		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.		1,728.91	1,728.91
38 TOTAL ADDITIONAL TAXES/PENALTIES (lines 29 thru 37)		4,459.77	4,459.77

39 TOTAL TO BE RECEIVED (line 28 plus line 38)	0.00	0.00	0.00	2,236,190.43	2,236,190.43
40 Percentage Schedule (ORS 311.380) [OPTIONAL, SEE INSTRUCTIONS]					0.02977815

General Fund Requirements

General Fund Expenditures - Function Summary

Budget 2013-14

Function	Function Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
1111	K - 5 INSTRUCTION	\$4,258,776	\$4,176,311	52.61	\$3,990,480	56.97	\$4,706,787	\$4,706,787	\$4,706,787
1121	MIDDLE SCHOOL INSTRUCTION	\$2,423,136	\$1,936,033	23.63	\$1,945,142	23.63	\$2,117,506	\$2,117,506	\$2,117,506
1122	MIDDLE SCHOOL EXTRA CURRICULAR	\$47,966	\$2,836		\$0		\$0	\$0	\$0
1131	HIGH SCHOOL INSTRUCTION	\$2,961,828	\$2,898,621	31.00	\$2,656,232	32.17	\$2,867,813	\$2,867,813	\$2,867,813
1132	HIGH SCHOOL EXTRA CURRICULAR	\$501,447	\$482,985	2.00	\$465,155	2.00	\$516,744	\$516,744	\$516,744
1210	DISTRICT TALENTED & GIFTED	\$8,600	\$9,597		\$9,689		\$15,129	\$15,129	\$15,129
1221	SPEC ED DLC-LEARNING CENTERS	\$1,612,507	\$1,609,107	34.71	\$1,551,307	33.70	\$1,619,400	\$1,619,400	\$1,619,400
1223	SPEC ED DLS-COMMUNITY TRANSITION	\$1,079	\$386		\$600		\$800	\$800	\$800
1226	HOME INSTRUCTION	\$8,096	\$6,403		\$9,451		\$10,561	\$10,561	\$10,561
1228	SPEC ED DIAGNOSTIC CLASSROOM	\$306,718	\$278,491	6.32	\$438,774	3.94	\$284,335	\$284,335	\$284,335
1229	PAS-NEW OPTIONS 6-12	\$0	\$0	2.38	\$131,880		\$0	\$0	\$0
1233	SPEC ED TUTORING	\$8,281	\$2,990		\$4,107		\$100	\$100	\$100
1250	SPEC ED - RESOURCE CENTERS	\$944,986	\$950,483	15.65	\$949,057	16.03	\$1,020,731	\$1,020,731	\$1,020,731
1271	REMEDIATION	\$99,794	\$22,904	0.69	\$21,915		\$0	\$0	\$0
1280	ALTERNATE EDUCATION	\$326,363	\$375,171	5.31	\$363,277	5.43	\$421,806	\$421,806	\$421,806
1281	GED PROGRAM	\$7,440	\$6,930		\$17,500		\$7,500	\$7,500	\$7,500
1283	EXTENDED CAMPUS	\$217,730	\$186,556		\$238,000		\$345,500	\$345,500	\$345,500
1284	E2020 ONLINE ALTERNATIVE	\$0	\$0		\$0	0.88	\$126,982	\$126,982	\$126,982
1288	LVCS CHARTER SCHOOL	\$977,298	\$1,199,741		\$1,087,020		\$1,290,860	\$1,290,860	\$1,290,860
1289	TUTORING EXPELLED STUDENTS	\$11,924	\$0		\$6,678		\$2,816	\$2,816	\$2,816
1291	ENGLISH SECOND LANGUAGE	\$276,669	\$280,776	3.76	\$282,905	3.76	\$299,200	\$299,200	\$299,200
1292	DHS TEEN PARENT / INSTRU	\$0	\$0		\$0		\$0	\$0	\$0
1294	TUTORING YOUTH CORRECTION	\$573	\$206		\$0		\$2,113	\$2,113	\$2,113
1460	SUMMER SCHOOL	\$2,880	\$2,792		\$3,205		\$6,434	\$6,434	\$6,434
	INSTRUCTION SERVICES	\$15,004,090	\$14,429,316	178.06	\$14,172,373	178.49	\$15,663,118	\$15,663,118	\$15,663,118
2113	SOCIAL WORK SERVICES	\$3,000	\$3,000		\$3,000		\$3,000	\$3,000	\$3,000
2114	STUDENT ACCOUNTING SERVICES	\$0	\$1,413		\$0		\$0	\$0	\$0
2115	DISTRICT STUDENT SAFETY	\$6,909	\$5,138		\$2,400		\$3,700	\$3,700	\$3,700
2120	STUDENT GUIDANCE	\$637,377	\$472,337	5.50	\$399,207	6.50	\$482,876	\$482,876	\$482,876
2129	IN SCHOOL SUSPENSION	\$35,888	\$791		\$0		\$0	\$0	\$0
2130	STUDENT HEALTH SERVICES	\$28,629	\$36,107		\$32,720		\$6,200	\$6,200	\$6,200
2143	PSYCHOLOGICAL SERVICES	\$130,685	\$188,433	0.60	\$199,539	0.60	\$197,607	\$197,607	\$197,607
2150	SPEC ED SPEECH/AUDIOLOGY	\$0	\$0		\$0		\$0	\$0	\$0
2160	SPEC ED OTHER TREATMENT	\$0	\$0		\$0		\$0	\$0	\$0
2190	SPEC ED ADMINISTRATION	\$203,619	\$202,403	2.00	\$172,676	2.00	\$192,702	\$192,702	\$192,702
2210	INSTRUCTION IMPROVEMENT	\$13,449	\$11,093		\$1,600		\$20,060	\$20,060	\$20,060
2211	CURRICULUM ADMINISTRATION	\$57,017	\$27,092	0.40	\$58,953	0.30	\$48,063	\$48,063	\$48,063
2220	EDUCATIONAL MEDIA	\$488,675	\$421,412	6.00	\$432,053	6.00	\$453,556	\$453,556	\$453,556
2229	DHS THEATER	\$9,465	\$8,329	0.23	\$12,104	0.23	\$12,557	\$12,557	\$12,557

General Fund Expenditures - Function Summary

Budget 2013-14

Function	Function Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
2230	ASSESSMENT & TESTING	\$66,044	\$67,917	1.69	\$65,537	1.69	\$78,232	\$78,232	\$78,232
2240	STAFF DEVELOPMENT	\$891	\$0		\$0		\$0	\$0	\$0
2310	BOARD OF EDUCATION	\$158,685	\$96,624		\$146,050		\$149,400	\$149,400	\$149,400
2320	SUPERINTENDENTS OFFICE	\$263,581	\$248,474	2.00	\$249,034	2.00	\$262,472	\$262,472	\$262,472
2410	PRINCIPALS OFFICE	\$1,800,067	\$1,659,749	24.03	\$1,748,567	23.03	\$1,806,532	\$1,806,532	\$1,806,532
2490	OTHER ADMINISTRATIVE SUPPORT	\$0	\$200		\$0		\$0	\$0	\$0
2520	FISCAL SERVICES	\$440,885	\$448,681	5.25	\$452,150	5.25	\$479,890	\$479,890	\$479,890
2540	DISTRICT MAINTENANCE	\$1,852,306	\$1,895,653	17.76	\$1,897,465	19.11	\$2,070,502	\$2,070,502	\$2,070,502
2543	CARE & UPKEEP OF GROUNDS	\$0	\$0		\$0	0.40	\$31,503	\$31,503	\$31,503
2545	DISTRICT VEHICLE SERVICES	\$1,450	\$2,258		\$0		\$5,400	\$5,400	\$5,400
2550	STUDENT TRANSPORTATION	\$998,162	\$1,006,784	0.10	\$1,115,708	0.20	\$1,009,747	\$1,009,747	\$1,009,747
2558	SPECIALIZED TRANSPORTATION	\$359,086	\$387,440		\$221,700		\$392,250	\$392,250	\$392,250
2574	PRINTING SERVICES	\$180,091	\$180,872	1.00	\$199,973	1.00	\$206,745	\$206,745	\$206,745
2630	INFORMATION SERVICES	\$0	\$0		\$0		\$0	\$0	\$0
2640	HUMAN RESOURCES	\$127,608	\$136,171	0.70	\$120,218	0.70	\$138,669	\$138,669	\$138,669
2649	TUITION REIMBURSEMENT	\$34,398	\$30,444		\$46,700		\$46,700	\$46,700	\$46,700
2660	TECHNOLOGY SERVICES	\$3,176	\$4,900		\$2,750		\$3,275	\$3,275	\$3,275
2661	TECHNOLOGY DEPARTMENT	\$697,366	\$777,022	4.20	\$719,368	4.20	\$788,146	\$788,146	\$788,146
2700	SUPPLEMENTAL RETIREMENT	\$752,851	\$819,579		\$975,241		\$761,859	\$761,859	\$761,859
	SUPPORT SERVICES	\$9,351,361	\$9,140,316	71.46	\$9,274,713	73.21	\$9,651,643	\$9,651,643	\$9,651,643
5220	INTERFUND TRANSFERS	\$30,158	\$29,252		\$28,333		\$32,370	\$44,370	\$44,370
6110	DIST - OPERATING CONTING	\$0	\$0		\$1,005,628		\$552,843	\$790,843	\$790,843
	TOTAL EXPENDITURES	\$24,385,609	\$23,598,883	249.51	\$24,481,047	251.70	\$25,899,974	\$26,149,974	\$26,149,974

General Fund Expenditures - Account Summary

Budget 2013-14

Acct	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
111	LICENSED SALARIES	\$7,420,917	\$6,680,172	125.10	\$6,418,320	128.27	\$6,862,792	\$6,862,792	\$6,862,792
112	CLASSIFIED SALARIES	\$2,779,816	\$2,739,104	110.51	\$2,864,318	109.54	\$2,928,733	\$2,928,733	\$2,928,733
113	ADMINISTRATORS	\$1,174,567	\$1,093,937	11.90	\$1,095,816	11.90	\$1,115,085	\$1,115,085	\$1,115,085
114	MANAGERIAL - CLASSIFIED	\$155,358	\$158,595	2.00	\$158,109	2.00	\$158,109	\$158,109	\$158,109
116	SUPPLEMENTAL RETIREMENT	\$45,587	\$37,889		\$27,888		\$32,341	\$32,341	\$32,341
121	SUBSTITUTES - LICENSED	\$242,867	\$241,197		\$204,500		\$214,988	\$214,988	\$214,988
122	SUBSTITUTE - CLASSIFIED	\$106,261	\$83,256		\$83,515		\$86,319	\$86,319	\$86,319
123	TEMPORARY - LICENSED	\$0	\$623		\$0		\$75,001	\$75,001	\$75,001
124	TEMPORARY - CLASSIFIED	\$11,192	\$3,176		\$7,400		\$2,503	\$2,503	\$2,503
130	EXTEND COM/STU TEACH	\$81,758	\$80,234		\$73,400		\$51,650	\$51,650	\$51,650
131	EXTRA DUTY CONTRACTS	\$253,872	\$199,543		\$183,194		\$189,510	\$189,510	\$189,510
135	TUTORING	\$23,909	\$8,220		\$15,000		\$11,000	\$11,000	\$11,000
141	LONGEVITY STIPEND	\$3,300	\$2,400		\$2,400		\$2,299	\$2,299	\$2,299
145	OPT OUT ADD SALARY	\$293,460	\$318,150		\$307,686		\$352,675	\$352,675	\$352,675
	SALARIES	\$12,592,865	\$11,646,498	249.51	\$11,441,546	251.71	\$12,083,005	\$12,083,005	\$12,083,005
211	PERS-EMPLOYER CONTRIBUT	\$1,709,820	\$2,048,218		\$2,132,427		\$3,070,981	\$3,070,981	\$3,070,981
212	PERS-EMPLOYEE PICK-UP	\$708,648	\$639,164		\$671,252		\$709,313	\$709,313	\$709,313
220	SOCIAL SECURITY/MEDICARE	\$934,638	\$867,258		\$864,039		\$913,529	\$913,529	\$913,529
231	WORKERS COMP	\$66,573	\$78,508		\$77,012		\$89,171	\$89,171	\$89,171
232	UNEMPLOYMENT COMP	\$43,893	\$95,985		\$60,000		\$5,000	\$5,000	\$5,000
241	HEALTH INSURANCE	\$3,497,670	\$3,157,023		\$3,280,206		\$3,033,384	\$3,033,384	\$3,033,384
242	TUITION REIMBURSEMENT	\$34,398	\$30,569		\$46,700		\$46,700	\$46,700	\$46,700
243	ANNUITY CONTRIBUTION	\$0	\$3,000		\$3,000		\$3,000	\$3,000	\$3,000
	ASSOCIATED PAYROLL COSTS	\$6,995,639	\$6,919,725	-	\$7,134,636	-	\$7,871,079	\$7,871,079	\$7,871,079
310	INSTR PROF & TECH SERVICE	\$115,273	\$135,112		\$97,050		\$131,050	\$131,050	\$131,050
312	INSTR PRG IMP SRV	\$550	\$0		\$0		\$12,500	\$12,500	\$12,500
318	OTHER PROF & TECH SERV	\$0	\$0		\$0		\$0	\$0	\$0
319	OTHR INSTRUCT SERVICES	\$0	\$0		\$0		\$0	\$0	\$0
322	REPAIRS & MAINTENANCE	\$102,196	\$93,543		\$97,000		\$88,700	\$88,700	\$88,700
324	RENTALS	\$100,052	\$95,663		\$100,750		\$103,600	\$103,600	\$103,600
325	ELECTRICITY	\$260,468	\$263,841		\$278,500		\$261,500	\$261,500	\$261,500
326	FUEL	\$115,426	\$108,446		\$122,000		\$109,000	\$109,000	\$109,000
327	WATER & SEWAGE	\$47,771	\$47,686		\$50,220		\$49,700	\$49,700	\$49,700
328	GARBAGE	\$57,221	\$60,067		\$59,200		\$61,500	\$61,500	\$61,500
331	REIMB STUDENT TRANSPORT	\$1,296,786	\$1,324,098		\$1,281,300		\$1,331,550	\$1,331,550	\$1,331,550
332	NONREIMB STUDENT TRANS	\$45,094	\$46,406		\$40,300		\$40,300	\$40,300	\$40,300
341	LICENSED TRAVEL-IN DIST	\$1,359	\$1,850		\$3,300		\$1,920	\$1,920	\$1,920
342	LICENSED TRAVEL-OUT DIST	\$7,980	\$10,105		\$9,450		\$12,600	\$12,600	\$12,600
343	STUDENT TRAVEL-OUT DIST	\$3,421	\$3,959		\$150		\$3,000	\$3,000	\$3,000
344	CLASSIFIED TRAVEL	\$7,104	\$6,481		\$9,675		\$9,625	\$9,625	\$9,625

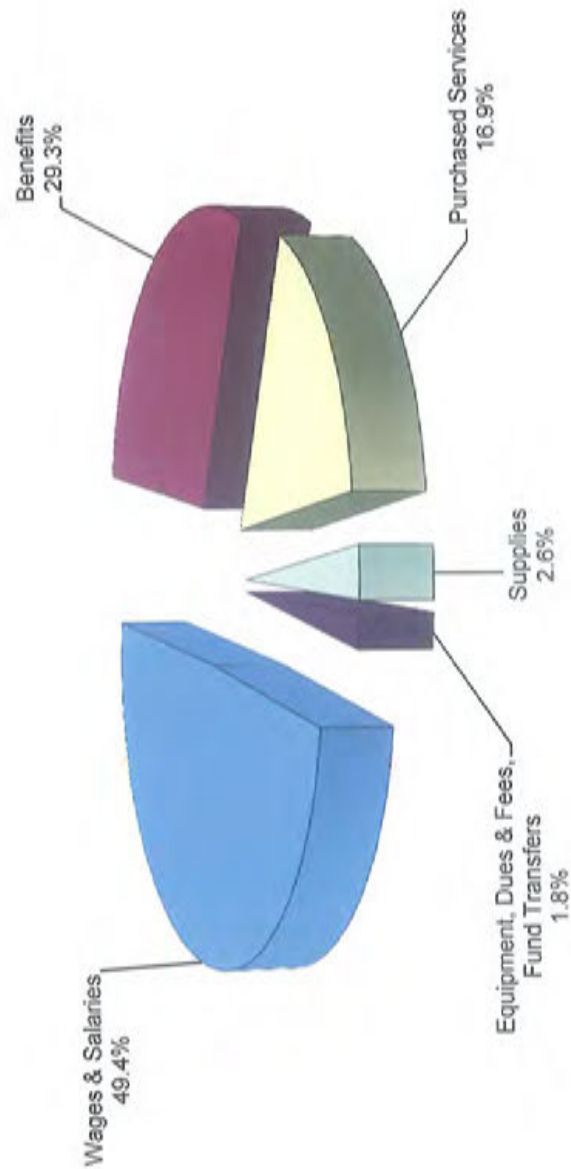
General Fund Expenditures - Account Summary

Budget 2013-14

Acct	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
349	OTHER TRAVEL	\$17,712	\$17,643		\$12,300		\$33,000	\$33,000	\$33,000
351	TELECOMMUNICATIONS	\$44,325	\$42,583		\$43,875		\$43,075	\$43,075	\$43,075
353	POSTAGE	\$23,949	\$18,930		\$27,350		\$27,200	\$27,200	\$27,200
354	ADVERTISING	\$1,331	\$1,569		\$2,200		\$1,875	\$1,875	\$1,875
355	PRINTING & BINDING	\$6,964	\$4,038		\$1,000		\$1,500	\$1,500	\$1,500
359	INTERNET SERVICES	\$601	\$0		\$0		\$0	\$0	\$0
360	CHARTER SCHOOL	\$977,149	\$1,199,741		\$1,087,020		\$1,290,860	\$1,290,860	\$1,290,860
371	TUITION PD-OTHER DISTRICT	\$188,521	\$165,698		\$208,500		\$325,500	\$325,500	\$325,500
380	NON-INSTR PROF & TECH	\$235,862	\$242,596		\$336,900		\$278,050	\$278,050	\$278,050
381	AUDIT SERVICES	\$49,350	\$34,470		\$40,000		\$36,000	\$36,000	\$36,000
382	LEGAL SERVICES	\$52,350	\$8,349		\$50,000		\$50,000	\$50,000	\$50,000
386	DATA PROCESSING SRVS	\$190	\$4,900		\$2,750		\$3,275	\$3,275	\$3,275
388	ELECTION	\$5,265	\$0		\$2,000		\$2,000	\$2,000	\$2,000
390	OTHR NON INSTR PROF&TECH	\$53,253	\$52,981		\$51,700		\$51,900	\$51,900	\$51,900
	PURCHASED SERVICES	\$3,817,524	\$3,990,756	-	\$4,014,490	-	\$4,360,780	\$4,360,780	\$4,360,780
410	CONSUMABLE SUPPLIES	\$268,630	\$247,226		\$275,350		\$279,060	\$279,060	\$279,060
411	GRADUATION SUPPLIES	\$2,947	\$3,015		\$3,750		\$3,800	\$3,800	\$3,800
415	FOOD SUPPLIES	\$2,322	\$2,137		\$2,300		\$2,500	\$2,500	\$2,500
420	TEXTBOOKS	\$144,623	\$94,339		\$115,920		\$104,950	\$104,950	\$104,950
430	LIBRARY BOOKS	\$6,102	\$3,610		\$4,950		\$4,950	\$4,950	\$4,950
440	PERIODICALS	\$6,087	\$6,344		\$6,700		\$6,400	\$6,400	\$6,400
460	NON-CONSUMABLE SUPPLIES	\$38,991	\$107,792		\$50,900		\$69,100	\$69,100	\$69,100
470	COMPUTER SOFTWARE	\$35,627	\$30,745		\$20,000		\$20,000	\$20,000	\$20,000
480	COMPUTER HARDWARE	\$104,742	\$129,619		\$110,000		\$120,000	\$120,000	\$120,000
481	WIRELESS NETWORK	\$0	\$0		\$0		\$50,000	\$50,000	\$50,000
	SUPPLIES & MATERIALS	\$610,071	\$624,826	-	\$589,870	-	\$660,760	\$660,760	\$660,760
541	NEW EQUIPMENT	\$0	\$8,214		\$0		\$25,000	\$25,000	\$25,000
542	REPLACEMENT EQUIPMENT	\$33,683	\$7,392		\$18,900		\$43,000	\$43,000	\$43,000
550	TECHNOLOGY	\$125,856	\$205,017		\$85,000		\$85,000	\$85,000	\$85,000
	CAPITAL OUTLAY	\$159,539	\$220,623		\$103,900		\$153,000	\$153,000	\$153,000
640	DUES AND FEES	\$55,761	\$38,283		\$31,094		\$33,189	\$33,189	\$33,189
651	LIABILITY INSURANCE	\$41,326	\$44,781		\$45,500		\$55,000	\$55,000	\$55,000
652	FIDELITY BOND & PREMIUM	\$300	\$300		\$300		\$600	\$600	\$600
653	PROPERTY INSURANCE	\$82,292	\$83,700		\$85,500		\$96,500	\$96,500	\$96,500
670	TAXES AND LICENSES	\$134	\$140		\$250		\$850	\$850	\$850
	DUES, FEES AND INSURANCE	\$179,813	\$167,204		\$162,644		\$186,139	\$186,139	\$186,139
710	FUND MODIFICATIONS	\$30,158	\$29,252		\$28,333		\$32,370	\$44,370	\$44,370
810	PLANNED RESERVE	\$0	\$0		\$1,005,628		\$552,843	\$790,843	\$790,843
	TOTAL GENERAL FUND	\$24,385,609	\$23,598,883	249.51	\$24,481,047	251.71	\$25,899,974	\$26,149,974	\$26,149,974

General Fund Expenditures By Object
Audited Actual
2011 - 2012

Description	TOTAL	% of Total
1 Wages & Salaries	\$11,646,498	49.4%
2 Benefits	\$6,919,725	29.3%
3 Purchased Services	\$3,990,756	16.9%
4 Supplies	\$624,826	2.6%
5 Equipment, Dues & Fees, Fund Transfers	\$417,079	1.8%
FUND TOTALS	\$23,598,883	100.0%



**GENERAL FUND EXPENDITURES
BY OPERATIONAL UNIT**

Operational Unit	Audited 2010-2011	Adopted 2011-2012	FTE	Adopted 2012-2013	FTE	Proposed 2013-2014	Approved 2013-2014	Adopted 2013-2014
Lyle Elementary	\$ 2,233,319	\$ 2,060,475	26.14	\$ 1,921,762	27.54	\$ 2,193,164	\$ 2,193,164	\$ 2,193,164
Oakdale Elementary	1,806,929	1,739,104	23.30	1,742,898	25.26	2,004,191	2,004,191	2,004,191
Whitworth Elementary	2,057,139	1,924,012	22.82	1,879,424	23.62	2,126,684	2,126,684	2,126,684
LaCreole Middle School	3,562,111	3,050,195	37.38	3,028,574	37.37	3,270,975	3,270,975	3,270,975
Dallas High School	5,457,316	5,288,996	53.17	5,091,406	53.90	5,542,068	5,542,068	5,542,068
Morrison Campus Alternative Program	486,013	408,631	5.26	415,218	5.58	468,113	468,113	468,113
Other District Programs	7,704,614	7,829,156	81.44	9,191,045	78.44	8,894,720	9,144,720	9,144,720
Luckiamute Charter School	1,078,167	1,298,315	-	1,210,720	-	1,400,060	1,400,060	1,400,060
TOTALS	\$ 24,385,609	\$ 23,598,883	249.51	\$ 24,481,047	251.71	\$ 25,899,974	\$ 26,149,974	\$ 26,149,974

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Lyle Elementary

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

General Fund Expenditures - Lyle Elementary

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
1111	111	LICENSED SALARIES	\$895,893	\$848,806	15.00	\$761,360	16.40	\$868,424	\$868,424	\$868,424
	112	CLASSIFIED SALARIES	\$90,879	\$91,262	4.89	\$97,057	4.89	\$98,511	\$98,511	\$98,511
	121	SUBSTITUTES - LICENSED	\$40,769	\$57,099		\$29,992		\$31,941	\$31,941	\$31,941
	122	SUBSTITUTE - CLASSIFIED	\$4,475	\$8,569		\$5,004		\$6,034	\$6,034	\$6,034
	123	TEMPORARY - LICENSED	\$0	\$0		\$0		\$25,000	\$25,000	\$25,000
	130	EXTEND CONT/STU TEACH	\$6,292	\$3,251		\$1,999		\$2,500	\$2,500	\$2,500
	141	LONGEVITY STIPEND	\$0	\$0		\$100		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$29,292	\$29,800		\$15,093		\$21,022	\$21,022	\$21,022
	211	PERS-EMPLOYER CONTRIBUT	\$135,425	\$193,860		\$168,213		\$266,231	\$266,231	\$266,231
	212	PERS-EMPLOYEE PICK-UP	\$56,152	\$58,423		\$52,782		\$61,280	\$61,280	\$61,280
	220	SOCIAL SECURITY/MEDICARE	\$79,743	\$77,191		\$68,738		\$79,597	\$79,597	\$79,597
	231	WORKERS COMP	\$4,268	\$5,080		\$4,546		\$5,639	\$5,639	\$5,639
	232	UNEMPLOYMENT COMP	\$14,511	\$1,774		\$10,000		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$200,990	\$182,518		\$187,608		\$194,301	\$194,301	\$194,301
2120	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$8,282	\$4,391		\$6,500		\$6,500	\$6,500	\$6,500
	420	TEXTBOOKS	\$10,965	\$16,858		\$12,700		\$13,750	\$13,750	\$13,750
	460	NON-CONSUMABLE SUPPLIES	\$631	\$859		\$1,800		\$1,800	\$1,800	\$1,800
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
	1111		\$1,578,566	\$1,579,741	19.89	\$1,423,492	21.29	\$1,682,530	\$1,682,530	\$1,682,530
	111	LICENSED SALARIES	\$56,410	\$0		\$0		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$1,515	\$162		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$8,104	\$0		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$3,418	\$0		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$4,303	\$12		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$232	\$1		\$0		\$0	\$0	\$0
2130	241	HEALTH INSURANCE	\$13,200	\$0		\$0		\$0	\$0	\$0
	310	INSTR PROF & TECH SERVICE	\$15	\$0		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$26	\$126		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
	2120		\$87,222	\$301	0.00	\$0	0.00	\$0	\$0	\$0
	328	GARBAGE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$60		\$300		\$300	\$300	\$300
	2130		\$0	\$60	0.00	\$300	0.00	\$300	\$300	\$300

General Fund Expenditures - Lyle Elementary

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
2143	380	NON-INSTR PROF & TECH	\$25,907	\$30,525		\$31,000		\$25,000	\$25,000	\$25,000
		2143	\$25,907	\$30,525	0.00	\$31,000	0.00	\$25,000	\$25,000	\$25,000
	111	LICENSED SALARIES	\$30,713	\$0		\$0		\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$26,905	\$23,994	1.00	\$23,947	1.00	\$23,947	\$23,947	\$23,947
	121	SUBSTITUTES - LICENSED	\$1,116	\$0		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$651	\$1,088		\$497		\$1,203	\$1,203	\$1,203
	130	EXTEND CONT/STU TEACH	\$743	\$0		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$6,600	\$0		\$0		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$9,344	\$4,364		\$4,400		\$7,839	\$7,839	\$7,839
	212	PERS-EMPLOYEE PICK-UP	\$3,938	\$1,457		\$1,467		\$1,905	\$1,905	\$1,905
2220	220	SOCIAL SECURITY/MEDICARE	\$4,769	\$1,919		\$1,870		\$2,429	\$2,429	\$2,429
	231	WORKERS COMP	\$253	\$129		\$129		\$196	\$196	\$196
	241	HEALTH INSURANCE	\$14,090	\$11,959		\$13,030		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$269	\$322		\$500		\$300	\$300	\$300
	430	LIBRARY BOOKS	\$905	\$0		\$500		\$500	\$500	\$500
	440	PERIODICALS	\$344	\$362		\$330		\$300	\$300	\$300
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
		2220	\$100,742	\$45,593	1.00	\$46,670	1.00	\$45,219	\$45,219	\$45,219
	112	CLASSIFIED SALARIES	\$54,612	\$48,699	2.25	\$52,494	2.25	\$55,185	\$55,185	\$55,185
	113	ADMINISTRATORS	\$88,786	\$89,802	1.00	\$92,016	1.00	\$94,351	\$94,351	\$94,351
	121	SUBSTITUTES - LICENSED	\$80	\$0		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$2,554	\$143		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$200	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$5,500		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$20,760	\$17,581		\$28,544		\$40,437	\$40,437	\$40,437
	212	PERS-EMPLOYEE PICK-UP	\$8,754	\$5,389		\$9,067		\$9,368	\$9,368	\$9,368
	220	SOCIAL SECURITY/MEDICARE	\$11,022	\$10,898		\$11,560		\$11,944	\$11,944	\$11,944
	231	WORKERS COMP	\$612	\$705		\$791		\$855	\$855	\$855
	241	HEALTH INSURANCE	\$39,385	\$13,555		\$13,560		\$13,578	\$13,578	\$13,578
2410	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	324	RENTALS	\$0	\$0		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$350	\$495		\$200		\$200	\$200	\$200

General Fund Expenditures - Lyle Elementary

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
	353	POSTAGE	\$1,032	\$1,146		\$1,250		\$1,250	\$1,250	\$1,250
	390	OTHR NON INSTR PROF&TECH	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$10	\$2		\$800		\$800	\$800	\$800
	460	NON-CONSUMABLE SUPPLIES	\$0	\$673		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$800	\$830		\$830		\$830	\$830	\$830
2410										
	112	CLASSIFIED SALARIES	\$228,956	\$195,416	3.25	\$217,711	3.25	\$235,399	\$235,399	\$235,399
	122	SUBSTITUTE - CLASSIFIED	\$68,802	\$59,599	2.00	\$63,814	2.00	\$65,250	\$65,250	\$65,250
	141	LONGEVITY STIPEND	\$4,831	\$5,450		\$5,004		\$5,030	\$5,030	\$5,030
	211	PERS-EMPLOYER CONTRIBUT	\$200	\$100		\$100		\$100	\$100	\$100
	212	PERS-EMPLOYEE PICK-UP	\$9,981	\$11,766		\$13,000		\$18,092	\$18,092	\$18,092
	220	SOCIAL SECURITY/MEDICARE	\$4,210	\$3,712		\$4,135		\$4,223	\$4,223	\$4,223
	231	WORKERS COMP	\$5,385	\$4,871		\$5,272		\$5,384	\$5,384	\$5,384
	232	UNEMPLOYMENT COMP	\$2,202	\$2,386		\$2,433		\$2,738	\$2,738	\$2,738
	241	HEALTH INSURANCE	\$287	\$4,654		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$26,120	\$25,073		\$26,230		\$26,400	\$26,400	\$26,400
	324	RENTALS	\$12,713	\$9,017		\$6,000		\$6,000	\$6,000	\$6,000
	325	ELECTRICITY	\$0	\$296		\$100		\$0	\$0	\$0
	326	FUEL	\$25,109	\$24,506		\$26,000		\$24,000	\$24,000	\$24,000
	327	WATER & SEWAGE	\$18,824	\$16,597		\$19,000		\$15,000	\$15,000	\$15,000
	328	GARBAGE	\$4,169	\$3,072		\$3,000		\$3,000	\$3,000	\$3,000
	344	CLASSIFIED TRAVEL	\$7,057	\$7,650		\$7,200		\$7,500	\$7,500	\$7,500
	351	TELECOMMUNICATIONS	\$0	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$2,264	\$2,696		\$2,800		\$3,500	\$3,500	\$3,500
	390	OTHR NON INSTR PROF&TECH	\$1,675	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$8,973	\$8,635		\$9,000		\$9,000	\$9,000	\$9,000
	541	NEW EQUIPMENT	\$1,650	\$10,641		\$2,500		\$2,500	\$2,500	\$2,500
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
	670	TAXES AND LICENSES	\$224	\$0		\$0		\$0	\$0	\$0
2540										
	331	REIMB STUDENT TRANSPORT	\$204,675	\$200,721	2.00	\$195,589	2.00	\$197,717	\$197,717	\$197,717
	332	NONREIMB STUDENT TRANS	\$3,466	\$4,590		\$2,000		\$2,000	\$2,000	\$2,000
	2550		\$0	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$3,466	\$4,590	0.00	\$2,000	0.00	\$2,000	\$2,000	\$2,000
	324	RENTALS	\$1,039	\$984		\$1,800		\$1,800	\$1,800	\$1,800
	2574		\$2,746	\$2,544		\$3,200		\$3,200	\$3,200	\$3,200
	2574		\$3,785	\$3,528	0.00	\$5,000	0.00	\$5,000	\$5,000	\$5,000
	TOTAL LYLE ELEMENTARY		\$2,233,319	\$2,060,475	26.14	\$1,921,762	27.54	\$2,193,164	\$2,193,164	\$2,193,164

Oakdale Heights Elementary

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

General Fund Expenditures - Oakdale Heights Elementary

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
1111	111	LICENSED SALARIES	\$755,718	\$711,228	14.00	\$707,839	14.60	\$787,204	\$787,204	\$787,204
	112	CLASSIFIED SALARIES	\$46,229	\$55,165	3.15	\$53,076	4.51	\$85,176	\$85,176	\$85,176
	121	SUBSTITUTES - LICENSED	\$29,840	\$22,877		\$25,008		\$21,999	\$21,999	\$21,999
	122	SUBSTITUTE - CLASSIFIED	\$6,670	\$2,275		\$4,001		\$3,012	\$3,012	\$3,012
	123	TEMPORARY - LICENSED	\$0	\$0		\$0		\$25,000	\$25,000	\$25,000
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$3,227	\$1,084		\$1,999		\$1,002	\$1,002	\$1,002
	141	LONGEVITY STIPEND	\$200	\$200		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$31,022	\$24,408		\$30,212		\$34,156	\$34,156	\$34,156
	211	PERS-EMPLOYER CONTRIBUT	\$121,341	\$147,676		\$156,761		\$243,737	\$243,737	\$243,737
	212	PERS-EMPLOYEE PICK-UP	\$50,721	\$46,396		\$49,334		\$56,531	\$56,531	\$56,531
	220	SOCIAL SECURITY/MEDICARE	\$64,325	\$60,306		\$62,131		\$73,237	\$73,237	\$73,237
	231	WORKERS COMP	\$3,463	\$4,047		\$4,080		\$5,215	\$5,215	\$5,215
	232	UNEMPLOYMENT COMP	\$1,627	\$3,743		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$162,717	\$161,649		\$150,600		\$146,225	\$146,225	\$146,225
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$6,132	\$4,791		\$6,000		\$6,000	\$6,000	\$6,000
	420	TEXTBOOKS	\$9,580	\$12,686		\$12,700		\$13,750	\$13,750	\$13,750
	460	NON-CONSUMABLE SUPPLIES	\$753	\$1,763		\$1,800		\$1,800	\$1,800	\$1,800
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
	1111		\$1,293,563	\$1,260,293	17.15	\$1,265,643	19.11	\$1,504,143	\$1,504,143	\$1,504,143
2120	111	LICENSED SALARIES	\$0	\$0		\$0		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$478	\$2,920		\$0		\$3,003	\$3,003	\$3,003
	211	PERS-EMPLOYER CONTRIBUT	\$12	\$146		\$0		\$741	\$741	\$741
	212	PERS-EMPLOYEE PICK-UP	\$5	\$48		\$0		\$180	\$180	\$180
	220	SOCIAL SECURITY/MEDICARE	\$37	\$223		\$0		\$137	\$137	\$137
	231	WORKERS COMP	\$2	\$15		\$0		\$14	\$14	\$14
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$125	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$245		\$150		\$150	\$150	\$150
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
2130	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
	2120		\$659	\$3,597	0.00	\$150	0.00	\$4,226	\$4,226	\$4,226
	410	CONSUMABLE SUPPLIES	\$192	\$217		\$300		\$350	\$350	\$350
	2130		\$192	\$217	0.00	\$300	0.00	\$350	\$350	\$350

General Fund Expenditures - Oakdale Heights Elementary

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
2143	380	NON-INSTR PROF & TECH								
		2143								
	111	LICENSED SALARIES	\$27,698	\$30,525	0.00	\$31,000		\$25,000	\$25,000	\$25,000
	112	CLASSIFIED SALARIES	\$31,416	\$0		\$0		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$25,243	\$24,626	1.00	\$23,947	1.00	\$23,947	\$23,947	\$23,947
	122	SUBSTITUTE - CLASSIFIED	\$1,068	\$768		\$497		\$1,203	\$1,203	\$1,203
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$5,799	\$5,799	\$5,799
	211	PERS-EMPLOYER CONTRIBUT	\$8,168	\$4,831		\$4,781		\$8,263	\$8,263	\$8,263
	212	PERS-EMPLOYEE PICK-UP	\$3,445	\$1,488		\$1,473		\$1,863	\$1,863	\$1,863
	220	SOCIAL SECURITY/MEDICARE	\$4,335	\$1,845		\$1,878		\$2,375	\$2,375	\$2,375
	231	WORKERS COMP	\$240	\$131		\$151		\$192	\$192	\$192
	241	HEALTH INSURANCE	\$20,690	\$13,200		\$13,200		\$1,603	\$1,603	\$1,603
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,090	\$789		\$500		\$500	\$500	\$500
	430	LIBRARY BOOKS	\$794	\$372		\$500		\$500	\$500	\$500
	440	PERIODICALS	\$300	\$64		\$330		\$150	\$150	\$150
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
		2220	\$96,890	\$48,214	1.00	\$47,357	1.00	\$46,495	\$46,495	\$46,495
	112	CLASSIFIED SALARIES	\$57,878	\$58,112	2.25	\$57,450	2.25	\$59,355	\$59,355	\$59,355
	113	ADMINISTRATORS	\$67,853	\$68,872	0.90	\$70,862	0.90	\$76,693	\$76,693	\$76,693
	122	SUBSTITUTE - CLASSIFIED	\$2,122	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$16,873	\$21,773		\$24,558		\$35,694	\$35,694	\$35,694
	212	PERS-EMPLOYEE PICK-UP	\$6,577	\$6,756		\$7,699		\$8,163	\$8,163	\$8,163
	220	SOCIAL SECURITY/MEDICARE	\$9,639	\$9,517		\$9,816		\$10,408	\$10,408	\$10,408
	231	WORKERS COMP	\$548	\$633		\$661		\$731	\$731	\$731
	241	HEALTH INSURANCE	\$26,114	\$25,217		\$25,194		\$25,377	\$25,377	\$25,377
	342	LICENSED TRAVEL-OUT DIST	\$353	\$189		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$47	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$350	\$0		\$200		\$200	\$200	\$200
	353	POSTAGE	\$1,300	\$1,324		\$1,500		\$1,500	\$1,500	\$1,500
	410	CONSUMABLE SUPPLIES	\$264	\$183		\$800		\$700	\$700	\$700
	460	NON-CONSUMABLE SUPPLIES	\$0	\$526		\$0		\$100	\$100	\$100
	640	DUES AND FEES	\$800	\$830		\$830		\$830	\$830	\$830
		2410	\$190,718	\$193,933	3.15	199,570.19	3.15	\$219,750	\$219,750	\$219,750
	112	CLASSIFIED SALARIES	\$64,314	\$58,428	2.00	\$60,174	2.00	\$60,174	\$60,174	\$60,174

General Fund Expenditures - Oakdale Heights Elementary 2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
2540	122	SUBSTITUTE - CLASSIFIED	\$3,232	\$3,057		\$2,999		\$5,030	\$5,030	\$5,030
	124	TEMPORARY - CLASSIFIED	\$0	\$106		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$1,100		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$9,333	\$9,792		\$11,920		\$16,792	\$16,792	\$16,792
	212	PERS-EMPLOYEE PICK-UP	\$3,938	\$3,063		\$3,790		\$3,912	\$3,912	\$3,912
	220	SOCIAL SECURITY/MEDICARE	\$4,990	\$4,935		\$4,833		\$4,988	\$4,988	\$4,988
	231	WORKERS COMP	\$2,053	\$2,207		\$2,262		\$2,532	\$2,532	\$2,532
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$25,020	\$22,973		\$26,400		\$26,400	\$26,400	\$26,400
	322	REPAIRS & MAINTENANCE	\$2,010	\$5,976		\$6,000		\$6,000	\$6,000	\$6,000
	324	RENTALS	\$0	\$0		\$0		\$0	\$0	\$0
	325	ELECTRICITY	\$42,026	\$44,671		\$48,000		\$45,000	\$45,000	\$45,000
	326	FUEL	\$1,812	\$1,718		\$2,000		\$2,000	\$2,000	\$2,000
2550	327	WATER & SEWAGE	\$2,848	\$2,829		\$3,000		\$3,000	\$3,000	\$3,000
	328	GARBAGE	\$7,046	\$7,732		\$7,200		\$7,800	\$7,800	\$7,800
	351	TELECOMMUNICATIONS	\$4,658	\$4,746		\$3,500		\$3,800	\$3,800	\$3,800
	380	NON-INSTR PROF & TECH	\$0	\$25		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$7,564	\$10,971		\$8,000		\$8,000	\$8,000	\$8,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$11,842		\$1,800		\$1,800	\$1,800	\$1,800
	542	REPLACEMENT EQUIPMENT	\$10,043	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
	2540		\$190,989	\$196,171	2.00	\$191,878	2.00	\$197,228	\$197,228	\$197,228
	331	REIMB STUDENT TRANSPORT	\$2,801	\$2,646		\$2,000		\$2,000	\$2,000	\$2,000
	332	NONREIMB STUDENT TRANS	\$0	\$0		\$0		\$0	\$0	\$0
	2550		\$2,801	\$2,646	0.00	\$2,000	0.00	\$2,000	\$2,000	\$2,000
	322	REPAIRS & MAINTENANCE	\$820	\$1,033		\$1,800		\$1,800	\$1,800	\$1,800
	324	RENTALS	\$2,600	\$2,473		\$3,200		\$3,200	\$3,200	\$3,200
2574	2574		\$3,419	\$3,506	0.00	\$5,000	0.00	\$5,000	\$5,000	\$5,000
	TOTAL OAKDALE HEIGHTS ELEMENTARY		\$1,806,929	\$1,739,104	23.30	\$1,742,898	25.26	\$2,004,191	\$2,004,191	\$2,004,191

Whitworth Elementary

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

General Fund Expenditures - Whitworth Elementary

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
1111	111	LICENSED SALARIES	\$845,041	\$771,693	14.00	\$746,554	15.00	\$834,984	\$834,984	\$834,984
	112	CLASSIFIED SALARIES	\$22,002	\$31,820	1.57	\$32,456	1.57	\$32,568	\$32,568	\$32,568
	121	SUBSTITUTES - LICENSED	\$29,314	\$18,449		\$25,008		\$21,999	\$21,999	\$21,999
	122	SUBSTITUTE - CLASSIFIED	\$5,985	\$285		\$4,001		\$2,008	\$2,008	\$2,008
	123	TEMPORARY - LICENSED	\$0	\$0		\$0		\$25,000	\$25,000	\$25,000
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$300	\$1,327		\$1,999		\$1,002	\$1,002	\$1,002
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$19,800	\$26,400		\$26,400		\$26,400	\$26,400	\$26,400
	211	PERS-EMPLOYER CONTRIBUT	\$129,075	\$162,065		\$162,214		\$249,033	\$249,033	\$249,033
	212	PERS-EMPLOYEE PICK-UP	\$54,088	\$50,167		\$50,191		\$56,644	\$56,644	\$56,644
	220	SOCIAL SECURITY/MEDICARE	\$68,534	\$63,208		\$63,224		\$71,538	\$71,538	\$71,538
	231	WORKERS COMP	\$3,692	\$4,114		\$4,111		\$4,986	\$4,986	\$4,986
	232	UNEMPLOYMENT COMP	\$0	\$289		\$0		\$0	\$0	\$0
2120	241	HEALTH INSURANCE	\$197,205	\$169,054		\$158,387		\$171,600	\$171,600	\$171,600
	322	REPAIRS & MAINTENANCE	\$0	\$197		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$6,347	\$4,009		\$6,000		\$6,000	\$6,000	\$6,000
	420	TEXTBOOKS	\$3,025	\$29,591		\$18,200		\$13,750	\$13,750	\$13,750
	460	NON-CONSUMABLE SUPPLIES	\$2,139	\$3,509		\$2,500		\$2,500	\$2,500	\$2,500
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
	1111		\$1,386,647	\$1,336,277	15.57	\$1,301,346	16.57	\$1,520,114	\$1,520,114	\$1,520,114
	111	LICENSED SALARIES	\$51,590	\$0		\$0		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$2,796	\$0		\$0		\$1,502	\$1,502	\$1,502
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$7,866	\$0		\$0		\$371	\$371	\$371
	212	PERS-EMPLOYEE PICK-UP	\$3,258	\$0		\$0		\$90	\$90	\$90
	220	SOCIAL SECURITY/MEDICARE	\$3,769	\$0		\$0		\$68	\$68	\$68
	231	WORKERS COMP	\$221	\$0		\$0		\$7	\$7	\$7
2120	232	UNEMPLOYMENT COMP	\$0	\$2,535		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$13,200	\$0		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$158		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
	2120		\$82,700	\$2,693	0.00	\$0	0.00	\$2,038	\$2,038	\$2,038

General Fund Expenditures - Whitworth Elementary

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
2130	328	GARBAGE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$156		\$100		\$100	\$100	\$100
2130			\$0	\$156	0.00	\$100	0.00	\$100	\$100	\$100
2143	380	NON-INSTR PROF & TECH	\$25,907	\$30,525		\$31,000		\$50,000	\$50,000	\$50,000
			\$25,907	\$30,525	0.00	\$31,000	0.00	\$50,000	\$50,000	\$50,000
2220	111	LICENSED SALARIES	\$62,832	\$61,143	1.00	\$61,818	1.00	\$64,183	\$64,183	\$64,183
	112	CLASSIFIED SALARIES	\$25,413	\$24,873	1.00	\$23,947	1.00	\$23,947	\$23,947	\$23,947
	121	SUBSTITUTES - LICENSED	\$1,155	\$1,541		\$1,202		\$1,001	\$1,001	\$1,001
	122	SUBSTITUTE - CLASSIFIED	\$836	\$1,615		\$1,499		\$1,004	\$1,004	\$1,004
	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	\$0	\$0		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$12,707	\$8,026		\$18,539		\$25,805	\$25,805	\$25,805
	212	PERS-EMPLOYEE PICK-UP	\$5,360	\$2,476		\$5,710		\$5,810	\$5,810	\$5,810
	220	SOCIAL SECURITY/MEDICARE	\$6,329	\$6,527		\$7,243		\$7,377	\$7,377	\$7,377
2410	231	WORKERS COMP	\$373	\$440		\$503		\$529	\$529	\$529
	241	HEALTH INSURANCE	\$26,684	\$26,397		\$13,200		\$13,200	\$13,200	\$13,200
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$605	\$391		\$600		\$600	\$600	\$600
	430	LIBRARY BOOKS	\$901	\$693		\$700		\$700	\$700	\$700
	440	PERIODICALS	\$458	\$447		\$450		\$450	\$450	\$450
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
			\$143,752	\$134,668	2.00	\$142,113	2.00	\$151,306	\$151,306	\$151,306
	112	CLASSIFIED SALARIES	\$50,930	\$53,974	2.25	\$55,364	2.25	\$56,755	\$56,755	\$56,755
	113	ADMINISTRATORS	\$83,320	\$85,376	1.00	\$87,589	0.80	\$73,653	\$73,653	\$73,653
2410	121	SUBSTITUTES - LICENSED	\$1,647	\$0		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$474	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$19,497	\$22,632		\$27,441		\$34,240	\$34,240	\$34,240
	212	PERS-EMPLOYEE PICK-UP	\$8,174	\$6,955		\$8,577		\$7,824	\$7,824	\$7,824
	220	SOCIAL SECURITY/MEDICARE	\$9,795	\$10,432		\$10,936		\$9,976	\$9,976	\$9,976
	231	WORKERS COMP	\$577	\$689		\$730		\$701	\$701	\$701
	241	HEALTH INSURANCE	\$40,439	\$26,360		\$26,289		\$24,050	\$24,050	\$24,050
	341	LICENSED TRAVEL-IN DIST	\$121	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$61		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$370		\$200		\$200	\$200	\$200

General Fund Expenditures - Whitworth Elementary

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
	353	POSTAGE	\$1,421	\$1,779		\$1,500		\$1,500	\$1,500	\$1,500
	410	CONSUMABLE SUPPLIES	\$0	\$73		\$300		\$300	\$300	\$300
	460	NON-CONSUMABLE SUPPLIES	\$71	\$0		\$300		\$300	\$300	\$300
	640	DUES AND FEES	\$800	\$830		\$830		\$830	\$830	\$830
		2410	\$217,266	\$209,530	3.25	\$220,057	3.05	\$210,329	\$210,329	\$210,329
	112	CLASSIFIED SALARIES	\$68,538	\$67,618	2.00	\$63,814	2.00	\$65,250	\$65,250	\$65,250
	122	SUBSTITUTE - CLASSIFIED	\$34	\$301		\$1,003		\$1,511	\$1,511	\$1,511
	141	LONGEVITY STIPEND	\$100	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$4,739		\$5,687		\$5,573	\$5,573	\$5,573
	211	PERS-EMPLOYER CONTRIBUT	\$9,945	\$10,048		\$12,685		\$17,859	\$17,859	\$17,859
	212	PERS-EMPLOYEE PICK-UP	\$4,120	\$3,406		\$4,230		\$4,340	\$4,340	\$4,340
	220	SOCIAL SECURITY/MEDICARE	\$5,196	\$5,545		\$5,394		\$5,534	\$5,534	\$5,534
	231	WORKERS COMP	\$2,074	\$2,364		\$2,440		\$2,777	\$2,777	\$2,777
	241	HEALTH INSURANCE	\$26,120	\$17,680		\$14,856		\$15,253	\$15,253	\$15,253
	322	REPAIRS & MAINTENANCE	\$11,935	\$7,293		\$6,000		\$6,000	\$6,000	\$6,000
	325	ELECTRICITY	\$20,746	\$22,051		\$23,000		\$22,000	\$22,000	\$22,000
2540	326	FUEL	\$14,239	\$11,664		\$12,000		\$12,000	\$12,000	\$12,000
	327	WATER & SEWAGE	\$7,443	\$6,954		\$8,000		\$8,000	\$8,000	\$8,000
	328	GARBAGE	\$7,006	\$7,412		\$7,200		\$7,500	\$7,500	\$7,500
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$2,819	\$2,829		\$3,000		\$3,500	\$3,500	\$3,500
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$5,485	\$6,698		\$7,000		\$7,000	\$7,000	\$7,000
	460	NON-CONSUMABLE SUPPLIES	\$224	\$5,071		\$1,000		\$1,000	\$1,000	\$1,000
	541	NEW EQUIPMENT	\$0	\$8,214		\$0		\$0	\$0	\$0
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$332	\$0		\$0		\$0	\$0	\$0
	670	TAXES AND LICENSES	\$0	\$0		\$0		\$200	\$200	\$200
		2540	\$186,356	\$190,088	2.00	\$177,309	2.00	\$185,297	\$185,297	\$185,297
2550	331	REIMB STUDENT TRANSPORT	\$10,938	\$16,669		\$3,000		\$3,000	\$3,000	\$3,000
		2550	\$10,938	\$16,669	0.00	\$3,000	0.00	\$3,000	\$3,000	\$3,000
2574	322	REPAIRS & MAINTENANCE	\$1,038	\$934		\$1,600		\$1,600	\$1,600	\$1,600
	324	RENTALS	\$2,536	\$2,473		\$2,900		\$2,900	\$2,900	\$2,900
		2574	\$3,574	\$3,407	0.00	\$4,500	0.00	\$4,500	\$4,500	\$4,500
		TOTAL WHITWORTH ELEMENTARY	\$2,057,139	\$1,924,012	22.82	\$1,879,424	23.62	\$2,126,684	\$2,126,684	\$2,126,684

LaCreole Middle School

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

General Fund Expenditures - LaCreole Middle School 2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
1121	111	LICENSED SALARIES	\$1,495,302	\$1,163,000	23.50	\$1,158,923	23.50	\$1,223,353	\$1,223,353	\$1,223,353
	112	CLASSIFIED SALARIES	\$4,278	\$3,837	0.13	\$2,605	0.13	\$2,605	\$2,605	\$2,605
	121	SUBSTITUTES - LICENSED	\$46,182	\$60,712		\$48,005		\$55,010	\$55,010	\$55,010
	122	SUBSTITUTE - CLASSIFIED	\$64	\$600		\$0		\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$0	\$0		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$3,255	\$1,858		\$2,502		\$1,999	\$1,999	\$1,999
	131	EXTRA DUTY CONTRACTS	\$3,604	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$39,050	\$39,220		\$39,400		\$52,800	\$52,800	\$52,800
	211	PERS-EMPLOYER CONTRIBUT	\$222,247	\$213,183		\$232,508		\$334,268	\$334,268	\$334,268
	212	PERS-EMPLOYEE PICK-UP	\$91,504	\$68,136		\$73,646		\$78,651	\$78,651	\$78,651
	220	SOCIAL SECURITY/MEDICARE	\$118,861	\$94,950		\$94,257		\$100,480	\$100,480	\$100,480
	231	WORKERS COMP	\$6,339	\$6,150		\$6,130		\$7,101	\$7,101	\$7,101
	232	UNEMPLOYMENT COMP	\$7,960	\$14,733		\$10,000		\$5,000	\$5,000	\$5,000
	241	HEALTH INSURANCE	\$332,790	\$255,392		\$244,225		\$217,800	\$217,800	\$217,800
	310	INSTR PROF & TECH SERVICE	\$0	\$638		\$650		\$650	\$650	\$650
	312	INSTR PRG IMP SRV	\$0	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$150	\$0		\$0		\$0	\$0	\$0
	324	RENTALS	\$3,887	\$5,660		\$5,000		\$6,000	\$6,000	\$6,000
	341	LICENSED TRAVEL-IN DIST	\$63	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$13,892	\$4,767		\$9,550		\$9,550	\$9,550	\$9,550
	420	TEXTBOOKS	\$32,408	\$2,950		\$17,500		\$22,000	\$22,000	\$22,000
	440	PERIODICALS	\$0	\$11		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$450	\$0		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$850	\$237		\$240		\$240	\$240	\$240
	1121		\$2,423,136	\$1,936,033	23.63	\$1,945,142	23.63	\$2,117,506	\$2,117,506	\$2,117,506
	111	LICENSED SALARIES	\$0	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$341	\$116		\$0		\$0	\$0	\$0
	131	EXTRA DUTY CONTRACTS	\$32,738	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$3,173	\$6		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$1,186	\$2		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$2,475	\$9		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$134	\$0		\$0		\$0	\$0	\$0
	232	UNEMPLOYMENT COMP	\$1,015	\$0		\$0		\$0	\$0	\$0

General Fund Expenditures - LaCreole Middle School
2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
1122	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$0	\$1,135		\$0		\$0	\$0	\$0
	324	RENTALS	\$2,355	\$0		\$0		\$0	\$0	\$0
	332	NONREIMB STUDENT TRANS	\$0	\$1,569		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$431	\$0		\$0		\$0	\$0	\$0
	390	OTHR NON INSTR PROF&TECH	\$2,898	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$922	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
1280	640	DUES AND FEES	\$300	\$0		\$0		\$0	\$0	\$0
		1122	\$47,966	\$2,836	0.00	\$0	0.00	\$0	\$0	\$0
	111	LICENSED SALARIES	\$37,462	\$53,522	1.00	\$53,522	1.00	\$55,569	\$55,569	\$55,569
	112	CLASSIFIED SALARIES	\$7,748	\$9,436	0.69	\$11,964	0.69	\$11,964	\$11,964	\$11,964
	121	SUBSTITUTES - LICENSED	\$2,429	\$1,785		\$1,508		\$1,001	\$1,001	\$1,001
	122	SUBSTITUTE - CLASSIFIED	\$1,630	\$1,958		\$2,502		\$507	\$507	\$507
	130	EXTEND CONT/STU TEACH	\$843	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$5,727	\$10,492		\$13,357		\$18,158	\$18,158	\$18,158
	212	PERS-EMPLOYEE PICK-UP	\$2,319	\$3,252		\$4,170		\$4,142	\$4,142	\$4,142
	220	SOCIAL SECURITY/MEDICARE	\$3,842	\$4,767		\$5,270		\$5,251	\$5,251	\$5,251
	231	WORKERS COMP	\$214	\$328		\$341		\$367	\$367	\$367
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$12,594	\$13,200		\$13,200		\$13,200	\$13,200	\$13,200
		1280	\$74,807	\$98,739	1.69	\$105,835	1.69	\$110,160	\$110,160	\$110,160
	111	LICENSED SALARIES	\$110,681	\$111,488	1.00	\$43,845	1.00	\$48,392	\$48,392	\$48,392
	112	CLASSIFIED SALARIES	\$0	\$0		\$0		\$28,475	\$28,475	\$28,475
2120	121	SUBSTITUTES - LICENSED	\$512	\$0		\$503		\$501	\$501	\$501
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0		\$249	\$249	\$249
	130	EXTEND CONT/STU TEACH	\$93	\$1,610		\$1,503		\$1,999	\$1,999	\$1,999
	145	OPT OUT ADD SALARY	\$6,050	\$6,600		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$16,872	\$13,517		\$9,456		\$21,326	\$21,326	\$21,326
	212	PERS-EMPLOYEE PICK-UP	\$7,040	\$4,395		\$3,147		\$5,173	\$5,173	\$5,173
	220	SOCIAL SECURITY/MEDICARE	\$8,848	\$9,157		\$3,997		\$6,580	\$6,580	\$6,580
	231	WORKERS COMP	\$449	\$574		\$272		\$481	\$481	\$481
	241	HEALTH INSURANCE	\$14,759	\$14,741		\$0		\$13,200	\$13,200	\$13,200
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0

General Fund Expenditures - LaCreole Middle School

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
	349	OTHER TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$261	\$303		\$250		\$250	\$250	\$250
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
	2120		\$165,566	\$162,384	1.00	\$69,572	2.00	\$133,225	\$133,225	\$133,225
2129	112	CLASSIFIED SALARIES	\$12,745	\$0		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$950	\$0		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$1,793	\$0		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$755	\$0		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$854	\$0		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$62	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$9,253	\$0		\$0		\$0	\$0	\$0
2130	2129		\$26,512	\$0	0.00	\$0	0.00	\$0	\$0	\$0
	328	GARBAGE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	2130		\$0	\$0	0.00	\$0	0.00	\$0	\$0	\$0
2143	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$0	\$0	\$0
	2143		\$0	\$0	0.00	\$0	0.00	\$0	\$0	\$0
	111	LICENSED SALARIES	\$28,953	\$56,725	1.00	\$57,670	1.00	\$59,876	\$59,876	\$59,876
	112	CLASSIFIED SALARIES	\$0	\$0		\$0		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$416	\$487		\$503		\$501	\$501	\$501
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$4,130	\$11,050		\$11,332		\$16,104	\$16,104	\$16,104
	212	PERS-EMPLOYEE PICK-UP	\$1,743	\$3,403		\$3,490		\$3,623	\$3,623	\$3,623
	220	SOCIAL SECURITY/MEDICARE	\$2,159	\$4,195		\$4,435		\$4,603	\$4,603	\$4,603
	231	WORKERS COMP	\$118	\$274		\$276		\$311	\$311	\$311
	232	UNEMPLOYMENT COMP	\$1,104	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$6,600	\$13,200		\$13,200		\$13,200	\$13,200	\$13,200
2220	319	OTHER INSTRUCT SERVICES	\$0	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$0	\$176		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$3,773	\$3,773		\$3,800		\$3,800	\$3,800	\$3,800
	410	CONSUMABLE SUPPLIES	\$424	\$212		\$500		\$500	\$500	\$500
	430	LIBRARY BOOKS	\$915	\$688		\$750		\$750	\$750	\$750
	440	PERIODICALS	\$718	\$636		\$750		\$750	\$750	\$750
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	2220		\$51,052	\$94,819	1.00	\$96,706	1.00	\$104,018	\$104,018	\$104,018

General Fund Expenditures - LaCreole Middle School 2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
2230	112	CLASSIFIED SALARIES	\$13,862	\$12,751	0.69	\$15,192	0.69	\$16,888	\$16,888	\$16,888
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0		\$507	\$507	\$507
	211	PERS-EMPLOYER CONTRIBUT	\$2,043	\$2,291		\$2,730		\$4,633	\$4,633	\$4,633
	212	PERS-EMPLOYEE PICK-UP	\$832	\$765		\$912		\$1,044	\$1,044	\$1,044
	220	SOCIAL SECURITY/MEDICARE	\$1,060	\$975		\$1,162		\$1,331	\$1,331	\$1,331
	231	WORKERS COMP	\$61	\$70		\$82		\$99	\$99	\$99
		2230	\$17,858	\$16,853	0.69	\$20,077	0.69	\$24,501	\$24,501	\$24,501
2410	112	CLASSIFIED SALARIES	\$103,897	\$97,080	4.00	\$105,348	3.00	\$84,156	\$84,156	\$84,156
	113	ADMINISTRATORS	\$167,578	\$148,915	2.00	\$155,209	2.00	\$163,575	\$163,575	\$163,575
	121	SUBSTITUTES - LICENSED	\$0	\$0		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$7,041	\$0		\$0		\$507	\$507	\$507
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$2,750	\$1,100		\$0		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$39,592	\$45,678		\$49,594		\$66,746	\$66,746	\$66,746
	212	PERS-EMPLOYEE PICK-UP	\$16,394	\$14,352		\$15,639		\$15,296	\$15,296	\$15,296
	220	SOCIAL SECURITY/MEDICARE	\$21,133	\$18,815		\$19,940		\$19,503	\$19,503	\$19,503
	231	WORKERS COMP	\$1,295	\$1,217		\$1,361		\$1,374	\$1,374	\$1,374
	241	HEALTH INSURANCE	\$59,118	\$63,849		\$79,434		\$53,453	\$53,453	\$53,453
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$241	\$100		\$250		\$250	\$250	\$250
	344	CLASSIFIED TRAVEL	\$45	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$915	\$913		\$400		\$400	\$400	\$400
	353	POSTAGE	\$6,035	\$4,061		\$6,000		\$6,000	\$6,000	\$6,000
	355	PRINTING & BINDING	\$2,406	\$512		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,316	\$1,741		\$2,500		\$2,500	\$2,500	\$2,500
	440	PERIODICALS	\$0	\$0		\$0		\$0	\$0	\$0
2410	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$800		\$800	\$800	\$800
	640	DUES AND FEES	\$1,638	\$1,674		\$1,674		\$1,674	\$1,674	\$1,674
		2410	\$431,495	\$400,106	6.00	\$438,240	5.00	\$422,934	\$422,934	\$422,934
	112	CLASSIFIED SALARIES	\$85,861	\$102,812	3.37	\$106,245	3.37	\$107,534	\$107,534	\$107,534
	122	SUBSTITUTE - CLASSIFIED	\$10,782	\$3,915		\$4,001		\$3,012	\$3,012	\$3,012
	124	TEMPORARY - CLASSIFIED	\$285	\$0		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$11,405	\$17,584		\$20,636		\$28,307	\$28,307	\$28,307
	212	PERS-EMPLOYEE PICK-UP	\$4,743	\$5,570		\$6,621		\$6,639	\$6,639	\$6,639
	220	SOCIAL SECURITY/MEDICARE	\$7,198	\$7,801		\$8,441		\$8,464	\$8,464	\$8,464

General Fund Expenditures - LaCreole Middle School
2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
2540	231	WORKERS COMP	\$2,739	\$3,854		\$4,013		\$4,490	\$4,490	\$4,490
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$35,352	\$43,172		\$44,145		\$44,484	\$44,484	\$44,484
	322	REPAIRS & MAINTENANCE	\$17,557	\$6,638		\$8,000		\$8,000	\$8,000	\$8,000
	324	RENTALS	\$0	\$0		\$0		\$0	\$0	\$0
	325	ELECTRICITY	\$49,245	\$45,104		\$49,000		\$43,000	\$43,000	\$43,000
	326	FUEL	\$22,958	\$24,658		\$30,000		\$25,000	\$25,000	\$25,000
	327	WATER & SEWAGE	\$14,096	\$14,561		\$15,000		\$15,000	\$15,000	\$15,000
	328	GARBAGE	\$14,719	\$15,032		\$15,500		\$16,000	\$16,000	\$16,000
	351	TELECOMMUNICATIONS	\$7,375	\$7,129		\$5,000		\$5,500	\$5,500	\$5,500
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$5,500	\$5,500	\$5,500
	390	OTHR NON INSTR PROF&TECH	\$0	\$62		\$0		\$0	\$0	\$0
2550	410	CONSUMABLE SUPPLIES	\$15,698	\$13,320		\$16,000		\$16,000	\$16,000	\$16,000
	460	NON-CONSUMABLE SUPPLIES	\$7,752	\$17,710		\$9,000		\$9,000	\$9,000	\$9,000
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$2,900		\$0	\$0	\$0
	640	DUES AND FEES	\$717	\$0		\$800		\$800	\$800	\$800
		2540	\$308,582	\$329,022	3.37	\$345,402	3.37	\$346,830	\$346,830	\$346,830
2550	331	REIMB STUDENT TRANSPORT	\$4,479	\$4,712		\$800		\$5,000	\$5,000	\$5,000
	332	NONREIMB STUDENT TRANS	\$5,669	\$299		\$300		\$300	\$300	\$300
2574		2550	\$10,148	\$5,011	0.00	\$1,100	0.00	\$5,300	\$5,300	\$5,300
	322	REPAIRS & MAINTENANCE	\$456	\$373		\$1,500		\$1,500	\$1,500	\$1,500
	324	RENTALS	\$4,532	\$4,018		\$5,000		\$5,000	\$5,000	\$5,000
		2574	\$4,989	\$4,392	0.00	\$6,500	0.00	\$6,500	\$6,500	\$6,500
		TOTAL LACREOLE MIDDLE SCHOOL	\$3,562,111	\$3,050,195	37.38	\$3,028,574	37.37	\$3,270,975	\$3,270,975	\$3,270,975

Dallas High School

1250 SE Holman Ave.
Dallas, OR 97338
503-623-8336

General Fund Expenditures - Dallas High School
2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
1131	111	LICENSED SALARIES	\$1,792,394	\$1,698,441	31.00	\$1,569,324	32.17	\$1,653,590	\$1,653,590	\$1,653,590
	112	CLASSIFIED SALARIES	\$14,282	\$0		\$0		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$59,582	\$52,005		\$49,972		\$55,010	\$55,010	\$55,010
	122	SUBSTITUTE - CLASSIFIED	\$65	\$40		\$0		\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$0	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$2,916	\$4,911		\$2,502		\$1,999	\$1,999	\$1,999
	131	EXTRA DUTY CONTRACTS	\$38,459	\$42,543		\$30,997		\$32,188	\$32,188	\$32,188
	145	OPT OUT ADD SALARY	\$63,690	\$42,616		\$30,212		\$34,598	\$34,598	\$34,598
	211	PERS-EMPLOYER CONTRIBUT	\$265,598	\$341,116		\$310,725		\$445,837	\$445,837	\$445,837
	212	PERS-EMPLOYEE PICK-UP	\$110,685	\$106,437		\$97,935		\$102,939	\$102,939	\$102,939
	220	SOCIAL SECURITY/MEDICARE	\$148,681	\$138,996		\$126,415		\$133,378	\$133,378	\$133,378
	231	WORKERS COMP	\$7,752	\$8,983		\$8,143		\$9,312	\$9,312	\$9,312
	232	UNEMPLOYMENT COMP	\$3,507	\$22,876		\$15,000		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$363,865	\$382,100		\$361,788		\$353,863	\$353,863	\$353,863
	310	INSTR PROF & TECH SERVICE	\$88	\$27,080		\$2,500		\$2,500	\$2,500	\$2,500
	322	REPAIRS & MAINTENANCE	\$640	\$871		\$1,000		\$1,000	\$1,000	\$1,000
	324	RENTALS	\$2,695	\$2,335		\$3,000		\$3,000	\$3,000	\$3,000
	341	LICENSED TRAVEL-IN DIST	\$63	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$94	\$280		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$1,237	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$412	\$0		\$0		\$0	\$0	\$0
	355	PRINTING & BINDING	\$2,774	\$470		\$1,000		\$1,000	\$1,000	\$1,000
	410	CONSUMABLE SUPPLIES	\$24,336	\$21,937		\$26,800		\$28,800	\$28,800	\$28,800
	415	FOOD SUPPLIES	\$600	\$0		\$0		\$0	\$0	\$0
	420	TEXTBOOKS	\$51,996	\$4,214		\$18,620		\$8,500	\$8,500	\$8,500
	440	PERIODICALS	\$0	\$369		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$497	\$0		\$300		\$300	\$300	\$300
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$4,922	\$0		\$0		\$0	\$0	\$0
	1131		\$2,961,828	\$2,898,621	31.00	\$2,656,232	32.17	\$2,867,813	\$2,867,813	\$2,867,813
	112	CLASSIFIED SALARIES	\$29,988	\$29,047	1.00	\$28,475	1.00	\$28,475	\$28,475	\$28,475
	113	ADMINISTRATORS	\$85,386	\$86,420	1.00	\$91,524	1.00	\$93,208	\$93,208	\$93,208
	130	EXTEND CONT/STU TEACH	\$9,957	\$10,271		\$6,196		\$10,748	\$10,748	\$10,748
	131	EXTRA DUTY CONTRACTS	\$172,506	\$149,502		\$144,801		\$147,813	\$147,813	\$147,813
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$37,654	\$42,133		\$52,810		\$74,824	\$74,824	\$74,824

General Fund Expenditures - Dallas High School

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
1132	212	PERS-EMPLOYEE PICK-UP	\$15,657	\$13,005		\$16,266	\$16,821	\$16,821	\$16,821
	220	SOCIAL SECURITY/MEDICARE	\$22,385	\$20,638		\$17,013	\$17,377	\$17,377	\$17,377
	231	WORKERS COMP	\$1,184	\$1,228		\$1,290	\$1,395	\$1,395	\$1,395
	232	UNEMPLOYMENT COMP	\$1,087	\$832		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$27,483	\$26,562		\$26,530	\$27,284	\$27,284	\$27,284
	310	INSTR PROF & TECH SERVICE	\$400	\$0		\$0	\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$5,711	\$3,023		\$3,000	\$3,000	\$3,000	\$3,000
	324	RENTALS	\$13,487	\$6,215		\$7,800	\$7,800	\$7,800	\$7,800
	342	LICENSED TRAVEL-OUT DIST	\$2,818	\$4,937		\$2,000	\$4,000	\$4,000	\$4,000
	343	STUDENT TRAVEL-OUT DIST	\$3,421	\$3,959		\$150	\$3,000	\$3,000	\$3,000
	344	CLASSIFIED TRAVEL	\$46	\$0		\$0	\$0	\$0	\$0
	349	OTHER TRAVEL	\$1,414	\$750		\$0	\$0	\$0	\$0
	355	PRINTING & BINDING	\$0	\$0		\$0	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$12,195	\$12,400		\$12,400	\$12,400	\$12,400	\$12,400
	390	OTHR NON INSTR PROF&TECH	\$28,031	\$29,632		\$30,000	\$30,000	\$30,000	\$30,000
	410	CONSUMABLE SUPPLIES	\$13,761	\$23,477		\$15,000	\$14,000	\$14,000	\$14,000
1271	415	FOOD SUPPLIES	\$0	\$483		\$0	\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$2,578	\$4,525		\$2,000	\$15,500	\$15,500	\$15,500
	470	COMPUTER SOFTWARE	\$0	\$0		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$14,199	\$13,844		\$7,800	\$9,000	\$9,000	\$9,000
	111	LICENSED SALARIES	\$62,191	\$0	2.00	\$465,155	\$516,744	\$516,744	\$516,744
	112	CLASSIFIED SALARIES	\$0	\$16,133	0.69	\$16,396	\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$2,073	\$0		\$0	\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$899	\$0		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$5,182	\$3,143		\$3,194	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$2,646	\$968		\$984	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$4,750	\$1,234		\$1,254	\$0	\$0	\$0
	231	WORKERS COMP	\$252	\$84		\$87	\$0	\$0	\$0
	232	UNEMPLOYMENT COMP	\$5,512	\$1,341		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$16,290	\$0		\$0	\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$0	\$0		\$0	\$0	\$0	\$0
	1271		\$99,794	\$22,904	0.69	\$21,915	\$0	\$0	\$0
1283	310	INSTR PROF & TECH SERVICE	\$0	\$35		\$1,000	\$1,000	\$1,000	\$1,000
	371	TUITION PD-OTHER DISTRICT	\$149,753	\$140,474		\$176,000	\$313,000	\$313,000	\$313,000
	420	TEXTBOOKS	\$29,493	\$25,231		\$31,000	\$31,500	\$31,500	\$31,500
1283	1283		\$179,246	\$165,740	0.00	\$208,000	\$345,500	\$345,500	\$345,500

General Fund Expenditures - Dallas High School
2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
1460	124	TEMPORARY - CLASSIFIED	\$2,245	\$2,074		\$2,400		\$2,503	\$2,503	\$2,503
	130	EXTEND CONT/STU TEACH	\$0	\$0		\$0		\$2,102	\$2,102	\$2,102
	211	PERS-EMPLOYER CONTRIBUT	\$319	\$434		\$467		\$1,179	\$1,179	\$1,179
	212	PERS-EMPLOYEE PICK-UP	\$135	\$124		\$144		\$276	\$276	\$276
	220	SOCIAL SECURITY/MEDICARE	\$172	\$159		\$184		\$352	\$352	\$352
	231	WORKERS COMP	\$10	\$1		\$11		\$22	\$22	\$22
		1460	\$2,880	\$2,792	0.00	\$3,205	0.00	\$6,434	\$6,434	\$6,434
2115	130	EXTEND CONT/STU TEACH	\$585	\$615		\$0		\$0	\$0	\$0
	131	EXTRA DUTY CONTRACTS	\$45	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$46	\$24		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$19	\$8		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$48	\$47		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$1	\$3		\$0		\$0	\$0	\$0
	390	OTHR NON INSTR PROF&TECH	\$3,025	\$1,640		\$0		\$0	\$0	\$0
2120		2115	\$3,769	\$2,338	0.00	\$0	0.00	\$0	\$0	\$0
	111	LICENSED SALARIES	\$118,857	\$119,773	2.50	\$127,585	2.50	\$133,899	\$133,899	\$133,899
	112	CLASSIFIED SALARIES	\$59,354	\$58,330	2.00	\$63,107	2.00	\$59,918	\$59,918	\$59,918
	121	SUBSTITUTES - LICENSED	\$0	\$0		\$503		\$501	\$501	\$501
	122	SUBSTITUTE - CLASSIFIED	\$920	\$516		\$497		\$249	\$249	\$249
	130	EXTEND CONT/STU TEACH	\$6,959	\$7,276		\$4,958		\$5,000	\$5,000	\$5,000
	141	LONGEVITY STIPEND	\$100	\$100		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$6,385	\$6,385	\$6,385
	211	PERS-EMPLOYER CONTRIBUT	\$22,910	\$30,518		\$37,172		\$52,745	\$52,745	\$52,745
	212	PERS-EMPLOYEE PICK-UP	\$11,166	\$9,701		\$11,801		\$12,357	\$12,357	\$12,357
	220	SOCIAL SECURITY/MEDICARE	\$13,783	\$14,008		\$15,031		\$15,740	\$15,740	\$15,740
	231	WORKERS COMP	\$773	\$903		\$971		\$1,121	\$1,121	\$1,121
	241	HEALTH INSURANCE	\$59,256	\$56,327		\$58,971		\$46,624	\$46,624	\$46,624
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$122	\$0		\$150		\$150	\$150	\$150
	349	OTHER TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	353	POSTAGE	\$4,413	\$3,060		\$4,500		\$4,500	\$4,500	\$4,500
	355	PRINTING & BINDING	\$0	\$0		\$0		\$0	\$0	\$0
2120	410	CONSUMABLE SUPPLIES	\$573	\$355		\$700		\$700	\$700	\$700
	411	GRADUATION SUPPLIES	\$2,046	\$2,498		\$3,500		\$3,500	\$3,500	\$3,500
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
		2120	\$301,231	\$303,362	4.50	\$329,485	4.50	\$343,387	\$343,387	\$343,387

General Fund Expenditures - Dallas High School

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
2129	112	CLASSIFIED SALARIES	\$2,716	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$1,363	\$625		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$579	\$92		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$244	\$30		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$268	\$44		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$16	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$4,190	\$0		\$0		\$0	\$0	\$0
2143	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	2129		\$9,376	\$791	0.00	\$0	0.00	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$31,743	\$35,485		\$36,000		\$25,000	\$25,000	\$25,000
	2143		\$31,743	\$35,485	0.00	\$36,000	0.00	\$25,000	\$25,000	\$25,000
	111	LICENSED SALARIES	\$58,615	\$57,670	1.00	\$57,670	1.00	\$59,876	\$59,876	\$59,876
	121	SUBSTITUTES - LICENSED	\$159	\$487		\$503		\$501	\$501	\$501
	130	EXTEND CONT/STU TEACH	\$186	\$248		\$0		\$0	\$0	\$0
2220	211	PERS-EMPLOYER CONTRIBUT	\$8,384	\$11,298		\$11,332		\$16,104	\$16,104	\$16,104
	212	PERS-EMPLOYEE PICK-UP	\$3,538	\$3,480		\$3,490		\$3,623	\$3,623	\$3,623
	220	SOCIAL SECURITY/MEDICARE	\$4,428	\$4,418		\$4,435		\$4,603	\$4,603	\$4,603
	231	WORKERS COMP	\$236	\$279		\$276		\$311	\$311	\$311
	241	HEALTH INSURANCE	\$12,175	\$13,200		\$13,200		\$13,200	\$13,200	\$13,200
	319	OTHR INSTRUCT SERVICES	\$0	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,094	\$772		\$1,000		\$1,000	\$1,000	\$1,000
	430	LIBRARY BOOKS	\$2,587	\$1,857		\$2,500		\$2,500	\$2,500	\$2,500
	440	PERIODICALS	\$3,541	\$3,215		\$3,600		\$3,600	\$3,600	\$3,600
2229	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	2220		\$94,944	\$96,923	1.00	\$98,006	1.00	\$105,318	\$105,318	\$105,318
	112	CLASSIFIED SALARIES	\$6,682	\$4,691	0.23	\$6,443	0.23	\$6,443	\$6,443	\$6,443
	122	SUBSTITUTE - CLASSIFIED	\$119	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$507	\$699		\$1,212		\$1,662	\$1,662	\$1,662
	212	PERS-EMPLOYEE PICK-UP	\$214	\$214		\$387		\$387	\$387	\$387
	220	SOCIAL SECURITY/MEDICARE	\$518	\$352		\$493		\$493	\$493	\$493
	231	WORKERS COMP	\$30	\$24		\$69		\$72	\$72	\$72
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$489	\$0		\$500		\$500	\$500	\$500
2229	410	CONSUMABLE SUPPLIES	\$905	\$1,622		\$3,000		\$3,000	\$3,000	\$3,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$726		\$0		\$0	\$0	\$0
	2229		\$9,465	\$8,329	0.23	\$12,104	0.23	\$12,557	\$12,557	\$12,557

General Fund Expenditures - Dallas High School 2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
2230	112	CLASSIFIED SALARIES	\$25,674	\$26,655	1.00	\$25,297	1.00	\$25,297	\$25,297	\$25,297
	130	EXTEND CONT/STU TEACH	\$3,275	\$1,738		\$1,000		\$1,002	\$1,002	\$1,002
	145	OPT OUT ADD SALARY	\$5,500	\$6,600		\$6,600		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$4,806	\$6,510		\$6,408		\$7,019	\$7,019	\$7,019
	212	PERS-EMPLOYEE PICK-UP	\$2,028	\$2,002		\$1,974		\$1,578	\$1,578	\$1,578
	220	SOCIAL SECURITY/MEDICARE	\$2,620	\$2,677		\$2,517		\$2,012	\$2,012	\$2,012
	231	WORKERS COMP	\$125	\$161		\$189		\$149	\$149	\$149
	241	HEALTH INSURANCE	\$3,090	\$0		\$0		\$13,200	\$13,200	\$13,200
	344	CLASSIFIED TRAVEL	\$425	\$455		\$275		\$275	\$275	\$275
		2230	\$47,544	\$46,797	1.00	\$44,259	1.00	\$50,531	\$50,531	\$50,531
2240	349	OTHER TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
		2240	\$0	\$0	0.00	\$0	0.00	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$141,873	\$139,667	4.88	\$141,892	4.88	\$138,226	\$138,226	\$138,226
2410	113	ADMINISTRATORS	\$258,621	\$237,375	2.50	\$243,936	2.50	\$249,636	\$249,636	\$249,636
	122	SUBSTITUTE - CLASSIFIED	\$764	\$1,553		\$1,003		\$507	\$507	\$507
	141	LONGEVITY STIPEND	\$200	\$100		\$100		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$5,500	\$13,200		\$13,200		\$26,400	\$26,400	\$26,400
	211	PERS-EMPLOYER CONTRIBUT	\$52,181	\$75,940		\$77,446		\$109,937	\$109,937	\$109,937
	212	PERS-EMPLOYEE PICK-UP	\$21,794	\$23,444		\$24,008		\$24,886	\$24,886	\$24,886
	220	SOCIAL SECURITY/MEDICARE	\$29,834	\$28,886		\$30,610		\$32,144	\$32,144	\$32,144
	231	WORKERS COMP	\$1,664	\$1,894		\$2,087		\$2,335	\$2,335	\$2,335
	232	UNEMPLOYMENT COMP	\$0	\$342		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$86,752	\$71,664		\$73,265		\$52,617	\$52,617	\$52,617
2410	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$1,949	\$2,579		\$3,500		\$3,500	\$3,500	\$3,500
	344	CLASSIFIED TRAVEL	\$123	\$159		\$300		\$300	\$300	\$300
	349	OTHER TRAVEL	\$1,563	\$1,035		\$800		\$800	\$800	\$800
	353	POSTAGE	\$4,027	\$2,344		\$5,000		\$5,000	\$5,000	\$5,000
	355	PRINTING & BINDING	\$1,350	\$1,669		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$2,814	\$835		\$3,500		\$3,500	\$3,500	\$3,500
	411	GRADUATION SUPPLIES	\$620	\$0		\$0		\$0	\$0	\$0
	415	FOOD SUPPLIES	\$29	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$1,500	\$1,500	\$1,500
	640	DUES AND FEES	\$4,144	\$2,463		\$2,500		\$2,500	\$2,500	\$2,500
		2410	\$615,801	\$605,149	7.38	\$623,147	7.38	\$653,787	\$653,787	\$653,787

General Fund Expenditures - Dallas High School

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
2540	112	CLASSIFIED SALARIES	\$164,213	\$159,901	5.38	\$154,790	5.63	\$165,507	\$165,507	\$165,507
	122	SUBSTITUTE - CLASSIFIED	\$7,217	\$2,327		\$1,996		\$7,535	\$7,535	\$7,535
	141	LONGEVITY STIPEND	\$200	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$11,000	\$18,150		\$19,800		\$12,409	\$12,409	\$12,409
	211	PERS-EMPLOYER CONTRIBUT	\$25,013	\$26,382		\$31,603		\$47,012	\$47,012	\$47,012
	212	PERS-EMPLOYEE PICK-UP	\$10,534	\$8,910		\$10,205		\$11,133	\$11,133	\$11,133
	220	SOCIAL SECURITY/MEDICARE	\$13,039	\$13,025		\$13,516		\$14,195	\$14,195	\$14,195
	231	WORKERS COMP	\$5,185	\$5,900		\$6,270		\$7,055	\$7,055	\$7,055
	241	HEALTH INSURANCE	\$52,558	\$35,285		\$34,716		\$49,449	\$49,449	\$49,449
	322	REPAIRS & MAINTENANCE	\$31,592	\$40,728		\$22,000		\$22,000	\$22,000	\$22,000
	324	RENTALS	\$0	\$98		\$250		\$0	\$0	\$0
	325	ELECTRICITY	\$107,243	\$110,602		\$115,000		\$110,000	\$110,000	\$110,000
	326	FUEL	\$45,901	\$43,967		\$51,000		\$45,000	\$45,000	\$45,000
	327	WATER & SEWAGE	\$16,658	\$17,692		\$18,500		\$18,000	\$18,000	\$18,000
2550	328	GARBAGE	\$17,961	\$18,494		\$18,500		\$19,000	\$19,000	\$19,000
	344	CLASSIFIED TRAVEL	\$0	\$143		\$150		\$150	\$150	\$150
	351	TELECOMMUNICATIONS	\$10,752	\$10,260		\$9,000		\$8,500	\$8,500	\$8,500
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$22,396	\$24,849		\$20,000		\$20,000	\$20,000	\$20,000
	460	NON-CONSUMABLE SUPPLIES	\$4,618	\$16,606		\$7,500		\$7,500	\$7,500	\$7,500
	542	REPLACEMENT EQUIPMENT	\$0	\$7,392		\$9,000		\$0	\$0	\$0
	640	DUES AND FEES	\$1,500	\$720		\$700		\$750	\$750	\$750
	670	TAXES AND LICENSES	\$0	\$0		\$0		\$400	\$400	\$400
	2540		\$547,580	\$561,530	5.38	\$544,596	5.63	\$565,694	\$565,694	\$565,694
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	331	REIMB STUDENT TRANSPORT	\$5,719	\$5,248		\$1,500		\$1,500	\$1,500	\$1,500
	332	NONREIMB STUDENT TRANS	\$39,425	\$44,538		\$40,000		\$40,000	\$40,000	\$40,000
2558	2550		\$45,144	\$49,786	0.00	\$41,500	0.00	\$41,500	\$41,500	\$41,500
	331	REIMB STUDENT TRANSPORT	\$0	\$689		\$0		\$0	\$0	\$0
2574	2558		\$0	\$689	0.00	\$0	0.00	\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$1,108	\$686		\$2,800		\$2,800	\$2,800	\$2,800
	324	RENTALS	\$4,416	\$4,090		\$5,000		\$5,000	\$5,000	\$5,000
2574	2574	TOTAL DALLAS HIGH SCHOOL	\$5,457,316	\$5,288,996	53.17	\$5,091,406	53.90	\$5,542,068	\$5,542,068	\$5,542,068

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Morrison Campus Alternative Program

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

General Fund Expenditures - Morrison Campus Alternative Program

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
1280	111	LICENSED SALARIES	\$151,710	\$146,334	3.00	\$149,507	3.12	\$164,422	\$164,422	\$164,422
	112	CLASSIFIED SALARIES	\$9,392	\$11,857	0.63	\$12,785	0.63	\$13,793	\$13,793	\$13,793
	121	SUBSTITUTES - LICENSED	\$2,631	\$3,955		\$2,492		\$2,002	\$2,002	\$2,002
	122	SUBSTITUTE - CLASSIFIED	\$173	\$162		\$497		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$372	\$645		\$0		\$2,500	\$2,500	\$2,500
	145	OPT OUT ADD SALARY	\$0	\$5,804		\$5,804		\$6,349	\$6,349	\$6,349
	211	PERS-EMPLOYER CONTRIBUT	\$23,319	\$31,551		\$32,447		\$49,039	\$49,039	\$49,039
	212	PERS-EMPLOYEE PICK-UP	\$9,717	\$9,988		\$10,265		\$11,344	\$11,344	\$11,344
	220	SOCIAL SECURITY/MEDICARE	\$12,166	\$12,710		\$13,011		\$14,401	\$14,401	\$14,401
	231	WORKERS COMP	\$676	\$822		\$948		\$1,009	\$1,009	\$1,009
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$39,600	\$27,986		\$27,986		\$41,687	\$41,687	\$41,687
	310	INSTR PROF & TECH SERVICE	\$0	\$568		\$0		\$2,500	\$2,500	\$2,500
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$0	\$0	\$0
1283	410	CONSUMABLE SUPPLIES	\$1,799	\$1,160		\$1,800		\$2,500	\$2,500	\$2,500
	420	TEXTBOOKS	\$0	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$100	\$100	\$100
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
			\$251,555	\$253,543	3.63	\$257,442	3.75	\$311,646	\$311,646	\$311,646
	371	TUITION PD-OTHER DISTRICT	\$31,328	\$18,294		\$25,000		\$0	\$0	\$0
	420	TEXTBOOKS	\$7,156	\$2,521		\$5,000		\$0	\$0	\$0
			\$38,484	\$20,815	0.00	\$30,000	0.00	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$19,430	\$15,645		\$16,000		\$25,000	\$25,000	\$25,000
			\$19,430	\$15,645	0.00	\$16,000	0.00	\$25,000	\$25,000	\$25,000
2143	112	CLASSIFIED SALARIES	\$22,269	\$17,914	1.00	\$26,416	1.00	\$22,671	\$22,671	\$22,671
	113	ADMINISTRATORS	\$50,288	\$19,840		\$0	0.20	\$20,263	\$20,263	\$20,263
	122	SUBSTITUTE - CLASSIFIED	\$168	\$166		\$497		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$11,973	\$7,132		\$4,844		\$11,006	\$11,006	\$11,006
	212	PERS-EMPLOYEE PICK-UP	\$4,353	\$2,275		\$1,615		\$2,576	\$2,576	\$2,576
	220	SOCIAL SECURITY/MEDICARE	\$5,156	\$2,902		\$2,059		\$3,284	\$3,284	\$3,284
	231	WORKERS COMP	\$300	\$187		\$142		\$240	\$240	\$240
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$19,715	\$2,710		\$13,200		\$2,722	\$2,722	\$2,722
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$100	\$100	\$100
	342	LICENSED TRAVEL-OUT DIST	\$0	\$33		\$0		\$100	\$100	\$100
			\$19,715	\$2,710		\$13,200		\$2,722	\$2,722	\$2,722

General Fund Expenditures - Morrison Campus Alternative Program

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
	349	OTHER TRAVEL	\$350	\$0		\$100		\$0	\$0	\$0
	353	POSTAGE	\$40	\$36		\$200		\$50	\$50	\$50
	355	PRINTING & BINDING	\$434	\$1,387		\$0		\$500	\$500	\$500
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	411	GRADUATION SUPPLIES	\$280	\$517		\$250		\$300	\$300	\$300
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$506	\$516		\$520		\$520	\$520	\$520
		2410	\$115,831	\$55,615	1.00	\$49,842	1.20	\$64,332	\$64,332	\$64,332
	112	CLASSIFIED SALARIES	\$20,861	\$19,253	0.63	\$20,657	0.63	\$20,657	\$20,657	\$20,657
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
2540	141	LONGEVITY STIPEND	\$100	\$0		\$100		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$2,228	\$3,693		\$4,043		\$5,540	\$5,540	\$5,540
	212	PERS-EMPLOYEE PICK-UP	\$940	\$1,137		\$1,245		\$1,245	\$1,245	\$1,245
	220	SOCIAL SECURITY/MEDICARE	\$1,584	\$1,342		\$1,588		\$1,588	\$1,588	\$1,588
	231	WORKERS COMP	\$600	\$716		\$800		\$859	\$859	\$859
	241	HEALTH INSURANCE	\$8,750	\$7,563		\$8,250		\$8,250	\$8,250	\$8,250
	322	REPAIRS & MAINTENANCE	\$1,495	\$2,003		\$1,500		\$1,500	\$1,500	\$1,500
	324	RENTALS	\$0	\$0		\$0		\$0	\$0	\$0
	325	ELECTRICITY	\$7,347	\$7,713		\$8,000		\$8,000	\$8,000	\$8,000
	326	FUEL	\$5,846	\$4,921		\$4,000		\$5,000	\$5,000	\$5,000
2550	327	WATER & SEWAGE	\$774	\$789		\$850		\$850	\$850	\$850
	328	GARBAGE	\$1,464	\$1,569		\$1,700		\$1,700	\$1,700	\$1,700
	351	TELECOMMUNICATIONS	\$2,247	\$2,218		\$3,000		\$3,500	\$3,500	\$3,500
	410	CONSUMABLE SUPPLIES	\$1,687	\$1,682		\$2,000		\$2,000	\$2,000	\$2,000
	460	NON-CONSUMABLE SUPPLIES	\$570	\$4,049		\$500		\$500	\$500	\$500
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$67	\$0		\$0		\$45	\$45	\$45
		2540	\$56,562	\$58,647	0.63	\$58,233	0.63	\$61,335	\$61,335	\$61,335
	331	REIMB STUDENT TRANSPORT	\$2,823	\$3,040		\$1,500		\$1,800	\$1,800	\$1,800
		2550	\$2,823	\$3,040	0.00	\$1,500	0.00	\$1,800	\$1,800	\$1,800
2574	322	REPAIRS & MAINTENANCE	\$119	\$129		\$800		\$1,500	\$1,500	\$1,500
	324	RENTALS	\$1,208	\$1,199		\$1,400		\$2,500	\$2,500	\$2,500
	355	PRINTING & BINDING	\$0	\$0		\$0		\$0	\$0	\$0
		2574	\$1,327	\$1,327	0.00	\$2,200	0.00	\$4,000	\$4,000	\$4,000
		TOTAL MORRISON CAMPUS ALTERNATIVE	\$486,013	\$408,631	5.26	\$415,218	5.58	\$468,113	\$468,113	\$468,113

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Other District Programs

General Fund Expenditures - Other District Programs

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
1221	130	EXTEND CONT/STU TEACH	\$232	\$124		\$0		\$0	\$0	\$0
	131	EXTRA DUTY CONTRACTS	\$6,520	\$7,498		\$7,396		\$9,509	\$9,509	\$9,509
	211	PERS-EMPLOYER CONTRIBUT	\$938	\$1,075		\$1,441		\$2,538	\$2,538	\$2,538
	212	PERS-EMPLOYEE PICK-UP	\$396	\$331		\$444		\$571	\$571	\$571
	220	SOCIAL SECURITY/MEDICARE	\$488	\$533		\$376		\$466	\$466	\$466
	231	WORKERS COMP	\$26	\$36		\$33		\$46	\$46	\$46
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	355	PRINTING & BINDING	\$0	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$850	\$850	\$850
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$1,150	\$1,150	\$1,150
		1210	\$8,600	\$9,597	0.00	\$9,689	0.00	\$15,129	\$15,129	\$15,129
	111	LICENSED SALARIES	\$286,551	\$288,652	5.00	\$251,023	5.00	\$260,622	\$260,622	\$260,622
	112	CLASSIFIED SALARIES	\$597,755	\$616,598	29.71	\$626,166	28.70	\$614,660	\$614,660	\$614,660
	121	SUBSTITUTES - LICENSED	\$11,258	\$12,116		\$8,504		\$10,511	\$10,511	\$10,511
	122	SUBSTITUTE - CLASSIFIED	\$34,139	\$37,013		\$37,025		\$37,146	\$37,146	\$37,146
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
1221	130	EXTEND CONT/STU TEACH	\$0	\$3,619		\$2,999		\$4,597	\$4,597	\$4,597
	141	LONGEVITY STIPEND	\$500	\$400		\$500		\$498	\$498	\$498
	145	OPT OUT ADD SALARY	\$34,054	\$43,424		\$44,491		\$37,818	\$37,818	\$37,818
	211	PERS-EMPLOYER CONTRIBUT	\$136,902	\$179,001		\$183,414		\$246,665	\$246,665	\$246,665
	212	PERS-EMPLOYEE PICK-UP	\$55,651	\$56,331		\$58,242		\$57,539	\$57,539	\$57,539
	220	SOCIAL SECURITY/MEDICARE	\$69,714	\$72,426		\$73,997		\$73,562	\$73,562	\$73,562
	231	WORKERS COMP	\$4,129	\$5,160		\$5,339		\$5,480	\$5,480	\$5,480
	232	UNEMPLOYMENT COMP	\$4,724	\$5,454		\$5,000		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$374,973	\$287,520		\$253,706		\$268,404	\$268,404	\$268,404
	319	OTHR INSTRUCT SERVICES	\$0	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$152	\$0		\$200		\$200	\$200	\$200
	344	CLASSIFIED TRAVEL	\$70	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,319	\$1,200		\$500		\$1,500	\$1,500	\$1,500
	460	NON-CONSUMABLE SUPPLIES	\$615	\$193		\$200		\$200	\$200	\$200
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
		1221	\$1,612,507	\$1,609,107	34.71	\$1,551,307	33.70	\$1,619,400	\$1,619,400	\$1,619,400

General Fund Expenditures - Other District Programs

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
1223	349	OTHER TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$265	\$266		\$100		\$300	\$300	\$300
	390	OTHR NON INSTR PROF&TECH	\$38	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$776	\$119		\$500		\$500	\$500	\$500
1223			\$1,079	\$386	0.00	\$600	0.00	\$800	\$800	\$800
1226	135	TUTORING	\$7,190	\$5,681		\$7,001		\$7,500	\$7,500	\$7,500
	211	PERS-EMPLOYER CONTRIBUT	\$253	\$209		\$1,364		\$2,002	\$2,002	\$2,002
	212	PERS-EMPLOYEE PICK-UP	\$103	\$61		\$420		\$450	\$450	\$450
	220	SOCIAL SECURITY/MEDICARE	\$544	\$428		\$536		\$574	\$574	\$574
	231	WORKERS COMP	\$6	\$24		\$31		\$36	\$36	\$36
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$100		\$0	\$0	\$0
		1226	\$8,096	\$6,403	0.00	\$9,451	0.00	\$10,561	\$10,561	\$10,561
1228	111	LICENSED SALARIES	\$59,699	\$59,053	2.00	\$116,723	1.00	\$61,312	\$61,312	\$61,312
	112	CLASSIFIED SALARIES	\$56,188	\$56,013	4.32	\$84,042	2.94	\$62,542	\$62,542	\$62,542
	121	SUBSTITUTES - LICENSED	\$797	\$162		\$2,601		\$1,001	\$1,001	\$1,001
	122	SUBSTITUTE - CLASSIFIED	\$1,419	\$1,419		\$3,495		\$1,511	\$1,511	\$1,511
	130	EXTEND CONT/STU TEACH	\$968	\$0		\$2,199		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$17,137	\$22,030		\$39,773		\$32,846	\$32,846	\$32,846
	212	PERS-EMPLOYEE PICK-UP	\$7,096	\$6,958		\$12,550		\$7,588	\$7,588	\$7,588
	220	SOCIAL SECURITY/MEDICARE	\$8,504	\$7,986		\$15,921		\$9,644	\$9,644	\$9,644
	231	WORKERS COMP	\$518	\$598		\$1,073		\$691	\$691	\$691
	232	UNEMPLOYMENT COMP	\$0	\$16,117		\$10,000		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$39,180	\$26,397		\$39,597		\$26,400	\$26,400	\$26,400
	310	INSTR PROF & TECH SERVICE	\$114,770	\$81,585		\$80,500		\$80,000	\$80,000	\$80,000
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
1229	380	NON-INSTR PROF & TECH	\$0	\$0		\$30,000		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$343	\$73		\$200		\$700	\$700	\$700
		1228	\$306,718	\$278,491	6.32	\$438,774	3.94	\$284,335	\$284,335	\$284,335
	111	LICENSED SALARIES	\$0	\$0	1.00	\$39,697		\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$0	\$0	1.38	\$25,217		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$0	\$0		\$1,202		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$1,003		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$12,095		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$4,027		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$5,098		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$0		\$345		\$0	\$0	\$0
		1229	\$0	\$0		\$345		\$0	\$0	\$0

General Fund Expenditures - Other District Programs

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
	241	HEALTH INSURANCE	\$0	\$0		\$13,197		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$0		\$30,000		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
		1229	\$0	\$0	2.38	\$131,880	0.00	\$0	\$0	\$0
1233	135	TUTORING	\$6,881	\$2,384		\$3,000		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$631	\$315		\$584		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$257	\$105		\$180		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$508	\$175		\$230		\$0	\$0	\$0
	231	WORKERS COMP	\$4	\$12		\$13		\$0	\$0	\$0
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$100		\$100	\$100	\$100
		1233	\$8,281	\$2,990	0.00	\$4,107	0.00	\$100	\$100	\$100
	111	LICENSED SALARIES	\$360,861	\$373,914	6.50	\$356,191	6.50	\$375,559	\$375,559	\$375,559
	112	CLASSIFIED SALARIES	\$196,548	\$180,533	9.15	\$195,356	9.15	\$203,605	\$203,605	\$203,605
1250	121	SUBSTITUTES - LICENSED	\$7,753	\$5,192		\$5,990		\$6,006	\$6,006	\$6,006
	122	SUBSTITUTE - CLASSIFIED	\$3,672	\$5,692		\$4,498		\$6,541	\$6,541	\$6,541
	123	TEMPORARY - LICENSED	\$0	\$623		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$6,708	\$7,424		\$6,501		\$3,001	\$3,001	\$3,001
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$17,902	\$24,750		\$26,400		\$19,105	\$19,105	\$19,105
	211	PERS-EMPLOYER CONTRIBUT	\$81,577	\$106,483		\$112,424		\$158,052	\$158,052	\$158,052
	212	PERS-EMPLOYEE PICK-UP	\$33,293	\$33,044		\$35,702		\$36,447	\$36,447	\$36,447
	220	SOCIAL SECURITY/MEDICARE	\$43,286	\$43,847		\$45,336		\$46,778	\$46,778	\$46,778
	231	WORKERS COMP	\$2,426	\$2,938		\$3,041		\$3,348	\$3,348	\$3,348
	232	UNEMPLOYMENT COMP	\$696	\$21,294		\$10,000		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$168,465	\$121,946		\$125,217		\$139,990	\$139,990	\$139,990
	341	LICENSED TRAVEL-IN DIST	\$385	\$1,074		\$300		\$300	\$300	\$300
	342	LICENSED TRAVEL-OUT DIST	\$0	\$102		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$49		\$200		\$100	\$100	\$100
	390	OTHR NON INSTR PROF&TECH	\$19,085	\$19,683		\$20,100		\$20,100	\$20,100	\$20,100
	410	CONSUMABLE SUPPLIES	\$2,175	\$1,410		\$1,400		\$1,400	\$1,400	\$1,400
	415	FOOD SUPPLIES	\$53	\$0		\$0		\$0	\$0	\$0
	420	TEXTBOOKS	\$0	\$285		\$200		\$200	\$200	\$200
	460	NON-CONSUMABLE SUPPLIES	\$0	\$98		\$100		\$100	\$100	\$100
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
		1250	\$944,986	\$950,483	15.65	\$949,057	16.03	\$1,020,731	\$1,020,731	\$1,020,731

General Fund Expenditures - Other District Programs

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
1280	310	INSTR PROF & TECH SERVICE	\$0	\$22,890		\$0		\$0	\$0	\$0
		1280	\$0	\$22,890	0.00	\$0		\$0	\$0	\$0
1281	310	INSTR PROF & TECH SERVICE				\$10,000		\$0	\$0	\$0
	371	TUITION PD-OTHER DISTRICT	\$7,440	\$6,930		\$7,500		\$7,500	\$7,500	\$7,500
		1281	\$7,440	\$6,930	0.00	\$17,500		\$7,500	\$7,500	\$7,500
	111	LICENSED SALARIES	\$0	\$0		\$0	0.88	\$46,375	\$46,375	\$46,375
	121	SUBSTITUTES - LICENSED	\$0	\$0		\$0		\$250	\$250	\$250
	130	EXTEND CONT/STU TEACH	\$0	\$0		\$0		\$1,498	\$1,498	\$1,498
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$11,912	\$11,912	\$11,912
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$2,887	\$2,887	\$2,887
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$3,674	\$3,674	\$3,674
	231	WORKERS COMP	\$0	\$0		\$0		\$250	\$250	\$250
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$11,616	\$11,616	\$11,616
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$0		\$42,000	\$42,000	\$42,000
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$20	\$20	\$20
	371	TUITION PD-OTHER DISTRICT	\$0	\$0		\$0		\$5,000	\$5,000	\$5,000
	420	TEXTBOOKS	\$0	\$0		\$0		\$1,500	\$1,500	\$1,500
		1284	\$0	\$0	0.00	\$0	0.88	\$126,982	\$126,982	\$126,982
	232	UNEMPLOYMENT COMP	\$149	\$0		\$0		\$0	\$0	\$0
1288	360	CHARTER SCHOOL	\$12,235	\$0		\$0		\$0	\$0	\$0
	371	TUITION PD-OTHER DISTRICT	\$0	\$0		\$0		\$0	\$0	\$0
		1288	\$12,384	\$0	0.00	\$0	0.00	\$0	\$0	\$0
	135	TUTORING	\$9,311	\$0		\$5,000		\$2,000	\$2,000	\$2,000
	211	PERS-EMPLOYER CONTRIBUT	\$1,333	\$0		\$974		\$534	\$534	\$534
	212	PERS-EMPLOYEE PICK-UP	\$559	\$0		\$300		\$120	\$120	\$120
1289	220	SOCIAL SECURITY/MEDICARE	\$712	\$0		\$382		\$153	\$153	\$153
	231	WORKERS COMP	\$8	\$0		\$22		\$10	\$10	\$10
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
		1289	\$11,924	\$0	0.00	\$6,678	0.00	\$2,816	\$2,816	\$2,816
	111	LICENSED SALARIES	\$128,029	\$123,299	2.00	\$123,637	2.00	\$128,366	\$128,366	\$128,366
	112	CLASSIFIED SALARIES	\$40,438	\$39,810	1.76	\$39,379	1.76	\$39,379	\$39,379	\$39,379
	121	SUBSTITUTES - LICENSED	\$366	\$1,249		\$1,006		\$751	\$751	\$751
	122	SUBSTITUTE - CLASSIFIED	\$1,153	\$2,014		\$1,996		\$1,511	\$1,511	\$1,511
	130	EXTEND CONT/STU TEACH	\$1,876	\$3,448		\$3,502		\$3,502	\$3,502	\$3,502
	141	LONGEVITY STIPEND	\$200	\$200		\$200		\$198	\$198	\$198
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$0	\$0	\$0

General Fund Expenditures - Other District Programs

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
1291	211	PERS-EMPLOYER CONTRIBUT	\$24,308	\$32,650		\$33,061		\$46,317	\$46,317	\$46,317
	212	PERS-EMPLOYEE PICK-UP	\$10,256	\$10,056		\$10,183		\$10,422	\$10,422	\$10,422
	220	SOCIAL SECURITY/MEDICARE	\$12,208	\$12,353		\$12,953		\$13,265	\$13,265	\$13,265
	231	WORKERS COMP	\$701	\$834		\$863		\$913	\$913	\$913
	232	UNEMPLOYMENT COMP	\$1,716	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$54,580	\$52,800		\$52,800		\$52,800	\$52,800	\$52,800
	319	OTHR INSTRUCT SERVICES	\$0	\$0		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$272	\$128		\$2,000		\$500	\$500	\$500
	342	LICENSED TRAVEL-OUT DIST	\$221	\$235		\$300		\$300	\$300	\$300
	344	CLASSIFIED TRAVEL	\$53	\$62		\$100		\$200	\$200	\$200
	351	TELECOMMUNICATIONS	\$159	\$271		\$275		\$275	\$275	\$275
	353	POSTAGE	\$0	\$0		\$0		\$0	\$0	\$0
1294	355	PRINTING & BINDING	\$0	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$135	\$661		\$650		\$500	\$500	\$500
	420	TEXTBOOKS	\$0	\$0		\$0		\$0	\$0	\$0
	480	COMPUTER HARDWARE	\$0	\$706		\$0		\$0	\$0	\$0
	1291		\$276,669	\$280,776	3.76	\$282,905	3.76	\$299,200	\$299,200	\$299,200
	135	TUTORING	\$526	\$155		\$0		\$1,500	\$1,500	\$1,500
	211	PERS-EMPLOYER CONTRIBUT	\$5	\$30		\$0		\$400	\$400	\$400
	212	PERS-EMPLOYEE PICK-UP	\$2	\$9		\$0		\$90	\$90	\$90
	220	SOCIAL SECURITY/MEDICARE	\$40	\$12		\$0		\$115	\$115	\$115
	231	WORKERS COMP	\$0	\$1		\$0		\$7	\$7	\$7
	1294		\$573	\$206	0.00	\$0	0.00	\$2,113	\$2,113	\$2,113
2113	380	NON-INSTR PROF & TECH	\$3,000	\$3,000		\$3,000		\$3,000	\$3,000	\$3,000
2114	410	CONSUMABLE SUPPLIES	\$0	\$1,413		\$3,000	0.00	\$3,000	\$3,000	\$3,000
			\$0	\$1,413		\$0		\$0	\$0	\$0
	2114		\$0	\$1,413	0.00	\$0	0.00	\$0	\$0	\$0
2115	349	OTHER TRAVEL	\$3,140	\$2,400		\$2,400		\$2,900	\$2,900	\$2,900
	380	NON-INSTR PROF & TECH	\$0	\$400		\$0		\$800	\$800	\$800
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	2115		\$3,140	\$2,800	0.00	\$2,400	0.00	\$3,700	\$3,700	\$3,700
	130	EXTEND CONT/STU TEACH	\$20,991	\$20,991		\$21,502		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$2,985	\$4,114		\$4,189		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$1,260	\$1,260		\$1,290		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$1,606	\$1,606		\$1,645		\$0	\$0	\$0
	231	WORKERS COMP	\$13	\$87		\$95		\$0	\$0	\$0

General Fund Expenditures - Other District Programs

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
2130	318	OTHER PROF & TECH SERV	\$0	\$0		\$0		\$0	\$0	\$0
	328	GARBAGE	\$0	\$0		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$573	\$623		\$1,000		\$1,000	\$1,000	\$1,000
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	355	PRINTING & BINDING	\$0	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$200	\$200	\$200
	390	OTHR NON INSTR PROF&TECH	\$43	\$211		\$300		\$300	\$300	\$300
2143	410	CONSUMABLE SUPPLIES	\$965	\$2,353		\$2,000		\$3,950	\$3,950	\$3,950
	460	NON-CONSUMABLE SUPPLIES	\$0	\$4,429		\$0		\$0	\$0	\$0
		2130	\$28,437	\$35,673	0.00	\$32,020	0.00	\$5,450	\$5,450	\$5,450
	111	LICENSED SALARIES	\$0	\$35,432	0.60	\$35,432	0.60	\$36,787	\$36,787	\$36,787
	130	EXTEND CONT/STU TEACH	\$0	\$300		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$6,902		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$2,126		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$2,733		\$2,711		\$2,814	\$2,814	\$2,814
2143	231	WORKERS COMP	\$0	\$170		\$168		\$189	\$189	\$189
	241	HEALTH INSURANCE	\$0	\$6,177		\$6,600		\$7,816	\$7,816	\$7,816
	410	CONSUMABLE SUPPLIES	\$0	\$917		\$600		\$0	\$0	\$0
		2143	\$0	\$45,729	0.60	\$54,539	0.60	\$47,607	\$47,607	\$47,607
	112	CLASSIFIED SALARIES	\$36,005	\$35,736	1.00	\$35,672	1.00	\$35,672	\$35,672	\$35,672
	113	ADMINISTRATORS	\$100,363	\$98,616	1.00	\$87,520	1.00	\$79,732	\$79,732	\$79,732
	130	EXTEND CONT/STU TEACH	\$0	\$2,017		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
2190	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$19,406	\$18,516		\$6,968		\$30,828	\$30,828	\$30,828
	212	PERS-EMPLOYEE PICK-UP	\$8,188	\$5,662		\$2,146		\$6,930	\$6,930	\$6,930
	220	SOCIAL SECURITY/MEDICARE	\$10,121	\$10,227		\$9,432		\$8,836	\$8,836	\$8,836
	231	WORKERS COMP	\$555	\$636		\$657		\$609	\$609	\$609
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$26,502	\$26,788		\$26,790		\$26,720	\$26,720	\$26,720
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
2190	342	LICENSED TRAVEL-OUT DIST	\$175	\$184		\$200		\$400	\$400	\$400
	344	CLASSIFIED TRAVEL	\$43	\$0		\$100		\$100	\$100	\$100
	349	OTHER TRAVEL	\$269	\$119		\$400		\$400	\$400	\$400
	354	ADVERTISING	\$58	\$211		\$200		\$75	\$75	\$75
	390	OTHR NON INSTR PROF&TECH	\$134	\$60		\$100		\$300	\$300	\$300

General Fund Expenditures - Other District Programs

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
	410	CONSUMABLE SUPPLIES	\$400	\$1,649		\$600		\$200	\$200	\$200
	415	FOOD SUPPLIES	\$213	\$349		\$300		\$300	\$300	\$300
	440	PERIODICALS	\$75	\$90		\$90		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$411		\$300		\$400	\$400	\$400
	640	DUES AND FEES	\$1,011	\$1,031		\$1,100		\$1,100	\$1,100	\$1,100
		2190	\$203,619	\$202,403	2.00	\$172,676	2.00	\$192,702	\$192,702	\$192,702
2210	130	EXTEND CONT/STU TEACH	\$1,099	\$1,648		\$1,198		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$158	\$299		\$233		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$66	\$95		\$72		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$80	\$120		\$92		\$0	\$0	\$0
	231	WORKERS COMP	\$5	\$1		\$5		\$0	\$0	\$0
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$0		\$0	\$0	\$0
	319	OTHR INSTRUCT SERVICES	\$0	\$0		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$1,980		\$0		\$20,000	\$20,000	\$20,000
	410	CONSUMABLE SUPPLIES	\$843	\$0		\$0		\$60	\$60	\$60
	420	TEXTBOOKS	\$0	\$0		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$11,198	\$6,950		\$0		\$0	\$0	\$0
		2210	\$13,449	\$11,093	0.00	\$1,600	0.00	\$20,060	\$20,060	\$20,060
2211	113	ADMINISTRATORS	\$39,750	\$18,031	0.40	\$39,675	0.30	\$30,395	\$30,395	\$30,395
	130	EXTEND CONT/STU TEACH	\$0	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$5,652	\$3,513		\$7,729		\$8,112	\$8,112	\$8,112
	212	PERS-EMPLOYEE PICK-UP	\$2,385	\$1,082		\$2,381		\$1,824	\$1,824	\$1,824
	220	SOCIAL SECURITY/MEDICARE	\$2,992	\$1,383		\$3,035		\$2,325	\$2,325	\$2,325
	231	WORKERS COMP	\$157	\$85		\$196		\$154	\$154	\$154
	241	HEALTH INSURANCE	\$5,380	\$2,483		\$5,417		\$4,083	\$4,083	\$4,083
	342	LICENSED TRAVEL-OUT DIST	\$126	\$0		\$0		\$650	\$650	\$650
	349	OTHER TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	354	ADVERTISING	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$68	\$0		\$0		\$0	\$0	\$0
	440	PERIODICALS	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$506	\$516		\$520		\$520	\$520	\$520
2220		2211	\$57,017	\$27,092	0.40	\$58,953	0.30	\$48,063	\$48,063	\$48,063
	380	NON-INSTR PROF & TECH	\$1,295	\$1,195		\$1,200		\$1,200	\$1,200	\$1,200
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
		2220	\$1,295	\$1,195	0.00	\$1,200	0.00	\$1,200	\$1,200	\$1,200

General Fund Expenditures - Other District Programs

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
2230	123	TEMPORARY - LICENSED	\$0	\$0		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$550	\$0		\$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	\$42	\$0		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$50	\$0		\$0		\$0	\$0	\$0
	355	PRINTING & BINDING	\$0	\$0		\$0		\$0	\$0	\$0
	386	DATA PROCESSING SRVS	\$0	\$0		\$0		\$0	\$0	\$0
2240	390	OTHR NON INSTR PROF&TECH	\$0	\$1,692		\$1,200		\$1,200	\$1,200	\$1,200
	410	CONSUMABLE SUPPLIES	\$0	\$2,575		\$0		\$2,000	\$2,000	\$2,000
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
		2230	\$642	\$4,267	0.00	\$1,200	0.00	\$3,200	\$3,200	\$3,200
	312	INSTR PRG IMP SRV	\$550	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$254	\$0		\$0		\$0	\$0	\$0
	390	OTHR NON INSTR PROF&TECH	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$87	\$0		\$0		\$0	\$0	\$0
2310		2240	\$891	\$0	0.00	\$0	0.00	\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$18	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$1,110	\$1,643		\$1,000		\$600	\$600	\$600
	353	POSTAGE	\$0	\$0		\$0		\$0	\$0	\$0
	354	ADVERTISING	\$88	\$218		\$200		\$200	\$200	\$200
	380	NON-INSTR PROF & TECH	\$0	\$900		\$0		\$0	\$0	\$0
	381	AUDIT SERVICES	\$49,350	\$34,470		\$40,000		\$36,000	\$36,000	\$36,000
	382	LEGAL SERVICES	\$52,350	\$8,349		\$50,000		\$50,000	\$50,000	\$50,000
	385	MANAGEMENT SRVS	\$0	\$0		\$0		\$0	\$0	\$0
	388	ELECTION	\$5,265	\$0		\$2,000		\$2,000	\$2,000	\$2,000
2310	410	CONSUMABLE SUPPLIES	\$100	\$40		\$250		\$100	\$100	\$100
	415	FOOD SUPPLIES	\$10	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$9,069	\$8,219		\$9,100		\$8,500	\$8,500	\$8,500
	651	LIABILITY INSURANCE	\$41,326	\$42,785		\$43,500		\$52,000	\$52,000	\$52,000
		2310	\$158,685	\$96,624	0.00	\$146,050	0.00	\$149,400	\$149,400	\$149,400
	112	CLASSIFIED SALARIES	\$70,893	\$47,294	1.00	\$48,848	1.00	\$50,634	\$50,634	\$50,634
	113	ADMINISTRATORS	\$116,141	\$117,558	1.00	\$115,050	1.00	\$113,850	\$113,850	\$113,850

General Fund Expenditures - Other District Programs

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
2320	122	SUBSTITUTE - CLASSIFIED	\$831	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$5,500	\$5,845		\$5,694		\$5,467	\$5,467	\$5,467
	211	PERS-EMPLOYER CONTRIBUT	\$23,306	\$32,734		\$32,213		\$44,238	\$44,238	\$44,238
	212	PERS-EMPLOYEE PICK-UP	\$9,733	\$10,242		\$10,176		\$10,197	\$10,197	\$10,197
	220	SOCIAL SECURITY/MEDICARE	\$13,992	\$12,462		\$12,741		\$12,992	\$12,992	\$12,992
	231	WORKERS COMP	\$728	\$775		\$857		\$903	\$903	\$903
	241	HEALTH INSURANCE	\$18,810	\$15,345		\$15,655		\$16,141	\$16,141	\$16,141
	243	ANNUITY CONTRIBUTION	\$0	\$3,000		\$3,000		\$3,000	\$3,000	\$3,000
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$723	\$861		\$1,500		\$1,700	\$1,700	\$1,700
	344	CLASSIFIED TRAVEL	\$216	\$566		\$400		\$800	\$800	\$800
	349	OTHER TRAVEL	\$50	\$81		\$500		\$250	\$250	\$250
	351	TELECOMMUNICATIONS	\$0	\$0		\$0		\$0	\$0	\$0
	355	PRINTING & BINDING	\$0	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$439	\$279		\$500		\$300	\$300	\$300
	390	OTHR NON INSTR PROF&TECH	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$455	\$250		\$500		\$400	\$400	\$400
	415	FOOD SUPPLIES	\$21	\$0		\$0		\$150	\$150	\$150
	440	PERIODICALS	\$0	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$582	\$0		\$200		\$100	\$100	\$100
	640	DUES AND FEES	\$1,011	\$1,031		\$1,050		\$1,050	\$1,050	\$1,050
2490	652	FIDELITY BOND & PREMIUM	\$150	\$150		\$150		\$300	\$300	\$300
	2320		\$263,581	\$248,474	2.00	\$249,034	2.00	\$262,472	\$262,472	\$262,472
2490	470	COMPUTER SOFTWARE	\$0	\$200		\$0		\$0	\$0	\$0
	2490		\$0	\$200	0.00	\$0	0.00	\$0	\$0	\$0
2520	112	CLASSIFIED SALARIES	\$194,507	\$187,046	4.25	\$190,314	4.25	\$194,416	\$194,416	\$194,416
	114	MANAGERIAL - CLASSIFIED	\$90,824	\$94,247	1.00	\$93,575	1.00	\$93,575	\$93,575	\$93,575
	122	SUBSTITUTE - CLASSIFIED	\$996	\$51		\$0		\$507	\$507	\$507
	145	OPT OUT ADD SALARY	\$4,750	\$5,695		\$5,694		\$5,594	\$5,594	\$5,594
	211	PERS-EMPLOYER CONTRIBUT	\$41,977	\$53,058		\$55,969		\$77,896	\$77,896	\$77,896
	212	PERS-EMPLOYEE PICK-UP	\$16,516	\$16,449		\$17,375		\$17,645	\$17,645	\$17,645
	220	SOCIAL SECURITY/MEDICARE	\$21,664	\$22,668		\$22,153		\$22,498	\$22,498	\$22,498
	231	WORKERS COMP	\$1,170	\$4,595		\$1,456		\$1,594	\$1,594	\$1,594
	241	HEALTH INSURANCE	\$43,860	\$41,686		\$42,464		\$42,716	\$42,716	\$42,716
	322	REPAIRS & MAINTENANCE	\$172	\$0		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$139	\$585		\$300		\$550	\$550	\$550
	349	OTHER TRAVEL	\$1,020	\$450		\$400		\$500	\$500	\$500

General Fund Expenditures - Other District Programs

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted	
2540	353	POSTAGE	\$5,506	\$5,096		\$7,300		\$7,300	\$7,300	\$7,300	
	354	ADVERTISING	\$690	\$310		\$800		\$600	\$600	\$600	
	380	NON-INSTR PROF & TECH	\$7,697	\$12,656		\$11,000		\$10,000	\$10,000	\$10,000	
	410	CONSUMABLE SUPPLIES	\$1,976	\$2,543		\$2,000		\$2,600	\$2,600	\$2,600	
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$200		\$200	\$200	\$200	
	640	DUES AND FEES	\$7,273	\$1,395		\$1,000		\$1,400	\$1,400	\$1,400	
	652	FIDELITY BOND & PREMIUM	\$150	\$150		\$150		\$300	\$300	\$300	
			2520	\$440,885	\$448,681	5.25	\$452,150	5.25	\$479,890	\$479,890	\$479,890
	112	CLASSIFIED SALARIES	\$47,576	\$52,422	1.38	\$50,625	1.38	\$105,716	\$105,716	\$105,716	
	114	MANAGERIAL - CLASSIFIED	\$64,534	\$64,348	1.00	\$64,534	1.00	\$64,534	\$64,534	\$64,534	
	122	SUBSTITUTE - CLASSIFIED	\$0	\$381		\$0		\$0	\$0	\$0	
	124	TEMPORARY - CLASSIFIED	\$6,200	\$0		\$5,000		\$0	\$0	\$0	
	141	LONGEVITY STIPEND	\$0	\$100		\$0		\$100	\$100	\$100	
	145	OPT OUT ADD SALARY	\$5,500	\$6,600		\$6,600		\$13,200	\$13,200	\$13,200	
	211	PERS-EMPLOYER CONTRIBUT	\$16,342	\$24,481		\$24,016		\$44,328	\$44,328	\$44,328	
	212	PERS-EMPLOYEE PICK-UP	\$7,272	\$7,399		\$7,606		\$10,711	\$10,711	\$10,711	
	220	SOCIAL SECURITY/MEDICARE	\$9,191	\$9,199		\$9,697		\$14,042	\$14,042	\$14,042	
	231	WORKERS COMP	\$3,422	\$4,290		\$4,341		\$7,161	\$7,161	\$7,161	
	241	HEALTH INSURANCE	\$19,668	\$19,005		\$18,419		\$18,359	\$18,359	\$18,359	
	322	REPAIRS & MAINTENANCE	\$7,821	\$2,452		\$22,500		\$6,000	\$6,000	\$6,000	
	324	RENTALS	\$2,773	\$2,174		\$3,000		\$1,500	\$1,500	\$1,500	
	325	ELECTRICITY	\$8,752	\$9,194		\$9,500		\$9,500	\$9,500	\$9,500	
	326	FUEL	\$5,846	\$4,921		\$4,000		\$5,000	\$5,000	\$5,000	
	327	WATER & SEWAGE	\$1,783	\$1,788		\$1,870		\$1,850	\$1,850	\$1,850	
	328	GARBAGE	\$1,968	\$2,177		\$1,900		\$2,000	\$2,000	\$2,000	
	344	CLASSIFIED TRAVEL	\$2,057	\$2,551		\$5,200		\$3,000	\$3,000	\$3,000	
	349	OTHER TRAVEL	\$160	\$1,030		\$400		\$1,000	\$1,000	\$1,000	
	351	TELECOMMUNICATIONS	\$8,014	\$7,500		\$10,000		\$9,500	\$9,500	\$9,500	
	353	POSTAGE	\$0	\$25		\$0		\$0	\$0	\$0	
	354	ADVERTISING	\$0	\$0		\$0		\$0	\$0	\$0	
	380	NON-INSTR PROF & TECH	\$3,940	\$3,185		\$5,000		\$5,000	\$5,000	\$5,000	
	410	CONSUMABLE SUPPLIES	\$33,305	\$29,120		\$35,300		\$35,400	\$35,400	\$35,400	
415	FOOD SUPPLIES	\$0	\$0		\$0		\$50	\$50	\$50		
460	NON-CONSUMABLE SUPPLIES	\$228	\$14,528		\$3,000		\$4,500	\$4,500	\$4,500		
541	NEW EQUIPMENT	\$0	\$0		\$0		\$25,000	\$25,000	\$25,000		
542	REPLACEMENT EQUIPMENT	\$15,125	\$0		\$0		\$25,000	\$25,000	\$25,000		
640	DUES AND FEES	\$819	\$1,662		\$500		\$500	\$500	\$500		

2013-14 Budget Year

2558

2013-14 Budget Year

2640

General Fund Expenditures - Other District Programs

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
	460	NON-CONSUMABLE SUPPLIES	\$40	\$1,302		\$100		\$100	\$100	\$100
	470	COMPUTER SOFTWARE	\$200	\$277		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$4,276	\$2,486		\$1,100		\$2,000	\$2,000	\$2,000
2649	2640		\$127,608	\$136,171	0.70	\$120,218	0.70	\$138,669	\$138,669	\$138,669
	242	TUITION REIMBURSEMENT	\$34,398	\$30,444		\$46,700		\$46,700	\$46,700	\$46,700
	349	OTHER TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	2649		\$34,398	\$30,444	0.00	\$46,700	0.00	\$46,700	\$46,700	\$46,700
	380	NON-INSTR PROF & TECH	\$3,176	\$0		\$0		\$0	\$0	\$0
	386	DATA PROCESSING SRVS	\$0	\$4,900		\$2,750		\$3,275	\$3,275	\$3,275
2660	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	2660		\$3,176	\$4,900	0.00	\$2,750	0.00	\$3,275	\$3,275	\$3,275
	112	CLASSIFIED SALARIES	\$174,391	\$178,284	3.90	\$186,083	3.90	\$187,702	\$187,702	\$187,702
	113	ADMINISTRATORS	\$31,603	\$32,065	0.30	\$30,755	0.30	\$30,395	\$30,395	\$30,395
	122	SUBSTITUTE - CLASSIFIED	\$329	\$1,900		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$1,709	\$996		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$8,778	\$5,088		\$10,800		\$7,200	\$7,200	\$7,200
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$25,320	\$34,215		\$38,202		\$52,103	\$52,103	\$52,103
	212	PERS-EMPLOYEE PICK-UP	\$10,566	\$10,650		\$12,084		\$12,016	\$12,016	\$12,016
	220	SOCIAL SECURITY/MEDICARE	\$16,292	\$16,223		\$17,422		\$17,243	\$17,243	\$17,243
	231	WORKERS COMP	\$890	\$1,063		\$1,260		\$1,204	\$1,204	\$1,204
	241	HEALTH INSURANCE	\$43,215	\$43,665		\$43,663		\$43,683	\$43,683	\$43,683
	310	INSTR PROF & TECH SERVICE	\$0	\$2,318		\$2,400		\$2,400	\$2,400	\$2,400
	322	REPAIRS & MAINTENANCE	\$3,187	\$6,448		\$6,000		\$6,000	\$6,000	\$6,000
	324	RENTALS	\$120	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$121	\$155		\$0		\$0	\$0	\$0
2661	344	CLASSIFIED TRAVEL	\$2,482	\$1,892		\$2,500		\$2,500	\$2,500	\$2,500
	349	OTHER TRAVEL	\$2,157	\$3,989		\$2,500		\$2,500	\$2,500	\$2,500
	351	TELECOMMUNICATIONS	\$2,930	\$1,563		\$3,500		\$0	\$0	\$0
	353	POSTAGE	\$175	\$59		\$100		\$100	\$100	\$100
	359	INTERNET SERVICES	\$601	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$57,496	\$45,971		\$90,000		\$80,000	\$80,000	\$80,000
	410	CONSUMABLE SUPPLIES	\$35,467	\$24,799		\$35,000		\$35,000	\$35,000	\$35,000
	440	PERIODICALS	\$500	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$15,594	\$8,331		\$15,000		\$15,000	\$15,000	\$15,000
	470	COMPUTER SOFTWARE	\$24,229	\$23,318		\$20,000		\$20,000	\$20,000	\$20,000
	480	COMPUTER HARDWARE	\$104,742	\$128,913		\$110,000		\$120,000	\$120,000	\$120,000

General Fund Expenditures - Other District Programs
2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
	481	WIRELESS NETWORK	\$0	\$0		\$0		\$50,000	\$50,000	\$50,000
	542	REPLACEMENT EQUIPMENT	\$8,515	\$0		\$7,000		\$18,000	\$18,000	\$18,000
	550	TECHNOLOGY	\$125,856	\$205,017		\$85,000		\$85,000	\$85,000	\$85,000
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
		2661	\$697,366	\$777,022	4.20	\$719,368	4.20	\$788,146	\$788,146	\$788,146
	116	SUPPLEMENTAL RETIREMENT S	\$45,587	\$37,889		\$27,888		\$32,341	\$32,341	\$32,341
	211	PERS-EMPLOYER CONTRIBUT	\$7,352	(\$62)		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$1,058	(\$26)		\$0		\$0	\$0	\$0
2700	220	SOCIAL SECURITY/MEDICARE	\$4,799	\$2,979		\$2,133		\$2,474	\$2,474	\$2,474
	231	WORKERS COMP	\$3	\$3		\$36		\$44	\$44	\$44
	241	HEALTH INSURANCE	\$694,051	\$778,796		\$945,184		\$727,000	\$727,000	\$727,000
		2700	\$752,851	\$819,579	0.00	\$975,241	0.00	\$761,859	\$761,859	\$761,859
5220	710	FUND MODIFICATIONS	\$30,158	\$29,252		\$28,333		\$32,370	\$44,370	\$44,370
		5220	\$30,158	\$29,252	0.00	\$28,333	0.00	\$32,370	\$44,370	\$44,370
6110	810	PLANNED RESERVE	\$0	\$0		\$1,005,628		\$552,843	\$790,843	\$790,843
		6110	\$0	\$0	0.00	\$1,005,628	0.00	\$552,843	\$790,843	\$790,843
		TOTAL OTHER DISTRICT PROGRAMS	\$7,704,614	\$7,829,156	81.44	\$9,191,045	78.44	\$8,894,720	\$9,144,720	\$9,144,720

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Luckiamute Valley Charter School

(Formerly Bridgeport and Pedee Elementary)

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

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

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General Fund Expenditures - Luckiamute Valley Charter School

2013-14 Budget Year

Function	Account	Account Title	2010-11 Actual	2011-12 Actual	FTE	2012-13 Adopted Budget	FTE	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
1288	360	CHARTER SCHOOL	\$964,914	\$1,199,741		\$1,087,020		\$1,290,860	\$1,290,860	\$1,290,860
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
2540	326	FUEL	\$0	\$0		\$0		\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$881	\$1,106		\$1,200		\$1,200	\$1,200	\$1,200
2550	331	REIMB STUDENT TRANSPORT	\$881	\$1,106	0.00	\$1,200	0.00	\$1,200	\$1,200	\$1,200
	332	NONREIMB STUDENT TRANS	\$109,738	\$94,946		\$120,000		\$105,000	\$105,000	\$105,000
		TOTAL LVCS @ PEDEE	\$0	\$0		\$0		\$0	\$0	\$0
2540	351	TELECOMMUNICATIONS	\$109,738	\$94,946	0.00	\$120,000	0.00	\$105,000	\$105,000	\$105,000
	410	CONSUMABLE SUPPLIES	\$1,075,534	\$1,295,793	0.00	\$1,208,220	0.00	\$1,397,060	\$1,397,060	\$1,397,060
2550	331	REIMB STUDENT TRANSPORT	\$1,959	\$1,999		\$2,500		\$2,500	\$2,500	\$2,500
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
2550	331	REIMB STUDENT TRANSPORT	\$1,959	\$1,999	0.00	\$2,500	0.00	\$2,500	\$2,500	\$2,500
	410	CONSUMABLE SUPPLIES	\$674	\$522		\$0		\$500	\$500	\$500
		TOTAL LVCS @ BRIDGEPORT	\$674	\$522	0.00	\$0	0.00	\$500	\$500	\$500
		TOTAL LUCKIATMUTE VALLEY CHARTER SCHOOL	\$2,633	\$2,521	0.00	\$2,500	0.00	\$3,000	\$3,000	\$3,000
		TOTAL LUCKIATMUTE VALLEY CHARTER SCHOOL	\$1,078,167	\$1,298,315	0.00	\$1,210,720	0.00	\$1,400,060	\$1,400,060	\$1,400,060

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Special Revenue Funds

Special Revenue Funds account for the proceeds of dedicated revenue sources (other than expendable trusts or major capital projects that are legally restricted to expenditures for specified purposes). A separate fund may be used for each restricted source or one fund may be used, supplemented by reporting codes for each project.

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SPECIAL REVENUE GRANTS & PROJECTS FUND
Supplemental Information

RESOURCES	Actual Allocation		Adopted Allocation	Projected Allocation
	2010 / 2011	2011 / 2012	2012 / 2013	2013 / 2014
Consolidated Mini Grants	217,899	47,381	278,000	270,000
Carl Perkins Basic Grant	26,672	8,577	16,000	-
Collaboration Grant	-	-	-	350,000
Cool Schools Senate Bill 1149	-	-	364,000	432,000
Dallas Community Programs	11,254	11,578	20,000	47,000
Individuals with Disabilities Education Act (IDEA)	518,703	474,688	505,408	494,717
IDEA - American Recovery and Reinvestment Act	138,895	-	-	-
IDEA - Section 619, Preschool Grant	-	8,420	9,500	7,000
Linda Meyer Trust	891	-	-	-
Medicaid Administrative Claims Survey Reimbursement	-	-	40,000	80,000
OEA Choice Trust - Employee Wellness	-	-	-	50,000
PAS/ New Options	326,889	269,678	307,400	313,727
Polk Adolescent Day Treatment Center	176,927	199,863	243,189	207,817
Title I	592,277	593,461	740,000	749,890
Title I - American Recovery and Reinvestment Act	137,301	-	-	-
Title IIA - Improving Teacher Quality	96,900	217,595	142,000	120,000
Whitworth Pilot Mentor Program	-	8,050	25,000	25,000
Youth Transition Project	54,056	58,205	59,570	60,995
TOTAL RESOURCES	\$2,298,663	\$1,897,497	\$2,750,067	\$3,208,146

REQUIREMENTS	Actual Allocation		Adopted Allocation	Projected Allocation
	2010 / 2011	2011 / 2012	2012 / 2013	2013 / 2014
1000 - INSTRUCTION				
Consolidated Mini Grants	48,312	33,385	195,850	170,034
Carl Perkins Basic Grant	26,672	8,577	16,000	-
Individuals with Disabilities Education Act (IDEA)	372,890	324,204	359,269	351,147
IDEA - American Recovery and Reinvestment Act	130,914	-	-	-
IDEA - Section 619, Preschool Grant	-	5,609	4,500	6,600
Linda Meyer Trust	891	-	-	-
PAS/ New Options	326,889	269,678	307,400	313,727
Polk Adolescent Day Treatment Center	169,893	191,881	233,389	199,192
Title I	557,451	552,856	688,127	704,064
Title I - American Recovery and Reinvestment Act	131,843	-	-	-
Youth Transition Project	54,056	55,883	57,095	58,464
TOTAL INSTRUCTION	\$ 1,819,811	\$ 1,442,073	\$ 1,861,630	\$ 1,803,229
2000 - SUPPORT SERVICES				
Consolidated Mini Grants	169,586	10,982	82,150	99,966
Collaboration Grant	-	-	-	350,000
Individuals with Disabilities Education Act (IDEA)	145,812	150,484	146,139	143,570
IDEA - American Recovery and Reinvestment Act	7,981	-	-	-
IDEA - Section 619, Preschool Grant	-	2,811	5,000	400
Medicaid Administrative Claims Survey Reimbursement	-	-	40,000	80,000
OEA Choice Trust - Employee Wellness	-	-	-	50,000
Polk Adolescent Day Treatment Center	7,034	7,982	9,800	8,625
Title I	34,827	40,605	51,873	45,826
Title I - American Recovery and Reinvestment Act	5,458	-	-	-
Title IIA - Improving Teacher Quality	96,900	217,595	142,000	120,000
Whitworth Pilot Mentor Program	-	8,050	25,000	25,000
Youth Transition Project	-	2,323	2,475	2,531
TOTAL SUPPORT SERVICES	\$ 467,598	\$ 440,832	\$ 504,437	\$ 925,917
3000 - COMMUNITY SERVICE				
Consolidated Mini Grants	-	3,014	-	-
Dallas Community Programs	11,254	11,578	20,000	47,000
Individuals with Disabilities Education Act (IDEA)	-	-	-	-
TOTAL COMMUNITY SERVICES	\$ 11,254	\$ 14,592	\$ 20,000	\$ 47,000
INTERFUND TRANSFERS (Cool Schools SB 1149)	\$ -	\$ -	\$ 364,000	\$ 432,000
TOTAL REQUIREMENTS	\$ 2,298,663	\$ 1,897,497	\$ 2,750,067	\$ 3,208,146

Special Revenue Grants and Projects Fund
2013-14 Planned Allocations
Summary Expenditures by Function and Object

Function	Description	Salaries 100	Assoc P/R Costs 200	Purchased Services 300	Supplies & Materials 400	Capital Outlay 500	Other 600	Transfers 700	Total
1111	Primary, Grades K-3	\$ 9,993	\$ 4,079	\$ 5,000	\$ 15,000	\$ -	\$ 10,000	\$ -	\$ 44,072
1121	Mid Hi, Grades 6-8	4,997	2,040	25,000	15,000	-	-	-	47,037
1131	High School, Grades 9-12	4,997	2,040	15,000	45,000	-	-	-	67,037
1132	High School Co-Curricular	-	-	5,000	-	-	-	-	5,000
1140	Pre-Kindergarten Programs	3,600	1,500	1,000	500	-	-	-	6,600
1221	DLC - Learning Centers	22,244	22,288	-	-	-	-	-	44,532
1223	Daily Living Skills - Comm Trans.	102,427	67,872	-	-	-	-	-	170,299
1227	Spec Ed Extended School Year	501	205	-	-	-	-	-	706
1228	ILC/SLP Diagnostic Classrm	166,948	105,472	74,000	2,900	-	-	-	349,319
1229	PAS Program	72,869	39,271	41,000	600	-	-	-	153,740
1250	ERC - Educational Res. Centers	115,194	73,482	4,900	500	-	-	-	194,076
1272	Title I	463,741	235,503	-	4,821	-	-	-	704,064
1430	Grades 9-12 Summer School	4,990	1,899	-	-	-	-	-	6,889
1460	PADTC SP Ed Summer School	7,001	2,858	-	-	-	-	-	9,859
	Total Instruction Services	979,501	558,507	170,900	84,321	-	10,000	-	1,803,229
2115	Student Safety	-	-	-	25,000	-	-	-	25,000
2130	District Health Services	20,991	8,584	-	3,425	-	-	-	33,000
2143	Psychological Counseling Services	-	-	45,000	1,000	-	1,000	-	47,000
2190	Special Ed Service Direction	84,356	35,558	-	-	-	-	-	119,914
2210	Improvement of Instruction	30,940	18,642	31,730	-	-	-	-	81,312
2240	Instructional Staff Development	265,600	105,900	38,660	2,500	-	10,000	-	422,660
2490	Other Admin Support Services	23,521	10,674	3,160	1,000	-	-	-	38,355
2540	Operation & Maint of Facilities	-	-	-	-	25,000	-	-	25,000
2610	Indirect Charges	-	-	-	-	-	69,869	-	69,869
2629	Other Planning and Evaluation	10,000	3,806	-	-	-	-	-	13,806
2645	Employee Wellness	5,000	2,000	38,000	5,000	-	-	-	50,000
	Total Support Services	440,409	185,164	156,550	37,925	25,000	80,869	-	925,917
3320	Community Recreation Programs	24,852	11,104	5,000	6,045	-	-	-	47,000
	Total Community Services	24,852	11,104	5,000	6,045	-	-	-	47,000
5220	Interfund Transfers - Out	-	-	-	-	-	432,000	-	432,000
	Total Interfund Transfers	-	-	-	-	-	432,000	-	432,000
	Total Special Revenue Grants & Projects	\$ 1,444,761	\$ 754,775	\$ 332,450	\$ 128,291	\$ 25,000	\$ 90,869	\$ 432,000	\$ 3,208,146

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 2013-14 remains high enough to allow expenditure authority for new grant opportunities.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014
RESOURCES						
1000 Local Sources	\$199,816	\$35,009		\$103,000		\$100,000
2000 Intermediate	\$0	\$0		\$25,000		\$20,000
3000 State	\$0	\$1,080		\$50,000		\$50,000
4000 Federal	\$18,083	\$11,292		\$100,000		\$100,000
5000 Transfers from General Fund	\$0	\$0		\$0		\$0
TOTAL RESOURCES	\$217,899	\$47,381		\$278,000		\$270,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$4,537	\$2,162		\$24,500		\$24,976
200 Associated Payroll Costs	\$1,273	\$711		\$11,350		\$10,058
300 Purchased Services	\$4,202	\$3,228		\$50,000		\$50,000
400 Supplies & Materials	\$36,244	\$26,128		\$75,000		\$75,000
500 Capital Outlays	\$0	\$0		\$25,000		\$0
600 Dues & Fees	\$2,056	\$1,156		\$10,000		\$10,000
Total Instruction	\$48,312	\$33,385		\$195,850		\$170,034
2000 Support						
100 Salaries	\$5,303	\$1,160		\$9,500		\$10,000
200 Associated Payroll Costs	\$428	\$357		\$2,650		\$3,806
300 Purchased Services	\$147,504	\$2,500		\$50,000		\$26,160
400 Supplies & Materials	\$16,351	\$6,965		\$10,000		\$25,000
500 Capital Outlays	\$0	\$0		\$0		\$25,000
600 Other Objects	\$0	\$0		\$10,000		\$10,000
Total Support	\$169,586	\$10,982		\$82,150		\$99,966
3300 Community Services						
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies & Materials	\$0	\$3,014		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Community Services	\$0	\$3,014		\$0		\$0
TOTAL REQUIREMENTS	\$217,899	\$47,381		\$278,000		\$270,000

CARL PERKINS BASIC GRANT

Historically, Mid-Willamette Education Consortium (MVEC) administered the federal funding for Carl Perkins Basic Grant regionally. Prior allocation of grant funds were used by the district to support and improve other continuing approved programs through the purchase of equipment, materials & professional development. Programs approved by Perkins standards at DHS are Engineering, Culinary Arts, Agriculture and Health Occupations.

Beginning 2011-12, MVEC has reorganized the consortia in order to come into federal compliance. All stakeholders will participate in consortium meetings that look at the needs of the region and allocates funds based on consensus of members. Fiscal agent duties will be consolidated at MVEC as well as providing regional purchasing and inventory tracking services.

Districts may seek funding for projects based on approved programs of study and for staff development that will help build working relationships necessary to make things happen at the local level. Additionally, an avenue in which teachers may apply for special grants has been implemented. All funding requests will be reviewed and awarded by the MVEC Executive Council.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014
	<i>Fund 228</i>					
RESOURCES						
1000 Local Sources	\$0	\$0		\$0		\$0
2199 Other Intermediate Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$0	\$0		\$0		\$0
4000 Federal Sources	\$26,672	\$8,577		\$16,000		\$0
TOTAL RESOURCES	<u>\$26,672</u>	<u>\$8,577</u>		<u>\$16,000</u>		<u>\$0</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$0		\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0		\$0
300 Purchased Services	\$701	\$0		\$0		\$0
400 Supplies and Materials	\$25,971	\$8,577		\$16,000		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$26,672</u>	<u>\$8,577</u>		<u>\$16,000</u>		<u>\$0</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>\$26,672</u>	<u>\$8,577</u>		<u>\$16,000</u>		<u>\$0</u>

COOL SCHOOLS SENATE BILL 1149

The newly formed Cool Schools program and Senate Bill 1149 provides that the utilities must pay 3 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. This money is to be used to fund cost-effective energy conservation in the schools.

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.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014
						<i>Fund 202</i>
RESOURCES						
1990 PacificCorp Public Purpose	\$0	\$0		\$84,000		\$432,000
5400 Beginning Balance	<u>\$0</u>	<u>\$0</u>		<u>\$280,000</u>		<u>\$0</u>
TOTAL RESOURCES	<u>\$0</u>	<u>\$0</u>		<u>\$364,000</u>		<u>\$432,000</u>
 REQUIREMENTS						
5220 Transfer to F102	\$0	\$0		\$132,000		\$432,000
5220 Transfer to F401	<u>\$0</u>	<u>\$0</u>		<u>\$232,000</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$0</u>		<u>\$364,000</u>		<u>\$432,000</u>

COLLABORATION GRANT

In 2012-13, Dallas School District received \$20,000 from The Chalkboard Project to assist the district in improving teacher effectiveness. Key to this work was the design of four blueprints: Evaluation, Professional Development, Career Pathways and Compensation. A teacher team led this work in the 2012-13 school year with the primary outcome being a revised teacher and administrator evaluation system aligned to the new law SB 290.

In 2013-14, in a collaborative effort between teachers and administrators, the district will begin the implementation stage of the four blueprints. To implement effectively, additional staff and professional development is needed.

Potential state funding from SB 252, The School District Collaboration Fund, will be the primary funding source for this work. With the assistance of Chalkboard, Dallas School District will work to obtain additional grant funding for implementation of the blueprints.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014
						<i>Fund 205</i>
RESOURCES						
1000 Local Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$0	\$0		\$0		\$350,000
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Interfund Transfers	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$350,000</u>
REQUIREMENTS						
2240 Support						
100 Salaries	\$0	\$0		\$0		\$246,600
200 Associated Payroll Costs	\$0	\$0		\$0		\$98,400
300 Purchased Services	\$0	\$0		\$0		\$2,500
400 Supplies and Materials	\$0	\$0		\$0		\$2,500
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$350,000</u>
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$350,000</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.

In 2012-13, Dallas Community program offerings have expanded to include; adult fitness, dance and choir for students, after school art classes, and summer theatre camp for elementary age students. The District has committed one time support for the new after school art classes of \$2,000 and ongoing support to the choir students program of \$5,000 annually.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014
<i>Fund 262</i>						
RESOURCES						
1000 Local Sources	\$11,254	\$11,578		\$20,000		\$35,000
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Gen Fund Transfer	\$0	\$0		\$0		\$12,000
5400 Beginning Fund Balance	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$11,254</u>	<u>\$11,578</u>		<u>\$20,000</u>		<u>\$47,000</u>
REQUIREMENTS						
3300 Community Services						
100 Salaries	\$8,647	\$9,436		\$11,000		\$24,852
200 Associated Payroll Costs	\$1,004	\$658		\$4,000		\$11,104
300 Purchased Services	\$0	\$0		\$4,000		\$5,000
400 Supplies & Materials	\$1,603	\$1,485		\$1,000		\$6,045
600 Other Objects	\$0	\$0		\$0		\$0
Total Community Services	<u>\$11,254</u>	<u>\$11,578</u>		<u>\$20,000</u>		<u>\$47,000</u>
TOTAL REQUIREMENTS	<u>\$11,254</u>	<u>\$11,578</u>		<u>\$20,000</u>		<u>\$47,000</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. For fiscal year 2013-14, the district expects funding to decrease by approximately 4.7% due to the impact of the March 1, 2013 Federal government sequester.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014
<i>Fund 237</i>						
RESOURCES						
4000 Revenue from Federal Sources	\$518,703	\$474,688		\$505,408		\$494,717
TOTAL RESOURCES	<u>\$518,703</u>	<u>\$474,688</u>		<u>\$505,408</u>		<u>\$494,717</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$225,228	\$197,130	5.31	\$208,562	5.75	\$212,075
200 Associated Payroll Costs	\$130,352	\$117,641		\$122,707		\$139,073
300 Purchased Services	\$15,305	\$2,577		\$20,000		\$0
400 Supplies and Materials	\$2,006	\$6,856		\$8,000		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
Total Instruction	<u>\$372,890</u>	<u>\$324,204</u>		<u>\$359,269</u>		<u>\$351,148</u>
2000 Support Services						
100 Salaries	\$78,773	\$81,172	2.75	\$80,857	2.75	\$86,353
200 Associated Payroll Costs	\$46,541	\$40,273		\$40,332		\$36,374
300 Purchased Services	\$145	\$2,275		\$0		\$0
400 Supplies and Materials	\$806	\$7,768		\$1,200		\$0
600 Other Objects	<u>\$19,548</u>	<u>\$18,997</u>		<u>\$23,750</u>		<u>\$20,843</u>
Total Support Services	<u>\$145,812</u>	<u>\$150,484</u>		<u>\$146,139</u>		<u>\$143,570</u>
TOTAL REQUIREMENTS	<u>\$518,703</u>	<u>\$474,688</u>	8.06	<u>\$505,408</u>	8.50	<u>\$494,717</u>

IDEA - ARRA
American Recovery and Reinvestment Act of 2009

On February 17, 2009, President Obama signed the American Recovery and Reinvestment Act of 2009 (ARRA) into law. Schools that qualify for regular IDEA Part B funding will receive additional resources to supplement current IDEA programs. Dallas School District received a total allocation of \$520,941 in 2009-10 with the requirement to spend the full amount by September 2011. The 2010-11 budget carries forward the projected balance that will be expended to supplement special education programs, implement intervention services, to reduce general fund maintenance of effort and be used as otherwise allowed. The guidelines governing the expenditure of this grant are very strict and demand compliance with all laws and regulations currently in place for all IDEA funding. ARRA funding was fully utilized in fiscal year ending June 30, 2011.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014
						<i>Fund 231</i>
RESOURCES						
4000 Revenue from Federal Sources	\$138,895	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$138,895</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$80,756	\$0		\$0		\$0
200 Associated Payroll Costs	\$36,802	\$0		\$0		\$0
300 Purchased Services	\$750	\$0		\$0		\$0
400 Supplies and Materials	\$12,607	\$0		\$0		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$130,914</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
2000 Support Services						
100 Salaries	\$1,981	\$0		\$0		\$0
200 Associated Payroll Costs	\$478	\$0		\$0		\$0
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$5,522	\$0		\$0		\$0
Total Support Services	<u>\$7,981</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$138,895</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</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.

The amount allocated in 2012-13 was a combination of awards for 2010-11 and 2011-12; required to be fully spent by 9/30/2012 and 9/30/2013 respectively. For 2013-14, the allocation will be somewhat reduced since it will be based on the current year only. Allowable expenditures are restricted to programs that serve children with disabilities between the ages 3-5.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014
	<i>Fund 204</i>					
RESOURCES						
4000 Federal Sources	\$0	\$8,420		\$9,500		\$7,000
TOTAL RESOURCES	<u>\$0</u>	<u>\$8,420</u>		<u>\$9,500</u>		<u>\$7,000</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$0		\$2,500		\$3,600
200 Associated Payroll Costs	\$0	\$0		\$1,500		\$1,500
300 Purchased Services	\$0	\$0		\$0		\$1,000
400 Supplies and Materials	\$0	\$5,609		\$500		\$500
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
Total Instruction	\$0	\$5,609		\$4,500		\$6,600
2000 Support Services						
100 Salaries	\$0	\$463		\$1,000		\$0
200 Associated Payroll Costs	\$0	\$279		\$300		\$0
300 Purchased Services	\$0	\$2,069		\$1,300		\$0
400 Supplies and Materials	\$0	\$0		\$2,000		\$0
600 Other	<u>\$0</u>	<u>\$0</u>		<u>\$400</u>		<u>\$400</u>
Total Support Services	\$0	\$2,811		\$5,000		\$400
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$8,420</u>		<u>\$9,500</u>		<u>\$7,000</u>

LINDA MEYER TRUST

The Dallas School District received several generous donations from the Linda Meyer Revocable Living Trust in 2005-06 and 2006-07. These donations provided significant program and facility upgrades such as the LaCreole Middle School track, teen parent program support as well as athletic scholarships and equipment. The final distribution was made to the DHS Equestrian Team during 2010-11.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014
	<i>Fund 210</i>					
RESOURCES						
1000 Local Sources	\$891	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$891</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$0		\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0		\$0
300 Purchased Services	\$891	\$0		\$0		\$0
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>\$891</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
2000 Supporting Services						
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
500 Capital Outlay	\$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>\$891</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>

MEDICAID ADMINISTRATIVE CLAIMS SURVEY REIMBURSEMENT

In Winter 2011 the district began working with Northwest Regional ESD to administer a Medicaid Administrative Claims (MAC) Survey so Dallas School District could be reimbursed for providing health related administrative services to students and families within the district. In previous years, NWRES D districts received over 1 million dollars in MAC reimbursement. In order to complete the MAC Survey, the district submitted all employee names (administrators, teachers, classified and confidential) to Oregon Department of Education and 10% were randomly selected to participate.

The survey will be 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 qualifying expenditures.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014
						<i>Fund 240</i>
RESOURCES						
4000 Federal Sources	\$0	\$0		\$40,000		\$80,000
TOTAL RESOURCES	<u>\$0</u>	<u>\$0</u>		<u>\$40,000</u>		<u>\$80,000</u>
 REQUIREMENTS						
2000 Support Services						
100 Salaries	\$0	\$0		\$25,000	0.50	\$20,991
200 Associated Payroll Costs	\$0	\$0		\$10,000		\$8,583
300 Purchased Services	\$0	\$0		\$2,000		\$45,000
400 Supplies and Materials	\$0	\$0		\$2,000		\$4,425
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other	\$0	\$0		\$1,000		\$1,000
Total Support Services	\$0	\$0		\$40,000		\$80,000
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$0</u>		<u>\$40,000</u>		<u>\$80,000</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. In the fall of 2012, a wellness survey was conducted by the committee to assess current implementation of wellness programs for students and staff. The survey indicated that while student wellness endeavors are successful, staff trainings and wellness activities are in need of improvement. The grant application outlined a comprehensive program designed with the goal of offering district staff trainings and activities that support decisions toward healthy, stress-reduced, productive lifestyles. 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 by the Wellness Committee and offered until the grant funds are expended. The first installment of \$21,950 was received in the spring of 2013.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014
<i>Fund 211</i>						
RESOURCES						
1000 Local Sources	\$0	\$0		\$0		\$50,000
3000 State Sources	\$0	\$0		\$0		\$0
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Interfund Transfers	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$50,000</u>
REQUIREMENTS						
2000 Support						
100 Salaries	\$0	\$0		\$0		\$5,000
200 Associated Payroll Costs	\$0	\$0		\$0		\$2,000
300 Purchased Services	\$0	\$0		\$0		\$38,000
400 Supplies and Materials	\$0	\$0		\$0		\$5,000
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$50,000</u>
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$50,000</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 one educational assistant. 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
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014
<i>Fund 236</i>						
RESOURCES						
1941 Tuition From Other Districts	\$0	\$0		\$0		\$0
2102 ESD Apportionment	<u>\$326,889</u>	<u>\$269,678</u>		<u>\$307,400</u>		<u>\$313,727</u>
TOTAL RESOURCES	<u>\$326,889</u>	<u>\$269,678</u>		<u>\$307,400</u>		<u>\$313,727</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$157,814	\$145,375	4.75	\$153,510	4.75	\$150,209
200 Associated Payroll Costs	\$109,640	\$71,170		\$76,602		\$82,518
300 Purchased Services	\$58,731	\$52,614		\$76,588		\$80,000
400 Supplies	\$705	\$519		\$700		\$1,000
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
TOTAL	<u>\$326,889</u>	<u>\$269,678</u>		<u>\$307,400</u>		<u>\$313,727</u>
TOTAL REQUIREMENTS	<u>\$326,889</u>	<u>\$269,678</u>		<u>\$307,400</u>		<u>\$313,727</u>

POLK ADOLESCENT DAY TREATMENT CENTER

Dallas School District has served as the Local Education Agency (LEA) for state and federal funds 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
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014
	<i>Fund 281</i>					
RESOURCES						
2000 Intermediate Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$157,518	\$180,549		\$224,598		\$185,000
4000 Federal Sources	\$19,409	\$19,314		\$18,591		\$22,817
TOTAL RESOURCES	<u>\$176,927</u>	<u>\$199,863</u>		<u>\$243,189</u>		<u>\$207,817</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$102,076	\$96,470	2.00	\$100,604	2.00	\$96,609
200 Associated Payroll Costs	\$57,026	\$39,007		\$58,785		\$65,083
300 Purchased Services	\$10,791	\$55,000		\$68,000		\$35,000
400 Supplies and Materials	\$0	\$1,404		\$6,000		\$2,500
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$169,893</u>	<u>\$191,881</u>		<u>\$233,389</u>		<u>\$199,192</u>
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	\$7,034	\$7,982		\$9,800		\$8,625
Total Support Services	<u>\$7,034</u>	<u>\$7,982</u>		<u>\$9,800</u>		<u>\$8,625</u>
TOTAL REQUIREMENTS	<u>\$176,927</u>	<u>\$199,863</u>	2.00	<u>\$243,189</u>	2.00	<u>\$207,817</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. For fiscal year 2013-14, the district expects the Title 1 allocation to be reduced by approximately 6.6% due to the March 1, 2013 Federal budget sequester.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014
<i>Fund 257</i>						
RESOURCES						
4000 Federal Funds	\$592,277	\$593,461		\$740,000		\$749,890
TOTAL RESOURCES	<u>\$592,277</u>	<u>\$593,461</u>		<u>\$740,000</u>		<u>\$749,890</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$358,227	\$379,814	14.00	\$463,925	13.06	\$463,741
200 Associated Payroll Costs	\$197,726	\$166,997		\$203,602		\$235,502
300 Purchased Services	\$4	\$0		\$100		\$0
400 Supplies and Materials	\$1,394	\$6,046		\$20,000		\$4,821
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$99	\$0		\$500		\$0
Total Instruction	<u>\$557,451</u>	<u>\$552,856</u>		<u>\$688,127</u>		<u>\$704,064</u>
2000 Support Services						
100 Salaries	\$8,092	\$7,652	0.10	\$7,874	0.10	\$8,521
200 Associated Payroll Costs	\$3,604	\$3,911		\$3,999		\$4,834
300 Purchased Services	\$85	\$5,112		\$6,000		\$0
400 Supplies and Materials	\$330	\$0		\$2,000		\$0
600 Other Objects	\$22,717	\$23,930		\$32,000		\$32,470
Total Support	<u>\$34,827</u>	<u>\$40,605</u>		<u>\$51,873</u>		<u>\$45,826</u>
TOTAL REQUIREMENTS	<u>\$592,277</u>	<u>\$593,461</u>	14.10	<u>\$740,000</u>	13.16	<u>\$749,890</u>

TITLE I - ARRA
American Recovery and Reinvestment Act of 2009

On February 17, 2009, President Obama signed the American Recovery and Reinvestment Act of 2009 (ARRA) into law. Schools that qualify for regular Title I funding received additional resources to supplement current Title I programs. Dallas School District received a total allocation of \$315,403 in 2009-10 with the requirement to spend by September 2011. The 2010-11 budget allowed for expenditure of the expected carryover to supplement Title I programs, specifically a 1.0 FTE Literacy Coach position to improve reading and/or math instruction in the district and for other uses as allowed. The guidelines governing the expenditure of this grant are very strict and demand compliance with all laws and regulations currently in place for Title I funding. ARRA funding was fully utilized in the fiscal year ending June 30, 2011.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014
						<i>Fund 256</i>
RESOURCES						
4000 Federal Funds	\$137,301	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$137,301</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$93,535	\$0		\$0		\$0
200 Associated Payroll Costs	\$38,308	\$0		\$0		\$0
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
500 Capital Outlays	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$131,843</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</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
500 Capital Outlays	\$0	\$0		\$0		\$0
600 Other Objects	\$5,458	\$0		\$0		\$0
Total Support	<u>\$5,458</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$137,301</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</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
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014
						<i>Fund 277</i>
RESOURCES						
4000 Federal Sources	\$96,900	\$217,595		\$142,000		\$120,000
TOTAL RESOURCES	\$96,900	\$217,595		\$142,000		\$120,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$0		\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0		\$0
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies	\$0	\$0		\$0		\$0
Total Instruction	\$0	\$0		\$0		\$0
2000 Support Services						
100 Salaries	\$59,977	\$87,052	0.50	\$47,955	0.50	\$47,943
200 Associated Payroll Costs	\$12,546	\$33,533		\$22,045		\$25,327
300 Purchased Services	\$14,580	\$77,479		\$62,000		\$41,730
400 Supplies & Materials	\$270	\$4,621		\$4,000		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$9,526	\$14,910		\$6,000		\$5,000
Total Support Services	\$96,900	\$217,595		\$142,000		\$120,000
TOTAL REQUIREMENTS	\$96,900	\$217,595		\$142,000		\$120,000

YOUTH TRANSITION PROJECT (YTP)

The District has an Intergovernmental Grant Agreement with Oregon Department of Human Resources Vocational Rehabilitation Division which provides the district with funds to supplement our efforts to provide vocational transition services to students with disabilities. The grant is a combination of federal and local funds and requires the district to provide 33.3% matching funds. The target group of up to 20 students are those who can transition into competitive employment without the need for ongoing support services. The grant funds .88 FTE (7 hours per day) of a 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
	2010/2011	2011/2012	FTE	2012/2013	FTE	2013/2014
	<i>Fund 213</i>					
RESOURCES						
1000 Local Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$25,677	\$27,739		\$28,313		\$29,095
4000 Federal Sources	\$28,380	\$30,467		\$31,257		\$31,900
5200 Gen Fund Transfer	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
TOTAL RESOURCES	<u>\$54,056</u>	<u>\$58,205</u>		<u>\$59,570</u>		<u>\$60,995</u>
 REQUIREMENTS						
1000 Instruction						
100 Salaries	\$28,985	\$28,291	0.88	\$28,183	0.88	\$28,291
200 Associated Payroll Costs	\$21,152	\$22,632		\$22,712		\$24,773
300 Purchased Services	\$3,801	\$3,659		\$5,000		\$4,900
400 Supplies and Materials	\$119	\$1,301		\$1,200		\$500
500 Capital Outlays	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
Total Instruction	<u>\$54,056</u>	<u>\$55,883</u>		<u>\$57,095</u>		<u>\$58,464</u>
 2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$0</u>	<u>\$2,323</u>		<u>\$2,475</u>		<u>\$2,531</u>
Total Support Services	<u>\$0</u>	<u>\$2,323</u>		<u>\$2,475</u>		<u>\$2,531</u>
TOTAL REQUIREMENTS	<u>\$54,056</u>	<u>\$58,205</u>		<u>\$59,570</u>		<u>\$60,995</u>

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Supplemental Information

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2013-2014 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 302	Fund 401
1110	PROPERTY TAXES LEVIED BY DISTRICT	\$ 7,750,008	\$ 5,580,423					\$2,169,585		
1190	PENALTIES AND INTEREST ON TAXES	\$ 1,000	\$ 1,000							
1312	TUITION FR OTHER DISTRICTS	\$ 70,000	\$ 70,000							
1330	TUITION FR INDIVIDUALS	\$ 100	\$ 100							
1500	EARNINGS ON INVESTMENTS	\$ 40,100	\$ 33,000	\$ 1,500			\$ 100	\$ 5,000		\$ 500
1600	FOOD SERVICE SALES	\$ 225,000					\$ 225,000			
1700	EXTRA-CURRICULAR ACTIVITIES - STUDENT FEES	\$ 1,079,700	\$ 129,700			\$ 950,000				
1800	COMMUNITY SERVICE ACTIVITIES	\$ 35,000			\$ 35,000					
1910	FACILITY RENTALS	\$ 16,100	\$ 15,000	\$ 1,100						
1920	PRIVATE CONTRIBUTIONS AND DONATIONS	\$ 175,500	\$ 500		\$ 175,000					
1940	SERVICES TO OTHER EDUCATION ENTITIES	\$ 90,000	\$ 90,000							
1960	RECOVERY OF PRIOR YEAR EXPENDITURES	\$ 1,000	\$ 1,000							
1980	FEES CHARGED TO GRANTS	\$ 75,000	\$ 75,000							
1990	MISCELLANEOUS	\$ 530,500	\$ 88,500	\$ 5,000	\$ 432,000		\$ 5,000			
Total Revenue from Local Sources		\$ 10,089,008	\$ 6,084,223	\$ 7,600	\$ 642,000	\$ 950,000	\$ 230,100	\$2,174,585	\$	\$ 500
Revenue from Intermediate Sources		TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 302	Fund 401
2101	COUNTY SCHOOL FUNDS	\$ 30,000	\$ 30,000							
2102	ESD APPORTIONMENT	\$ 533,727	\$ 220,000		\$ 313,727					
2199	OTHER INTERMED SOURCES	\$ 20,000			\$ 20,000					
Total Revenue from Intermediate Sources		\$ 583,727	\$ 250,000	\$	\$ 333,727	\$	\$	\$	\$	\$
Revenue from State Sources		TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 302	Fund 401
3101	STATE SCHOOL FUND	\$ 17,903,636	\$ 17,903,636							
3102	STATE SCHOOL FUND - LUNCH MATCH	\$ 9,750					\$ 9,750			
3103	COMMON SCHOOL FUND	\$ 249,115	\$ 249,115							
3199	UNRESTRICTED STATE GRANTS - HI COST DIS	\$ 250,500	\$ 250,000				\$ 500			
3299	OTHER RESTRICTED STATE GRANTS	\$ 774,095	\$ 160,000		\$ 614,095					
Total Revenue from State Sources		\$ 19,187,096	\$ 18,562,751	\$	\$ 614,095	\$	\$ 10,250	\$	\$	\$
Revenue from Federal Sources		TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 302	Fund 401
4500	RESTRICTED REVENUE FROM FEDERAL GOV'T	\$ 2,118,324			\$ 1,526,324		\$ 592,000			
4700	REVENUE FR FEDERAL GOV'T THU INTERMED	\$ 180,000			\$ 80,000					\$ 100,000
4801	FEDERAL FOREST FEES	\$								
4898	REVENUE IN LIEU OF PROP TAX	\$ 3,000	\$ 3,000							
4900	REVENUE FOR/ON BEHALF OF DISTRICT	\$ 50,000					\$ 50,000			
Total Revenue from Federal Sources		\$ 2,351,324	\$ 3,000	\$	\$ 1,606,324	\$	\$ 642,000	\$	\$	\$ 100,000
Revenue from Other Sources		TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 302	Fund 401
5200	INTERFUND TRANSFERS	\$ 776,870		\$ 732,500	\$ 12,000				\$ 32,370	
5300	SALE OF FIXED ASSETS	\$								
5400	RESOURCES BEGINNING FUND BALANCE	\$ 2,149,195	\$ 1,250,000	\$ 215,000		\$ 250,000	\$ 34,195	\$ 100,000		\$ 300,000
Total Revenue from Other Sources		\$ 2,926,065	\$ 1,250,000	\$ 947,500	\$ 12,000	\$ 250,000	\$ 34,195	\$ 100,000	\$ 32,370	\$ 300,000
GRAND TOTALS		\$ 35,137,220	\$ 26,149,974	\$ 955,100	\$ 3,208,146	\$ 1,200,000	\$ 916,545	\$ 2,274,585	\$ 32,370	\$ 400,500
		All Funds		Funds 100		Funds 200		Funds 300	Fund 400	
Combined Revenue Totals by Fund Type		\$ 35,137,220		\$ 27,105,074		\$6,324,691		\$2,306,955	\$ 400,500	

2013-2014 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
1111 Primary, K-5	\$ 4,706,787	\$ 2,955,143	\$ 1,685,794		\$ 65,850			
1113 Elementary Extracurricular	\$							
1121 Middle/Junior High Programs	\$ 2,117,506	\$ 1,335,766	\$ 743,300	\$ 6,650	\$ 31,550		\$ 240	
1122 Middle/Junior High School Extracurricular	\$							
1131 High School Programs	\$ 2,867,813	\$ 1,777,385	\$ 1,045,328	\$ 7,500	\$ 37,600			
1132 High School Extracurricular	\$ 516,744	\$ 280,344	\$ 137,700	\$ 60,200	\$ 29,500		\$ 9,000	
1210 Programs for the Talented and Gifted	\$ 15,129	\$ 9,509	\$ 3,620	\$ 850	\$ 1,150			
1220 Restrictive Programs for Students with Disabilities	\$ 1,915,097	\$ 1,099,817	\$ 731,880	\$ 80,500	\$ 2,900			
1233 Other Programs	\$ 100				\$ 100			
1250 Less Restrictive Programs for Students with	\$ 1,020,731	\$ 613,916	\$ 384,615	\$ 20,500	\$ 1,700			
1280 Alternative Education	\$ 2,195,463	\$ 308,230	\$ 189,753	\$ 1,661,880	\$ 35,600			
1291 English Second Language Programs	\$ 299,200	\$ 173,707	\$ 123,718	\$ 1,275	\$ 500			
1294 Youth Corrections Education	\$ 2,113	\$ 1,500	\$ 612					
1400 Summer School Programs	\$ 6,434	\$ 4,605	\$ 1,830					
Total Instruction Expenditures	\$ 15,663,118	\$ 8,559,923	\$ 5,048,150	\$ 1,839,355	\$ 206,450	\$	\$ 9,240	\$

Support Services Expenditures

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	\$ 6,700			\$ 6,700				
2120 Guidance Services	\$ 482,876	\$ 298,670	\$ 178,957	\$ 4,650	\$ 4,600			
2130 Health Services	\$ 6,200			\$ 1,500	\$ 4,700			
2140 Psychological Services	\$ 197,607	\$ 36,787	\$ 10,819	\$ 150,000				
2190 Service Direction, Student Support Services	\$ 192,702	\$ 115,504	\$ 73,923	\$ 1,275	\$ 900		\$ 1,100	
2210 Improvement of Instruction Services	\$ 68,123	\$ 30,395	\$ 16,498	\$ 20,650	\$ 60		\$ 520	
2220 Educational Media Services	\$ 466,113	\$ 286,831	\$ 157,682	\$ 5,500	\$ 16,100			
2230 Assessment & Testing	\$ 78,232	\$ 43,694	\$ 31,063	\$ 1,475	\$ 2,000			
2310 Board of Education Services	\$ 149,400			\$ 88,800	\$ 100		\$ 60,500	
2320 Executive Administration Services	\$ 262,472	\$ 169,951	\$ 87,471	\$ 3,050	\$ 650		\$ 1,350	
2410 Office of the Principal Services	\$ 1,806,532	\$ 1,135,233	\$ 631,465	\$ 21,850	\$ 10,800		\$ 7,184	
2520 Fiscal Services	\$ 479,890	\$ 294,091	\$ 162,349	\$ 18,950	\$ 2,800		\$ 1,700	
2540 Operation and Maintenance of Plant Services	\$ 2,107,404	\$ 722,690	\$ 505,419	\$ 601,600	\$ 125,150	\$ 50,000	\$ 102,545	
2550 Student Transportation Services	\$ 1,401,997	\$ 18,413	\$ 10,234	\$ 1,371,850	\$ 1,500			
2570 Internal Services	\$ 206,745	\$ 44,161	\$ 18,064	\$ 103,000	\$ 41,500			
2640 Staff Services	\$ 186,369	\$ 70,921	\$ 85,197	\$ 23,800	\$ 3,450		\$ 2,000	
2660 Technology Services	\$ 791,421	\$ 225,397	\$ 126,249	\$ 96,775	\$ 240,000	\$ 103,000		
2700 Supplemental Retirement Program	\$ 761,859	\$ 32,341	\$ 729,518					
Total Support Services Expenditures	\$ 9,651,643	\$ 3,523,080	\$ 2,822,929	\$ 2,521,425	\$ 454,310	\$ 153,000	\$ 176,899	\$

Enterprise and Community Services Expenditures

Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
Total Enterprise and Community Services Expenditures	\$	\$	\$	\$	\$	\$	\$	\$

Facilities Acquisition and Construction Expenditures

Facilities Acquisition and Construction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
Total Facilities Acquisition and Construction Expenditures	\$	\$	\$	\$	\$	\$	\$	\$

Other Uses Expenditures

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	\$							
5200 Transfers of Funds	\$ 44,370							\$ 44,370
5400 PERS UAL Bond Lump Sum	\$							
Total Other Uses Expenditures	\$ 44,370	\$	\$	\$	\$	\$	\$	\$ 44,370
Contingency (Object 800)	\$ 790,843							
Grand Total Fund 100	\$ 26,149,974	\$ 12,083,003	\$ 7,871,079	\$ 4,360,780	\$ 660,760	\$ 153,000	\$ 186,139	\$ 44,370

Fund: 102 - Facilities, Repairs and Maintenance

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2540 Operation and Maintenance of Plant Services	\$ 305,000			\$ 55,000	\$ 100,000	\$ 100,000	\$ 50,000	
Total Support Services Expenditures	\$ 305,000	\$	\$	\$ 55,000	\$ 100,000	\$ 100,000	\$ 50,000	\$

Enterprise and Community Services Expenditures

Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
Total Enterprise and Community Services Expenditures	\$	\$	\$	\$	\$	\$	\$	\$

Facilities Acquisition and Construction Expenditures

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

Other Uses Expenditures

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
Total Other Uses Expenditures	\$	\$	\$	\$	\$	\$	\$	\$
Unappropriated EFB (Object 800)	\$ 250,100							
Grand Total Fund 102	\$ 955,100	\$	\$	\$ 55,000	\$ 100,000	\$ 500,000	\$ 50,000	\$

Grand Total Combined Funds 100 and 102	\$ 27,105,074	\$ 12,083,003	\$ 7,871,079	\$ 4,415,780	\$ 760,760	\$ 653,000	\$ 236,139	\$ 44,370
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2013-2014 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
1111 Primary, K-5	\$ 44,073	\$ 9,993	\$ 4,079	\$ 5,000	\$ 15,000		\$ 10,000	
1121 Middle/Junior High Programs	\$ 47,036	\$ 4,997	\$ 2,040	\$ 25,000	\$ 15,000			
1131 High School Programs	\$ 67,036	\$ 4,997	\$ 2,040	\$ 15,000	\$ 45,000			
1132 High School Extracurricular	\$ 5,000			\$ 5,000				
1140 Pre-Kindergarten Programs	\$ 6,600	\$ 3,600	\$ 1,500	\$ 1,000	\$ 500			
1220 Restrictive Programs for Students with Disabilities	\$ 718,596	\$ 364,989	\$ 235,107	\$ 115,000	\$ 3,500			
1250 Less Restrictive Programs for Students with	\$ 194,076	\$ 115,194	\$ 73,482	\$ 4,900	\$ 500			
1272 Title I	\$ 704,066	\$ 463,741	\$ 235,503		\$ 4,821			
1400 Summer School Programs	\$ 16,749	\$ 11,991	\$ 4,757					
Total Instruction Expenditures	\$ 1,803,229	\$ 979,501	\$ 558,507	\$ 170,900	\$ 84,321	\$	\$ 10,000	\$
Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	\$ 25,000				\$ 25,000			
2130 Health Services	\$ 33,000	\$ 20,991	\$ 8,584		\$ 3,425			
2140 Psychological Services	\$ 47,000			\$ 45,000	\$ 1,000		\$ 1,000	
2190 Service Direction, Student Support Services	\$ 119,914	\$ 84,356	\$ 35,558					
2210 Improvement of Instruction Services	\$ 81,312	\$ 30,940	\$ 18,642	\$ 31,730				
2240 Instructional Staff Development	\$ 422,660	\$ 265,600	\$ 105,900	\$ 38,860	\$ 2,500		\$ 10,000	
2490 Other Support Services	\$ 38,355	\$ 23,521	\$ 10,674	\$ 3,160	\$ 1,000			
2540 Operation and Maintenance of Plant Services	\$ 25,000					\$ 25,000		
2610 Direction of Central Support Services	\$ 69,869						\$ 69,869	
2620 Planning, Research, Development, Evaluation								
Services, Grant Writing and Statistical Services	\$ 13,806	\$ 10,000	\$ 3,806					
2640 Staff Services	\$ 50,000	\$ 5,000	\$ 2,000	\$ 38,000	\$ 5,000			
Total Support Services Expenditures	\$ 925,917	\$ 440,409	\$ 185,164	\$ 156,550	\$ 37,925	\$ 25,000	\$ 80,869	\$
Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3300 Community Services	\$ 47,000	\$ 24,852	\$ 11,104	\$ 5,000	\$ 6,045			
Total Enterprise and Community Services Expenditures	\$ 47,000	\$ 24,852	\$ 11,104	\$ 5,000	\$ 6,045	\$	\$	\$
Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5200 Transfers of Funds	\$ 432,000							\$ 432,000
Total Other Uses Expenditures	\$ 432,000	\$	\$	\$	\$	\$	\$	\$ 432,000
Grand Total Funds 200 (Except 201 and 203)	\$ 3,208,146	\$ 1,444,762	\$ 754,774	\$ 332,450	\$ 128,291	\$ 26,000	\$ 90,869	\$ 432,000

Fund: 201 - Student Activity Fund

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

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	\$ 881,545	\$ 44,828	\$ 59,651	\$ 722,066	\$ 45,000	\$ 5,000	\$ 5,000	
Total Enterprise and Community Services Expenditures	\$ 881,545	\$ 44,828	\$ 59,651	\$ 722,066	\$ 45,000	\$ 5,000	\$ 5,000	\$
Unappropriated EFB (Object 800)	\$ 35,000							
Grand Total Fund 203	\$ 916,545	\$ 44,828	\$ 59,651	\$ 722,066	\$ 45,000	\$ 5,000	\$ 5,000	\$
Grand Total Combined All 200 Funds	\$ 5,324,691	\$ 1,489,590	\$ 814,426	\$ 1,054,516	\$ 1,273,291	\$ 30,000	\$ 95,869	\$ 432,000

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	\$ 2,174,585						\$ 2,174,585	
Total Other Uses Expenditures	\$ 2,174,585	\$	\$	\$	\$	\$	\$ 2,174,585	\$
Unappropriated EFB (Object 800)	\$ 100,000							
Grand Total Fund 301	\$ 2,274,585	\$	\$	\$	\$	\$	\$ 2,174,585	\$

Fund: 302 - Flex Fund

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	\$ 32,370						\$ 32,370	
Total Other Uses Expenditures	\$ 32,370	\$	\$	\$	\$	\$	\$ 32,370	\$
Grand Total Fund 302	\$ 32,370	\$	\$	\$	\$	\$	\$ 32,370	\$
Grand Total Combined Funds 301 and 302	\$ 2,306,955	\$	\$	\$	\$	\$	\$ 2,206,955	\$

Fund: 400 - Capital Projects

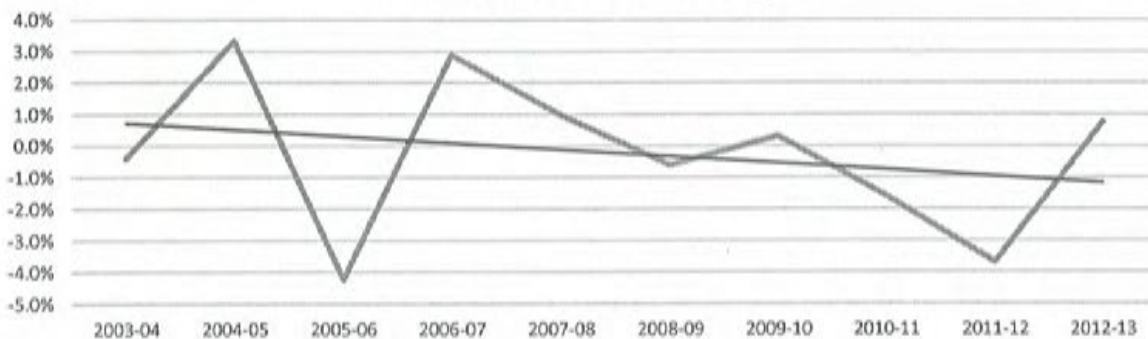
Facilities Acquisition and Construction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4150 Building Acquisition, Construction, and	\$ 100,000					\$ 100,000		
Total Facilities Acquisition and Construction Expenditures	\$ 100,000	\$	\$	\$	\$	\$ 100,000	\$	\$
Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5200 Transfers of Funds	\$ 300,500							\$ 300,500
Total Other Uses Expenditures	\$ 300,500	\$	\$	\$	\$	\$	\$	\$ 300,500
Grand Total Fund 400	\$ 400,500	\$	\$	\$	\$	\$ 100,000	\$	\$ 300,500

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

Grade Level	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
K	207	216	182	202	181	175	197	182	191	188
1	197	224	217	204	229	215	193	190	184	221
2	209	234	228	220	220	216	215	193	200	193
3	230	226	238	236	228	221	222	214	192	201
4	236	248	222	236	249	226	216	215	216	197
5	223	253	243	226	252	260	225	214	221	209
Subtotal K-5	1,302	1,401	1,330	1,324	1,359	1,313	1,268	1,208	1,204	1,209
6	256	233	263	251	231	275	263	232	218	225
7	226	264	240	257	257	249	259	266	222	225
8	264	243	269	234	265	251	246	258	252	225
Subtotal 6-8	746	740	772	742	753	775	768	756	692	675
9	248	273	273	271	240	273	277	262	257	266
10	240	224	207	228	272	241	271	271	238	256
11	212	212	177	231	191	227	202	249	230	217
12	221	216	173	238	257	236	292	210	225	208
Morrison	81	89	95	83	76	64	61	53	55	58
Subtotal 9-12	1,002	1,014	925	1,051	1,036	1,041	1,103	1,045	1,005	1,005
Home Schooled									15	40
OASIS Classroom									7	3
Extended Campus								66	44	59
Post High								15	13	12
Other								81	79	114

Total District	3,050	3,155	3,027	3,117	3,148	3,129	3,139	3,090	2,980	3,003
# changed	(12)	105	(128)	90	31	(19)	10	(49)	(110)	23
% changed	-0.4%	3.3%	-4.2%	2.9%	1.0%	-0.6%	0.3%	-1.6%	-3.7%	0.8%

District Enrollment % changed



ATHLETIC AND ACTIVITY PARTICIPATION

Dallas High School

Number of Students Each Year

ACTIVITY	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Athletics:											
Football	69	77	54	74	87	91	93	82	81	82	86
Volleyball	35	37	35	35	38	34	32	32	30	35	28
Soccer	65	61	62	60	72	65	67	73	68	67	53
Cross Country	17	22	21	20	19	17	16	30	32	30	21
Cheerleaders	12	19	32	16	27	22	25	32	31	23	11
Wrestling	20	24	27	22	23	31	37	35	30	39	46
Basketball	42	23	68	61	54	66	63	67	61	57	51
Swimming	17	9	33	23	29	24	28	33	21	22	31
Baseball	42	40	42	41	47	42	46	41	41	43	46
Softball	31	30	33	29	27	26	29	41	39	36	24
Tennis	39	25	33	42	60	57	44	58	58	50	52
Track	44	30	77	80	81	76	80	112	104	93	103
Golf	12	15	9	9	17	14	17	18	12	15	17
Dance Team	-	20	17	18	12	14	21	29	22	20	19
Total Athletics	445	432	543	530	593	579	598	683	630	612	588

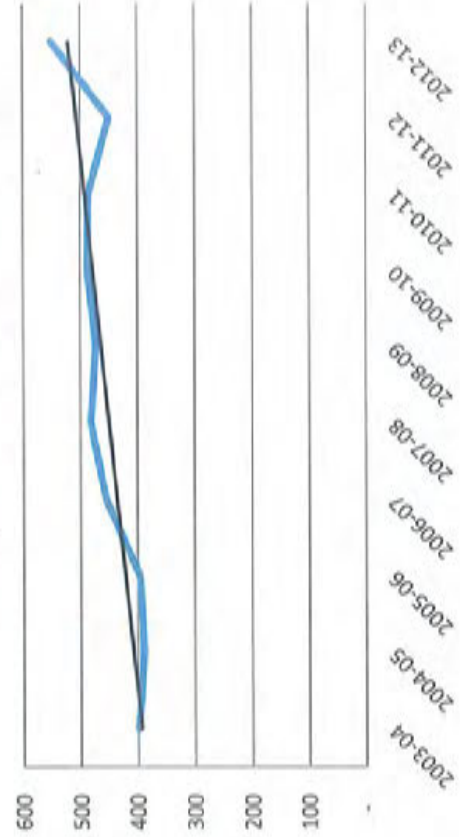
Other Activities:											
Hi -Q	15	11	11	16	-	17	14	16	22	20	9
DECA	13	-	-	-	-	-	29	22	-	-	-
Speech - Debate	-	6	-	-	-	-	-	-	-	-	-
FFA	20	16	16	16	54	45	45	40	40	82	77
Drama--Thespians	82	82	82	56	42	83	60	21	25	30	25
Equestrian	-	-	-	-	19	22	19	22	16	14	12
Vocal Music	77	58	58	34	52	51	48	53	49	-	32
Band	63	54	54	49	61	55	64	56	40	41	27
HOSA	-	8	8	8	14	-	-	-	-	-	-
National Honor Society (11th & 12th)	-	75	75	80	71	78	31	71	74	87	80
Total Other Activities	270	310	304	259	313	351	310	301	266	274	262

Dallas School District
SPECIAL EDUCATION STUDENT CENSUS
 NUMBER OF STUDENTS BY PRIMARY HANDICAPPING CONDITION

CODE	CONDITION	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
10	Intellectual Disability	22	20	23	22	20	15	23	21	19	33
20	Hearing Impaired	6	5	5	5	6	4	8	13	3	8
40	Vision Impaired	-	-	1	1	3	3	4	4	4	6
50	Speech Impaired	61	69	60	91	86	73	81	100	67	92
60	Emotional Disability	50	41	40	45	52	36	47	46	41	47
70	Orthopedically Impaired	6	8	8	9	10	8	5	8	5	8
74	Traumatic Brain Injury	-	-	-	-	-	-	-	-	3	4
80	Other Health Impaired	41	53	62	84	84	74	89	91	79	106
82	Autistic	41	43	44	51	71	59	76	68	88	88
90	Learning Disability	171	150	153	147	150	201	155	135	141	159
TOTAL STUDENTS		398	389	396	455	482	473	488	486	450	551

District Enrollment as of April	3,050	3,155	3,027	3,117	3,148	3,129	3,139	3,090	2,980	3,003
% District Enrollment	13.0%	12.3%	13.1%	14.6%	15.3%	15.1%	15.5%	15.7%	15.1%	18.3%

Total Special Education Students



2013-14 Special Education Students Percent of Total Enrollment



DALLAS SCHOOL DISTRICT NO. 2 - FACILITY INFORMATION

SCHOOL	YR. BUILT	ADDITIONS	ACREAGE	SQUARE FEET	CLASSROOMS
Lukiamute Valley Charter (Bridgeport)	1915	1949, '91	1.07	8,377	6
Lyle	1950	1953, '69, '75, '98	23.65	54,376	25
Morrison Alternative	1935	1946	1.43	17,209	8
Oakdale	1975	1998	14.77	46,376	25
Lukiamute Valley Charter (Pedee)	1930	1945, '56	2.51	10,280	4
Whitworth	1956	1958, '65, '75, '98	8.35	50,540	25
LaCreole	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	(MORRISON)	13,154	0
Daily Living Skills (Project Achieve)	1996	- -	0.20	1,372	1
Total	- -	- -	108.76	513,014	197

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Budget Law Compliance

Affidavit Of Publication

STATE OF Oregon

ss.

County of Polk

I, Nancy Adams, being

first duly sworn, depose and say I am the PUBLISHER

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

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Dallas School District #2, Polk County, State of Oregon, to discuss the budget for the fiscal year July 1, 2013 to June 30, 2014 will be held in the Board room at the Dallas School District Office located at 111 SW Ash Street, Dallas, Oregon. The meeting will take place on the 22nd day of April, 2013 at 6:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained on or after 6:00 p.m., April 22, 2013 at the Dallas School District Office, 111 SW Ash Street, Dallas, Oregon. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting to discuss the proposed programs with the Budget Committee.

(Mar. 27, 2013)

_____, 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: _____

03/27/13

Subscribed and sworn to before me this

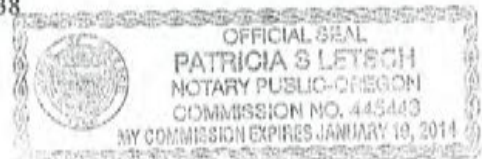
28th March 2013

Notary Public for Oregon

(My Commission Expires

1/19/2014

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



Affidavit Of Publication

STATE OF Oregon

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County of Polk

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as defined by ORS 193.010 and 193.020, printed and published at Dallas in
the aforesaid county and state; that the 2nd Ntc: Budget Cmt Mtg

SECOND NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Dallas School District #2, Polk County, State of Oregon, to discuss the budget for the fiscal year July 1, 2013 to June 30, 2014 will be held in the Board room at the Dallas School District Office located at 111 SW Ash Street, Dallas, Oregon. The meeting will take place on the 22th day of April, 2013 at 6:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained on or after 6:00 p.m., April 22, 2013 at the Dallas School District Office, 111 SW Ash Street, Dallas, Oregon. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting to discuss the proposed programs with the Budget Committee.

(Apr. 10, 2013)

_____, 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: _____
04/10/13

Subscribed and sworn to before me this 12th April 2013

Patricia S Letsch
Notary Public for Oregon

(My Commission Expires 1/19/2014)

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



Affidavit Of Publication

STATE OF Oregon

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County of Polk

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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: _____
05/29/13

Subscribed and sworn to before me this

29th May 2013

Patricia S. Letech
Notary Public for Oregon

(My Commission Expires

1/19/2014

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 10, 2013 at 6:30 pm at the District Office, 111 SW Ash St., Dallas, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2013 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 am and 4:30 pm. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Tamira Montague

Telephone: (503) 623-5594

Email: tami.montague@dspd2.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2011-12	Adopted Budget This Year 2012-13	Approved Budget Next Year 2013-14
Beginning Fund Balance	\$3,019,470	\$2,794,389	\$2,149,195
Current Year Property Taxes, other than Local Option Taxes	7,396,281	7,416,543	7,570,008
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	1,639,475	2,196,635	2,519,000
Revenue from Intermediate Sources	510,071	872,400	583,727
Revenue from State Sources	17,991,246	16,763,341	19,187,096
Revenue from Federal Sources	2,823,257	2,348,256	2,351,324
Interfund Transfers	101,252	524,333	776,870
All Other Budget Resources	0	0	0
Total Resources	\$33,481,053	\$32,915,897	\$35,137,220

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$12,786,988	\$12,733,048	\$13,572,594
Other Associated Payroll Costs	7,503,797	7,812,739	8,685,505
Purchased Services	4,879,884	5,119,288	5,470,296
Supplies & Materials	1,373,159	2,059,210	2,034,051
Capital Outlay	1,402,391	1,066,015	783,000
Other Objects (except debt service & interfund transfers)	240,893	260,569	332,008
Debt Service*	2,151,054	2,100,873	2,206,955
Interfund Transfers*	101,252	524,333	776,870
Operating Contingency	0	1,005,628	790,843
Unappropriated Ending Fund Balance & Reserves	3,041,636	234,195	485,100
Total Requirements	\$33,481,053	\$32,915,897	\$35,137,220

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

1000 Instruction	\$16,496,219	\$17,134,003	\$18,566,347
FTE	206.07	204.995	204.94
2000 Support Services	9,581,269	10,048,000	10,882,560
FTE	76.48	74.805	77.06
3000 Enterprise & Community Service	834,854	942,865	928,545
FTE	2.31	2.24	2.24
4000 Facility Acquisition & Construction	1,274,770	926,000	500,000
FTE	1	1.25	0
5000 Other Uses	0	0	0
5100 Debt Service*	2,151,054	2,100,873	2,206,955
5200 Interfund Transfers*	101,252	524,333	776,870
6000 Contingency	0	1,005,628	790,843
7000 Unappropriated Ending Fund Balance	3,041,636	234,195	485,100
Total Requirements	\$33,481,053	\$32,915,897	\$35,137,220
Total FTE	285.86	283.29	284.24

* 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 budget reflects an increase in state school fund revenue levels, and an offsetting increase in costs related to operating a full school year with no furlough days. Additional cost increases are budgeted to accommodate a rise in PERS rates and an increase in our general obligation debt service payment. We expect staffing, class sizes and program offerings to stay approximately the same as in the current year.

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	0	0	0
Levy For General Obligation Bonds	\$2,310,973	\$2,231,763	\$2,279,124

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$6,605,000	
Other Bonds	\$0	
Other Borrowings	\$60,000	
Total	\$6,665,000	

DALLAS SCHOOL DISTRICT No. 2
DALLAS, OREGON
JUNE 24, 2013

RESOLUTION # 12-13-05

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 2013-2014 in the total amount of \$35,137,220 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, 2013, for the following purposes:

GENERAL FUND:

1000	Instruction	\$	15,663,118
2000	Support Services	\$	9,956,643
4000	Facility Acq and Construction	\$	400,000
5000	Transfers	\$	44,370
6000	Operating Contingency	\$	790,843
	TOTAL	\$	26,854,974

DEBT SERVICE - GEN OBLIGATION BONDS:

5000	Debt Service - GO Bonds	\$	2,174,585
	TOTAL	\$	2,174,585

DEBT SERVICE - OTHER:

5000	Debt Service- Flex Fund	\$	32,370
	TOTAL	\$	32,370

SPECIAL REVENUE GRANTS & PROJECTS:

1000	Instruction	\$	1,803,229
2000	Support Services	\$	925,917
3000	Community Services	\$	47,000
5000	Transfers	\$	432,000
	TOTAL	\$	3,208,146

STUDENT ACTIVITY FUNDS:

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

FOOD SERVICE:

3000	Community Services	\$	881,545
	TOTAL	\$	881,545

CAPITAL CONTRUCTION BOND PROJECTS:

4000	Construction	\$	100,000
5000	Transfers	\$	300,500
	TOTAL	\$	400,500

UNAPPROPRIATED REQUIREMENTS:

7000	Facilities Repairs & Main	\$	250,100
7000	Food Service Fund	\$	35,000
7000	Student Activity Fund	\$	100,000
7000	Debt Service - GO Bonds	\$	100,000
	TOTAL	\$	485,100

TOTAL APPROPRIATIONS, ALL FUNDS: \$ 34,652,120

TOTAL UNAPPROPRIATED, ALL FUNDS: \$ 485,100

TOTAL ADOPTED BUDGET: \$ 35,137,220

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 2013-2014:

- 1) At the rate of \$4.5527 per \$1,000 of assessed value for permanent rate tax;
- 2) In the amount of \$2,279,124 for debt service on general obligation bonds;

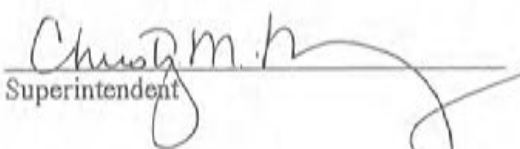
CATEGORIZING THE TAX

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

Subject to the Education Limitation Excluded from Limitation

Permanent Rate Tax	\$ 4.5527 / \$1,000	
General Obligation Debt Service		\$ 2,279,124

The above resolution statements were approved and declared adopted on June 24, 2013.


Superintendent


Board Chair

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

**FORM ED-50
2013-2014**

To assessor of POLK County

- File no later than JULY 15.
- Be sure to read instructions in the Local Budget Law and 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>7/1/2013</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Tamira Montague</u>	<u>Business Manager</u>	<u>(503) 623-5594</u>	<u>tami.montague@dcd2.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	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.	\$2,279,124	
4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)	4c.	\$2,279,124	

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	Total tax amount -or- rate authorized per year by voters

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Appendix

DALLAS SCHOOL DISTRICT NO. 2
DALLAS, OREGON
July 09, 2012

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

Christy M. Perry, Superintendent / Clerk, shall be Budget Officer for the 2012-2013 school year.

DEPUTY CLERK

Tamira Montague, Business Manager, shall perform duties of Deputy Clerk.

CUSTODIAN OF DISTRICT FUNDS

Tamira Montague, Business Manager / 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

Christy M. Perry, Superintendent / Clerk, or Tamira Montague, Business Manager / Deputy Clerk, are authorized to sign Dallas School District No. 2 checks and represent the School District in other financial matters.

FIDELITY BONDS

Christy M. Perry, Superintendent / Clerk and Tamira Montague, Business Manager / 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 the 2012-2013 school year:

Bank of America, Dallas Branch

General Fund

Accounts Payable Account

Payroll Account

Federal Tax Account

Dallas High School Student Body

Scholarship Time Certificates

Oakdale Elementary School Checking Account

Lyle Elementary School Checking Account

Morrison Campus Alternative Program Student Body Accounts

Wells Fargo Bank, Dallas Branch

Dallas High School Student Body Account

Checking Accounts Payable

Passbook Savings

Time Certificates

LaCreole Middle School Student Body Account

Whitworth Elementary School Checking Account

Citizens Bank

District Food Service 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, and et.al. is recommended as attorneys 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.

NEWSPAPER FOR LEGAL NOTICES

The "Itemizer Observer" is recommended as the newspaper for 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 2012-2013.

ADA COMPLIANCE OFFICER

Autymn Galbraith, Director of Special Education, shall serve as the ADA Compliance Officer for FY 2012-2013.

TITLE IX OFFICER

Tim Larson, Athletic Director, shall serve as the Title IX Officer for FY 2012-2013.

SAFETY OFFICER

Todd Baughman, Principal, Lyle Elementary School, shall serve as the Safety Officer for FY 2012-2013.

EXPOSURE CONTROL OFFICER

Kevin Shinn, Maintenance Supervisor, shall serve as Exposure Control Officer for FY 2012-2013.

PEST MANAGEMENT OFFICER

Kevin Shinn, Maintenance Supervisor, shall serve as Pest Management Officer for FY 2012-2013.

TITLE 1 DIRECTOR

Caleb Harris, Principal, Oakdale Heights Elementary School shall serve as the Title 1 Director (.1) for FY 2012-2013.

MIGRANT EDUCATION AND ENGLISH LANGUAGE LEARNER OFFICER

Don Lawson, Teacher on Special Assignment, shall serve as the Officer of Migrant Education and English Language Learner for Dallas School District No. 2 for FY 2012-2013.

Glossary of Definitions and Terms

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."

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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.