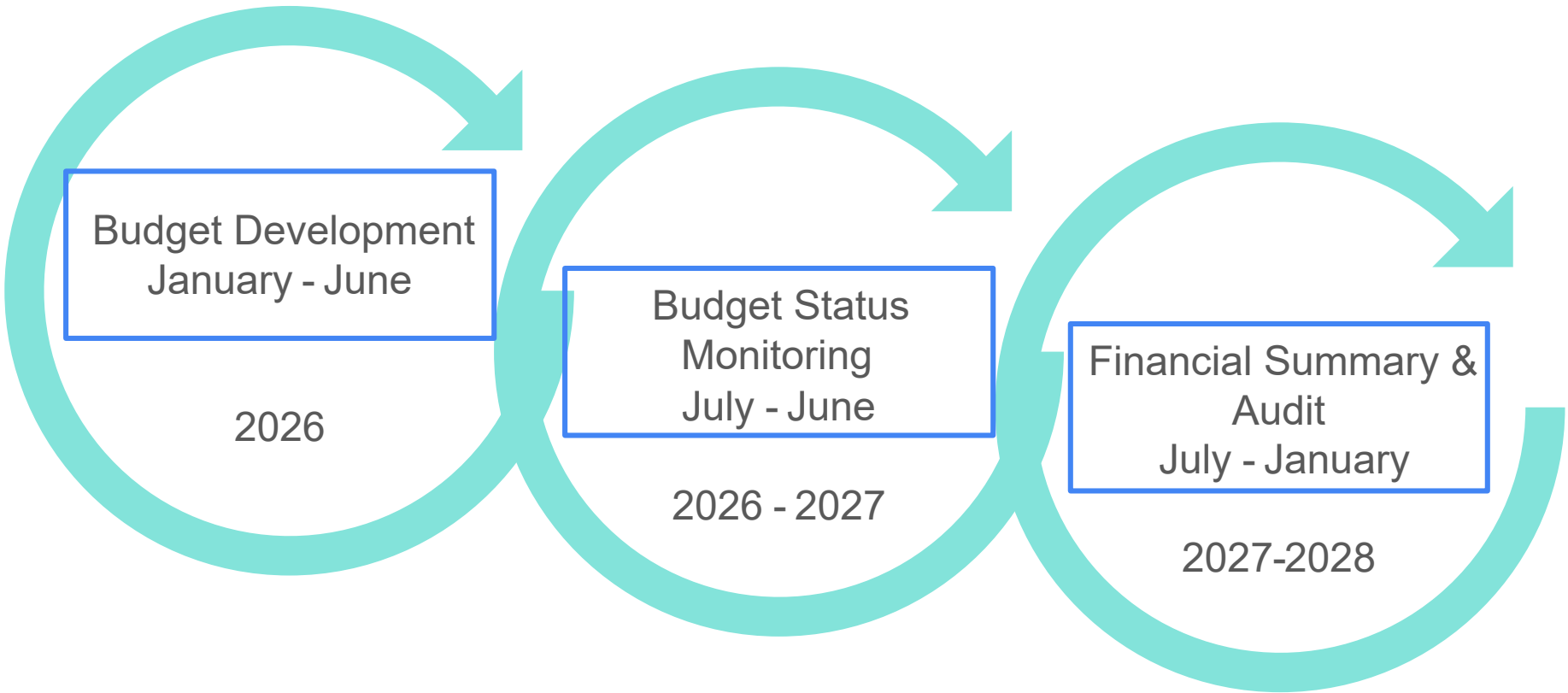


# Financial Update

March 9, 2026

# 24 Month Cycle - Planning to Final Reporting



# Budget Process

1. **Establish expected enrollment projection - Jan 2026**
2. Determine staffing level for anticipated enrollment by grade level
3. Calculate staffing costs with known assumptions
4. Calculate contractual increases for service contracts (charter schools, transportation, etc.)
5. Estimate cost increases for supplies and services
6. Review tech, facility, and curriculum needs (large \$ purchase schedule)
7. Analyze local reserves, and state and federal grant allocations
8. Do we balance? If not, where can we adjust?
9. Apply plan adjustments and rerun calculations
10. Repeat steps 8-10 until budget adoption - **June 2026**

Dallas School District 2025-2026		MONTHLY FINANCIAL HIGHLIGHTS AND ASSURANCES						February 2026	
Resources primarily come from the State School Fund Grant formula and may be used for general operations of the school district									
GENERAL FUND OPERATIONS (FUND 100)	October	November	December	January	February	MTM Change	MONITORING	Notes:	
District Enrollment (ADMr) Charter Enrollment	2397 481	2397 481	2397 481	2394 472	2367 466	-33	Watch Closely	ODE revised the SSF Estimates across the state on Feb 20. Dallas SD includes a negative adjustment for Dec - June ratio of -33 ADMr. This means the state anticipates DSD will further decline by 33 students between now and June 30 based on historical data trends. Ultimately we will be paid on our ACTUAL enrollment, but not until May 2027.	
Revenue Projection	\$44,267,866	\$44,180,029	\$44,356,811	\$44,356,811	\$44,144,552	-\$212,259	Watch Closely	Decrease in revenue in the current year related to increase in local tax revenue that offsets our state school fund grant and the dec to jun ratio applied in the Feb SSF estimate.	
Expenditure Projection	\$41,203,131	\$41,152,822	\$41,233,574	\$41,145,093	\$41,228,842	\$83,749	On Track		
EFB \$ Projection	\$3,064,735	\$3,027,207	\$3,123,237	\$3,211,217	\$2,915,711	\$295,506	Watch Closely		
EFB % Projection	7.32%	7.30%	7.53%	7.74%	7.07%	-0.67%	Watch Closely		
Cash Flow Concerns	NONE	NONE	NONE	NONE	NONE	NONE	On Track		
Spending is within Appropriations	YES	YES	YES	YES	YES	YES	On Track		

**NOTES TO FINANCIAL STATEMENT:** All cash, investment and credit card accounts have been balanced, reconciled and reviewed and all cash and investment accounts are reconciled to the general ledger by the business manager as of 2/28/2026. The adopted budget reflects expected expenditures. All payroll reports have been filed and payroll liabilities have been paid timely. All federal and state reimbursement requests as well as required financial reporting forms have been filed timely. All credit card expenditures, travel and other reimbursements have been reviewed and approved at the proper level. There have been no significant changes to the internal control system, to the accounting system or accounting policies that are significant. Currently the business office is adequately staffed to allow for proper segregation of duties and I am not aware of any new pronouncements or other financial changes that may require additional staff time to properly implement. All financial statements that have been provided to the board are accurate and complete to the best of my knowledge and I am aware of no other financial matters that the board should be aware of at this time. I know of no cases of fraud or other misconduct and I have not been asked by the superintendent to do anything that makes me feel uncomfortable or to present any information I feel is inaccurate. Tami Larson 2/28/2026. For information about the information contained in this report, please contact the Business Office at 111 SW Ash St., Dallas, OR, 97338. Ph 503-623-5594

# Governmental Fund Accounting - Types of Funds



# Governmental Fund Accounting - Use of Funds



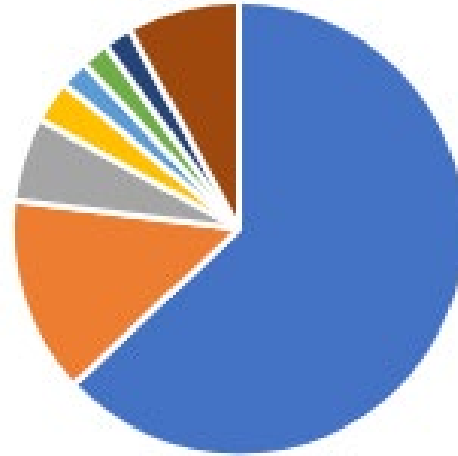
Gen Funds -  
Local Board  
directs use of  
funds by  
budget  
process

Special Rev &  
Projects -  
Grant issuer  
directs  
allowable use  
of funds

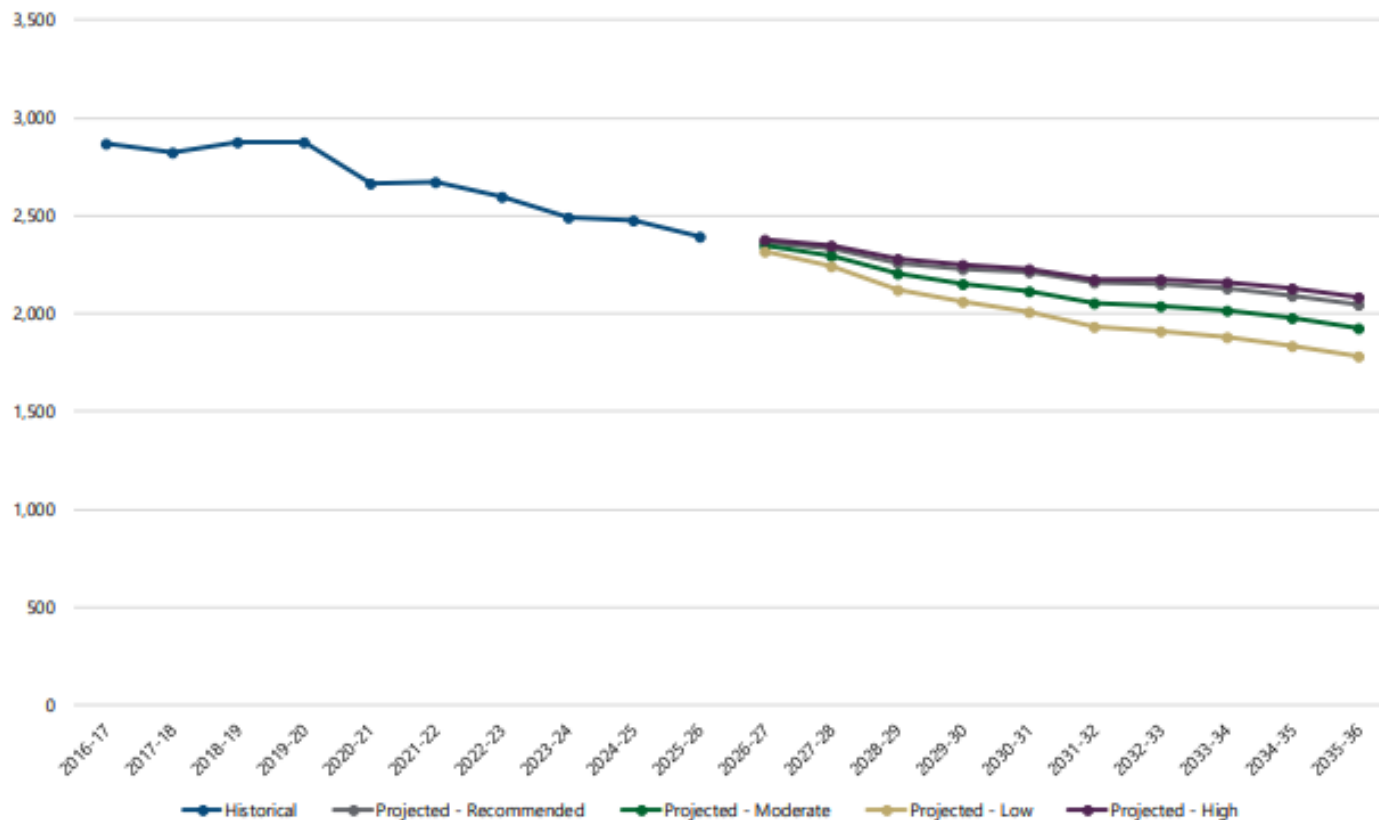
Voter  
Approved  
Bond Funds -  
Local voters  
approve use  
of funds

# Typical Annual Operational Expenditure Plan

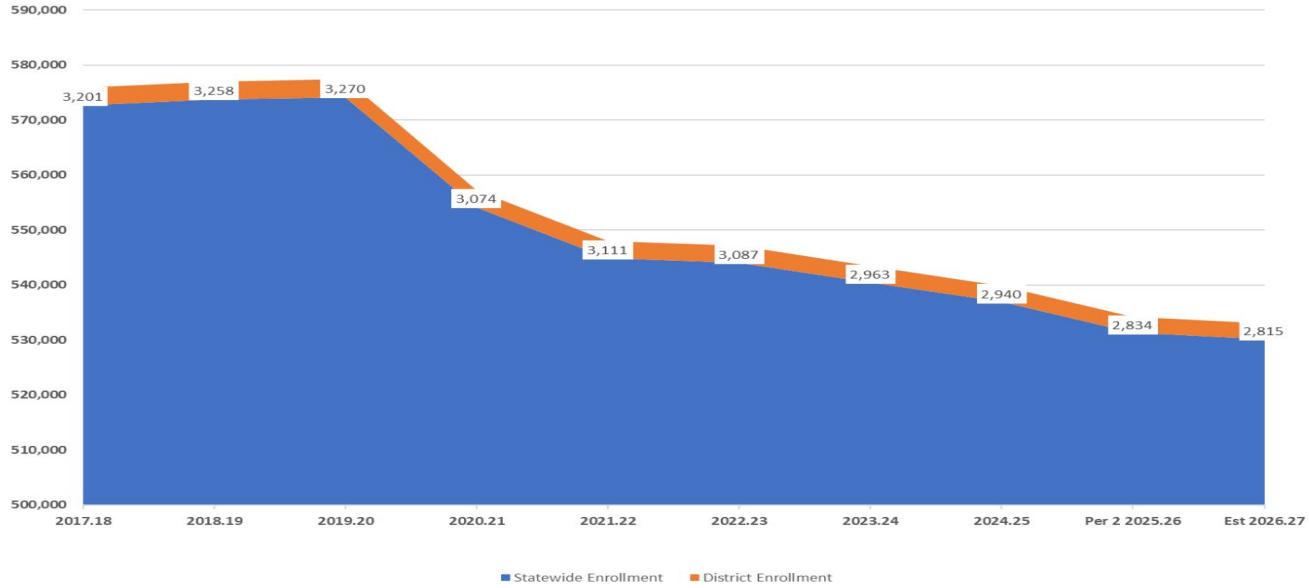
Staff Compensation - 63%  
Charter Schools - 14%  
Transportation - 6%  
Contracted Professionals - 3%  
Supplies & Equipment - 2%  
Utilities & Insurance - 2%  
Substitutes - 2%  
Planned Reserves - 8%



## HISTORICAL & PROJECTED ENROLLMENT- DALLAS SCHOOL DISTRICT 2



Statewide & Districtwide Historical Enrollment



% of Statewide Funds



# Enrollment and Financial Impact - General Fund

## Projected Enrollment - Recommended - District-wide

Grade	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
K - 3	577	587	584	596	595	592	602	595	595	595
4 - 5	367	332	289	288	298	308	295	299	309	302
6 - 8	517	500	525	506	470	428	437	446	443	448
9 - 12	903	914	857	838	849	830	815	793	748	704
<b>Grand Total</b>	<b>2,364</b>	<b>2,333</b>	<b>2,255</b>	<b>2,228</b>	<b>2,212</b>	<b>2,158</b>	<b>2,149</b>	<b>2,133</b>	<b>2,095</b>	<b>2,049</b>

Source: Woolpert

Fiscal Year	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Estimated Enrollment	2364	2333	2255	2228	2212	2158	2149	2133	2095	2049
Enrollment Change		-31	-78	-27	-16	-54	-9	-16	-38	-46
per pupil	<b>\$11,000</b>	<b>-\$341,000</b>	<b>-\$858,000</b>	<b>-\$297,000</b>	<b>-\$176,000</b>	<b>-\$594,000</b>	<b>-\$99,000</b>	<b>-\$176,000</b>	<b>-\$418,000</b>	<b>-\$506,000</b>

# Enrollment and Financial Impact - Grants

Grant	Fiscal Year	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	3035-36
	Estimated Enrollment	2364	2333	2255	2228	2212	2158	2149	2133	2095	2049
SIA	K-12		-31	-78	-27	-16	-54	-9	-16	-38	-46
HSS	9-12		11	-57	-19	11	-19	-15	-22	-45	-44
Early Lit	K-3		10	-3	12	-1	-3	10	-7	0	0
Title I, II, IV	K-8		-42	-21	-8	-27	-35	6	6	7	-2
SIA	School Investment Account	\$830	State	Behavior Staff, School Resource Officer, Polk County Mental Health							
HSS	High School Success	\$770	State	CTE, College Readiness, 9th Grade on Track, Dragon's Academy, Mor Math Support							
Early Lit	Early Literacy	\$217	State	Small Group Support, Literacy Coach, After School Tutoring, Curriculum							
Title I, II, IV	Title Grants		Federal	Title I at K-5 and LVCS, based on enrollment and poverty rates							

# Looking Forward ~ Eye on the EFB!

## General Fund

Fiscal Year	2026-27	2027-28	2028-29
Beginning Fund Balance	\$4,000,000.00	\$3,873,587.90	\$3,614,227.94
Annual Revenue	\$43,843,307.00	\$44,791,956.21	\$45,593,754.17
Total Resources	\$47,843,307.00	\$49,278,606.21	\$50,756,964.40

## Current Service Level Roll Up

Salaries	\$19,087,881.38	\$19,851,396.64	\$20,645,452.50
Staff Benefits	\$10,992,772.32	\$11,432,483.21	\$11,889,782.54
Contracted Services	\$11,941,313.00	\$12,418,965.52	\$12,915,724.14
Supplies	\$1,110,420.00	\$1,110,420.00	\$1,110,420.00
Equipment &	\$125,000.00	\$125,000.00	\$125,000.00
Dues and Fees	\$459,350.00	\$473,130.50	\$487,324.42
Transfers	\$252,982.40	\$252,982.40	\$252,982.40
<b>Grand Total</b>	<b>\$43,969,719.10</b>	<b>\$45,664,378.27</b>	<b>\$47,426,686.00</b>
Ending Balance	\$3,873,587.90	\$3,614,227.94	\$3,330,278.40
EFB %	8.84%	7.96%	7.06%

# Looking Forward ~

Projected Enrollment - Recommended - District-wide

Grade	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
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Source: Woolpert

class size	location	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
25	LYL	12	12	12	12	12	12	13	12	12	12
25	OAK	12	12	12	12	12	12	13	12	12	12
27	WWE	14	13	11	11	12	12	11	12	12	12
<b>Elem GE Classrooms</b>		<b>38</b>	<b>37</b>	<b>35</b>	<b>35</b>	<b>36</b>	<b>36</b>	<b>37</b>	<b>36</b>	<b>36</b>	<b>36</b>
	two bldg	19	19	18	18	18	18	19	18	18	18
	three bldg	13	13	12	12	12	12	13	12	12	12