DALLAS SCHOOL DISTRICT

2026-2027 ADOPTED BUDGET

Centered on students, powered by collaboration, built on equity, and driven by excellence.

Each student is known by name, strength, and need-pursuing a life of engagement, innovation, and success.

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Dallas School District No. 2
Adopted Operating Budget
2026-27

Table of Contents

I INTRODUCTION

Superintendent's Budget Message ---------- 1
Budget Committee ---------- 6
Budget Calendar ---------- 7

SUMMARY OF ALL FUNDS with Statement of Assurance ---------- 8
- General Fund ---------- 9
- Facilities, Repairs & Maintenance Fund ---------- 10
- ESSER ---------- 11
- Special Revenue Grants & Projects Fund ---------- 12
- Debt Service Fund-General Obligation Bond ---------- 13
- Debt Service Fund-Full Faith and Credit Borrowing ---------- 14
- Debt Service Fund-PERS Pension Bond ---------- 15
- Capital Construction Bond Projects ---------- 16
- Capital Construction Bond Projects – 2022 Series---------- 17
- Unemployment Internal Service Fund---------- 18
- OSEA Insurance Pool Reserve---------- 19
- Fund Transfers ---------- 20

II GENERAL FUND DETAIL

General Fund Resources (Revenue) ---------- 21
General Fund Requirements (Expenditures) ---------- 29
- Lyle Elementary ---------- 37
- Oakdale Elementary ---------- 41
- Whitworth Elementary ---------- 45
- LaCreole Middle School ---------- 49
- Dallas High School ---------- 55
- Morrison Campus Alternative Program ---------- 61
- Other District Programs ---------- 65
- Charter Schools ---------- 73

III SPECIAL REVENUE FUNDS ---------- 77

IV SUPPLEMENTAL INFORMATION

- Polk County Assessor Detail of Taxing District Levies---------- 102
- Revenue and Expenditure Summaries by Fund ---------- 104
- Historical Student Enrollment ---------- 107
- Athletics and Activities Participation Data ---------- 108
- Special Education Student Census ---------- 110
- Facilities Information ---------- 111

V BUDGET LAW COMPLIANCE ---------- 113

VI APPENDIX: ANNUAL BUSINESS PROCEDURES ---------- 125

VII GLOSSARY OF DEFINITIONS AND TERMS ---------- 135

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INTRODUCTION

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DALLAS SCHOOL DISTRICT
SUPERINTENDENT'S BUDGET MESSAGE
2026-2027

Presented to the Budget Committee on April 27, 2026

Dallas School District No. 2, a municipal organization governed under the laws of the state of Oregon, was organized for educating children residing within the boundaries of the district. Voters of the school district elect directors of the five-member school board. The school board is authorized to transact all business on the district's behalf. The budget committee consists of the elected school board members, and an equal number of electors (i.e. registered voters, appointed by the school board). The budget committee's duties are to receive the budget message, review the proposed budget, hear public questions and comments, approve the budget, and limit the amount or rate of taxation prior to formal adoption by the school board at a public hearing. A public hearing on this document is scheduled for June 22, 2026.

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

The school board designates one person to serve as budget officer. The budget officer prepares or supervises the preparation of the budget document. The budget officer acts under the direction of the budget committee. The school board formally appointed me, Steve Spencer, to serve as budget officer. This budget was prepared under my direction to show anticipated resources and provide an estimate of costs required to continue educational services for Dallas School District students during fiscal year 2026-27.

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, 2026 and cost estimates based on known factors for each program that exists as of April 22, 2026. The budget for fiscal year 2026-27 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 units (school) recommended for operation by the district. Other funds are presented with additional detail. This document depicts a comprehensive overview of all district activities anticipated for fiscal year 2026-27.

Dear Members of the Dallas School District Budget Committee, Staff, and Community

As we approach the 2026-27 school year, it is my duty as Budget Officer to present a budget that reflects both the financial realities facing our district and our unwavering commitment to students. This budget has been shaped by a carefully completed enrollment study, continued fiscal pressures related to state school funding, and an ever-present need to make strategic investments in the programs and people who serve our students every day.

Enrollment and Revenue Outlook

Dallas School District has experienced a sustained enrollment decline spanning more than two decades. While we are encouraged that the rate of that decline has slowed this year, it has not reversed. A comprehensive enrollment study completed this year projects continued decline over the next ten years. This long-range data requires that we plan with clear eyes while making decisions today that position the district for financial stability and educational excellence well into the future.

Our state school funding is allocated on a per-pupil basis, meaning that even modest enrollment declines carry material revenue consequences. As a result, this budget is built on conservative enrollment projections aligned with the findings of our enrollment study. We will continue to closely monitor incoming kindergarten enrollment and the movement of students in and out of the district throughout the year.

Federal funding uncertainties remain a significant factor in our financial planning. The current federal landscape continues to present challenges and unpredictability for districts relying on Title and IDEA funds. This budget reflects a cautious and responsible approach to federal revenue assumptions, and we will adjust as clarity emerges from federal and state decision-making processes.

Priorities and Investments

Despite the headwinds we face, this budget reflects a clear set of priorities grounded in our district's strategic plan and our core belief that **every student belongs**. We are committed to protecting the programs and staffing that most directly serve students, even as we manage necessary fiscal adjustments.

Special Education (SPED) services remain a top budget priority. Dallas School District continues to significantly exceed the 11% SPED funding cap that the state provides. Our SPED population reflects a genuine and growing community need, and this budget sustains our commitment to those students. The WESD OASIS program, which provides specialized behavioral services, continues to be a resource we utilize, and we will continue our work to evaluate and appropriately contract for those supports that serve our most vulnerable learners.

Mental health and behavioral support services also remain central to this budget. The demand for these services has not diminished. Our continued partnership with Polk County Mental Health will remain a cornerstone of our community-based approach to student wellness. While we are schools and not medical facilities, we recognize that unmet mental and behavioral

health needs are barriers to academic success, and we will continue to invest accordingly within our means.

Career and Technical Education (CTE) remains a priority investment, supported by High School Success funds (Measure 98). The DHS CTE building renovation, funded through the community-approved bond, is now completed. This budget supports the next phase of work to bring regional programs to Dallas and serve as a CTE hub for high wage high-demand programs. We believe these facilities and programs are essential to preparing Dallas students for careers and higher education, and they are a key element of our strategy to increase student engagement and graduation rates.

Dragons Academy Online has been expanded to serve grades 6-8, providing an important alternative learning pathway for students whose needs are not fully met by our traditional instructional models. This budget continues to fund and build upon that investment. We anticipate this option will help retain and attract students to the district.

Capital Construction and Facilities

The community-approved bond continues to fund critical improvements to our facilities. The district has approximately $14 million of the remaining bond funds for maintenance and upgrade projects; this budget continues to support active projects and remaining priorities identified through our facilities planning process and recommendations from the citizen's oversight committee. These investments, including Gallaspy Stadium remodeling, bathroom facility upgrades, and facility maintenance are essential to providing students with safe, modern, and functional learning environments that support 21st century instruction.

Strategic Plan and Accountability

This budget reflects the third year of our district strategic plan, which was developed with broad community input and takes us through 2028. Our strategic priorities target student achievement, equitable access, safe and supportive learning environments, and operational stewardship. These priorities continue to shape every budget decision. We are also in the first full year of implementation under Oregon SB 141 accountability requirements, and this budget supports the staffing and systems necessary to meet those obligations with fidelity.

Dallas High School achieved an 85.8% graduation rate in 2023-24, well above the state average of 81.8%. While this is a meaningful accomplishment, we continue to work on improving math and reading proficiency at the elementary level. One specific targeted investment includes the hiring of an early literacy coach through our Early Literacy grant.

Budget Challenges and Strategic Adjustments

This budget continues to reflect the fiscal discipline that has defined our approach in recent years. Personnel costs represent approximately 85% of our general fund expenditures. Districts across the state are experiencing layoffs and furlough days to address their funding challenges. Our district was forward thinking the previous two years in our budget reduction processes to provide us with relatively stable budget conditions for the 2026-2027 school year. We will continue to focus on minimizing direct impact to students and maintaining core

instructional programs. We have now moved through several years of difficult budget cycles, and I want to acknowledge the resilience and professionalism of our staff in navigating those challenges. They continue to serve our students with dedication and excellence, even in constrained circumstances.

The State School Fund (SSF) allocation for the 2025-27 biennium remains the single largest variable in our revenue picture. While the legislature has set a biennial target, the adequacy of that figure for a district with our demographic profile, namely high SPED percentages, significant behavioral and mental health needs, and declining enrollment, is a serious concern. We will continue to advocate at the state level for a funding formula that reflects the true cost of serving all students and provides adequate SPED funding for our high-cost disability reimbursement and a minimum of a 15% SPED cap.

REVENUE SOURCES

Special Revenue Funds

Student Investment Account (SIA) — This is the funding mechanism for use of revenue from the Student Success Act, approved by the Oregon Legislature in 2019 (HB 3427). This fund provides an allocation directly to school districts for investments in student social-emotional health and safety, well-rounded educational opportunities, smaller class sizes, increased instructional time and improved opportunities for historically underserved populations. The proposed budget reflects estimated annual SIA revenue of $3,049,629. Our Integrated Plan, which guides the use of these funds, is available on the district website. Current focus areas include behavior supports, Polk County Mental Health partnership, School Resource Officer, and elementary music.

High School Success — Measure 98. The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) provides direct funding to school districts to increase high school graduation rates. The measure identifies three key areas: Career and Technical Education programs, college-level opportunities in high schools, and dropout-prevention strategies. Dallas School District's plan addresses all three areas and is estimated at $854,439 for 2026-27.

General Fund

State School Fund — The 2026-27 funding for Dallas School District comes primarily from state school fund revenue generated through state income tax collections, with the remainder from local property tax collections and other sources. Dallas School District will receive 51% of our total state school fund as we are in the second year of the biennium, with the remaining portion allocated to the following year's budget.

Ending Fund Balance — The school board's Fund Balance Policy DBDB, adopted in 2019, ensures a cash balance range of at least 8% of total general fund adopted revenues. This policy protects reserves for unexpected emergencies, accommodates uncertainties in state and federal funding, and supports the district's credit rating. The proposed budget is designed to maintain compliance with this policy and reflects our commitment to fiscal stewardship on behalf of the community.

Other District Information

Student Support and Achievement — This budget reflects our continued investment in equitable access to high-quality instruction, technology, psychological services, and professional development for staff. Though resource levels remain constrained, the district remains committed to reducing barriers to success and ensuring that all students have the support they need to learn, grow, and thrive.

Looking Forward

The enrollment study completed this year is a valuable and sobering planning tool. It asks us to think beyond the current budget cycle and consider what the Dallas School District must look like to remain financially sustainable and educationally strong over the next decade. It will inform decisions about school configuration, staffing models, program delivery, and facilities planning as we move forward.

Three distinct efforts exemplify the efforts we are making to be creative, explore additional revenue sources, and magnify the returns on investment we are making in our student's education. Revenue from these efforts will be reinvested with the aim of supporting behavioral needs in the district. These efforts are:

1. Planning to offer tuition based Pre-Kindergarten services to invest in kindergarten readiness.
2. Leasing space at LaCreole to WESD programs designed at providing behavioral support to K-5 students with special needs.
3. Leasing space at DHS with the aim at creating a regional CTE hub.

Despite the challenges outlined in this message, I remain optimistic about the direction of this district. Our staff is committed and talented. Our community is engaged. Our students are resilient. And our strategic plan gives us a shared roadmap to guide our decisions. This budget is a responsible and purposeful reflection of who we are and what we believe, that every student deserves access to excellent schools, and that together we can make that a reality.

I would like to express my sincere gratitude to our staff, families, school board, and community members for their continued partnership and commitment to Dallas students. It is a privilege to serve this community.

I present to you the 2026-27 fiscal year budget and recommend its approval.

Sincerely,

Steve Spencer
Superintendent
Dallas School District No. 2

Dallas School District No. 2
Budget Committee
2026-2027

Name		Term
Boudreaux, Jerry	Budget Committee Member	February 2027
Ferrari, Tyler	School Board Director	June 2029
Gassner, Katherine	Budget Committee Member	February 2027
Laeng, Jeffrey	Budget Committee Member	February 2027
Loughary, Deena	School Board Director	June 2029
Ogilvie, Rob	School Board Director	June 2029
Reilly-Pond, Shana	Budget Committee Member	February 2029
Steele, Zach	School Board Director	June 2027
Woolsey, Matt	School Board Director	June 2027
VACANT	Budget Committee/Equity Comm	VACANT

Non-Voting Ad Hoc Members

McGuire, Kelli	OSEA President	June 2026
Hofferber, Stephanie	DEA Co-President	June 2026
Fetterley, Ethan	DHS Student/Equity Committee	June 2026

Dallas School District No. 2
Proposed Budget Calendar
for FY 2026–2027

April 15, 2026	**Publish First Notice of Budget Committee Meeting** *(12 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 the first meeting and not later than 5 days prior to the first meeting. *ORS 294.401*
April 22, 2026	**Publish Second Notice of Budget Committee Meeting** *(5 days prior to meeting.) ORS 294.401*
April 27, 2026	**First Budget Committee Meeting** Present budget message and comprehensive outline of the 2026-2027 budget proposal. Public comment will be taken.
May 11, 2026	**Second Budget Committee Meeting** Any subsequent budget committee meetings will be scheduled during this meeting.
June 1, 2026	**Final Budget Committee Meeting, if needed.**
June 10, 2026	**Publish Notice of Budget Hearing** *(12 days prior to hearing.)* Notice of Budget Hearing and Financial Summary must provide legal notice of the time and place of the budget hearing; financial summary of the current year's adopted budget and next year's budget as approved by the budget committee; and a statement of indebtedness. Notice must be published not earlier than 30 days prior to hearing and not later than 5 days before the scheduled budget hearing. *ORS 294.421*
June 22, 2026	**Budget Hearing** Hold a 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 the budget, appropriates funds, imposes and categorizes taxes.
July 15, 2026	**Deadline to Certify the 2026-2027 Tax Levy with County Assessor.**

Dallas School District No. 2
2026-2027
SUMMARY OF ALL FUNDS

Actual 2023-24	Actual 2024-25	Adopted 2025-26	25-26 FTE		26-27 FTE	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
$ 39,253,269	$ 39,926,889	$ 44,000,000	248.48	General Fund	245.67	$ 46,503,307	$ 46,503,307	$ 46,503,307
127,788	22,648	715,000		Facilities, Repairs & Maintenance		1,340,000	1,340,000	1,340,000
2,416,483	-	-		ESSER		-	-	-
$ 41,797,540	**$ 39,949,537**	**$ 44,715,000**	**248.48**	**Total General Funds**	**245.67**	**$ 47,843,307**	**$ 47,843,307**	**$ 47,843,307**
6,972,239	7,465,039	8,141,464	41.01	Special Revenue Grants & Projects	52.65	8,199,358	8,199,358	8,199,358
1,318,170	1,318,001	1,395,157	12.44	Food Services	12.54	1,422,200	1,422,200	1,422,200
561,924	713,571	1,850,000		Student Activity Funds		1,850,000	1,850,000	1,850,000
$ 8,852,334	**$ 9,496,611**	**11,386,621**	**53.45**	**Total Special Revenue Grants and Projects**	**65.19**	**$11,471,558**	**$11,471,558**	**$11,471,558**
10,158,448	**4,424,486**	**22,700,000**	**1.15**	**Capital Construction Bond Projects**		**13,750,000**	**13,750,000**	**13,750,000**
-	**138,398**	**700,000**		**Unemployment Internal Service Fund**		**526,000**	**526,000**	**526,000**
-	**-**	**-**		**OSEA Insurance Pool Fund**		**75,000**	**75,000**	**75,000**
3,426,195	**3,698,936**	**4,341,350**		**Debt Service Fund - GO Bonds**		**4,350,000**	**4,350,000**	**4,350,000**
117,564	**117,524**	**117,442**		**Debt Service Fund - Other Facilities Projects**		**118,322**	**118,322**	**118,322**
2,156,358	**2,227,396**	**3,305,941**		**Debt Service Fund - PERS Pension Bond**		**3,391,921**	**3,391,921**	**3,391,921**
$ 66,508,439	**$ 60,052,888**	**$ 87,266,354**	**303.08**	**TOTAL**	**310.86**	**$ 81,526,108**	**$ 81,526,108**	**$ 81,526,108**

STATEMENT OF ASSURANCE

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

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

DALLAS SCHOOL DISTRICT NO. 2
GENERAL FUND - 100

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

District governmental funds are reported using the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized as soon as they are both measurable 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 2023/2024	Audited Actual 2024/2025	FTE	Budgeted 2025/2026	FTE	Proposed 2026/2027	Approved 2026/2027	Adopted 2026/2027
						Fund 100		
RESOURCES								
1000 Local Sources	$10,368,667	$10,822,114		$10,760,958		$11,827,000	$11,827,000	$11,827,000
2000 Intermediate Sources	$56,719	$125,681		$55,000		$355,000	$355,000	$355,000
3000 State Sources	$28,548,002	$29,703,780		$31,180,492		$31,121,107	$31,121,107	$31,121,107
4000 Federal Sources	$35,656	$181		$3,550		$200	$200	$200
5300 Sale of Assets	$0	$0		$0		$0	$0	$0
5000 Beginning Fund Balance	$2,394,434	$2,151,117		$2,000,000		$3,200,000	$3,200,000	$3,200,000
TOTAL RESOURCES	$41,403,478	$42,802,873		$44,000,000		$46,503,307	$46,503,307	$46,503,307
REQUIREMENTS								
1000 Instruction								
100 Salaries	$12,713,100	$12,503,577	167.06	$12,185,317	170.06	$12,606,486	$12,606,486	$12,606,486
200 Associated Payroll Costs	$6,439,625	$6,269,007		$6,638,822		$6,903,335	$6,903,335	$6,903,335
300 Purchased Services	$6,152,554	$6,188,173		$6,405,636		$6,636,349	$6,636,349	$6,636,349
400 Supplies & Materials	$127,086	$87,725		$116,105		$140,450	$140,450	$140,450
500 Capital Outlay	$0	$0		$0		$0	$0	$0
600 Dues & Fees	$22,125	$24,863		$12,700		$36,250	$36,250	$36,250
Total Instruction	$25,454,490	$25,073,345		$25,358,580		$26,322,870	$26,322,870	$26,322,870
2000 Support								
100 Salaries	$5,716,905	$5,960,489	81.41	$6,681,949	75.61	$6,481,395	$6,481,395	$6,481,395
200 Associated Payroll Costs	$3,342,744	$3,384,769		$4,234,823		$4,089,437	$4,089,437	$4,089,437
300 Purchased Services	$3,715,160	$4,387,035		$4,112,929		$5,114,964	$5,114,964	$5,114,964
400 Supplies & Materials	$301,865	$299,776		$358,350		$569,970	$569,970	$569,970
500 Capital Outlay	$216,649	$289,147		$230,200		$125,000	$125,000	$125,000
600 Other Objects	$387,791	$364,665		$385,645		$423,100	$423,100	$423,100
Total Support	$13,681,114	$14,685,881		$16,003,896		$16,803,866	$16,803,866	$16,803,866
5220 Interfund Transfers	$117,664	$167,664		$135,942		$252,982	$252,982	$252,982
6110 Operating Contingency				$1,661,583		$2,253,522	$2,253,522	$2,253,522
7000 Unappropriated End Balance				$840,000		$870,066	$870,066	$870,066
Total Other	$117,664	$167,664		$2,637,525		$3,376,570	$3,376,570	$3,376,570
TOTAL REQUIREMENTS	$39,253,267	$39,926,889	248.48	$44,000,000	245.67	$46,503,307	$46,503,307	$46,503,307
Ending Fund Balance	**$2,150,211**	**$2,875,984**						

FACILITIES, REPAIRS & MAINTENANCE FUND - 102

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

BUDGET

	Audited Actual 2023/2024	Audited Actual 2024/2025	FTE	Budgeted 2025/2026	FTE	Proposed 2026/2027	Approved 2026/2027	Adopted 2026/2027
						Fund 102		
RESOURCES								
1130 Construction Excise Tax	$54,676	$100,381		$100,000		$100,000	$100,000	$100,000
1510 Interest Earned	$7,177	$7,477		$5,000		$10,000	$10,000	$10,000
1910 Land Lease	$1,100	$1,100		$0		$0	$0	$0
1920 Contributions & Donations	$0	$0		$0		$0	$0	$0
1960 Recover Prior Years Exp	$0	$0		$0		$0	$0	$0
1990 Miscellaneous	$3,200	$131,044		$50,000		$130,000	$130,000	$130,000
5200 Interfund Transfer	$109,295	$94,850		$110,000		$100,000	$100,000	$100,000
5400 Beginning Fund Balance	$155,430	$203,091		$450,000		$1,000,000	$1,000,000	$1,000,000
TOTAL RESOURCES	$330,878	$537,942		$715,000		$1,340,000	$1,340,000	$1,340,000
REQUIREMENTS								
1000 Instruction								
100 Salaries	$0	$0		$0		$0	$0	$0
200 Associated Payroll Costs	$0	$0		$0		$0	$0	$0
300 Purchased Services	$0	$0		$0		$0	$0	$0
400 Supplies	$0	$0		$0		$0	$0	$0
500 Capital Equip	$516	$21,201		$0		$0	$0	$0
600 Other Objects	$0	$0		$0		$0	$0	$0
Total Instruction	$516	$21,201		$0		$0	$0	$0
2000 Support								
100 Salaries	$0	$0		$0		$0	$0	$0
200 Associated Payroll Costs	$0	$0		$0		$0	$0	$0
300 Purchased Services	$13,074	$1,447		$100,000		$100,000	$100,000	$100,000
400 Supplies	$0	$0		$125,000		$400,000	$400,000	$400,000
500 Capital Equip	$114,198	$0		$150,000		$0	$0	$0
600 Other Objects	$0	$0		$0		$0	$0	$0
Total Support Services	$127,272	$1,447		$375,000		$500,000	$500,000	$500,000
4150 Facilities Acquisition and Construction								
300 Purchased Services	$0	$0		$0		$0	$0	$0
400 Supplies	$0	$0		$0		$0	$0	$0
500 Capital Projects	$0	$0		$0		$0	$0	$0
Total Building Construction & Improvement	$0	$0		$0		$0	$0	$0
5220 Interfund Transfers	$0	$0		$0				
6110 Operating Contingency		$0		$0		$440,000	$440,000	$440,000
Ending Fund Balance	$203,090	$515,294		$340,000		$400,000	$400,000	$400,000
TOTAL REQUIREMENTS	$127,272	$22,648		$715,000		$1,340,000	$1,340,000	$1,340,000

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

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

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

The ESSER allocations ended in FY 2024-25.

BUDGET

	Audited Actual 2023/2024	Audited Actual 2024/2025	FTE	Adopted 2025/2026	FTE	Proposed 2026/2027	Approved 2026/2027	Adopted 2026/2027
						Fund 103		
RESOURCES								
4000 Federal Sources	$2,416,483	$0		$0		$0	$0	$0
TOTAL RESOURCES	$2,416,483	$0		$0		$0	$0	$0
REQUIREMENTS								
1000 Instruction								
100 Salaries	$249,818	$0		$0		$0	$0	$0
200 Associated Payroll Costs	$108,480	$0		$0		$0	$0	$0
300 Purchased Services	$200,295	$0		$0		$0	$0	$0
400 Supplies & Materials	$274,366	$0		$0		$0	$0	$0
500 Capital Outlay	$0	$0		$0		$0	$0	$0
600 Dues & Fees	$0	$0		$0		$0	$0	$0
Total Instruction	$832,959	$0		$0		$0	$0	$0
2000 Support								
100 Salaries	$626,826	$0		$0		$0	$0	$0
200 Associated Payroll Costs	$348,412	$0		$0		$0	$0	$0
300 Purchased Services	$132,512	$0		$0		$0	$0	$0
400 Supplies & Materials	$299,906	$0		$0		$0	$0	$0
500 Capital Outlay	$175,868	$0		$0		$0	$0	$0
600 Other Objects	$0	$0		$0		$0	$0	$0
Total Support	$1,583,524	$0		$0		$0	$0	$0
6110 Operating Contingency		$0		$0		$0	$0	$0
Total Other	$0	$0		$0		$0	$0	$0
TOTAL REQUIREMENTS	$2,416,483	$0	0.00	$0		$0	$0	$0
Ending Fund Balance								

SPECIAL REVENUE GRANTS & PROJECTS FUND - 200

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

BUDGET

	Actual 2023/2024	Actual 2024/2025	FTE	Budgeted 2025/2026	FTE	Proposed 2026/2027	Approved 2026/2027	Adopted 2026/2027
RESOURCES								
1000 Local Sources	$1,314,464	$939,645		$1,568,500		$1,767,400	$1,767,400	$1,767,400
2000 Other Intermediate Sources	$500,000	$230,888		$0		$0	$0	$0
3000 State Sources	$4,559,325	$5,675,280		$6,329,388		$6,020,910	$6,020,910	$6,020,910
4000 Federal Sources	$2,690,351	$2,714,837		$2,900,233		$2,953,249	$2,953,249	$2,953,249
5000 Interfund Transfers	$0	$0		$18,500		$60,000	$60,000	$60,000
5400 Beginning Fund Balance	$524,535	$559,704		$570,000		$670,000	$670,000	$670,000
TOTAL RESOURCES	$9,588,674	$10,120,353		$11,386,621		$11,471,558	$11,471,558	$11,471,558
REQUIREMENTS								
1000 Instruction								
100 Salaries	$2,674,112	$2,772,936	31.88	$2,531,798	44.13	$2,907,161	$2,907,161	$2,907,161
200 Assoc. Payroll Costs	$1,409,342	$1,394,970		$1,377,177		$1,595,329	$1,595,329	$1,595,329
300 Purchased Services	$899,436	$1,202,652		$1,224,040		$1,095,110	$1,095,110	$1,095,110
400 Supplies and Materials	$1,287,904	$909,043		$1,853,400		$1,420,248	$1,420,248	$1,420,248
500 Capital Outlay	$0	$0		$0		$5,000	$5,000	$5,000
600 Other Objects	$214	$0		$0		$0	$0	$0
Total Instruction	$6,271,008	$6,279,600		$6,986,415		$7,022,847	$7,022,847	$7,022,847
2000 Supporting Services								
100 Salaries	$517,319	$838,201	9.13	$827,406	8.52	$849,798	$849,798	$849,798
200 Assoc. Payroll Costs	$252,166	$432,041		$423,324		$429,902	$429,902	$429,902
300 Purchased Services	$499,227	$85,340		$616,095		$453,356	$453,356	$453,356
400 Supplies and Materials	$55,688	$186,657		$108,294		$227,012	$227,012	$227,012
500 Capital Outlay	$0	$0		$50,000		$0	$0	$0
600 Other Objects	$177,377	$257,354		$332,080		$334,443	$334,443	$334,443
700 Transfer-Othr Agency	$0	$0		$0		$0	$0	$0
Total Supporting Services	$1,501,776	$1,799,594		$2,357,198		$2,294,511	$2,294,511	$2,294,511
3000 Community Services								
100 Salaries	$433,668	$505,163	12.44	$527,111	12.54	$517,778	$517,778	$517,778
200 Assoc. Payroll Costs	$239,904	$291,990		$339,896		$319,331	$319,331	$319,331
300 Purchased Services	$30,173	$31,100		$37,000		$36,000	$36,000	$36,000
400 Supplies and Materials	$493,146	$490,713		$512,500		$575,091	$575,091	$575,091
500 Capital Outlay	$0	$0		$0		$0	$0	$0
600 Other Objects	$0	$3,600		$3,500		$6,000	$6,000	$6,000
Total Community Services	$1,196,891	$1,322,566		$1,420,007		$1,454,200	$1,454,200	$1,454,200
4000 Facility Building/Aquisition								
500 Capital Outlay	$0	$0		$0		$0	$0	$0
5220 Transfers to Other Funds	$109,295	$94,850		$110,000		$100,000	$100,000	$100,000
Ending Fund Balance	$509,704	$623,743		$513,000		$600,000	$600,000	$600,000
TOTAL REQUIREMENTS	$9,588,674	$10,120,353	53.45	$11,386,621	65.19	$11,471,558	$11,471,558	$11,471,558

DEBT SERVICE FUND 301
GENERAL OBLIGATION

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

In May 2022 voters approved a new general obligation bond for $28M. Under close supervision of a Citizen Oversight Committee, the bond proceeds are being used in accordance with the promises made to the community in the ballot measure. Projects are underway around the district relating to major facility improvements including safety and security projects, facility upgrades, including roofing, energy improvements, HVAC, restrooms and plumbing, and technology infrastructure. And new construction projects are being planned for future use of these proceeds.

This budget accommodates the repayment of anticipated debt for FY 2026-27.

BUDGET

	Audited Actual 2023/2024	Audited Actual 2024/2025	FTE	Budgeted 2025/2026	FTE	Proposed 2026/2027	Approved 2026/2027	Adopted 2026/2027
						Fund 301		
RESOURCES								
1111 Current Year's Taxes	$3,290,092	$3,752,992		$3,400,000		$3,077,500	$3,077,500	$3,077,500
1112 Prior Year's Taxes	$50,596	$37,876		$50,000		$50,000	$50,000	$50,000
1190 Interest on Taxes	$1,153	$2,307		$1,000		$2,500	$2,500	$2,500
1510 Interest on Investments	$114,358	$118,926		$40,000		$120,000	$120,000	$120,000
1990 Miscellaneous	$0	$0		$0		$0	$0	$0
2199 Other Intermediate Sources	$0	$514		$0		$0	$0	$0
4899 Other Rev in Lieu of Tax	$594	$0		$0		$0	$0	$0
5400 Beginning Fund Balance	$822,129	$852,728		$850,350		$1,100,000	$1,100,000	$1,100,000
TOTAL RESOURCES	$4,278,923	$4,765,343		$4,341,350		$4,350,000	$4,350,000	$4,350,000
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	$2,815,000	$2,465,000		$2,690,000		$2,940,000	$2,940,000	$2,940,000
621 Interest	$611,145	$1,233,916		$1,121,250		$986,750	$986,750	$986,750
640 Dues and Fees	$50	$20		$100		$100	$100	$100
	$3,426,195	$3,698,936		$3,811,350		$3,926,850	$3,926,850	$3,926,850
5220 Transfer-Loan fr Other Fund	$0	$0		$0		$0	$0	$0
Ending Fund Balance	$852,728	$1,066,407		$530,000		$423,150	$423,150	$423,150
TOTAL REQUIREMENTS	$4,278,923	$4,765,343		$4,341,350		$4,350,000	$4,350,000	$4,350,000

REPAYMENT SCHEDULE

	Date	Principal	Interest	Total
Series 2022	2026-2027	1,380,000	361,250	1,741,250
	2027-2028	1,505,000	292,250	1,797,250
	2028-2029	1,635,000	217,000	1,852,000
	2029-2030	1,770,000	135,250	1,905,250
	2030-2031	935,000	46,750	981,750
	TOTAL	**7,225,000**	**1,052,500**	**8,277,500**

REPAYMENT SCHEDULE

	Date	Principal	Interest	Total
Series 2024	2026-2027	1,560,000	625,500	2,185,500
	2027-2028	1,700,000	547,500	2,247,500
	2028-2029	650,000	462,500	1,112,500
	2029-2030	720,000	430,000	1,150,000
	2030-2031	1,770,000	394,000	2,164,000
	2031-2032	2,935,000	305,500	3,240,500
	2023-2033	3,175,000	158,750	3,333,750
	TOTAL	**12,510,000**	**2,923,750**	**15,433,750**

DEBT SERVICE FUND - 302

FULL FAITH AND CREDIT BORROWING - OTHER FACILITY PROJECTS

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

BUDGET

	Audited Actual 2023/2024	Audited Actual 2024/2025	FTE	Budgeted 2025/2026	FTE	Proposed 2026/2027	Approved 2026/2027	Adopted 2026/2027
						Fund 302		
RESOURCES								
5200 Interfund Transfer	$117,664	$117,664		$117,442		$117,982	$117,982	$117,982
5400 Beginning Fund Balance	$100	$200		$0		$340	$340	$340
TOTAL RESOURCES	$117,764	$117,864		$117,442		$118,322	$118,322	$118,322
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	$100,000	$102,000		$104,000		$107,000	$107,000	$107,000
621 Interest	$17,564	$15,524		$13,442		$11,322	$11,322	$11,322
640 Dues & Fees	$0	$0		$0		$0	$0	$0
Debt Service Requirements	$117,564	$117,524		$117,442		$118,322	$118,322	$118,322
Ending Fund Balance	$100	$100						
TOTAL REQUIREMENTS	$117,664	$117,624		$117,442		$118,322	$118,322	$118,322

REPAYMENT SCHEDULE

	Date	Principal	Interest	Total
Series 2019	2026-2027	107,000	11,322	118,322
	2027-2028	109,000	9,139	118,139
	2028-2029	111,000	6,916	117,916
	2029-2030	113,000	4,651	117,651
	2030-2031	115,000	2,346	117,346
	TOTAL	**555,000**	**34,374**	**589,374**

DEBT SERVICE FUND 310
PERS PENSION BOND

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

Fund 310 was established to service the long-term debt related to this issuance and to accumulate a reserve balance to mitigate the impact of volatile rate changes. The fund is projected to have enough funds in reserve to make the final debt payments in FY 2039-40.

BUDGET

	Audited Actual 2023/2024	Audited Actual 2024/2025	FTE	Budgeted 20252/2026	FTE	Proposed 2026/2027	Approved 2026/2027	Adopted 2026/2027
						Fund 310		
RESOURCES								
1510 Interest on Investments	$41,014	$21,107		$30,000		$20,000	$20,000	$20,000
1970 Service from other funds	$2,392,214	$2,169,339		$2,275,941		$2,316,921	$2,316,921	$2,316,921
5400 Beginning Fund Balance	$799,000	$1,075,869		$1,000,000		$1,055,000	$1,055,000	$1,055,000
TOTAL RESOURCES	$3,232,227	$3,266,315		$3,305,941		$3,391,921	$3,391,921	$3,391,921
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	$1,345,000	$1,424,000		$1,515,000		$1,610,000	$1,610,000	$1,610,000
621 Interest	$811,358	$803,396		$790,941		$774,215	$774,215	$774,215
640 Dues and Fees	$0	$0		$0		$0	$0	$0
	$2,156,358	$2,227,396		$2,305,941		$2,384,215	$2,384,215	$2,384,215
5220 Transfer-Loan fr Other Fund	$0	$0		$0				
Ending Fund Balance	$1,075,869	$1,038,919		$1,000,000		$1,007,706	$1,007,706	$1,007,706
TOTAL REQUIREMENTS	$3,232,227	$3,266,315		$3,305,941		$3,391,921	$3,391,921	$3,391,921

REPAYMENT SCHEDULE

	Date	Principal	Interest	Total
FFC POB, Series 2021A	2026-2027	1,610,000	774,215	2,384,215
	2027-2028	1,710,000	752,319	2,462,319
	2028-2040	29,695,000	5,444,743	35,139,743
	TOTAL	**33,015,000**	**6,971,278**	**39,986,278**

CAPITAL CONSTRUCTION BOND PROJECTS FUND - 401

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

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

In 2023-24 a seismic rehabilitation grant for the Dallas High School Gym was finalized. No seismic projects are planned for 2026-27.

BUDGET

	Audited Actual 2023/2024	Audited Actual 2024/2025	FTE	Budgeted 2025/2026	FTE	Proposed 2026/2027	Approved 2026/2027	Adopted 2026/2027
						Fund 401		
RESOURCES								
1510 Interest Earned	$4,016	$8,350		$0		$0	$0	$0
1960 Recover Prior Year Exp	$0	$0		$0		$0	$0	$0
1990 Miscellaneous	$0	$0		$0		$0	$0	$0
3000 State Sources	$1,808,484	$0		$0		$0	$0	$0
5110 Bond Proceeds	$0	$0		$0		$0	$0	$0
5400 Beginning Fund Balance	$151,084	$160,933		$0		$0	$0	$0
TOTAL RESOURCES	$1,963,585	$169,283		$0		$0	$0	$0
REQUIREMENTS								
4000 Facilities Acquisition/Construction								
100 Salaries	$0	$0		$0		$0	$0	$0
200 Associated Payroll Costs	$0	$0		$0		$0	$0	$0
300 Purchased Services	$0	$0		$0		$0	$0	$0
400 Supplies	$0	$0		$0		$0	$0	$0
500 Capital Improvements	$1,802,652	$0		$0		$0	$0	$0
600 Other Objects	$0	$0		$0		$0	$0	$0
Total Acquisition/Construction	$1,802,652	$0		$0		$0	$0	$0
5220 Transfers to Other Funds	$0	$0		$0		$0	$0	$0
Ending Fund Balance	$160,933	$169,283		$0		$0	$0	$0
TOTAL REQUIREMENTS	$1,963,585	$169,283		$0		$0	$0	$0

CAPITAL CONSTRUCTION SERIES 2022 BOND FUND - 403

Our Capital Construction Series 2022 and Series 2024 Bond sales have provided a financial resource for a robust capital construction budget. Using voter approved bonds from the May 2021 elections, the district has completed many critical building envelope maintenance and upgrade projects effectively extending the useful life of our school facilities. Additionally safety and security upgrades, technology infrastructure improvements and classroom space rennovations have positioned the district to meet the future needs of Dallas students. The proposed 2026-27 budget allows items on a continuing project list to be addressed. This summer will see a complete safety rennovation at the DHS stadium, as well as several other projects reviewed by the Citizen Oversight Commitee for advancement. A long range facility planning committee has been activated to identify future facility needs of the district.

BUDGET

	Audited Actual 2023/2024	Audited Actual 2024/2025	FTE	Budgeted 2025/2026	FTE	Proposed 2026/2027	Approved 2026/2027	Adopted 2026/2027
						Fund 403		
RESOURCES								
1510 Interest Earned	$480,570	$987,679		$700,000		$750,000	$750,000	$750,000
1960 Recover Prior Year Exp	$0	$0		$0		$0	$0	$0
1990 Miscellaneous	$0	$0		$0		$0	$0	$0
3000 State Sources	$0	$1,435,429		$2,000,000		$0	$0	$0
5100 Loan Proceeds	$16,709,222	$0		$0		$0	$0	$0
5400 Beginning Fund Balance	$11,931,313	$20,765,308		$20,000,000		$13,000,000	$13,000,000	$13,000,000
TOTAL RESOURCES	$29,121,104	$23,188,417		$22,700,000		$13,750,000	$13,750,000	$13,750,000
REQUIREMENTS								
4000 Facilities Acquisition/Construction								
100 Salaries	$197,702	$125,198	1.15	$136,153		$130,000	$130,000	$130,000
200 Associated Payroll Costs	$99,298	$53,670		$68,632		$65,500	$65,500	$65,500
300 Purchased Services	$987,825	$422,510		$1,295,215		$500,000	$500,000	$500,000
400 Supplies	$0	$0		$0		$0	$0	$0
500 Capital Improvements	$6,869,576	$3,823,108		$12,850,000		$6,574,500	$6,574,500	$6,574,500
600 Other Objects	$201,396	$0		$250,000		$0	$0	$0
Total Acquisition/Construction	$8,355,796	$4,424,486		$14,600,000		$7,270,000	$7,270,000	$7,270,000
5220 Transfers to Other Funds	$0	$0		$0		$0	$0	$0
Ending Fund Balance	$20,765,308	$18,763,931		$8,100,000		$6,480,000	$6,480,000	$6,480,000
TOTAL REQUIREMENTS	$29,121,104	$23,188,417	1.15	$22,700,000		$13,750,000	$13,750,000	$13,750,000

UNEMPLOYMENT INTERNAL SERVICE FUND

In 2023 the Oregon legislature passed into law SB 489 which expanded school employee access to unemployment benefits for staff who are not scheduled to work during school recess periods. The law went into effect on Jan 1, 2024.

Dallas School District is a “pay as you go” employer which means 100% of claims paid to eligible former employees are reimbursed to the employment department. SB 489 law expanded these benefits to many of our current staff who work only during the school year and do not work during scheduled school breaks. The district sets aside a % of gross payrolls into Reserve F602 to pay eligible claims.

This budget reflects a gross payroll set aside rate of .5% for fiscal year 2026-27 with a beginning balance of $406k which was collected against payrolls during 2025-26 less about $k paid for cumulatev eligible claims during 2024-25 and 2025-26.

BUDGET

	Audited Actual 2023/2024	Audited Actual 2024/2025	FTE	Budgeted 2025/2026	FTE	Proposed 2026/2027	Approved 2026/2027	Adopted 2026/2027
						Fund 602		
RESOURCES								
1970 Services Provided Other Funds	$0	$541,829		$350,000		$120,000	$120,000	$120,000
5400 Beginning Fund Balance	$0	$0		$350,000		$406,000	$406,000	$406,000
TOTAL RESOURCES	$0	$541,829		$700,000		$526,000	$526,000	$526,000
2000 Support								
100 Salaries	$0	$0		$0		$0	$0	$0
200 Associated Payroll Costs	$0	$138,389		$700,000		$526,000	$526,000	$526,000
300 Purchased Services	$0	$0		$0		$0	$0	$0
400 Supplies	$0	$0		$0		$0	$0	$0
500 Capital Equip	$0	$0		$0		$0	$0	$0
600 Other Objects	$0	$0		$0		$0	$0	$0
Total Support Services	$0	$138,389		$700,000		$526,000	$526,000	$526,000
5220 Interfund Transfers	$0	$0		$0		$0	$0	$0
Ending Fund Balance	$0	$403,440		$0		$75,000	$75,000	$75,000
TOTAL REQUIREMENTS	$0	$403,440		$700,000		$526,000	$526,000	$526,000

OSEA INSURANCE POOL RESERVE

Effective July 1, 2025, an Insurance Pool Reserve account is established to collect funds set aside during the 2025-26 fiscal, and subsequent years, per Article 6.I. in the OSEA collective bargaining agreement. The first deposit into this account is to be made in July 2026.

The total dollars available to fund the Insurance Pool Account shall be calculated by multiplying the District contribution cap amount in Article 6.D, by the number of eligible employees for the planned year beginning on October 1. • Less the actual cost of plans elected by employees up to the cap. • Less contr ibutions to HSA accounts up to allowable IRS contr ibutions limit. • Less the five hundred - and fifty-dollar ($550) monthly cost of eligible employees electing to Opt-Out of insurance each month 4. During the course of this contract the fund shall be funded from the above at the rate of: a. 50% for Year 1 b. 75% for Year 2 c. 100% for Year 3

BUDGET

	Audited Actual 2023/2024	Audited Actual 2024/2025	FTE	Budgeted 2025/2026	FTE	Proposed 2026/2027	Approved 2026/2027	Adopted 2026/2027
						Fund 702		
RESOURCES								
1970 Services Provided Other Funds	$0	$0		$0		$0	$0	$0
5400 Beginning Fund Balance	$0	$0		$0		$75,000	$75,000	$75,000
TOTAL RESOURCES	$0	$0		$0		$75,000	$75,000	$75,000
2000 Support								
100 Salaries	$0	$0		$0		$0	$0	$0
200 Associated Payroll Costs	$0	$0		$0		$0	$0	$0
300 Purchased Services	$0	$0		$0		$0	$0	$0
400 Supplies	$0	$0		$0		$0	$0	$0
500 Capital Equip	$0	$0		$0		$0	$0	$0
600 Other Objects	$0	$0		$0		$0	$0	$0
Total Support Services	$0	$0		$0		$0	$0	$0
5220 Interfund Transfers	$0	$0		$0		$0	$0	$0
Ending Fund Balance	$0	$0		$0		$75,000	$75,000	$75,000
TOTAL REQUIREMENTS	$0	$0		$0		$0	$0	$0

Dallas School District
2026-27
Fund Transfers

Fund	Transfers Out	Transfers In	Purpose
100 - General Fund: Operations	252,982		To service debt related to the Full Faith and Credit borrowing that funded the athletic track repair/replacement in 2019.
302 - Debt Service Fund		117,982	
100 - General Fund: Operations			To provide additional support to the Food Service Program if needed.
203 - Food Service Fund		30,000	
100 - General Fund: Operations			To provide additional support to the Pre-School Program if needed.
262 - Pre-School		30,000	
100 - General Fund: Operations			Transfer contractual insurance pool funds to pool account
702 - OSEA Insurance Pool		75,000	
200 - Special Rev Grants & Projects	100,000		To make SB1149 Cool Schools revenue available for expenditure on Facility, Repairs & Maintenance projects.
102 - General Fund: Facilities, Repairs & Maintenance		100,000	
Total Transfers	**$ 352,982**	**$ 352,982**	

Summary Total by Fund:

100 - General Fund: Operations	252,982	
200 - Special Rev Grants & Projects	100,000	
203 - Food Service Program		30,000
262-Pre-School		30,000
102 -General Fund: Facilities		100,000
302-Debt Service		117,982
702-OSEA Insurance Pool		75,000

GENERAL FUND RESOURCES

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STATE SCHOOL FUND GRANT

2026-2027

Based on $11,359,400,000 Budget with a 49/51 split as of 3/2/2026

Polk County, Dallas SD 2 - 2190

2026-2027 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$10,550,000.00
Common School Fund	=	$412,202.63
County School Fund	=	$55,000.00
State Managed Timber	=	$0.00
ESD Equalization	=	$0.00
In-Lieu of Property Taxes(non-local sources)	=	$200.00
Revenue Adjustments	=	$0.00
Sum of Local Revenue	=	**$11,017,402.63**

2026-2027 Experience Adjustment

District Average Teacher Experience	=	11.74
State Average Teacher Experience	=	12.57
Experience Adjustment (Difference in District and State Teacher Experience)	=	**-0.83**

2026-2027 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimburseable	=	N/A
Net Eligible Trans Expenditures	=	$2,626,500.00
Transportation per ADMr Rank		38%
Transportation Reimbursement Rate		70.00%

70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $1,838,550.00

2026-2027 Extended ADMw

2026-2027 ADMw 3,361.97 **2025-2026 ADMw** 3,381.84 **Extended ADMw** 3,381.84

2026-2027 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.83 by $25 then add $4500 to the result = $4,479.25
Then multiply $4,479.25 by the Extended ADMw 3381.8414 and then by the funding ratio 2.5922539943 = $39,267,756.67

2026-2027 Total Formula Revenue

Add the General Purpose Grant $39,267,756.67 to the Transportation Grant $1,838,550.00 = $41,106,306.67

2026-2027 State School Fund Grant

Subtract the Local Revenue $11,017,402.63 from the Total Formula Revenue $41,106,306.67 = $30,088,904.04

2026-2027 Rates per ADMw

General Purpose Grant per Extended ADMw = $11,611

Total Formula Revenue per Extended ADMw = $12,155

Charter Schools Rate(ORS 338.155) = $11,680

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

Polk County, Dallas SD 2 District ID: 2190

Dallas SD 2: District total extended ADMw for funding calculations

			2026-2027			2025-2026
ADMr:	2,815.00	X 1.00	2,815.00	2,368.14	X 1.00	2,368.14
Students in EL programs:	51.00	X 0.50	25.50	47.70	X 0.50	23.85
Students in Pregnant and Parenting Programs:	3.00	X 1.00	3.00	0.83	X 1.00	0.83
470 IEP Students capped at 11% of District ADMr:	309.65	X 1.00	309.65	311.79	X 1.00	311.79
Students on IEP Above 11% of ADMr:	85.20	X 1.00	85.20	85.20	X 1.00	85.20
Students in Poverty:	323.67	X 0.25	80.92	271.65	X 0.25	67.91
Students in Foster Care and Neglected/Delinquent:	10.00	X 0.25	2.50	10.00	X 0.25	2.50
Remote Elementary School Correction:	0.00	X 1.00	0.00	0.00	X 1.00	0.00
Small High School Correction:	0.00	X 1.00	0.00	0.00	X 1.00	0.00
Post Graduate Scholars:	0.00	X-0.25	0.00	0.00	X-0.25	0.00
	2026-2027 ADMw		**3,321.77**	**2025-2026 ADMw**		**2,860.23**

Dallas SD 2 Extended ADMw **3,381.84**

Luckiamute Valley Charter School: Charter ADMw for information only

			2026-2027			2025-2026
ADMr:	0.00	X 1.00	0.00	206.09	X 1.00	206.09
Students in EL programs:	0.00	X 0.50	0.00	1.00	X 0.50	0.50
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	23.98	X 0.25	6.00
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:	40.20	X 1.00	40.20	40.20	X 1.00	40.20
Small High School Correction:	0.00	X 1.00	0.00	0.00	X 1.00	0.00
Post Graduate Scholars:	0.00	X-0.25	0.00	0.00	X-0.25	0.00
	2026-2027 ADMw		**40.20**	**2025-2026 ADMw**		**252.79**

Dallas Community Charter: Charter ADMw for information only

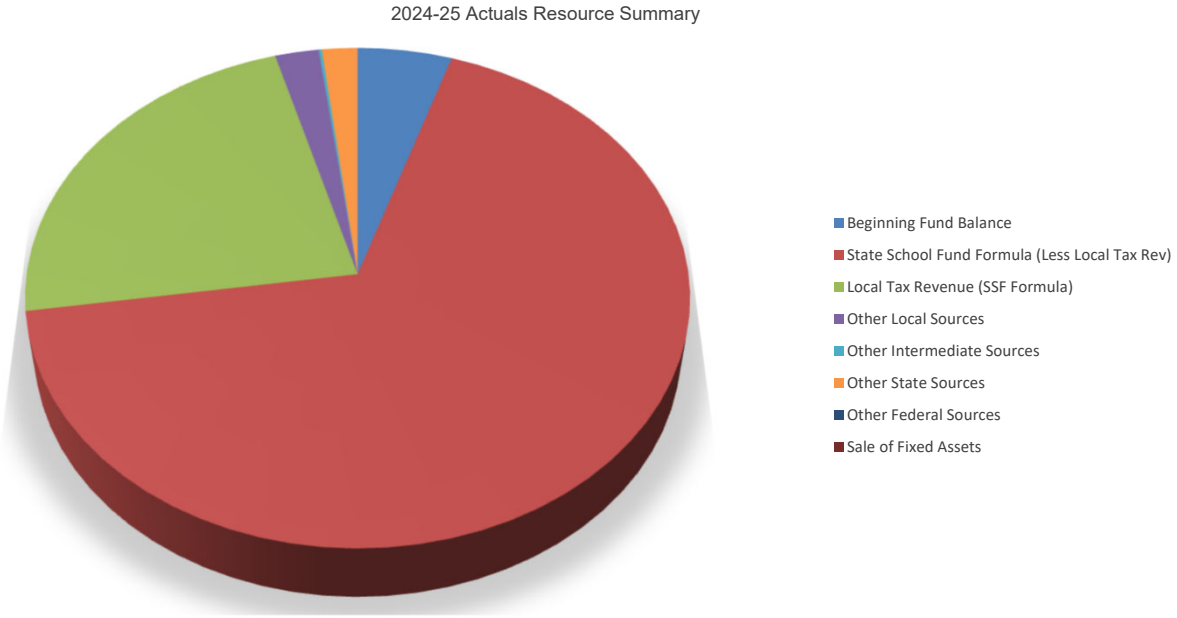
		2026-2027			2025-2026
ADMr:	0.00 X 1.00	0.00	260.26 X 1.00	260.26
Students in EL programs:	0.00 X 0.50	0.00	2.00 X 0.50	1.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Students on IEP 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	30.28 X 0.25	7.57
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25	0.00	0.00 X 0.25	0.00
Remote Elementary School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Small High School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25	0.00
	2026-2027 ADMw	**0.00**	**2025-2026 ADMw**	**268.83**

Dallas SD 2 Extended ADMw **3,381.84**

General Fund Revenue
Audited Actual
2024-25

Account	Revenue Source	2024-25 Actual	% of Total
R1111	CURRENT YEAR TAXES	$9,740,894	22.76%
R1112	PRIOR YEAR TAXES	$77,977	0.18%
R1190	INTEREST ON TAXES	$6,014	0.01%
R1510	INTEREST ON INVESTMENTS	$368,599	0.86%
R1710	ADMISSIONS	$19,534	0.05%
R1770	FEES CO-CURRICULAR	$55,995	0.13%
R1910	FACILITY RENTALS	$5,452	0.01%
R1920	CONTRIBUTIONS & DONATIONS PRIVATE	$958	0.00%
R1941	SERVICES TO OTHER DISTRICTS	$2,573	0.01%
R1943	LVCS CHARTER SCHOOLS	$228,092	0.53%
R1960	RECOVER PRIOR YRS EXP	$14,321	0.03%
R1980	FEES CHARGED TO GRANTS	$256,404	0.60%
R1990	MISCELLANEOUS	$37,461	0.09%
R1991	PRINTING SERVICES	$7,839	0.02%
R1994	SCHOLARSHIPS	$0	0.00%
R2101	COUNTY SCHOOL FUNDS	$54,737	0.13%
R2102	ESD APPORTIONMENT	$69,112	0.16%
R2199	OTHER INTERMEDIATE SOURCES	$1,832	0.00%
R3101	STATE SCHOOL FUND - GEN SUPPORT	$28,425,474	66.41%
R3103	COMMON SCHOOL FUND	$468,422	1.09%
R3199	UNRESTRICTED OTHER STATE GRANTS	$765,744	1.79%
R3299	RESTRICTED OTHER STATE GRANTS	$44,140	0.10%
R4201	FOSTER TRANSPORTATION REIMBURSEMENT	$159	0.00%
R4500	RESTRICTED FEDERAL GRANTS THRU STATE	$0	0.00%
R4801	FED FOREST FEES	$21	0.00%
R4899	OTHER REV IN LIEU OF TAX	$0	0.00%
R5300	SALE COMP LOSS FXD ASSETS	$908	0.00%
R5400	RESOURCES BEG FUND BAL	$2,150,209	5.02%
		$42,802,873	**100.00%**

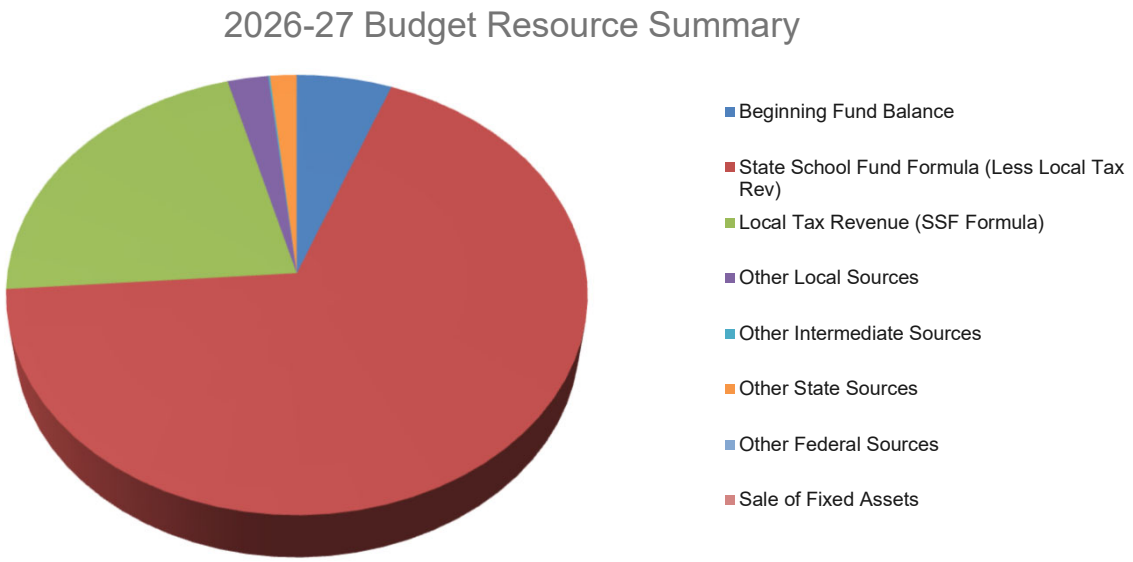
Summary Data			
	Beginning Fund Balance	$2,150,209	5.02%
	State School Fund Formula (Less Local Tax Rev)	$28,948,654	67.63%
	Local Tax Revenue (SSF Formula)	$9,824,885	22.95%
	Other Local Sources	$997,228	2.33%
	Other Intermediate Sources	$70,944	0.17%
	Other State Sources	$809,884	1.89%
	Other Federal Sources	$159	0.00%
	Sale of Fixed Assets	$908	0.00%
	Total	$42,802,871	100.00%



General Fund Resources
2026-27 Budget

Account	Revenue Source	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
R1111	CURRENT YEAR TAXES	$9,323,043	$9,740,894	$9,750,000	$10,450,000	$10,450,000	$10,450,000
R1112	PRIOR YEAR TAXES	$134,524	$77,977	$98,958	$100,000	$100,000	$100,000
R1190	INTEREST ON TAXES	$3,244	$6,014	$7,000	$7,000	$7,000	$7,000
R1510	INTEREST ON INVESTMENTS	$354,404	$368,599	$300,000	$375,000	$375,000	$375,000
R1710	ADMISSIONS	$8,555	$19,534	$15,000	$20,000	$20,000	$20,000
R1770	FEES CO-CURRICULAR	$62,332	$55,995	$50,000	$50,000	$50,000	$50,000
R1910	FACILITY RENTALS	$1,655	$5,452	$5,000	$235,000	$235,000	$235,000
R1920	CONTRIBUTIONS & DONATIONS PRIVATE	$0	$958	$0	$0	$0	$0
R1941	SERVICES TO OTHER DISTRICTS	$4,479	$2,573	$10,000	$10,000	$10,000	$10,000
R1943	LVCS CHARTER SCHOOLS	$53,704	$228,092	$195,000	$195,000	$195,000	$195,000
R1960	RECOVER PRIOR YRS EXP	$7,034	$14,321	$5,000	$15,000	$15,000	$15,000
R1980	FEES CHARGED TO GRANTS	$329,798	$256,404	$275,000	$320,000	$320,000	$320,000
R1990	MISCELLANEOUS	$71,638	$37,461	$50,000	$50,000	$50,000	$50,000
R1991	PRINTING SERVICES	$13,257	$7,839	$0	$0	$0	$0
R1994	SCHOLARSHIPS	$1,000	$0	$0	$0	$0	$0
R2101	COUNTY SCHOOL FUNDS	$46,219	$54,737	$55,000	$55,000	$55,000	$55,000
R2102	ESD APPORTIONMENT	$10,500	$69,112	$0	$300,000	$300,000	$300,000
R2199	OTHER INTERMEDIATE SOURCES	$0	$1,832	$0	$0	$0	$0
R3101	STATE SCHOOL FUND - GEN SUPPORT	$27,670,129	$28,425,474	$30,230,492	$30,088,904	$30,088,904	$30,088,904
R3103	COMMON SCHOOL FUND	$461,558	$468,422	$450,000	$412,203	$412,203	$412,203
R3199	UNRESTRICTED OTHER STATE GRANTS	$416,315	$765,744	$500,000	$600,000	$600,000	$600,000
R3299	RESTRICTED OTHER STATE GRANTS	$0	$44,140	$0	$0	$0	$0
R4201	FOSTER TRANSPORTATION REIMBURSEMENT	$7,950	$159	$0	$0	$0	$0
R4500	RESTRICTED FEDERAL GRANTS THRU STATE	$22,910	$0	$0	$0	$0	$0
R4801	FED FOREST FEES	$211	$21	$350	$200	$200	$200
R4899	OTHER REV IN LIEU OF TAX	$4,585	$0	$3,200	$0	$0	$0
R5300	SALE COMP LOSS FXD ASSETS	$0	$908	$0	$0	$0	$0
R5400	RESOURCES BEG FUND BAL	$2,394,434	$2,150,209	$2,000,000	$3,200,000	$3,200,000	$3,200,000
TOTAL GENERAL FUND RESOURCES		**$41,403,478**	**$42,802,873**	**$44,000,000**	**$46,483,307**	**$46,483,307**	**$46,483,307**

Summary Data						
	Beginning Fund Balance	$2,394,434	$2,150,209	$2,000,000	$3,200,000	6.88%
	State School Fund Formula (Less Local Tax Rev)	$28,182,702	$28,948,654	$30,739,042	$30,556,307	65.74%
	Local Tax Revenue (SSF Formula)	$9,460,811	$9,824,885	$9,855,958	$10,557,000	22.71%
	Other Local Sources	$907,856	$997,228	$905,000	$1,270,000	2.73%
	Other Intermediate Sources	$10,500	$70,944	$0	$300,000	0.65%
	Other State Sources	$416,315	$809,884	$500,000	$600,000	1.29%
	Other Federal Sources	$30,860	$159	$0	$0	0.00%
	Sale of Fixed Assets	$0	$908	$0	$0	0.00%
	Total	$41,403,478	$42,802,871	$44,000,000	$46,483,307	100.00%



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GENERAL FUND REQUIREMENTS

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General Fund Expenditures - Function Summary
Budget 2026-27

Function	Function Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1111	K - 5 INSTRUCTION	$6,191,290	$5,263,176	44.88	$5,481,901	46.81	$5,791,098	$5,791,098	$5,791,098
1121	MIDDLE SCHOOL INSTRUCTION	$2,689,776	$2,559,516	22.12	$2,790,304	23.50	$3,022,046	$3,022,046	$3,022,046
1122	MIDDLE SCHOOL EXTRA CURRICULAR	$10,106	$10,433		$11,298		$11,499	$11,499	$11,499
1131	HIGH SCHOOL INSTRUCTION	$3,694,225	$3,456,319	25.38	$3,588,137	26.00	$3,618,682	$3,618,682	$3,618,682
1132	HIGH SCHOOL EXTRA CURRICULAR	$922,276	$930,296	3.00	$976,165	3.00	$978,280	$978,280	$978,280
1210	DISTRICT TALENTED & GIFTED	$18,925	$1,980		$6,000		$8,500	$8,500	$8,500
1221	SPEC ED DLC-LEARNING CENTERS	$1,863,854	$2,519,543	18.19	$1,708,995	24.31	$2,249,628	$2,249,628	$2,249,628
1223	SPEC ED DLS-COMMUNITY TRANSITION	$388,368	$306,598	1.88	$205,787	2.06	$193,831	$193,831	$193,831
1226	TUTORING - HOME INSTRUCTION	$6,620	$0		$0		$0	$0	$0
1228	SPEC ED DIAGNOSTIC CLASSROOM	$1,168,278	$1,582,240	18.75	$1,689,791	18.75	$1,690,933	$1,690,933	$1,690,933
1229	SPEC ED NEW OPTIONS	$0	$50,300	2.00	$171,831		$0	$0	$0
1233	SPEC ED TUTORING	$0	$15,151		$15,000		$0	$0	$0
1250	SPEC ED - RESOURCE CENTERS	$2,147,884	$2,023,020	19.19	$2,221,998	19.25	$2,288,903	$2,288,903	$2,288,903
1271	REMEDIATION	$627,842	$850,695	7.69	$592,140		$6,271	$6,271	$6,271
1280	ALTERNATE EDUCATION	$489,880	$416,296	3.00	$455,697	4.50	$662,114	$662,114	$662,114
1281	GED PROGRAM	$900	$0		$0		$0	$0	$0
1283	EXTENDED CAMPUS	$3,005	$0		$0		$0	$0	$0
1288	CHARTER SCHOOLS	$5,001,985	$4,883,093		$5,293,586		$5,583,639	$5,583,639	$5,583,639
1291	ENGLISH LANGUAGE LEARNER	$228,937	$204,689	1.00	$149,948	1.88	$217,445	$217,445	$217,445
1299	OTHER PROGRAMS	$340	$0		$0		$0	$0	$0
	INSTRUCTION SERVICES	**$25,454,491**	**$25,073,344**	**167.06**	**$25,358,580**	**170.06**	**$26,322,870**	**$26,322,870**	**$26,322,870**
2113	SOCIAL WORK SERVICES	$4,000	$4,000		$4,000		$4,000	$4,000	$4,000
2114	STUDENT ACCOUNTING SERVICES	$1,260	$1,593		$3,000		$3,000	$3,000	$3,000
2115	DISTRICT STUDENT SAFETY	$2,552	$123,498		$2,920		$2,920	$2,920	$2,920
2120	STUDENT GUIDANCE	$732,120	$723,198	8.00	$991,978	7.00	$852,078	$852,078	$852,078
2130	STUDENT HEALTH SERVICES	$348,108	$9,008	5.75	$564,165	2.00	$255,235	$255,235	$255,235
2143	PSYCHOLOGICAL SERVICES	$6,053	$554,742	3.00	$548,543	1.00	$736,306	$736,306	$736,306
2150	SPEC ED SPEECH/AUDIOLOGY	$47,274	$0		$0		$0	$0	$0
2160	SPEC ED OTHER	$0	$59,501		$0		$300,000	$300,000	$300,000
2190	SPEC ED ADMINISTRATION	$361,218	$325,439	2.00	$401,736	2.80	$495,813	$495,813	$495,813
2195	WHOLE CHILD SERVICES	$0	$84		$100		$300	$300	$300
2210	INSTRUCTION IMPROVEMENT	$1,366	$708		$2,810		$114,810	$114,810	$114,810
2211	CURRICULUM ADMINISTRATION	$45,358	$73,272	0.25	$58,385	0.25	$59,996	$59,996	$59,996
2220	EDUCATIONAL MEDIA	$414,554	$313,486	2.56	$173,275	3.06	$205,200	$205,200	$205,200
2229	DHS THEATER	$92,868	$94,017	1.00	$91,233	1.00	$96,530	$96,530	$96,530
2230	ASSESSMENT & TESTING	$36,778	$44,334	0.50	$140,846		$31,500	$31,500	$31,500
2240	STAFF DEVELOPMENT	$48	$192		$10,000		$16,948	$16,948	$16,948
2310	BOARD OF EDUCATION	$255,682	$253,418		$286,800		$310,250	$310,250	$310,250
2320	SUPERINTENDENTS OFFICE	$475,005	$538,397	2.88	$532,582	3.00	$613,217	$613,217	$613,217
2410	PRINCIPALS OFFICE	$2,647,308	$2,768,443	22.68	$3,052,641	22.56	$3,180,189	$3,180,189	$3,180,189
2490	OTHER ADMINISTRATIVE SUPPORT	$1,800	$0		$0		$0	$0	$0
2520	FISCAL SERVICES	$658,768	$749,406	4.00	$780,239	4.00	$804,954	$804,954	$804,954
2540	DISTRICT MAINTENANCE	$2,710,361	$2,951,381	18.85	$3,161,166	19.00	$3,462,548	$3,462,548	$3,462,548
2543	CARE & UPKEEP OF GROUNDS	$250,395	$223,322	2.00	$243,800	2.00	$238,238	$238,238	$238,238
2545	DISTRICT VEHICLE SERVICES	$41,608	$15,170		$16,724		$14,000	$14,000	$14,000
2550	STUDENT TRANSPORTATION	$1,434,985	$1,927,975	0.25	$1,627,467	0.25	$2,061,220	$2,061,220	$2,061,220
2558	SPEC ED TRANSPORTATION	$1,075,718	$663,725		$806,641		$681,069	$681,069	$681,069
2574	PRINTING SERVICES	$286,963	$295,681	0.69	$225,218	0.69	$278,285	$278,285	$278,285
2630	INFORMATION SERVICES	$6,500	$7,388		$8,000		$8,000	$8,000	$8,000
2640	HUMAN RESOURCES	$416,286	$413,630	2.00	$439,248	2.00	$416,501	$416,501	$416,501
2647	SPEC ED STIPENDS	$0	$59,715		$0		$0	$0	$0
2649	TUITION REIMBURSEMENT	$48,981	$42,375		$56,000		$56,000	$56,000	$56,000
2660	TECHNOLOGY SERVICES	$15,351	$8,390		$10,000		$10,000	$10,000	$10,000
2661	TECHNOLOGY DEPARTMENT	$869,986	$1,034,840	5.00	$1,119,381	5.00	$1,081,759	$1,081,759	$1,081,759
2662	TECH ANALYSIS	$4,894	$0		$0		$0	$0	$0
2680	INTERPRET/TRANSLATION	$0	$5,493		$3,000		$3,000	$3,000	$3,000
2700	SUPPLEMENTAL RETIREMENT	$386,966	$400,062		$642,000		$410,000	$410,000	$410,000
	SUPPORT SERVICES	**$13,681,114**	**$14,685,881**	**81.41**	**$16,003,896**	**75.61**	**$16,803,866**	**$16,803,866**	**$16,803,866**
5220	INTERFUND TRANSFERS	$117,664	$167,664		$135,942		$252,982	$252,982	$252,982
6110	OPERATING CONTINGENCY	$0	$0		$1,661,583		$2,253,522	$2,253,522	$2,253,522
7000	UNAPPROPRIATED ENDING BALANCE	$0	$0		$840,000		$870,066	$870,066	$870,066
	TOTAL EXPENDITURES	**$39,253,269**	**$39,926,889**	**248.48**	**$44,000,000**	**245.67**	**$46,503,307**	**$46,503,307**	**$46,503,307**

General Fund Expenditures - Account Summary

Budget 2026-27

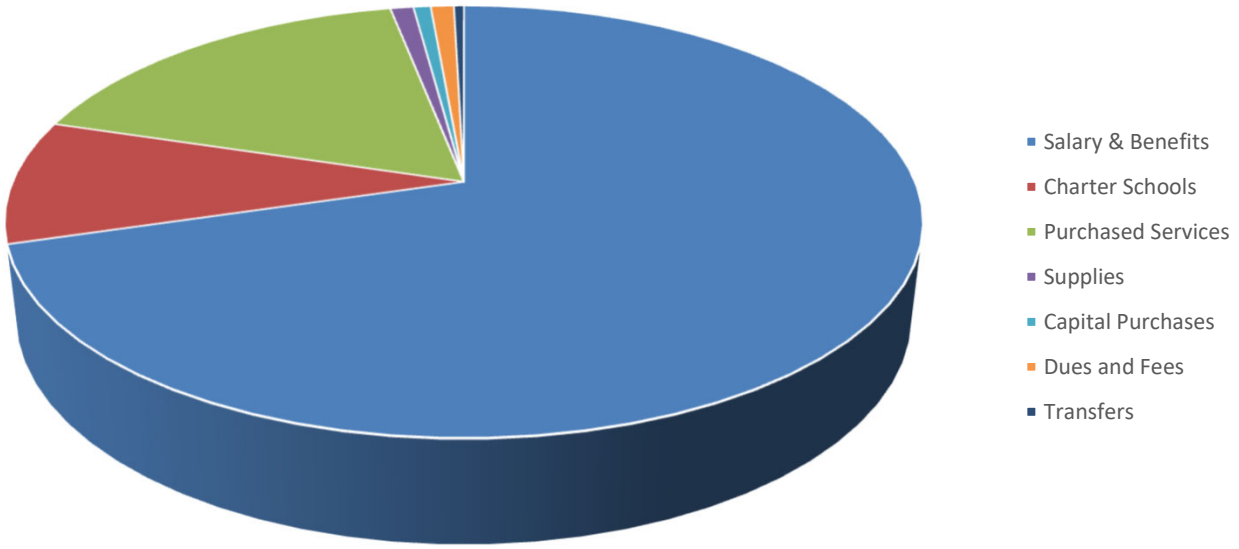
Acct	Acount Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
111	LICENSED SALARIES	$9,235,576	$8,985,246	117.50	$9,364,876	122.00	$9,702,307	$9,702,307	$9,702,307
112	CLASSIFIED SALARIES	$6,037,687	$6,055,936	116.63	$5,968,032	106.77	$5,648,822	$5,648,822	$5,648,822
113	ADMINISTRATORS	$1,559,678	$1,543,299	11.00	$1,620,219	12.90	$1,905,275	$1,905,275	$1,905,275
114	MANAGERIAL - CLASSIFIED	$362,655	$475,032	3.35	$483,669	4.00	$603,738	$603,738	$603,738
116	SUPPLEMENTAL RETIREMENT	$0	$49,113		$200,000		$5,000	$5,000	$5,000
121	SUBSTITUTES - LICENSED	$27,335	$31,362		$10,998		$13,998	$13,998	$13,998
122	SUBSTITUTE - CLASSIFIED	$19,397	$34,231		$14,106		$26,100	$26,100	$26,100
124	TEMPORARY - CLASSIFIED	$40,932	$118,874		$85,660		$88,795	$88,795	$88,795
130	EXTEND CONT/STU TEACH	$196,169	$263,982		$198,861		$189,855	$189,855	$189,855
131	EXTRA DUTY CONTRACTS	$385,960	$316,454		$363,846		$311,753	$311,753	$311,753
141	LONGEVITY STIPEND	$10,700	$20,000		$20,750		$55,988	$55,988	$55,988
142	OTHER SALARY	$0	$5,000		$0		$0	$0	$0
145	OPT OUT ADD SALARY	$553,916	$565,538		$536,250		$536,250	$536,250	$536,250
	SALARIES	**$18,430,005**	**$18,464,067**	**248.48**	**$18,867,265**	**245.67**	**$19,087,881**	**$19,087,881**	**$19,087,881**
211	PERS-EMPLOYER CONTRIBUT	$3,702,630	$3,543,015		$4,724,461		$4,817,737	$4,817,737	$4,817,737
212	PERS-EMPLOYEE PICK-UP	$1,054,175	$1,056,779		$1,112,613		$1,131,469	$1,131,469	$1,131,469
220	SOCIAL SECURITY/MEDICARE	$1,373,123	$1,373,484		$1,456,762		$1,460,582	$1,460,582	$1,460,582
231	WORKERS COMP	$87,754	$79,823		$82,844		$95,031	$95,031	$95,031
232	UNEMPLOYMENT COMP	$138,417	$310,845		$345,682		$95,439	$95,439	$95,439
234	PAID LEAVE OREGON	$68,705	$71,612		$74,332		$76,309	$76,309	$76,309
241	HEALTH INSURANCE	$3,305,784	$3,146,244		$2,991,348		$3,234,297	$3,234,297	$3,234,297
242	TUITION REIMBURSEMENT	$36,304	$42,372		$56,000		$56,000	$56,000	$56,000
243	ANNUITY CONTRIBUTION	$15,476	$29,603		$29,603		$25,907	$25,907	$25,907
	ASSOCIATED PAYROLL COSTS	**$9,782,370**	**$9,653,776**	**-**	**$10,873,645**	**-**	**$10,992,772**	**$10,992,772**	**$10,992,772**
310	INSTR PROF & TECH SERVICE	$322,832	$454,743		$288,200		$259,100	$259,100	$259,100
311	STUDENT INSTR SERVICES	$6,126	$42,524		$1,580		$10,280	$10,280	$10,280
312	INSTR PRG IMP SRV	$2,000	$2,000		$0		$2,500	$2,500	$2,500
314	SUBSTITUTE SERVICES	$818,349	$755,815		$774,700		$702,300	$702,300	$702,300
319	OTHR INSTRUCT SERVICES	$2,500	$0		$2,500		$0	$0	$0
321	CUSTODIAL SUBSTITUTES	$42,516	$31,367		$28,000		$35,000	$35,000	$35,000
322	REPAIRS & MAINTENANCE	$179,544	$130,034		$98,274		$128,550	$128,550	$128,550
324	RENTALS	$64,414	$51,920		$45,050		$46,550	$46,550	$46,550
325	ELECTRICITY	$288,277	$290,683		$442,425		$438,745	$438,745	$438,745
326	FUEL	$95,929	$101,542		$128,250		$156,850	$156,850	$156,850
327	WATER & SEWAGE	$44,984	$44,123		$51,000		$52,300	$52,300	$52,300
328	GARBAGE	$33,328	$40,902		$45,550		$52,810	$52,810	$52,810
331	REIMB STUDENT TRANSPORT	$2,386,549	$2,430,363		$2,290,607		$2,583,451	$2,583,451	$2,583,451
332	NONREIMB STUDENT TRANS	$74,963	$89,579		$72,795		$87,755	$87,755	$87,755
341	LICENSED TRAVEL-IN DIST	$3,538	$2,868		$1,810		$2,010	$2,010	$2,010
342	LICENSED TRAVEL-OUT DIST	$14,129	$14,495		$15,400		$16,400	$16,400	$16,400
343	STUDENT TRAVEL-OUT DIST	$9,613	$11,334		$9,000		$9,000	$9,000	$9,000
344	CLASSIFIED TRAVEL	$10,097	$6,721		$5,320		$5,645	$5,645	$5,645
349	OTHER TRAVEL	$25,450	$26,540		$31,970		$37,713	$37,713	$37,713
351	TELECOMMUNICATIONS	$49,778	$63,200		$58,443		$68,500	$68,500	$68,500
353	POSTAGE	$21,162	$14,329		$20,050		$19,075	$19,075	$19,075
354	ADVERTISING	$2,952	$9,033		$2,050		$3,000	$3,000	$3,000
355	PRINTING & BINDING	$0	$0		$0		$38,400	$38,400	$38,400
359	INTERNET SERVICES	$30,041	$74,339		$120,000		$120,000	$120,000	$120,000
360	CHARTER SCHOOL	$5,000,185	$4,878,693		$5,349,186		$5,595,639	$5,595,639	$5,595,639
371	TUITION PD-OTHER DISTRICT	$2,632	$0		$0		$0	$0	$0
380	NON-INSTR PROF & TECH	$153,463	$699,011		$438,905		$1,080,640	$1,080,640	$1,080,640
381	AUDIT SERVICES	$40,420	$40,400		$42,000		$45,000	$45,000	$45,000
382	LEGAL SERVICES	$30,272	$37,266		$67,500		$68,000	$68,000	$68,000
385	MANAGEMENT SERVICES	$1,959	$0		$5,000		$2,500	$2,500	$2,500
386	DATA PROCESSING SRVS	$14,434	$18,191		$13,000		$13,000	$13,000	$13,000
388	ELECTION	$0	$0		$2,000		$2,000	$2,000	$2,000
389	INTERPRET/TRANSLATION	$0	$5,493		$3,000		$3,000	$3,000	$3,000
390	OTHR NON INSTR PROF&TECH	$80,520	$184,507		$57,200		$55,500	$55,500	$55,500
394	SUBSTITUTE SERVICES	$14,756	$23,194		$7,800		$10,100	$10,100	$10,100
	PURCHASED SERVICES	**$9,867,713**	**$10,575,208**	**-**	**$10,518,565**	**-**	**$11,751,313**	**$11,751,313**	**$11,751,313**
410	CONSUMABLE SUPPLIES	$314,507	$321,029		$373,615		$400,960	$400,960	$400,960
411	GRADUATION SUPPLIES	$6,392	$4,277		$5,800		$5,800	$5,800	$5,800
415	FOOD SUPPLIES	$754	$566		$1,500		$500	$500	$500
420	TEXTBOOKS	$12,558	$1,763		$7,000		$119,500	$119,500	$119,500
430	LIBRARY BOOKS	$3,610	$3,273		$3,900		$2,800	$2,800	$2,800
440	PERIODICALS	$7,245	$5,601		$1,160		$3,660	$3,660	$3,660
460	NON-CONSUMABLE SUPPLIES	$45,988	$35,833		$49,180		$74,800	$74,800	$74,800
470	COMPUTER SOFTWARE	$36,899	$15,158		$32,300		$32,400	$32,400	$32,400
480	COMPUTER HARDWARE	$999	$0		$0		$70,000	$70,000	$70,000
	SUPPLIES & MATERIALS	**$428,951**	**$387,500**	**-**	**$474,455**	**-**	**$710,420**	**$710,420**	**$710,420**
541	NEW EQUIPMENT	$16,835	$0		$0		$0	$0	$0

Acct	Acount Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
542	REPLACEMENT EQUIPMENT	$81,441	$7,400		$0		$0	$0	$0
594	CAPITAL LEASE GASB REQ	$118,373	$281,747		$230,200		$125,000	$125,000	$125,000
CAPITAL OUTLAY		**$216,649**	**$289,147**		**$230,200**	**-**	**$125,000**	**$125,000**	**$125,000**
640	DUES AND FEES	$66,815	$64,807		$44,345		$70,350	$70,350	$70,350
651	LIABILITY INSURANCE	$122,576	$144,923		$151,000		$170,000	$170,000	$170,000
652	FIDELITY BOND & PREMIUM	$600	$600		$600		$600	$600	$600
653	PROPERTY INSURANCE	$164,743	$179,008		$202,000		$218,000	$218,000	$218,000
655	JUDGEMENTS/SETTLEMENTS	$55,000	$0		$0		$0	$0	$0
670	TAXES AND LICENSES	$182	$189		$400		$400	$400	$400
DUES, FEES AND INSURANCE		**$409,916**	**$389,528**		**$398,345**	**-**	**$459,350**	**$459,350**	**$459,350**
710	FUND MODIFICATIONS	$117,664	$167,664		$135,942		$252,982	$252,982	$252,982
810	OPERATING CONTINGENCY	$0	$0		$1,661,583		$2,253,522	$2,253,522	$2,253,522
820	UNAPPROPRIATED END BALANCE	$0	$0		$840,000		$870,066	$870,066	$870,066
TOTAL GENERAL FUND		**$39,253,269**	**$39,926,889**	**248.48**	**$44,000,000**	**245.67**	**$46,503,307**	**$46,503,307**	**$46,503,307**

General Fund Expenditures By Object
Audited Actual
2024-25

Acct	Acount Title	2024-25 Actual	% of Total
100	SALARY & WAGES	$18,464,067	46.24%
200	ASSOCIATED PR COSTS	$9,653,776	24.18%
300	PURCHASED SERVICES & CHARTER SCH	$10,575,208	26.49%
400	SUPPLIES & MATERIALS	$387,500	0.97%
500	CAPITAL OUTLAY	$289,147	0.72%
600	DUES, FEES, & INSURANCE	$389,528	0.98%
700	TRANSFERS TO OTH FUNDS	$167,664	0.42%
	TOTAL GENERAL FUND	**$39,926,889**	**100.00%**

Salary & Benefits	$28,117,843	70.42%
Charter Schools	$3,707,984	9.29%
Purchased Services	$6,867,224	17.20%
Supplies	$387,500	0.97%
Capital Purchases	$289,147	0.72%
Dues and Fees	$389,528	0.98%
Transfers	$167,664	0.42%
Total	**$39,926,890**	**100.00%**



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

Operational Unit	Actual 2023-24	Actual 2024-25	FTE	Adopted 2025-26	FTE	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
Lyle Elementary	$ 3,972,224	$ 3,753,728	32.00	$ 3,612,815	31.94	$ 3,672,832	$ 3,672,832	$ 3,672,832
Oakdale Elementary	3,668,516	3,397,814	36.44	3,841,582	30.00	3,458,892	3,458,892	3,458,892
Whitworth Elementary	3,674,054	4,035,058	32.94	3,758,448	33.56	3,940,467	3,940,467	3,940,467
LaCreole Middle School	5,171,992	5,298,267	46.25	5,514,456	47.19	5,757,516	5,757,516	5,757,516
Dallas High School	8,921,445	8,500,255	64.57	8,930,895	64.06	8,981,996	8,981,996	8,981,996
Morrison Campus Alternative Program	593,562	589,586	3.68	644,685	4.87	797,980	797,980	797,980
Other District Programs	7,847,270	8,991,855	32.61	11,901,926	34.05	13,791,984	13,791,984	13,791,984
Charter Schools:								
Luckiamute Valley Charter School	3,063,444	3,069,062		3,292,682		3,450,389	3,450,389	3,450,389
Dallas Community School	2,340,762	2,291,263		2,502,511		2,651,250	2,651,250	2,651,250
TOTALS	**$ 39,253,269**	**$ 39,926,889**	**248.48**	**$ 44,000,000**	**245.67**	**$ 46,503,307**	**$ 46,503,307**	**$ 46,503,307**

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LYLE ELEMENTARY

185 SW Levens St.
Dallas, OR 97338
503-623-8367

General Fund Expenditures - Lyle Elementary

2026-27 Budget

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1111	111	LICENSED SALARIES	$1,171,405	$1,032,352	12.50	$962,325	13.50	$1,022,440	$1,022,440	$1,022,440
	112	CLASSIFIED SALARIES	$187,124	$48,287	2.06	$76,444	1.38	$45,894	$45,894	$45,894
	121	SUBSTITUTES - LICENSED	$4,470	$5,663		$1,500		$1,499	$1,499	$1,499
	122	SUBSTITUTE - CLASSIFIED	$111	$242		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$2,110		$2,201		$1,753	$1,753	$1,753
	130	EXTEND CONT/STU TEACH	$1,175	$1,225		$0		$2,004	$2,004	$2,004
	141	LONGEVITY STIPEND	$400	$750		$750		$750	$750	$750
	145	OPT OUT ADD SALARY	$45,100	$31,350		$26,400		$39,600	$39,600	$39,600
	211	PERS-EMPLOYER CONTRIBUT	$283,702	$221,233		$279,085		$281,822	$281,822	$281,822
	212	PERS-EMPLOYEE PICK-UP	$82,274	$66,951		$64,177		$66,836	$66,836	$66,836
	220	SOCIAL SECURITY/MEDICARE	$105,000	$82,098		$81,826		$85,216	$85,216	$85,216
	231	WORKERS COMP	$4,850	$3,498		$3,481		$4,056	$4,056	$4,056
	232	UNEMPLOYMENT COMP	$10,042	$18,715		$19,788		$5,570	$5,570	$5,570
	234	PAID LEAVE OREGON	$5,467	$4,293		$4,270		$4,456	$4,456	$4,456
	241	HEALTH INSURANCE	$202,553	$187,394		$159,895		$145,958	$145,958	$145,958
	310	INSTR PROF & TECH SERVICE	$87	$100		$0		$800	$800	$800
	311	STUDENT INSTR SERVICES	$4,896	$1,294		$0		$4,200	$4,200	$4,200
	314	SUBSTITUTE SERVICES	$173,519	$104,221		$55,000		$70,000	$70,000	$70,000
	380	NON-INSTR PROF & TECH	$935	$1,135		$0		$960	$960	$960
	410	CONSUMABLE SUPPLIES	$5,584	$4,937		$5,300		$7,000	$7,000	$7,000
		1111	**$2,288,693**	**$1,817,845**	**14.56**	**$1,742,442**	**14.88**	**$1,790,814**	**$1,790,814**	**$1,790,814**
1210	131	EXTRA DUTY CONTRACTS	$1,925	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$388	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$116	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$150	$0		$0		$0	$0	$0
	231	WORKERS COMP	$7	$0		$0		$0	$0	$0
	232	UNEMPLOYMENT COMP	$18	$0		$0		$0	$0	$0
	234	PAID LEAVE OREGON	$8	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$480	$0		$2,000		$2,000	$2,000	$2,000
		1210	**$3,090**	**$0**	**0.00**	**$2,000**	**-**	**$2,000**	**$2,000**	**$2,000**
1221	111	LICENSED SALARIES	$120,192	$71,676	1.00	$75,829	1.00	$63,745	$63,745	$63,745
	112	CLASSIFIED SALARIES	$324,054	$271,043	4.19	$188,268	5.19	$238,899	$238,899	$238,899
	122	SUBSTITUTE - CLASSIFIED	$0	$60		$499		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$4,399		$3,803		$3,499	$3,499	$3,499
	130	EXTEND CONT/STU TEACH	$8,618	$3,941		$4,133		$5,001	$5,001	$5,001
	141	LONGEVITY STIPEND	$1,300	$750		$750		$1,500	$1,500	$1,500
	145	OPT OUT ADD SALARY	$21,450	$13,750		$13,200		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$96,989	$67,392		$72,996		$78,151	$78,151	$78,151
	212	PERS-EMPLOYEE PICK-UP	$28,200	$21,137		$17,189		$19,155	$19,155	$19,155
	220	SOCIAL SECURITY/MEDICARE	$36,214	$27,497		$21,916		$24,422	$24,422	$24,422
	231	WORKERS COMP	$1,711	$1,149		$942		$1,157	$1,157	$1,157
	232	UNEMPLOYMENT COMP	$3,463	$6,358		$5,300		$1,596	$1,596	$1,596
	234	PAID LEAVE OREGON	$1,878	$1,435		$1,131		$1,277	$1,277	$1,277
	241	HEALTH INSURANCE	$72,994	$87,999		$54,999		$94,072	$94,072	$94,072
	314	SUBSTITUTE SERVICES	$53,760	$60,819		$65,000		$35,000	$35,000	$35,000
	344	CLASSIFIED TRAVEL	$34	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$861	$297		$200		$200	$200	$200
		1221	**$771,718**	**$639,703**	**5.19**	**$526,155**	**6.19**	**$574,274**	**$574,274**	**$574,274**
1228	111	LICENSED SALARIES	$0	$77,631	1.00	$82,026	1.00	$86,575	$86,575	$86,575
	112	CLASSIFIED SALARIES	$0	$125,955	2.44	$108,092	3.13	$141,785	$141,785	$141,785
	121	SUBSTITUTES - LICENSED	$0	$210		$0		$0	$0	$0
	122	SUBSTITUTE - CLASSIFIED	$0	$394		$302		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$3,519		$2,998		$3,499	$3,499	$3,499
	130	EXTEND CONT/STU TEACH	$0	$4,120		$4,320		$5,994	$5,994	$5,994
	211	PERS-EMPLOYER CONTRIBUT	$0	$33,144		$47,128		$60,979	$60,979	$60,979
	212	PERS-EMPLOYEE PICK-UP	$0	$10,140		$11,864		$14,271	$14,271	$14,271
	220	SOCIAL SECURITY/MEDICARE	$0	$16,132		$15,127		$18,196	$18,196	$18,196
	231	WORKERS COMP	$0	$691		$625		$835	$835	$835
	232	UNEMPLOYMENT COMP	$0	$3,677		$3,658		$1,189	$1,189	$1,189
	234	PAID LEAVE OREGON	$0	$843		$779		$951	$951	$951
	241	HEALTH INSURANCE	$0	$55,353		$49,067		$55,310	$55,310	$55,310
	314	SUBSTITUTE SERVICES	$0	$15,816		$22,000		$22,000	$22,000	$22,000
	410	CONSUMABLE SUPPLIES	$0	$625		$200		$200	$200	$200
	460	NON-CONSUMABLE SUPPLIES	$0	$3,606		$0		$0	$0	$0
		1228	**$0**	**$351,856**	**3.44**	**$348,186**	**4.13**	**$411,785**	**$411,785**	**$411,785**
1250	111	LICENSED SALARIES	$72,747	$63,264	0.88	$0	1.00	$96,954	$96,954	$96,954
	112	CLASSIFIED SALARIES	$6,600	$550		$63,866		$0	$0	$0
	121	SUBSTITUTES - LICENSED	$180	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$3,679	$4,225		$4,607		$5,001	$5,001	$5,001
	145	OPT OUT ADD SALARY	$0	$6,050		$13,200		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$16,674	$14,309		$14,797		$29,867	$29,867	$29,867
	212	PERS-EMPLOYEE PICK-UP	$4,991	$4,431		$3,484		$6,513	$6,513	$6,513
	220	SOCIAL SECURITY/MEDICARE	$6,311	$5,204		$4,442		$8,304	$8,304	$8,304
	231	WORKERS COMP	$273	$221		$202		$380	$380	$380

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1250	232	UNEMPLOYMENT COMP	$581	$1,287		$1,074		$543	$543	$543
	234	PAID LEAVE OREGON	$330	$272		$232		$434	$434	$434
	241	HEALTH INSURANCE	$17,100	$17,100		$5,000		$0	$0	$0
	314	SUBSTITUTE SERVICES	$10,354	$6,316		$0		$5,000	$5,000	$5,000
	410	CONSUMABLE SUPPLIES	$1,152	$707		$200		$200	$200	$200
	420	TEXTBOOKS	$200	$0		$0		$0	$0	$0
		1250	**$141,170**	**$123,935**	**0.88**	**$111,105**	**1.00**	**$159,797**	**$159,797**	**$159,797**
1271	112	CLASSIFIED SALARIES	$60,328	$81,558	2.00	$89,216		$0	$0	$0
	122	SUBSTITUTE - CLASSIFIED	$122	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$71		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$0	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$0	$6,600		$6,600		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$11,983	$16,878		$24,414		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$3,590	$5,294		$5,749		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$4,520	$6,750		$7,330		$0	$0	$0
	231	WORKERS COMP	$223	$274		$335		$0	$0	$0
	232	UNEMPLOYMENT COMP	$553	$1,528		$1,773		$0	$0	$0
	234	PAID LEAVE OREGON	$236	$353		$383		$0	$0	$0
	241	HEALTH INSURANCE	$9,150	$0		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$67	$0		$0		$0	$0	$0
		1271	**$90,772**	**$119,306**	**2.00**	**$135,799**	**-**	**$0**	**$0**	**$0**
1291	314	SUBSTITUTE SERVICES	$0	$6,693		$1,000		$1,000	$1,000	$1,000
	344	CLASSIFIED TRAVEL	$688	$497		$0		$0	$0	$0
		1291	**$688**	**$7,190**	**0.00**	**$1,000**	**-**	**$1,000**	**$1,000**	**$1,000**
2115	410	CONSUMABLE SUPPLIES	$396	$220		$0		$0	$0	$0
		2115	**$396**	**$220**	**0.00**	**$0**	**-**	**$0**	**$0**	**$0**
2130	410	CONSUMABLE SUPPLIES	$719	$653		$650		$650	$650	$650
		2130	**$719**	**$653**	**0.00**	**$650**	**-**	**$650**	**$650**	**$650**
2220	112	CLASSIFIED SALARIES	$23,550	$17,362	0.69	$27,767	0.69	$28,052	$28,052	$28,052
	122	SUBSTITUTE - CLASSIFIED	$0	$12		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$0	$491		$1,002		$204	$204	$204
	211	PERS-EMPLOYER CONTRIBUT	$4,584	$3,342		$7,331		$6,917	$6,917	$6,917
	212	PERS-EMPLOYEE PICK-UP	$1,372	$1,048		$1,726		$1,695	$1,695	$1,695
	220	SOCIAL SECURITY/MEDICARE	$1,802	$1,436		$2,201		$2,162	$2,162	$2,162
	231	WORKERS COMP	$87	$60		$94		$105	$105	$105
	232	UNEMPLOYMENT COMP	$172	$311		$532		$141	$141	$141
	234	PAID LEAVE OREGON	$94	$71		$111		$113	$113	$113
	314	SUBSTITUTE SERVICES	$1,120	$5,076		$800		$800	$800	$800
	410	CONSUMABLE SUPPLIES	$83	$400		$350		$350	$350	$350
	430	LIBRARY BOOKS	$459	$398		$450		$450	$450	$450
		2220	**$33,322**	**$30,008**	**0.69**	**$42,365**	**0.69**	**$40,989**	**$40,989**	**$40,989**
2410	112	CLASSIFIED SALARIES	$110,876	$112,414	2.25	$120,314	2.25	$112,085	$112,085	$112,085
	113	ADMINISTRATORS	$123,305	$136,361	1.00	$140,452	1.00	$145,368	$145,368	$145,368
	122	SUBSTITUTE - CLASSIFIED	$288	$1,439		$1,001		$1,499	$1,499	$1,499
	124	TEMPORARY - CLASSIFED	$832	$1,915		$1,499		$1,003	$1,003	$1,003
	130	EXTEND CONT/STU TEACH	$3,000	$3,600		$1,800		$0	$0	$0
	141	LONGEVITY STIPEND	$0	$250		$250		$998	$998	$998
	145	OPT OUT ADD SALARY	$6,600	$6,600		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$44,643	$60,025		$69,545		$70,120	$70,120	$70,120
	212	PERS-EMPLOYEE PICK-UP	$13,360	$15,338		$16,423		$16,053	$16,053	$16,053
	220	SOCIAL SECURITY/MEDICARE	$18,353	$19,548		$20,939		$20,468	$20,468	$20,468
	231	WORKERS COMP	$852	$810		$886		$970	$970	$970
	232	UNEMPLOYMENT COMP	$1,660	$4,525		$5,064		$1,338	$1,338	$1,338
	234	PAID LEAVE OREGON	$841	$1,022		$1,089		$1,070	$1,070	$1,070
	241	HEALTH INSURANCE	$17,550	$17,575		$17,100		$19,995	$19,995	$19,995
	310	INSTR PROF & TECH SERVICE	$0	$30		$0		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$0	$0		$300		$300	$300	$300
	353	POSTAGE	$1,095	$1,324		$1,400		$1,400	$1,400	$1,400
	394	SUBSTITUTE SERVICES	$656	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$85	$313		$300		$300	$300	$300
	640	DUES AND FEES	$904	$957		$0		$0	$0	$0
		2410	**$344,898**	**$384,043**	**3.25**	**$404,962**	**3.25**	**$399,566**	**$399,566**	**$399,566**
2540	112	CLASSIFIED SALARIES	$104,755	$108,109	2.00	$108,701	1.81	$99,151	$99,151	$99,151
	122	SUBSTITUTE - CLASSIFIED	$791	$1,450		$1,001		$600	$600	$600
	124	TEMPORARY - CLASSIFED	$0	$855		$1,002		$501	$501	$501
	141	LONGEVITY STIPEND	$0	$250		$250		$751	$751	$751
	145	OPT OUT ADD SALARY	$6,600	$6,600		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$21,543	$21,461		$29,953		$26,341	$26,341	$26,341
	212	PERS-EMPLOYEE PICK-UP	$6,500	$6,731		$7,053		$6,456	$6,456	$6,456
	220	SOCIAL SECURITY/MEDICARE	$8,450	$8,881		$8,993		$8,232	$8,232	$8,232
	231	WORKERS COMP	$2,712	$2,350		$2,475		$2,448	$2,448	$2,448
	232	UNEMPLOYMENT COMP	$749	$2,158		$2,175		$538	$538	$538
	234	PAID LEAVE OREGON	$373	$464		$466		$430	$430	$430
	241	HEALTH INSURANCE	$20,608	$21,281		$20,786		$16,857	$16,857	$16,857
	321	CUSTODIAL SUBSTITUTES	$371	$772		$0		$1,000	$1,000	$1,000
	322	REPAIRS & MAINTENANCE	$39,411	$11,320		$4,000		$4,000	$4,000	$4,000

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2540	325	ELECTRICITY	$27,474	$24,089		$45,195		$45,000	$45,000	$45,000
	326	FUEL	$13,691	$15,450		$22,000		$22,000	$22,000	$22,000
	327	WATER & SEWAGE	$2,810	$2,808		$4,000		$4,000	$4,000	$4,000
	328	GARBAGE	$3,637	$8,080		$3,500		$5,050	$5,050	$5,050
	351	TELECOMMUNICATIONS	$4,882	$6,738		$6,300		$6,500	$6,500	$6,500
	410	CONSUMABLE SUPPLIES	$15,415	$14,691		$9,900		$18,000	$18,000	$18,000
	460	NON-CONSUMABLE SUPPLIES	$7,982	$1,930		$900		$900	$900	$900
		2540	**$288,753**	**$266,469**	**2.00**	**$285,251**	**1.81**	**$275,355**	**$275,355**	**$275,355**
2543	322	REPAIRS & MAINTENANCE	$0	$2,525		$3,000		$3,000	$3,000	$3,000
	410	CONSUMABLE SUPPLIES	$0	$0		$1,400		$1,400	$1,400	$1,400
		2543	**$0**	**$2,525**	**0.00**	**$4,400**	**-**	**$4,400**	**$4,400**	**$4,400**
2550	331	REIMB STUDENT TRANSPORT	$4,754	$3,763		$1,800		$3,000	$3,000	$3,000
		2550	**$4,754**	**$3,763**	**0.00**	**$1,800**	**-**	**$3,000**	**$3,000**	**$3,000**
2574	322	REPAIRS & MAINTENANCE	$0	$2,370		$2,500		$2,500	$2,500	$2,500
	355	PRINTING & BINDING	$0	$0		$0		$2,500	$2,500	$2,500
	594	CAPITAL LEASES GASB REQ	$3,250	$3,841		$4,200		$4,200	$4,200	$4,200
		2574	**$3,250**	**$6,211**	**0.00**	**$6,700**	**-**	**$9,200**	**$9,200**	**$9,200**
		TOTAL LYLE ELEMENTARY	**$3,972,224**	**$3,753,728**	**32.00**	**$3,612,815**	**31.94**	**$3,672,832**	**$3,672,832**	**$3,672,832**

OAKDALE HEIGHTS ELEMENTARY

1375 SW Maple St.
Dallas, OR 97338
503-623-8316

General Fund Expenditures - Oakdale Heights Elementary

2026-27 Budget

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1111	111	LICENSED SALARIES	$1,077,624	$995,717	13.50	$1,079,470	13.50	$1,047,343	$1,047,343	$1,047,343
	112	CLASSIFIED SALARIES	$214,563	$48,031	2.06	$76,444	0.69	$25,745	$25,745	$25,745
	121	SUBSTITUTES - LICENSED	$7,470	$1,748		$1,500		$1,499	$1,499	$1,499
	122	SUBSTITUTE - CLASSIFIED	$0	$23		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$155	$2,196		$1,602		$1,753	$1,753	$1,753
	130	EXTEND CONT/STU TEACH	$1,599	$150		$0		$2,004	$2,004	$2,004
	145	OPT OUT ADD SALARY	$39,050	$45,100		$46,200		$52,800	$52,800	$52,800
	211	PERS-EMPLOYER CONTRIBUT	$262,227	$218,946		$299,494		$286,573	$286,573	$286,573
	212	PERS-EMPLOYEE PICK-UP	$71,984	$65,037		$72,313		$67,869	$67,869	$67,869
	220	SOCIAL SECURITY/MEDICARE	$100,792	$81,842		$92,199		$86,533	$86,533	$86,533
	231	WORKERS COMP	$4,748	$3,353		$3,951		$4,132	$4,132	$4,132
	232	UNEMPLOYMENT COMP	$9,496	$18,059		$22,296		$5,656	$5,656	$5,656
	234	PAID LEAVE OREGON	$5,270	$4,279		$4,814		$4,525	$4,525	$4,525
	241	HEALTH INSURANCE	$159,432	$116,935		$106,766		$96,969	$96,969	$96,969
	310	INSTR PROF & TECH SERVICE	$87	$100		$0		$100	$100	$100
	314	SUBSTITUTE SERVICES	$80,662	$55,634		$70,000		$70,000	$70,000	$70,000
	353	POSTAGE	$62	$85		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$4,059	$2,550		$4,500		$4,500	$4,500	$4,500
	420	TEXTBOOKS	$4,292	$0		$0		$0	$0	$0
	440	PERIODICALS	$5,889	$4,571		$0		$2,500	$2,500	$2,500
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$0		$500	$500	$500
		1111	**$2,049,460**	**$1,664,358**	**15.56**	**$1,881,550**	**14.19**	**$1,761,000**	**$1,761,000**	**$1,761,000**
1210	131	EXTRA DUTY CONTRACTS	$3,066	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$702	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$184	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$233	$0		$0		$0	$0	$0
	231	WORKERS COMP	$11	$0		$0		$0	$0	$0
	232	UNEMPLOYMENT COMP	$21	$0		$0		$0	$0	$0
	234	PAID LEAVE OREGON	$12	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$600	$0		$2,000		$2,000	$2,000	$2,000
		1210	**$4,829**	**$0**	**0.00**	**$2,000**	**-**	**$2,000**	**$2,000**	**$2,000**
1221	111	LICENSED SALARIES	$0	$54,784	1.00	$57,240	2.00	$125,411	$125,411	$125,411
	112	CLASSIFIED SALARIES	$0	$208,115	5.06	$219,302	2.44	$113,339	$113,339	$113,339
	121	SUBSTITUTES - LICENSED	$0	$2,400		$0		$0	$0	$0
	122	SUBSTITUTE - CLASSIFIED	$0	$0		$499		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$0	$2,558		$2,201		$1,998	$1,998	$1,998
	130	EXTEND CONT/STU TEACH	$0	$4,841		$5,080		$13,993	$13,993	$13,993
	141	LONGEVITY STIPEND	$0	$750		$1,001		$1,500	$1,500	$1,500
	145	OPT OUT ADD SALARY	$0	$13,200		$13,200		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$0	$52,258		$72,473		$65,637	$65,637	$65,637
	212	PERS-EMPLOYEE PICK-UP	$0	$15,935		$17,911		$15,770	$15,770	$15,770
	220	SOCIAL SECURITY/MEDICARE	$0	$21,888		$22,837		$20,107	$20,107	$20,107
	231	WORKERS COMP	$0	$884		$993		$915	$915	$915
	232	UNEMPLOYMENT COMP	$7,185	$5,007		$5,523		$1,314	$1,314	$1,314
	234	PAID LEAVE OREGON	$0	$1,144		$1,185		$1,051	$1,051	$1,051
	241	HEALTH INSURANCE	$0	$20,259		$39,072		$58,500	$58,500	$58,500
	314	SUBSTITUTE SERVICES	$0	$15,616		$18,000		$18,000	$18,000	$18,000
	322	REPAIRS & MAINTENANCE	$0	$99		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$721		$200		$200	$200	$200
		1221	**$7,185**	**$420,457**	**6.06**	**$476,719**	**4.44**	**$444,335**	**$444,335**	**$444,335**
1228	111	LICENSED SALARIES	$48,130	$0	2.00	$145,462		$217,959	$217,959	$217,959
	112	CLASSIFIED SALARIES	$287,518	$154,100	3.31	$141,610	4.69	$0	$0	$0
	122	SUBSTITUTE - CLASSIFIED	$0	$198		$302		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$881		$0		$3,001	$3,001	$3,001
	130	EXTEND CONT/STU TEACH	$3,862	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$6,600	$6,600		$19,800		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$61,621	$30,552		$78,268		$41,951	$41,951	$41,951
	212	PERS-EMPLOYEE PICK-UP	$16,305	$9,562		$18,430		$8,898	$8,898	$8,898
	220	SOCIAL SECURITY/MEDICARE	$26,347	$12,259		$23,499		$17,408	$17,408	$17,408
	231	WORKERS COMP	$1,238	$516		$1,045		$842	$842	$842
	232	UNEMPLOYMENT COMP	$2,393	$2,800		$5,683		$1,138	$1,138	$1,138
	234	PAID LEAVE OREGON	$1,373	$641		$1,229		$910	$910	$910
	241	HEALTH INSURANCE	$56,783	$21,515		$22,199		$38,892	$38,892	$38,892
	311	STUDENT INSTR SERVICES	$0	$0		$0		$4,000	$4,000	$4,000
	314	SUBSTITUTE SERVICES	$69,563	$18,028		$13,000		$13,000	$13,000	$13,000
	410	CONSUMABLE SUPPLIES	$1,185	$486		$200		$200	$200	$200
	420	TEXTBOOKS	$200	$0		$0		$0	$0	$0
		1228	**$583,117**	**$258,138**	**5.31**	**$470,726**	**4.69**	**$354,799**	**$354,799**	**$354,799**
1250	111	LICENSED SALARIES	$46,323	$49,556		$0		$0	$0	$0
	112	CLASSIFIED SALARIES	$47,314	$27,153	0.88	$29,754	0.88	$31,872	$31,872	$31,872
	122	SUBSTITUTE - CLASSIFIED	$80	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$48	$47		$0		$0	$0	$0

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1250	130	EXTEND CONT/STU TEACH	$3,516	$3,941		$4,133		$0	$0	$0
	145	OPT OUT ADD SALARY	$6,600	$6,600		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$12,267	$16,621		$8,634		$7,802	$7,802	$7,802
	212	PERS-EMPLOYEE PICK-UP	$3,365	$5,213		$2,033		$1,912	$1,912	$1,912
	220	SOCIAL SECURITY/MEDICARE	$7,906	$7,399		$2,592		$2,438	$2,438	$2,438
	231	WORKERS COMP	$359	$271		$104		$121	$121	$121
	232	UNEMPLOYMENT COMP	$724	$1,514		$627		$159	$159	$159
	234	PAID LEAVE OREGON	$412	$348		$136		$127	$127	$127
	241	HEALTH INSURANCE	$19,500	$20,400		$19,800		$19,500	$19,500	$19,500
	314	SUBSTITUTE SERVICES	$7,168	$6,981		$8,000		$8,000	$8,000	$8,000
	410	CONSUMABLE SUPPLIES	$682	$698		$200		$200	$200	$200
		1250	**$156,262**	**$146,742**	**0.88**	**$76,012**	**0.88**	**$72,133**	**$72,133**	**$72,133**
1271	112	CLASSIFIED SALARIES	$113,197	$118,009	1.69	$76,087		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$1,440		$1,199		$0	$0	$0
	145	OPT OUT ADD SALARY	$6,600	$6,600		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$23,156	$23,385		$19,692		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$6,931	$7,335		$4,637		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$9,164	$9,643		$5,912		$0	$0	$0
	231	WORKERS COMP	$407	$391		$255		$0	$0	$0
	232	UNEMPLOYMENT COMP	$834	$2,189		$1,430		$0	$0	$0
	234	PAID LEAVE OREGON	$479	$504		$304		$0	$0	$0
	241	HEALTH INSURANCE	$18,574	$19,200		$17,933		$0	$0	$0
	314	SUBSTITUTE SERVICES	$0	$291		$500		$500	$500	$500
		1271	**$179,343**	**$188,987**	**1.69**	**$127,950**	**-**	**$500**	**$500**	**$500**
2115	410	CONSUMABLE SUPPLIES	$27	$0		$150		$150	$150	$150
	460	NON-CONSUMABLE SUPPLIES	$220	$0		$0		$0	$0	$0
		2115	**$247**	**$0**	**0.00**	**$150**	**-**	**$150**	**$150**	**$150**
2130	410	CONSUMABLE SUPPLIES	$360	$285		$500		$400	$400	$400
		2130	**$360**	**$285**	**0.00**	**$500**	**-**	**$400**	**$400**	**$400**
2220	112	CLASSIFIED SALARIES	$23,901	$24,104	0.69	$27,767	0.69	$28,052	$28,052	$28,052
	124	TEMPORARY - CLASSIFED	$0	$1,072		$0		$351	$351	$351
	211	PERS-EMPLOYER CONTRIBUT	$4,598	$4,648		$7,075		$6,953	$6,953	$6,953
	212	PERS-EMPLOYEE PICK-UP	$1,376	$1,458		$1,666		$1,704	$1,704	$1,704
	220	SOCIAL SECURITY/MEDICARE	$1,828	$1,926		$2,124		$2,173	$2,173	$2,173
	231	WORKERS COMP	$88	$84		$94		$105	$105	$105
	232	UNEMPLOYMENT COMP	$167	$436		$514		$142	$142	$142
	234	PAID LEAVE OREGON	$96	$101		$111		$114	$114	$114
	314	SUBSTITUTE SERVICES	$845	$2,088		$2,200		$1,500	$1,500	$1,500
	322	REPAIRS & MAINTENANCE	$0	$0		$300		$300	$300	$300
	410	CONSUMABLE SUPPLIES	$292	$791		$800		$800	$800	$800
	430	LIBRARY BOOKS	$70	$0		$600		$500	$500	$500
	460	NON-CONSUMABLE SUPPLIES	$169	$0		$100		$100	$100	$100
		2220	**$33,429**	**$36,708**	**0.69**	**$43,352**	**0.69**	**$42,794**	**$42,794**	**$42,794**
2410	112	CLASSIFIED SALARIES	$108,834	$107,764	2.25	$120,314	2.13	$112,085	$112,085	$112,085
	113	ADMINISTRATORS	$123,305	$136,967	1.00	$140,452	1.00	$145,368	$145,368	$145,368
	122	SUBSTITUTE - CLASSIFIED	$573	$2,753		$1,001		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$551	$3,381		$2,698		$8,000	$8,000	$8,000
	130	EXTEND CONT/STU TEACH	$3,000	$3,750		$1,800		$0	$0	$0
	141	LONGEVITY STIPEND	$0	$250		$250		$750	$750	$750
	145	OPT OUT ADD SALARY	$6,600	$6,600		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$49,900	$51,221		$67,750		$68,812	$68,812	$68,812
	212	PERS-EMPLOYEE PICK-UP	$14,479	$15,463		$16,495		$16,368	$16,368	$16,368
	220	SOCIAL SECURITY/MEDICARE	$18,440	$19,823		$21,031		$20,961	$20,961	$20,961
	231	WORKERS COMP	$842	$799		$886		$970	$970	$970
	232	UNEMPLOYMENT COMP	$1,641	$4,490		$5,086		$1,364	$1,364	$1,364
	234	PAID LEAVE OREGON	$838	$1,037		$1,089		$1,091	$1,091	$1,091
	241	HEALTH INSURANCE	$19,886	$19,931		$18,258		$22,453	$22,453	$22,453
	342	LICENSED TRAVEL-OUT DISTR	$0	$0		$100		$100	$100	$100
	344	CLASSIFIED TRAVEL	$51	$50		$50		$75	$75	$75
	353	POSTAGE	$2,820	$1,352		$2,500		$2,000	$2,000	$2,000
	394	SUBSTITUTE SERVICES	$362	$161		$200		$200	$200	$200
	410	CONSUMABLE SUPPLIES	$357	$465		$750		$750	$750	$750
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$300		$300	$300	$300
	640	DUES AND FEES	$904	$954		$1,000		$1,000	$1,000	$1,000
		2410	**$353,383**	**$377,210**	**3.25**	**$408,610**	**3.13**	**$409,247**	**$409,247**	**$409,247**
2540	112	CLASSIFIED SALARIES	$103,138	$105,370	3.00	$113,190	2.00	$113,922	$113,922	$113,922
	122	SUBSTITUTE - CLASSIFIED	$6,292	$3,436		$1,001		$5,999	$5,999	$5,999
	124	TEMPORARY - CLASSIFIED	$0	$1,420		$1,499		$300	$300	$300
	130	EXTEND CONT/STU TEACH	$1,500	$1,800		$1,799		$0	$0	$0
	141	LONGEVITY STIPEND	$400	$500		$653		$1,001	$1,001	$1,001
	211	PERS-EMPLOYER CONTRIBUT	$23,519	$22,977		$32,032		$31,558	$31,558	$31,558
	212	PERS-EMPLOYEE PICK-UP	$6,600	$6,680		$7,089		$7,273	$7,273	$7,273
	220	SOCIAL SECURITY/MEDICARE	$9,151	$9,251		$9,775		$10,036	$10,036	$10,036
	231	WORKERS COMP	$2,882	$2,372		$2,555		$2,784	$2,784	$2,784

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2540	232	UNEMPLOYMENT COMP	$855	$2,246		$2,364		$656	$656	$656
	234	PAID LEAVE OREGON	$379	$445		$467		$485	$485	$485
	241	HEALTH INSURANCE	$38,700	$40,500		$49,239		$48,969	$48,969	$48,969
	321	CUSTODIAL SUBSTITUTES	$3,902	$4,188		$0		$5,000	$5,000	$5,000
	322	REPAIRS & MAINTENANCE	$8,987	$7,507		$4,000		$7,000	$7,000	$7,000
	325	ELECTRICITY	$54,376	$52,354		$83,950		$84,000	$84,000	$84,000
	326	FUEL	$5,306	$5,550		$5,500		$6,050	$6,050	$6,050
	327	WATER & SEWAGE	$3,006	$3,252		$3,000		$3,300	$3,300	$3,300
	328	GARBAGE	$8,448	$6,099		$7,000		$9,100	$9,100	$9,100
	351	TELECOMMUNICATIONS	$4,882	$6,738		$6,300		$6,500	$6,500	$6,500
	410	CONSUMABLE SUPPLIES	$8,214	$9,168		$11,100		$17,100	$17,100	$17,100
	460	NON-CONSUMABLE SUPPLIES	$1,580	$0		$1,000		$500	$500	$500
		2540	**$292,117**	**$291,853**	**3.00**	**$343,514**	**2.00**	**$361,533**	**$361,533**	**$361,533**
2543	322	REPAIRS & MAINTENANCE	$0	$0		$2,000		$1,500	$1,500	$1,500
		2543	**$0**	**$0**		**$2,000**	**-**	**$1,500**	**$1,500**	**$1,500**
2550	331	REIMB STUDENT TRANSPORT	$5,382	$6,638		$1,800		$3,000	$3,000	$3,000
		2550	**$5,382**	**$6,638**	**0.00**	**$1,800**	**-**	**$3,000**	**$3,000**	**$3,000**
2574	322	REPAIRS & MAINTENANCE	$0	$2,417		$2,500		$2,500	$2,500	$2,500
	594	CAPITAL LEASES GASB REQ	$3,401	$4,020		$4,200		$3,000	$3,000	$3,000
		2574	**$3,401**	**$6,437**	**0.00**	**$6,700**	**-**	**$5,500**	**$5,500**	**$5,500**
		TOTAL OAKDALE HEIGHTS ELEMENTARY	**$3,668,516**	**$3,397,814**	**36.44**	**$3,841,582**	**30.00**	**$3,458,892**	**$3,458,892**	**$3,458,892**

WHITWORTH ELEMENTARY

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

General Fund Expenditures - Whitworth Elementary

2026-27 Budget

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1111	111	LICENSED SALARIES	$1,076,568	$1,021,580	12.00	$1,027,699	15.00	$1,255,497	$1,255,497	$1,255,497
	112	CLASSIFIED SALARIES	$75,909	$94,159	2.75	$99,116	2.75	$102,981	$102,981	$102,981
	124	TEMPORARY - CLASSIFIED	$21	$658		$0		$1,753	$1,753	$1,753
	130	EXTEND CONT/STU TEACH	$600	$150		$0		$2,004	$2,004	$2,004
	131	EXTRA DUTY CONTRACTS	$2,628	$2,733		$3,284		$3,399	$3,399	$3,399
	141	LONGEVITY STIPEND	$0	$0		$250		$750	$750	$750
	145	OPT OUT ADD SALARY	$26,400	$26,400		$19,800		$33,000	$33,000	$33,000
	211	PERS-EMPLOYER CONTRIBUT	$253,988	$234,019		$291,961		$364,361	$364,361	$364,361
	212	PERS-EMPLOYEE PICK-UP	$70,585	$68,354		$69,009		$83,963	$83,963	$83,963
	220	SOCIAL SECURITY/MEDICARE	$87,367	$84,351		$87,986		$107,053	$107,053	$107,053
	231	WORKERS COMP	$4,049	$3,563		$3,726		$5,060	$5,060	$5,060
	232	UNEMPLOYMENT COMP	$8,378	$18,875		$21,278		$6,997	$6,997	$6,997
	234	PAID LEAVE OREGON	$4,568	$4,411		$4,601		$5,598	$5,598	$5,598
	241	HEALTH INSURANCE	$179,400	$161,100		$153,900		$191,568	$191,568	$191,568
	314	SUBSTITUTE SERVICES	$59,408	$57,042		$70,000		$70,000	$70,000	$70,000
	410	CONSUMABLE SUPPLIES	$3,268	$3,579		$5,300		$5,300	$5,300	$5,300
		1111	**$1,853,138**	**$1,780,973**	**14.75**	**$1,857,910**	**17.75**	**$2,239,283**	**$2,239,283**	**$2,239,283**
1210	131	EXTRA DUTY CONTRACTS	$2,190	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$441	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$131	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$163	$0		$0		$0	$0	$0
	231	WORKERS COMP	$8	$0		$0		$0	$0	$0
	232	UNEMPLOYMENT COMP	$37	$0		$0		$0	$0	$0
	234	PAID LEAVE OREGON	$9	$0		$0		$0	$0	$0
		1210	**$2,978**	**$0**	**0.00**	**$0**	**-**	**$0**	**$0**	**$0**
1221	111	LICENSED SALARIES	$61,938	$62,926		$0		$0	$0	$0
	112	CLASSIFIED SALARIES	$123,139	$135,154		$0	2.94	$134,774	$134,774	$134,774
	122	SUBSTITUTE - CLASSIFIED	$1,166	$22		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$0	$1,440		$1,199		$204	$204	$204
	130	EXTEND CONT/STU TEACH	$3,679	$4,252		$4,463		$5,001	$5,001	$5,001
	141	LONGEVITY STIPEND	$500	$1,500		$1,501		$998	$998	$998
	145	OPT OUT ADD SALARY	$12,650	$550		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$41,384	$36,739		$1,825		$34,511	$34,511	$34,511
	212	PERS-EMPLOYEE PICK-UP	$12,048	$11,126		$430		$8,459	$8,459	$8,459
	220	SOCIAL SECURITY/MEDICARE	$15,271	$15,616		$548		$10,785	$10,785	$10,785
	231	WORKERS COMP	$682	$659		$3		$504	$504	$504
	232	UNEMPLOYMENT COMP	$1,511	$3,546		$133		$705	$705	$705
	234	PAID LEAVE OREGON	$798	$815		$24		$564	$564	$564
	241	HEALTH INSURANCE	$38,470	$55,270		$0		$16,529	$16,529	$16,529
	314	SUBSTITUTE SERVICES	$16,187	$8,629		$8,000		$8,000	$8,000	$8,000
	410	CONSUMABLE SUPPLIES	$732	$460		$200		$200	$200	$200
		1221	**$330,154**	**$338,705**	**0.00**	**$18,327**	**2.94**	**$221,233**	**$221,233**	**$221,233**
1228	111	LICENSED SALARIES	$82,479	$87,657	1.00	$90,287	1.00	$90,725	$90,725	$90,725
	112	CLASSIFIED SALARIES	$150,626	$220,591	5.38	$234,195	2.44	$113,339	$113,339	$113,339
	124	TEMPORARY - CLASSIFIED	$0	$1,685		$6,502		$204	$204	$204
	130	EXTEND CONT/STU TEACH	$3,679	$3,941		$4,133		$5,001	$5,001	$5,001
	141	LONGEVITY STIPEND	$1,000	$1,500		$1,501		$1,748	$1,748	$1,748
	145	OPT OUT ADD SALARY	$0	$11,550		$13,200		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$47,612	$57,718		$84,610		$53,273	$53,273	$53,273
	212	PERS-EMPLOYEE PICK-UP	$13,884	$17,555		$20,989		$13,057	$13,057	$13,057
	220	SOCIAL SECURITY/MEDICARE	$17,550	$24,280		$26,761		$16,648	$16,648	$16,648
	231	WORKERS COMP	$831	$1,017		$1,143		$783	$783	$783
	232	UNEMPLOYMENT COMP	$1,656	$5,545		$6,472		$1,088	$1,088	$1,088
	234	PAID LEAVE OREGON	$918	$1,278		$1,373		$870	$870	$870
	241	HEALTH INSURANCE	$74,344	$63,556		$52,687		$36,608	$36,608	$36,608
	314	SUBSTITUTE SERVICES	$7,261	$22,374		$25,000		$25,000	$25,000	$25,000
	410	CONSUMABLE SUPPLIES	$623	$212		$200		$200	$200	$200
	420	TEXTBOOKS	$600	$0		$1,000		$1,000	$1,000	$1,000
		1228	**$403,062**	**$520,460**	**6.38**	**$570,051**	**3.44**	**$366,144**	**$366,144**	**$366,144**
1250	111	LICENSED SALARIES	$76,574	$141,572	1.00	$86,156	2.00	$156,546	$156,546	$156,546
	112	CLASSIFIED SALARIES	$60,457	$65,146	3.13	$125,073	1.75	$67,574	$67,574	$67,574
	124	TEMPORARY - CLASSIFIED	$0	$657		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$3,679	$8,782		$9,224		$8,992	$8,992	$8,992
	141	LONGEVITY STIPEND	$600	$1,000		$1,001		$1,500	$1,500	$1,500
	145	OPT OUT ADD SALARY	$6,600	$6,600		$6,600		$13,200	$13,200	$13,200
	211	PERS-EMPLOYER CONTRIBUT	$30,361	$43,771		$55,379		$61,739	$61,739	$61,739
	212	PERS-EMPLOYEE PICK-UP	$8,799	$13,411		$13,683		$14,869	$14,869	$14,869
	220	SOCIAL SECURITY/MEDICARE	$11,008	$16,277		$17,446		$18,958	$18,958	$18,958
	231	WORKERS COMP	$497	$701		$735		$891	$891	$891
	232	UNEMPLOYMENT COMP	$1,073	$3,739		$4,219		$1,239	$1,239	$1,239
	234	PAID LEAVE OREGON	$576	$851		$912		$991	$991	$991
	241	HEALTH INSURANCE	$19,559	$37,165		$20,053		$40,217	$40,217	$40,217

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1250	314	SUBSTITUTE SERVICES	$2,808	$7,155		$8,000		$8,000	$8,000	$8,000
	410	CONSUMABLE SUPPLIES	$380	$984		$200		$200	$200	$200
	420	TEXTBOOKS	$600	$0		$1,000		$1,000	$1,000	$1,000
		1250	**$223,570**	**$347,809**	**4.13**	**$349,681**	**3.75**	**$395,916**	**$395,916**	**$395,916**
1271	112	CLASSIFIED SALARIES	$42,637	$94,395	1.00	$47,203		$0	$0	$0
	141	LONGEVITY STIPEND	$0	$47,529		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$8,136	$29,323		$12,027		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$2,435	$8,356		$2,832		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$2,827	$10,129		$3,611		$0	$0	$0
	231	WORKERS COMP	$151	$448		$158		$0	$0	$0
	232	UNEMPLOYMENT COMP	$286	$2,298		$873		$0	$0	$0
	234	PAID LEAVE OREGON	$148	$530		$189		$0	$0	$0
	241	HEALTH INSURANCE	$18,300	$37,500		$19,800		$0	$0	$0
	314	SUBSTITUTE SERVICES	$0	$1,354		$1,500		$1,500	$1,500	$1,500
		1271	**$74,920**	**$231,862**	**1.00**	**$88,193**	**-**	**$1,500**	**$1,500**	**$1,500**
2120	111	LICENSED SALARIES	$0	$0	1.00	$96,486		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$0		$25,956		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$0		$5,789		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$0		$7,381		$0	$0	$0
	231	WORKERS COMP	$0	$0		$305		$0	$0	$0
	232	UNEMPLOYMENT COMP	$0	$0		$1,785		$0	$0	$0
	234	PAID LEAVE OREGON	$0	$0		$386		$0	$0	$0
	241	HEALTH INSURANCE	$0	$0		$17,100		$0	$0	$0
	314	SUBSTITUTE SERVICES	$301	$0		$0		$0	$0	$0
	470	COMPUTER SOFTWARE	$350	$200		$300		$300	$300	$300
		2120	**$651**	**$200**	**1.00**	**$155,488**	**-**	**$300**	**$300**	**$300**
2130	410	CONSUMABLE SUPPLIES	$162	$85		$150		$300	$300	$300
		2130	**$162**	**$85**	**0.00**	**$150**	**-**	**$300**	**$300**	**$300**
2220	111	LICENSED SALARIES	$90,312	$93,675		$0		$0	$0	$0
	112	CLASSIFIED SALARIES	$17,240	$25,580	0.69	$27,767	0.69	$28,052	$28,052	$28,052
	211	PERS-EMPLOYER CONTRIBUT	$24,096	$22,630		$7,075		$6,867	$6,867	$6,867
	212	PERS-EMPLOYEE PICK-UP	$6,417	$6,159		$1,666		$1,683	$1,683	$1,683
	220	SOCIAL SECURITY/MEDICARE	$7,937	$8,773		$2,124		$2,146	$2,146	$2,146
	231	WORKERS COMP	$377	$381		$94		$105	$105	$105
	232	UNEMPLOYMENT COMP	$682	$1,925		$514		$140	$140	$140
	234	PAID LEAVE OREGON	$415	$536		$111		$112	$112	$112
	241	HEALTH INSURANCE	$17,100	$17,100		$0		$0	$0	$0
	314	SUBSTITUTE SERVICES	$10,652	$5,137		$2,500		$2,500	$2,500	$2,500
	410	CONSUMABLE SUPPLIES	$281	$422		$300		$350	$350	$350
	430	LIBRARY BOOKS	$0	$591		$500		$500	$500	$500
	440	PERIODICALS	$270	$300		$300		$300	$300	$300
		2220	**$175,778**	**$183,366**	**0.69**	**$42,952**	**0.69**	**$42,756**	**$42,756**	**$42,756**
2410	112	CLASSIFIED SALARIES	$97,110	$99,743	2.00	$109,456	2.00	$101,115	$101,115	$101,115
	113	ADMINISTRATORS	$123,853	$138,179	1.00	$140,452	1.00	$145,368	$145,368	$145,368
	124	TEMPORARY - CLASSIFIED	$0	$111		$0		$1,998	$1,998	$1,998
	130	EXTEND CONT/STU TEACH	$3,000	$3,600		$1,800		$0	$0	$0
	141	LONGEVITY STIPEND	$500	$1,000		$1,240		$2,498	$2,498	$2,498
	145	OPT OUT ADD SALARY	$19,800	$19,800		$19,800		$19,800	$19,800	$19,800
	211	PERS-EMPLOYER CONTRIBUT	$50,026	$51,542		$67,662		$68,317	$68,317	$68,317
	212	PERS-EMPLOYEE PICK-UP	$14,523	$15,573		$16,473		$16,247	$16,247	$16,247
	220	SOCIAL SECURITY/MEDICARE	$18,453	$19,853		$21,003		$20,715	$20,715	$20,715
	231	WORKERS COMP	$796	$764		$923		$1,011	$1,011	$1,011
	232	UNEMPLOYMENT COMP	$1,698	$4,431		$5,079		$1,354	$1,354	$1,354
	234	PAID LEAVE OREGON	$838	$1,038		$1,098		$1,083	$1,083	$1,083
	241	HEALTH INSURANCE	$499	$475		$0		$495	$495	$495
	342	LICENSED TRAVEL-OUT DIST	$0	$0		$200		$200	$200	$200
	344	CLASSIFIED TRAVEL	$44	$0		$0		$0	$0	$0
	349	OTHER TRAVEL	$0	$18		$0		$0	$0	$0
	353	POSTAGE	$1,820	$99		$1,200		$1,000	$1,000	$1,000
	394	SUBSTITUTE SERVICES	$44	$0		$100		$100	$100	$100
	410	CONSUMABLE SUPPLIES	$0	$266		$200		$200	$200	$200
	640	DUES AND FEES	$904	$954		$600		$600	$600	$600
		2410	**$333,908**	**$357,446**	**3.00**	**$387,286**	**3.00**	**$382,099**	**$382,099**	**$382,099**
2540	112	CLASSIFIED SALARIES	$105,505	$111,676	2.00	$113,190	2.00	$113,922	$113,922	$113,922
	122	SUBSTITUTE - CLASSIFIED	$1,068	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$0	$362		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$1,500	$1,800		$1,799		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$21,183	$20,990		$29,299		$27,888	$27,888	$27,888
	212	PERS-EMPLOYEE PICK-UP	$6,392	$6,583		$6,899		$6,835	$6,835	$6,835
	220	SOCIAL SECURITY/MEDICARE	$7,909	$8,367		$8,797		$8,715	$8,715	$8,715
	231	WORKERS COMP	$2,831	$2,420		$2,532		$2,760	$2,760	$2,760
	232	UNEMPLOYMENT COMP	$738	$2,097		$2,127		$570	$570	$570
	234	PAID LEAVE OREGON	$348	$437		$460		$456	$456	$456
	241	HEALTH INSURANCE	$35,387	$37,158		$33,721		$34,696	$34,696	$34,696
	321	CUSTODIAL SUBSTITUTES	$2,228	$555		$0		$0	$0	$0

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2540	322	REPAIRS & MAINTENANCE	$14,688	$5,390		$4,000		$6,000	$6,000	$6,000
	325	ELECTRICITY	$19,022	$18,633		$23,345		$23,345	$23,345	$23,345
	326	FUEL	$11,023	$13,203		$17,600		$17,600	$17,600	$17,600
	327	WATER & SEWAGE	$2,468	$2,763		$3,000		$3,000	$3,000	$3,000
	328	GARBAGE	$3,976	$3,247		$4,500		$5,850	$5,850	$5,850
	351	TELECOMMUNICATIONS	$4,882	$6,781		$6,343		$6,500	$6,500	$6,500
	410	CONSUMABLE SUPPLIES	$11,002	$11,253		$8,600		$8,600	$8,600	$8,600
	460	NON-CONSUMABLE SUPPLIES	$3,531	$0		$500		$500	$500	$500
		2540	**$255,680**	**$253,717**	**2.00**	**$266,713**	**2.00**	**$267,237**	**$267,237**	**$267,237**
2543	322	REPAIRS & MAINTENANCE	$1,020	$0		$5,000		$5,000	$5,000	$5,000
	410	CONSUMABLE SUPPLIES	$1,020	$0		$1,000		$1,000	$1,000	$1,000
		2543	**$2,040**	**$0**	**0.00**	**$6,000**	**-**	**$6,000**	**$6,000**	**$6,000**
2550	331	REIMB STUDENT TRANSPORT	$14,763	$15,367		$9,000		$9,000	$9,000	$9,000
		2550	**$14,763**	**$15,367**	**0.00**	**$9,000**	**-**	**$9,000**	**$9,000**	**$9,000**
2558	331	REIMB STUDENT TRANSPORT	$0	$58		$0		$0	$0	$0
		2558	**$0**	**$58**	**0.00**	**$0**	**-**	**$0**	**$0**	**$0**
2574	322	REPAIRS & MAINTENANCE	$0	$1,169		$2,500		$2,500	$2,500	$2,500
	355	PRINTING & BINDING	$0	$0		$0		$2,000	$2,000	$2,000
	594	CAPITAL LEASES GASB REQ	$3,250	$3,841		$4,200		$4,200	$4,200	$4,200
		2574	**$3,250**	**$5,010**	**0.00**	**$6,700**	**-**	**$8,700**	**$8,700**	**$8,700**
		TOTAL WHITWORTH ELEMENTARY	**$3,674,054**	**$4,035,058**	**32.94**	**$3,758,448**	**33.56**	**$3,940,467**	**$3,940,467**	**$3,940,467**

LACREOLE MIDDLE SCHOOL

701 SE LaCreole Dr.

Dallas, OR 97338

503-623-6662

General Fund Expenditures - LaCreole Middle School

2026-27 Budget

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1121	111	LICENSED SALARIES	$1,652,302	$1,566,287	22.12	$1,671,623	23.50	$1,802,053	$1,802,053	$1,802,053
	121	SUBSTITUTES - LICENSED	$8,051	$11,725		$3,999		$4,000	$4,000	$4,000
	130	EXTEND CONT/STU TEACH	$3,020	$7,944		$3,730		$8,495	$8,495	$8,495
	145	OPT OUT ADD SALARY	$65,450	$70,950		$72,600		$66,000	$66,000	$66,000
	211	PERS-EMPLOYER CONTRIBUT	$345,227	$315,320		$423,152		$464,381	$464,381	$464,381
	212	PERS-EMPLOYEE PICK-UP	$101,754	$97,353		$105,117		$112,437	$112,437	$112,437
	220	SOCIAL SECURITY/MEDICARE	$128,327	$123,995		$134,024		$143,862	$143,862	$143,862
	231	WORKERS COMP	$5,862	$5,073		$5,750		$6,811	$6,811	$6,811
	232	UNEMPLOYMENT COMP	$12,109	$27,649		$32,411		$9,403	$9,403	$9,403
	234	PAID LEAVE OREGON	$6,701	$6,483		$7,008		$7,522	$7,522	$7,522
	241	HEALTH INSURANCE	$248,760	$197,845		$186,741		$240,834	$240,834	$240,834
	314	SUBSTITUTE SERVICES	$85,873	$114,365		$121,000		$120,000	$120,000	$120,000
	319	OTHER INSTRUCTIONAL SERV	$2,500	$0		$0		$0	$0	$0
	322	REPAIRS & MAINTENANCE	$1,347	$0		$1,000		$500	$500	$500
	410	CONSUMABLE SUPPLIES	$17,455	$10,747		$14,250		$18,250	$18,250	$18,250
	420	TEXTBOOKS	$0	$162		$0		$500	$500	$500
	440	PERIODICALS	$0	$402		$500		$500	$500	$500
	460	NON-CONSUMABLE SUPPLIES	$3,711	$1,986		$3,000		$14,500	$14,500	$14,500
	470	COMPUTER SOFTWARE	$1,230	$1,230		$2,000		$2,000	$2,000	$2,000
	640	DUES AND FEES	$99	$0		$2,400		$0	$0	$0
		1121	**$2,689,776**	**$2,559,514**	**22.12**	**$2,790,304**	**23.50**	**$3,022,046**	**$3,022,046**	**$3,022,046**
1122	131	EXTRA DUTY CONTRACTS	$7,452	$7,750		$7,982		$8,262	$8,262	$8,262
	211	PERS-EMPLOYER CONTRIBUT	$1,491	$1,483		$2,034		$2,023	$2,023	$2,023
	212	PERS-EMPLOYEE PICK-UP	$447	$465		$479		$496	$496	$496
	220	SOCIAL SECURITY/MEDICARE	$528	$551		$611		$632	$632	$632
	231	WORKERS COMP	$26	$25		$13		$13	$13	$13
	232	UNEMPLOYMENT COMP	$134	$130		$148		$41	$41	$41
	234	PAID LEAVE OREGON	$28	$29		$32		$33	$33	$33
		1122	**$10,106**	**$10,433**	**0.00**	**$11,298**	**-**	**$11,499**	**$11,499**	**$11,499**
1210	131	EXTRA DUTY CONTRACTS	$2,190	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$439	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$131	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$167	$0		$0		$0	$0	$0
	231	WORKERS COMP	$8	$0		$0		$0	$0	$0
	232	UNEMPLOYMENT COMP	$15	$0		$0		$0	$0	$0
	234	PAID LEAVE OREGON	$9	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$912	$1,980		$2,000		$4,500	$4,500	$4,500
		1210	**$3,872**	**$1,980**	**0.00**	**$2,000**	**-**	**$4,500**	**$4,500**	**$4,500**
1221	111	LICENSED SALARIES	$60,505	$64,908	1.00	$69,632	1.00	$51,290	$51,290	$51,290
	112	CLASSIFIED SALARIES	$224,204	$243,831	2.25	$103,538	3.13	$145,306	$145,306	$145,306
	121	SUBSTITUTES - LICENSED	$111	$240		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$0	$554		$0		$1,998	$1,998	$1,998
	130	EXTEND CONT/STU TEACH	$4,079	$3,941		$4,133		$7,200	$7,200	$7,200
	141	LONGEVITY STIPEND	$1,000	$2,250		$1,751		$3,501	$3,501	$3,501
	145	OPT OUT ADD SALARY	$4,400	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$58,946	$61,070		$47,071		$52,529	$52,529	$52,529
	212	PERS-EMPLOYEE PICK-UP	$17,311	$18,607		$10,773		$12,558	$12,558	$12,558
	220	SOCIAL SECURITY/MEDICARE	$21,322	$22,941		$13,736		$16,011	$16,011	$16,011
	231	WORKERS COMP	$1,040	$1,030		$572		$740	$740	$740
	232	UNEMPLOYMENT COMP	$2,108	$5,473		$3,322		$1,046	$1,046	$1,046
	234	PAID LEAVE OREGON	$1,115	$1,199		$718		$837	$837	$837
	241	HEALTH INSURANCE	$53,643	$74,554		$36,900		$58,500	$58,500	$58,500
	314	SUBSTITUTE SERVICES	$8,604	$7,698		$6,500		$4,500	$4,500	$4,500
	410	CONSUMABLE SUPPLIES	$689	$985		$200		$200	$200	$200
	460	NON-CONSUMABLE SUPPLIES	$0	$51		$500		$500	$500	$500
		1221	**$459,077**	**$509,332**	**3.25**	**$299,845**	**4.13**	**$356,717**	**$356,717**	**$356,717**
1228	111	LICENSED SALARIES	$0	$47,597	1.00	$51,043	1.00	$55,444	$55,444	$55,444
	112	CLASSIFIED SALARIES	$100,382	$151,811	1.63	$74,777	2.06	$92,381	$92,381	$92,381
	122	SUBSTITUTE - CLASSIFIED	$279	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$0	$2,825		$1,002		$497	$497	$497
	130	EXTEND CONT/STU TEACH	$0	$3,941		$0		$6,509	$6,509	$6,509
	141	LONGEVITY STIPEND	$0	$0		$0		$750	$750	$750
	145	OPT OUT ADD SALARY	$6,600	$4,400		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$20,249	$35,955		$32,314		$38,086	$38,086	$38,086
	212	PERS-EMPLOYEE PICK-UP	$6,051	$11,141		$7,609		$9,335	$9,335	$9,335
	220	SOCIAL SECURITY/MEDICARE	$8,206	$15,839		$9,702		$11,902	$11,902	$11,902
	231	WORKERS COMP	$364	$683		$418		$549	$549	$549
	232	UNEMPLOYMENT COMP	$738	$3,658		$2,346		$778	$778	$778
	234	PAID LEAVE OREGON	$429	$828		$503		$622	$622	$622
	241	HEALTH INSURANCE	$35,059	$49,900		$36,900		$19,500	$19,500	$19,500

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1228	314	SUBSTITUTE SERVICES	$3,141	$442		$0		$10,000	$10,000	$10,000
	410	CONSUMABLE SUPPLIES	$0	$104		$200		$200	$200	$200
	420	TEXTBOOKS	$600	$0		$1,000		$1,000	$1,000	$1,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$500		$500	$500	$500
		1228	**$182,099**	**$329,122**	**2.63**	**$218,316**	**3.06**	**$248,053**	**$248,053**	**$248,053**
1250	111	LICENSED SALARIES	$61,744	$93,675	2.00	$161,988	1.00	$69,970	$69,970	$69,970
	112	CLASSIFIED SALARIES	$104,405	$112,118	1.81	$69,620	3.69	$157,664	$157,664	$157,664
	122	SUBSTITUTES - LICENSED	$1,715	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$31	$379		$0		$497	$497	$497
	130	EXTEND CONT/STU TEACH	$2,427	$3,941		$4,133		$5,001	$5,001	$5,001
	141	LONGEVITY STIPEND	$0	$0		$0		$750	$750	$750
	145	OPT OUT ADD SALARY	$5,500	$6,600		$6,600		$13,200	$13,200	$13,200
	211	PERS-EMPLOYER CONTRIBUT	$36,324	$43,519		$60,922		$60,486	$60,486	$60,486
	212	PERS-EMPLOYEE PICK-UP	$10,262	$12,721		$14,540		$14,825	$14,825	$14,825
	220	SOCIAL SECURITY/MEDICARE	$13,182	$16,329		$18,539		$18,902	$18,902	$18,902
	231	WORKERS COMP	$605	$678		$789		$914	$914	$914
	232	UNEMPLOYMENT COMP	$1,385	$3,471		$4,483		$1,235	$1,235	$1,235
	234	PAID LEAVE OREGON	$689	$854		$969		$988	$988	$988
	241	HEALTH INSURANCE	$55,988	$58,394		$55,701		$58,869	$58,869	$58,869
	314	SUBSTITUTE SERVICES	$7,526	$6,982		$6,500		$6,500	$6,500	$6,500
	344	CLASSIFIED TRAVEL	$64	$0		$200		$200	$200	$200
	380	NON-INSTR PROF & TECH	$0	$0		$0		$2,300	$2,300	$2,300
	410	CONSUMABLE SUPPLIES	$698	$1,267		$500		$500	$500	$500
	420	TEXTBOOKS	$1,232	$0		$1,000		$1,000	$1,000	$1,000
		1250	**$303,777**	**$360,929**	**3.81**	**$406,484**	**4.69**	**$413,801**	**$413,801**	**$413,801**
1271	112	CLASSIFIED SALARIES	$87,080	$94,585	2.00	$94,406		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$0	$39		$0		$204	$204	$204
	145	OPT OUT ADD SALARY	$13,200	$13,200		$13,200		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$19,496	$19,734		$27,418		$50	$50	$50
	212	PERS-EMPLOYEE PICK-UP	$5,835	$6,190		$6,456		$12	$12	$12
	220	SOCIAL SECURITY/MEDICARE	$7,598	$8,173		$8,232		$16	$16	$16
	231	WORKERS COMP	$312	$303		$387		$1	$1	$1
	232	UNEMPLOYMENT COMP	$681	$1,874		$1,991		$1	$1	$1
	234	PAID LEAVE OREGON	$397	$427		$430		$1	$1	$1
	241	HEALTH INSURANCE	$957	$986		$986		$0	$0	$0
	314	SUBSTITUTE SERVICES	$427	$923		$0		$3,500	$3,500	$3,500
		1271	**$135,983**	**$146,434**	**2.00**	**$153,505**	**-**	**$3,783**	**$3,783**	**$3,783**
1280	111	LICENSED SALARIES	$0	$0	0.50	$45,144	1.00	$90,725	$90,725	$90,725
	211	PERS-EMPLOYER CONTRIBUT	$0	$0		$12,983		$25,095	$25,095	$25,095
	212	PERS-EMPLOYEE PICK-UP	$0	$0		$2,709		$5,444	$5,444	$5,444
	220	SOCIAL SECURITY/MEDICARE	$0	$0		$3,453		$6,940	$6,940	$6,940
	231	WORKERS COMP	$0	$0		$143		$322	$322	$322
	232	UNEMPLOYMENT COMP	$0	$0		$835		$454	$454	$454
	234	PAID LEAVE OREGON	$0	$0		$181		$363	$363	$363
	241	HEALTH INSURANCE	$0	$0		$8,550		$19,500	$19,500	$19,500
		1280	**$0**	**$0**	**0.50**	**$73,998**	**1.00**	**$148,842**	**$148,842**	**$148,842**
2115	410	CONSUMABLE SUPPLIES	$0	$147		$500		$500	$500	$500
		2143	**$0**	**$147**	**0.00**	**$500**	**-**	**$500**	**$500**	**$500**
2120	111	LICENSED SALARIES	$83,399	$90,385	1.00	$94,421	1.00	$96,954	$96,954	$96,954
	112	CLASSIFIED SALARIES	$50,534	$35,695	1.00	$53,133	1.00	$53,688	$53,688	$53,688
	130	EXTEND CONT/STU TEACH	$5,541	$184		$0		$745	$745	$745
	145	OPT OUT ADD SALARY	$6,600	$6,600		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$28,878	$25,279		$39,278		$38,675	$38,675	$38,675
	212	PERS-EMPLOYEE PICK-UP	$8,666	$7,929		$9,249		$9,479	$9,479	$9,479
	220	SOCIAL SECURITY/MEDICARE	$11,061	$10,037		$11,793		$12,086	$12,086	$12,086
	231	WORKERS COMP	$492	$405		$511		$578	$578	$578
	232	UNEMPOLYMENT	$926	$2,118		$2,852		$790	$790	$790
	234	PAID LEAVE OREGON	$554	$525		$617		$632	$632	$632
	241	HEALTH INSURANCE	$19,392	$20,314		$15,708		$17,012	$17,012	$17,012
	311	STUDENT INSTR SERVICES	$0	$0		$500		$1,000	$1,000	$1,000
	349	OTHER TRAVEL	$119	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$383	$733		$1,000		$800	$800	$800
		2120	**$216,546**	**$200,204**	**2.00**	**$235,661**	**2.00**	**$239,040**	**$239,040**	**$239,040**
2130	112	CLASSIFIED SALARIES	$41,047	$0	0.94	$43,141		$0	$0	$0
	141	LONGEVITY STIPEND	$0	$0		$653		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$7,989	$0		$11,159		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$2,391	$0		$2,628		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$3,125	$0		$3,350		$0	$0	$0
	231	WORKERS COMP	$147	$0		$145		$0	$0	$0

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2130	232	UNEMPOLYMENT	$277	$0		$810		$0	$0	$0
	234	PAID LEAVE OREGON	$163	$0		$175		$0	$0	$0
	241	HEALTH INSURANCE	$18,300	$0		$19,054		$0	$0	$0
	314	SUBSTITUTE SERVICES	$140	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$536	$396		$0		$750	$750	$750
		2130	**$74,116**	**$396**	**0.94**	**$81,113**	**-**	**$750**	**$750**	**$750**
2220	112	CLASSIFIED SALARIES	$33,571	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$4,400	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$8,686	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$2,278	$1,247		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$2,858	$0		$0		$0	$0	$0
	231	WORKERS COMP	$121	$0		$0		$0	$0	$0
	232	UNEMPOLYMENT	$305	$0		$0		$0	$0	$0
	234	PAID LEAVE OREGON	$149	$0		$0		$0	$0	$0
	241	HEALTH INSURANCE	$608	$0		$0		$0	$0	$0
	314	SUBSTITUTE SERVICES	$552	$0		$500		$0	$0	$0
	319	OTHR INSTRUCT SERVICES	$0	$0		$2,500		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$849	$0		$1,000		$500	$500	$500
	430	LIBRARY BOOKS	$1,440	$1,036		$1,000		$0	$0	$0
	440	PERIODICALS	$45	$0		$0		$0	$0	$0
		2220	**$55,861**	**$2,283**	**0.00**	**$5,000**	**-**	**$500**	**$500**	**$500**
2230	410	CONSUMABLE SUPPLIES	$53	$226		$4,300		$1,500	$1,500	$1,500
		2230	**$53**	**$226**	**0.00**	**$4,300**	**-**	**$1,500**	**$1,500**	**$1,500**
2240	130	EXTEND CONT/STU TEACH	$0	$0		$0		$1,401	$1,401	$1,401
	211	PERS-EMPLOYER CONTRIBUT	$0	$0		$0		$343	$343	$343
	212	PERS-EMPLOYEE PICK-UP	$0	$0		$0		$84	$84	$84
	220	SOCIAL SECURITY/MEDICARE	$0	$0		$0		$107	$107	$107
	231	WORKERS COMP	$0	$0		$0		$1	$1	$1
	232	UNEMPLOYMENT COMP	$0	$0		$0		$7	$7	$7
	234	PAID LEAVE OREGON	$0	$0		$0		$6	$6	$6
	349	OTHER TRAVEL	$0	$0		$0		$5,000	$5,000	$5,000
		2240	**$0**	**$0**	**0.00**	**$0**	**-**	**$6,948**	**$6,948**	**$6,948**
2410	111	LICENSED SALARIES	$19,337	$65,599	1.00	$69,632		$0	$0	$0
	112	CLASSIFIED SALARIES	$145,004	$170,868	3.00	$169,793	3.00	$165,077	$165,077	$165,077
	113	ADMINISTRATORS	$210,868	$135,050	1.00	$139,102	2.00	$255,092	$255,092	$255,092
	122	SUBSTITUTE - CLASSIFIED	$0	$268		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$43	$2,073		$2,201		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$7,375	$16,550		$14,752		$0	$0	$0
	131	EXTRA DUTY CONTRACTS	$0	$0		$653		$0	$0	$0
	141	LONGEVITY STIPEND	$0	$500		$0		$998	$998	$998
	145	OPT OUT ADD SALARY	$19,250	$6,600		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$74,621	$67,358		$103,075		$104,717	$104,717	$104,717
	212	PERS-EMPLOYEE PICK-UP	$22,334	$20,767		$24,272		$25,666	$25,666	$25,666
	220	SOCIAL SECURITY/MEDICARE	$30,359	$29,167		$30,947		$32,724	$32,724	$32,724
	231	WORKERS COMP	$1,391	$1,248		$1,252		$1,539	$1,539	$1,539
	232	UNEMPLOYMENT COMP	$2,784	$6,963		$7,484		$2,139	$2,139	$2,139
	234	PAID LEAVE OREGON	$1,356	$1,518		$1,609		$1,711	$1,711	$1,711
	241	HEALTH INSURANCE	$38,210	$75,378		$74,989		$79,719	$79,719	$79,719
	314	SUBSTITUTE SERVICES	$0	$221		$100		$1,500	$1,500	$1,500
	342	LICENSED TRAVEL-OUT DIST	$395	$0		$500		$1,500	$1,500	$1,500
	344	CLASSIFIED TRAVEL	$401	$0		$100		$0	$0	$0
	353	POSTAGE	$3,960	$958		$1,000		$1,000	$1,000	$1,000
	380	NON-INSTR PROF & TECH	$0	$80		$0		$9,000	$9,000	$9,000
	394	SUBSTITUTE SERVICES	$7,713	$15,029		$4,000		$4,000	$4,000	$4,000
	410	CONSUMABLE SUPPLIES	$3,041	$4,289		$5,610		$9,000	$9,000	$9,000
	440	PERIODICALS	$59	$41		$0		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$0	$243		$1,000		$12,390	$12,390	$12,390
	640	DUES AND FEES	$2,004	$1,234		$2,000		$2,000	$2,000	$2,000
		2410	**$590,505**	**$622,001**	**5.00**	**$660,672**	**5.00**	**$716,373**	**$716,373**	**$716,373**
2540	112	CLASSIFIED SALARIES	$155,783	$211,504	4.00	$224,961	3.81	$216,172	$216,172	$216,172
	122	SUBSTITUTE - CLASSIFIED	$3,240	$3,486		$1,500		$3,001	$3,001	$3,001
	124	TEMPORARY - CLASSIFIED	$326	$635		$0		$748	$748	$748
	130	EXTEND CONT/STU TEACH	$1,500	$1,800		$1,799		$0	$0	$0
	141	LONGEVITY STIPEND	$0	$500		$653		$1,001	$1,001	$1,001
	211	PERS-EMPLOYER CONTRIBUT	$31,870	$41,546		$58,327		$54,082	$54,082	$54,082
	212	PERS-EMPLOYEE PICK-UP	$9,617	$13,031		$13,735		$13,255	$13,255	$13,255
	220	SOCIAL SECURITY/MEDICARE	$11,981	$16,356		$17,512		$16,901	$16,901	$16,901
	231	WORKERS COMP	$4,243	$4,805		$5,035		$5,242	$5,242	$5,242
	232	UNEMPLOYMENT COMP	$1,121	$4,010		$4,235		$1,105	$1,105	$1,105
	234	PAID LEAVE OREGON	$524	$855		$916		$884	$884	$884
	241	HEALTH INSURANCE	$55,650	$78,227		$73,359		$71,643	$71,643	$71,643
	321	CUSTODIAL SUBSTITUTES	$13,757	$12,853		$12,000		$12,000	$12,000	$12,000

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2540	322	REPAIRS & MAINTENANCE	$18,834	$22,472		$5,000		$15,000	$15,000	$15,000
	324	RENTALS	$0	$409		$0		$1,500	$1,500	$1,500
	325	ELECTRICITY	$56,198	$55,785		$72,680		$72,700	$72,700	$72,700
	326	FUEL	$17,266	$17,926		$2,850		$25,000	$25,000	$25,000
	327	WATER & SEWAGE	$14,721	$9,019		$17,000		$17,000	$17,000	$17,000
	328	GARBAGE	$2,550	$4,598		$4,700		$6,110	$6,110	$6,110
	351	TELECOMMUNICATIONS	$7,100	$9,305		$8,700		$8,500	$8,500	$8,500
	410	CONSUMABLE SUPPLIES	$21,733	$23,370		$25,200		$26,820	$26,820	$26,820
	460	NON-CONSUMABLE SUPPLIES	$4,312	$3,860		$4,000		$3,000	$3,000	$3,000
	640	DUES AND FEES	$0	$0		$0		$0	$0	$0
		2540	**$432,326**	**$536,353**	**4.00**	**$554,161**	**3.81**	**$571,664**	**$571,664**	**$571,664**
2543	322	REPAIRS & MAINTENANCE	$0	$0		$0		$1,000	$1,000	$1,000
		2543	**$0**	**$0**	**0.00**	**$0**	**-**	**$1,000**	**$1,000**	**$1,000**
2550	331	REIMB STUDENT TRANSPORT	$9,114	$8,739		$4,800		$500	$500	$500
	332	NONREIMB STUDENT TRANS	$4,023	$2,862		$3,500		$1,000	$1,000	$1,000
		2550	**$13,137**	**$11,601**	**0.00**	**$8,300**	**-**	**$1,500**	**$1,500**	**$1,500**
2558	331	REIMB STUDENT TRANSPORT	$0	$0		$0		$500	$500	$500
		2558	**$0**	**$0**	**0.00**	**$0**	**-**	**$500**	**$500**	**$500**
2574	322	REPAIRS & MAINTENANCE	$0	$1,687		$3,000		$2,000	$2,000	$2,000
	594	CAPITAL LEASES GASB REQ	$4,758	$5,623		$6,000		$6,000	$6,000	$6,000
		2574	**$4,758**	**$7,309**	**0.00**	**$9,000**	**-**	**$8,000**	**$8,000**	**$8,000**
		TOTAL LACREOLE MIDDLE SCHOOL	**$5,171,992**	**$5,298,267**	**46.25**	**$5,514,456**	**47.19**	**$5,757,516**	**$5,757,516**	**$5,757,516**

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DALLAS HIGH SCHOOL

1250 SE Holman Ave.

Dallas, OR 97338

503-623-8336

General Fund Expenditures - Dallas High School
2026-27 Budget

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1131	111	LICENSED SALARIES	$2,211,216	$2,116,338	25.38	$2,097,582	26.00	$2,122,274	$2,122,274	$2,122,274
	112	CLASSIFIED SALARIES	$5,383	$0		$0		$0	$0	$0
	121	SUBSTITUTES - LICENSED	$6,099	$6,708		$3,999		$7,000	$7,000	$7,000
	124	TEMPORARY - CLASSIFED	$489	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$1,408	$1,013		$3,730		$4,008	$4,008	$4,008
	131	EXTRA DUTY CONTRACTS	$53,104	$39,855		$56,534		$47,345	$47,345	$47,345
	145	OPT OUT ADD SALARY	$83,248	$82,500		$79,200		$66,000	$66,000	$66,000
	211	PERS-EMPLOYER CONTRIBUT	$494,838	$449,253		$594,339		$571,898	$571,898	$571,898
	212	PERS-EMPLOYEE PICK-UP	$140,423	$133,702		$134,463		$134,463	$134,463	$134,463
	220	SOCIAL SECURITY/MEDICARE	$176,097	$166,514		$171,440		$171,867	$171,867	$171,867
	231	WORKERS COMP	$8,142	$6,904		$7,211		$8,006	$8,006	$8,006
	232	UNEMPLOYMENT COMP	$16,454	$36,493		$41,459		$11,205	$11,205	$11,205
	234	PAID LEAVE OREGON	$9,208	$8,771		$8,964		$8,964	$8,964	$8,964
	241	HEALTH INSURANCE	$327,676	$266,354		$232,716		$313,522	$313,522	$313,522
	311	STUDENT INSTRUC SERVICE	$1,230	$1,230		$1,080		$1,080	$1,080	$1,080
	314	SUBSTITUTE SERVICES	$134,704	$126,195		$120,100		$110,000	$110,000	$110,000
	322	REPAIRS & MAINTENANCE	$350	$0		$0		$5,000	$5,000	$5,000
	324	RENTALS	$1,975	$329		$1,000		$1,000	$1,000	$1,000
	410	CONSUMABLE SUPPLIES	$18,167	$12,650		$32,050		$32,050	$32,050	$32,050
	420	TEXTBOOKS	$3,234	$1,511		$2,000		$2,000	$2,000	$2,000
	460	NON-CONSUMABLE SUPPLIES	$660	$0		$270		$1,000	$1,000	$1,000
	640	DUES AND FEES	$118	$0		$0		$0	$0	$0
		1131	**$3,694,224**	**$3,456,319**	**25.38**	**$3,588,137**	**26.00**	**$3,618,682**	**$3,618,682**	**$3,618,682**
1132	112	CLASSIFIED SALARIES	$125,370	$123,755	2.00	$124,075	2.00	$125,366	$125,366	$125,366
	113	ADMINISTRATORS	$97,177	$119,854	1.00	$121,789	1.00	$132,935	$132,935	$132,935
	122	SUBSTITUTES - CLASSIFIED	$0	$1,500		$1,500		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$32,528	$37,428		$31,857		$31,967	$31,967	$31,967
	130	EXTEND CONT/STU TEACH	$3,000	$3,600		$3,597		$7,998	$7,998	$7,998
	131	EXTRA DUTY CONTRACTS	$310,339	$266,116		$296,046		$252,747	$252,747	$252,747
	141	LONGEVITY STIPEND	$0	$0		$250		$750	$750	$750
	145	OPT OUT ADD SALARY	$6,600	$2,750		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$100,875	$94,113		$122,067		$135,072	$135,072	$135,072
	212	PERS-EMPLOYEE PICK-UP	$27,830	$27,825		$34,747		$33,106	$33,106	$33,106
	220	SOCIAL SECURITY/MEDICARE	$43,435	$42,104		$44,302		$42,210	$42,210	$42,210
	231	WORKERS COMP	$2,050	$1,820		$1,191		$1,244	$1,244	$1,244
	232	UNEMPLOYMENT COMP	$5,630	$9,581		$10,636		$2,759	$2,759	$2,759
	234	PAID LEAVE OREGON	$2,168	$2,201		$2,189		$2,207	$2,207	$2,207
	241	HEALTH INSURANCE	$36,272	$50,772		$56,700		$58,748	$58,748	$58,748
	310	INSTR PROF & TECH SERVICE	$0	$650		$0		$0	$0	$0
	322	REPAIRS & MAINTENANCE	$2,617	$258		$1,750		$1,750	$1,750	$1,750
	324	RENTALS	$19,640	$20,194		$23,550		$23,550	$23,550	$23,550
	342	LICENSED TRAVEL-OUT DIST	$3,443	$3,091		$3,000		$3,000	$3,000	$3,000
	343	STUDENT TRAVEL-OUT DIST	$9,613	$11,334		$9,000		$9,000	$9,000	$9,000
	344	CLASSIFIED TRAVEL	$268	$1,517		$600		$600	$600	$600
	349	OTHER TRAVEL	$0	$195		$720		$720	$720	$720
	380	NON-INSTR PROF & TECH	$1,568	$4,946		$2,950		$2,950	$2,950	$2,950
	390	OTHR NON INSTR PROF&TECH	$48,321	$58,705		$51,000		$51,000	$51,000	$51,000
	410	CONSUMABLE SUPPLIES	$14,121	$14,178		$17,500		$17,500	$17,500	$17,500
	460	NON-CONSUMABLE SUPPLIES	$7,503	$6,947		$4,850		$4,850	$4,850	$4,850
	640	DUES AND FEES	$21,908	$24,863		$10,300		$36,250	$36,250	$36,250
		1132	**$922,276**	**$930,296**	**3.00**	**$976,165**	**3.00**	**$978,280**	**$978,280**	**$978,280**
1210	131	EXTRA DUTY CONTRACTS	$3,066	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$615	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$184	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$235	$0		$0		$0	$0	$0
	231	WORKERS COMP	$11	$0		$0		$0	$0	$0
	232	UNEMPLOYMENT COMP	$21	$0		$0		$0	$0	$0
	234	PAID LEAVE OREGON	$12	$0		$0		$0	$0	$0
		1210	**$4,144**	**$0**	**0.00**	**$0**	**-**	**$0**	**$0**	**$0**
1221	111	LICENSED SALARIES	$90,072	$91,920	1.00	$96,486	1.00	$96,954	$96,954	$96,954
	112	CLASSIFIED SALARIES	$79,312	$233,531	2.69	$123,670	5.63	$261,551	$261,551	$261,551
	121	SUBSTITUTES - LICENSED	$65	$260		$0		$0	$0	$0
	122	SUBSTITUTES - CLASSIFIED	$1,205	$0		$499		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$0	$6,642		$0		$2,504	$2,504	$2,504
	130	EXTEND CONT/STU TEACH	$3,679	$3,941		$4,133		$5,001	$5,001	$5,001
	141	LONGEVITY STIPEND	$0	$1,750		$250		$5,759	$5,759	$5,759
	145	OPT OUT ADD SALARY	$0	$19,800		$13,200		$19,800	$19,800	$19,800
	211	PERS-EMPLOYER CONTRIBUT	$37,571	$69,887		$59,944		$99,149	$99,149	$99,149
	212	PERS-EMPLOYEE PICK-UP	$10,448	$21,007		$14,294		$23,494	$23,494	$23,494

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1221	220	SOCIAL SECURITY/MEDICARE	$13,162	$27,149		$18,225		$29,955	$29,955	$29,955
	231	WORKERS COMP	$624	$1,092		$788		$1,441	$1,441	$1,441
	232	UNEMPLOYMENT COMP	$1,217	$5,941		$4,407		$1,958	$1,958	$1,958
	234	PAID LEAVE OREGON	$688	$1,418		$953		$1,566	$1,566	$1,566
	241	HEALTH INSURANCE	$54,474	$73,509		$40,401		$78,237	$78,237	$78,237
	314	SUBSTITUTE SERVICES	$2,386	$12,453		$10,000		$25,000	$25,000	$25,000
	342	LICENSED TRAVEL-OUT DIST	$142	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$674	$894		$200		$200	$200	$200
	460	NON-CONSUMABLE SUPPLIES	$0	$152		$500		$500	$500	$500
		1221	**$295,720**	**$571,345**	**3.69**	**$387,951**	**6.63**	**$653,069**	**$653,069**	**$653,069**
1223	111	LICENSED SALARIES	$65,723	$69,243	1.00	$73,765	0.50	$38,099	$38,099	$38,099
	112	CLASSIFIED SALARIES	$173,685	$117,220	0.88	$40,265	1.56	$72,653	$72,653	$72,653
	121	SUBSTITUTES - LICENSED	$0	$2,040		$0		$0	$0	$0
	122	SUBSTITUTES - CLASSIFIED	$0	$0		$499		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$4,479		$2,998		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$3,679	$3,941		$4,133		$2,004	$2,004	$2,004
	141	LONGEVITY STIPEND	$0	$250		$250		$0	$0	$0
	145	OPT OUT ADD SALARY	$13,200	$9,350		$6,600		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$51,956	$39,763		$35,164		$28,814	$28,814	$28,814
	212	PERS-EMPLOYEE PICK-UP	$14,961	$11,752		$7,711		$6,765	$6,765	$6,765
	220	SOCIAL SECURITY/MEDICARE	$18,653	$14,652		$9,831		$8,626	$8,626	$8,626
	231	WORKERS COMP	$866	$640		$406		$405	$405	$405
	232	UNEMPLOYMENT COMP	$1,768	$3,563		$2,377		$564	$564	$564
	234	PAID LEAVE OREGON	$975	$766		$502		$451	$451	$451
	241	HEALTH INSURANCE	$37,427	$18,086		$18,086		$29,250	$29,250	$29,250
	314	SUBSTITUTE SERVICES	$4,767	$2,259		$3,000		$6,000	$6,000	$6,000
	324	RENTALS	$0	$7,800		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$0	$100		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$708	$695		$200		$200	$200	$200
		1223	**$388,368**	**$306,598**	**1.88**	**$205,787**	**2.06**	**$193,831**	**$193,831**	**$193,831**
1228	111	LICENSED SALARIES	$0	$0		$0	0.50	$32,910	$32,910	$32,910
	112	CLASSIFIED SALARIES	$0	$68,897	1.00	$44,253	2.94	$140,108	$140,108	$140,108
	130	EXTEND CONT/STU TEACH	$0			$0		$2,997	$2,997	$2,997
	145	OPT OUT ADD SALARY	$0			$0		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$0	$14,308		$11,276		$46,126	$46,126	$46,126
	212	PERS-EMPLOYEE PICK-UP	$0	$4,080		$2,655		$10,957	$10,957	$10,957
	220	SOCIAL SECURITY/MEDICARE	$0	$4,700		$3,385		$13,970	$13,970	$13,970
	231	WORKERS COMP	$0	$226		$148		$674	$674	$674
	232	UNEMPLOYMENT COMP	$0	$1,196		$819		$913	$913	$913
	234	PAID LEAVE OREGON	$0	$246		$177		$730	$730	$730
	241	HEALTH INSURANCE	$0	$28,800		$19,800		$49,166	$49,166	$49,166
	314	SUBSTITUTE SERVICES	$0	$0		$0		$5,000	$5,000	$5,000
		1228	**$0**	**$122,452**	**1.00**	**$82,512**	**3.44**	**$310,152**	**$310,152**	**$310,152**
1229	112	CLASSIFIED SALARIES	$0	$0	2.00	$94,406		$0	$0	$0
	121	SUBSTITUTES - LICENSED	$0	$33		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$6		$22,500		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$2		$5,664		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$2		$7,222		$0	$0	$0
	231	WORKERS COMP	$0	$1		$315		$0	$0	$0
	232	UNEMPLOYMENT COMP	$0	$1		$1,747		$0	$0	$0
	234	PAID LEAVE OREGON	$0	$1		$378		$0	$0	$0
	241	HEALTH INSURANCE	$0	$0		$39,600		$0	$0	$0
	310	INSTR PROF & TECH SERVICE	$0	$50,256		$0		$0	$0	$0
		1229	**$0**	**$50,300**	**2.00**	**$171,831**	**-**	**$0**	**$0**	**$0**
1250	111	LICENSED SALARIES	$199,480	$148,025	2.00	$157,855	2.00	$133,714	$133,714	$133,714
	112	CLASSIFIED SALARIES	$153,787	$96,579	2.81	$107,466	1.94	$74,814	$74,814	$74,814
	121	SUBSTITUTES - LICENSED	$808	$337		$0		$0	$0	$0
	122	SUBSTITUTES - CLASSIFIED	$366	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$0		$0		$750	$750	$750
	130	EXTEND CONT/STU TEACH	$11,307	$8,032		$8,431		$10,996	$10,996	$10,996
	141	LONGEVITY STIPEND	$500	$750		$1,001		$1,500	$1,500	$1,500
	145	OPT OUT ADD SALARY	$19,668	$19,800		$19,800		$19,800	$19,800	$19,800
	211	PERS-EMPLOYER CONTRIBUT	$79,488	$53,224		$76,227		$60,288	$60,288	$60,288
	212	PERS-EMPLOYEE PICK-UP	$23,081	$16,411		$17,673		$14,494	$14,494	$14,494
	220	SOCIAL SECURITY/MEDICARE	$28,290	$20,100		$22,533		$18,480	$18,480	$18,480
	231	WORKERS COMP	$1,317	$836		$976		$879	$879	$879
	232	UNEMPLOYMENT COMP	$2,786	$4,620		$5,449		$1,208	$1,208	$1,208
	234	PAID LEAVE OREGON	$1,479	$1,051		$1,178		$966	$966	$966
	241	HEALTH INSURANCE	$78,941	$37,319		$37,922		$20,540	$20,540	$20,540
	314	SUBSTITUTE SERVICES	$12,736	$16,306		$17,500		$4,000	$4,000	$4,000
	321	CUSTODIAL SUBSTITUTES	$0	$0		$0		$1,000	$1,000	$1,000
	341	LICENSED TRAVEL-IN DIST	$65	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$1,671	$814		$1,000		$1,000	$1,000	$1,000

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1250	420	TEXTBOOKS	$165	$0		$1,000		$1,000	$1,000	$1,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$200		$200	$200	$200
		1250	**$615,936**	**$424,204**	**4.81**	**$476,212**	**3.94**	**$365,631**	**$365,631**	**$365,631**
1271	112	CLASSIFIED SALARIES	$88,162	$91,358	1.00	$47,203		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$0		$0		$351	$351	$351
	142	OTHER SALARY	$0	$5,000		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$6,600	$6,600		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$18,671	$18,461		$12,027		$86	$86	$86
	212	PERS-EMPLOYEE PICK-UP	$5,588	$5,790		$2,832		$21	$21	$21
	220	SOCIAL SECURITY/MEDICARE	$6,979	$7,610		$3,611		$27	$27	$27
	231	WORKERS COMP	$320	$302		$158		$1	$1	$1
	232	UNEMPLOYMENT COMP	$651	$1,792		$873		$2	$2	$2
	234	PAID LEAVE OREGON	$365	$398		$189		$1	$1	$1
	241	HEALTH INSURANCE	$18,300	$19,200		$19,800		$0	$0	$0
	314	SUBSTITUTE SERVICES	$1,187	$7,594		$0		$0	$0	$0
		1271	**$146,825**	**$164,105**	**1.00**	**$86,693**	**-**	**$488**	**$488**	**$488**
1283	371	TUITION PD-OTHER DISTRICT	$2,632	$0		$0		$0	$0	$0
	420	TEXTBOOKS	$373	$0		$0		$0	$0	$0
		1283	**$3,005**	**$0**	**0.00**	**$0**	**-**	**$0**	**$0**	**$0**
1291	111	LICENSED SALARIES	$15,211	$3,875		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$3,036	$741		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$909	$232		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$1,095	$283		$0		$0	$0	$0
	231	WORKERS COMP	$54	$12		$0		$0	$0	$0
	232	UNEMPLOYMENT COMP	$115	$58		$0		$0	$0	$0
	234	PAID LEAVE OREGON	$57	$15		$0		$0	$0	$0
	241	HEALTH INSURANCE	$4,275	$713		$0		$0	$0	$0
		1291	**$24,753**	**$5,930**	**0.00**	**$0**	**-**	**$0**	**$0**	**$0**
2115	410	CONSUMABLE SUPPLIES	$187	$0		$270		$270	$270	$270
		2115	**$187**	**$0**	**0.00**	**$270**	**-**	**$270**	**$270**	**$270**
2120	111	LICENSED SALARIES	$229,958	$228,807	3.00	$239,885	3.00	$249,347	$249,347	$249,347
	112	CLASSIFIED SALARIES	$88,139	$98,838	2.00	$99,779	2.00	$100,818	$100,818	$100,818
	122	SUBSTITUTE - CLASSIFIED	$135	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$12		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$8,550	$12,946		$13,594		$13,000	$13,000	$13,000
	145	OPT OUT ADD SALARY	$6,600	$13,200		$13,200		$13,200	$13,200	$13,200
	211	PERS-EMPLOYER CONTRIBUT	$58,114	$59,352		$104,466		$108,806	$108,806	$108,806
	212	PERS-EMPLOYEE PICK-UP	$13,877	$14,653		$21,987		$22,186	$22,186	$22,186
	220	SOCIAL SECURITY/MEDICARE	$24,032	$25,887		$28,034		$28,792	$28,792	$28,792
	231	WORKERS COMP	$1,154	$1,094		$1,191		$1,337	$1,337	$1,337
	232	UNEMPLOYMENT COMP	$2,350	$5,733		$6,779		$1,882	$1,882	$1,882
	234	PAID LEAVE OREGON	$1,238	$1,354		$1,466		$1,505	$1,505	$1,505
	241	HEALTH INSURANCE	$68,829	$56,277		$57,627		$59,445	$59,445	$59,445
	342	LICENSED TRAVEL-OUT DIST	$0	$111		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$290	$0		$270		$270	$270	$270
	349	OTHER TRAVEL	$203	$0		$1,000		$1,000	$1,000	$1,000
	353	POSTAGE	$4,025	$1,194		$5,400		$5,000	$5,000	$5,000
	410	CONSUMABLE SUPPLIES	$1,715	$0		$900		$900	$900	$900
	411	GRADUATION SUPPLIES	$5,714	$3,338		$5,000		$5,000	$5,000	$5,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$250		$250	$250	$250
		2120	**$514,923**	**$522,794**	**5.00**	**$600,828**	**5.00**	**$612,738**	**$612,738**	**$612,738**
2130	112	CLASSIFIED SALARIES	$158,465	$0	2.81	$129,422		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$0		$5,499		$1,003	$1,003	$1,003
	141	LONGEVITY STIPEND	$1,200	$0		$1,751		$998	$998	$998
	145	OPT OUT ADD SALARY	$13,200	$0		$6,600		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$33,529	$0		$36,506		$490	$490	$490
	212	PERS-EMPLOYEE PICK-UP	$10,036	$0		$8,596		$120	$120	$120
	220	SOCIAL SECURITY/MEDICARE	$13,122	$0		$10,960		$153	$153	$153
	231	WORKERS COMP	$571	$0		$468		$4	$4	$4
	232	UNEMPLOYMENT COMP	$1,239	$0		$2,651		$10	$10	$10
	234	PAID LEAVE OREGON	$686	$0		$551		$8	$8	$8
	241	HEALTH INSURANCE	$36,600	$0		$39,600		$0	$0	$0
	314	SUBSTITUTE SERVICES	$698	$2,772		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$57	$0		$450		$450	$450	$450
		2130	**$269,402**	**$2,772**	**2.81**	**$243,055**	**-**	**$3,236**	**$3,236**	**$3,236**
2220	111	LICENSED SALARIES	$69,705	$0		$0		$0	$0	$0
	112	CLASSIFIED SALARIES	$0	$32,120	0.50	$18,841	1.00	$40,341	$40,341	$40,341
	121	SUBSTITUTES - LICENSED	$81	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$239		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$13,959	$3,066		$4,801		$9,876	$9,876	$9,876
	212	PERS-EMPLOYEE PICK-UP	$4,178	$827		$1,130		$2,420	$2,420	$2,420
	220	SOCIAL SECURITY/MEDICARE	$4,833	$1,992		$1,441		$3,086	$3,086	$3,086

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2220	231	WORKERS COMP	$246	$112		$8		$14	$14	$14
	232	UNEMPLOYMENT COMP	$493	$563		$349		$202	$202	$202
	234	PAID LEAVE OREGON	$253	$104		$75		$161	$161	$161
	241	HEALTH INSURANCE	$18,300	$19,200		$9,900		$19,500	$19,500	$19,500
	314	SUBSTITUTE SERVICES	$1,344	$1,224		$1,000		$500	$500	$500
	410	CONSUMABLE SUPPLIES	$700	$355		$350		$350	$350	$350
	430	LIBRARY BOOKS	$1,642	$1,248		$1,350		$1,350	$1,350	$1,350
	440	PERIODICALS	$432	$72		$360		$360	$360	$360
		2220	**$116,165**	**$61,120**	**0.50**	**$39,606**	**1.00**	**$78,161**	**$78,161**	**$78,161**
2229	112	CLASSIFIED SALARIES	$62,067	$53,002	1.00	$53,133	1.00	$53,688	$53,688	$53,688
	124	TEMPORARY - CLASSIFED	$0	$9,139		$3,701		$8,000	$8,000	$8,000
	145	OPT OUT ADD SALARY	$6,600	$6,600		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$13,206	$12,804		$16,163		$16,717	$16,717	$16,717
	212	PERS-EMPLOYEE PICK-UP	$3,964	$4,016		$3,806		$4,097	$4,097	$4,097
	220	SOCIAL SECURITY/MEDICARE	$5,253	$5,259		$4,853		$5,224	$5,224	$5,224
	231	WORKERS COMP	$207	$193		$216		$239	$239	$239
	232	UNEMPLOYMENT COMP	$540	$1,230		$1,174		$341	$341	$341
	234	PAID LEAVE OREGON	$256	$275		$239		$273	$273	$273
	410	CONSUMABLE SUPPLIES	$774	$1,500		$1,350		$1,350	$1,350	$1,350
		2229	**$92,868**	**$94,017**	**1.00**	**$91,233**	**1.00**	**$96,530**	**$96,530**	**$96,530**
2230	112	CLASSIFIED SALARIES	$0	$0	0.50	$18,841		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$584	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$128	$0		$4,801		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$35	$0		$1,130		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$45	$0		$1,441		$0	$0	$0
	231	WORKERS COMP	$3	$0		$8		$0	$0	$0
	232	UNEMPLOYMENT COMP	$0	$0		$349		$0	$0	$0
	234	PAID LEAVE OREGON	$0	$0		$75		$0	$0	$0
	241	HEALTH INSURANCE	$0	$0		$9,900		$0	$0	$0
		2230	**$794**	**$0**	**0.50**	**$36,546**	**-**	**$0**	**$0**	**$0**
2410	111	LICENSED SALARIES	$23,031	$71,888	1.00	$75,829		$0	$0	$0
	112	CLASSIFIED SALARIES	$203,900	$198,896	4.00	$228,856	4.00	$230,692	$230,692	$230,692
	113	ADMINISTRATORS	$356,050	$282,882	2.00	$290,755	3.00	$423,541	$423,541	$423,541
	122	SUBSTITUTES - CLASSIFIED	$0	$6,755		$1,500		$9,999	$9,999	$9,999
	124	TEMPORARY - CLASSIFED	$109	$396		$0		$1,998	$1,998	$1,998
	130	EXTEND CONT/STU TEACH	$9,615	$15,600		$10,226		$0	$0	$0
	141	LONGEVITY STIPEND	$0	$250		$250		$998	$998	$998
	145	OPT OUT ADD SALARY	$13,200	$15,400		$19,800		$19,800	$19,800	$19,800
	211	PERS-EMPLOYER CONTRIBUT	$121,997	$111,929		$155,552		$173,308	$173,308	$173,308
	212	PERS-EMPLOYEE PICK-UP	$35,376	$33,552		$37,957		$41,222	$41,222	$41,222
	220	SOCIAL SECURITY/MEDICARE	$44,426	$43,704		$48,395		$52,558	$52,558	$52,558
	231	WORKERS COMP	$2,146	$1,841		$2,037		$2,465	$2,465	$2,465
	232	UNEMPLOYMENT COMP	$4,085	$10,096		$11,703		$3,435	$3,435	$3,435
	234	PAID LEAVE OREGON	$1,974	$2,279		$2,530		$2,748	$2,748	$2,748
	241	HEALTH INSURANCE	$99,442	$76,794		$74,786		$79,998	$79,998	$79,998
	341	LICENSED TRAVEL-IN DIST	$508	$482		$0		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$3,395	$205		$1,500		$1,500	$1,500	$1,500
	344	CLASSIFIED TRAVEL	$995	$499		$0		$0	$0	$0
	349	OTHER TRAVEL	$2,583	$105		$0		$0	$0	$0
	353	POSTAGE	$111	$43		$2,700		$2,600	$2,600	$2,600
	380	NON-INSTR PROF & TECH	$240	$0		$0		$0	$0	$0
	394	SUBSTITUTE SERVICES	$5,983	$2,406		$3,000		$2,000	$2,000	$2,000
	410	CONSUMABLE SUPPLIES	$10,726	$13,555		$15,000		$15,000	$15,000	$15,000
	460	NON-CONSUMABLE SUPPLIES	$8,955	$0		$2,000		$2,000	$2,000	$2,000
	640	DUES AND FEES	$3,885	$8,565		$4,000		$4,000	$4,000	$4,000
		2410	**$952,729**	**$898,122**	**7.00**	**$988,376**	**7.00**	**$1,069,862**	**$1,069,862**	**$1,069,862**
2540	112	CLASSIFIED SALARIES	$284,857	$263,786	5.00	$290,670	5.00	$292,552	$292,552	$292,552
	122	SUBSTITUTE - CLASSIFIED	$1,259	$5,376		$1,500		$3,001	$3,001	$3,001
	124	TEMPORARY - CLASSIFED	$1,187	$915		$0		$748	$748	$748
	130	EXTEND CONT/STU TEACH	$1,500	$1,800		$1,799		$0	$0	$0
	141	LONGEVITY STIPEND	$1,000	$1,500		$1,240		$2,486	$2,486	$2,486
	145	OPT OUT ADD SALARY	$17,050	$13,200		$13,200		$13,200	$13,200	$13,200
	211	PERS-EMPLOYER CONTRIBUT	$62,569	$56,751		$75,753		$78,719	$78,719	$78,719
	212	PERS-EMPLOYEE PICK-UP	$18,297	$17,148		$18,505		$18,719	$18,719	$18,719
	220	SOCIAL SECURITY/MEDICARE	$22,872	$21,351		$23,593		$23,867	$23,867	$23,867
	231	WORKERS COMP	$7,696	$6,027		$6,583		$7,179	$7,179	$7,179
	232	UNEMPLOYMENT COMP	$2,251	$5,268		$5,706		$1,560	$1,560	$1,560
	234	PAID LEAVE OREGON	$988	$1,116		$1,234		$1,248	$1,248	$1,248
	241	HEALTH INSURANCE	$57,417	$59,805		$58,401		$58,696	$58,696	$58,696
	321	CUSTODIAL SUBSTITUTES	$22,256	$12,805		$16,000		$16,000	$16,000	$16,000
	322	REPAIRS & MAINTENANCE	$43,171	$29,831		$5,000		$20,000	$20,000	$20,000
	324	RENTALS	$30,791	$19,969		$18,000		$18,000	$18,000	$18,000

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2540	325	ELECTRICITY	$113,141	$121,361		$178,500		$175,000	$175,000	$175,000
	326	FUEL	$32,456	$33,437		$56,100		$56,000	$56,000	$56,000
	327	WATER & SEWAGE	$18,667	$23,114		$20,500		$20,500	$20,500	$20,500
	328	GARBAGE	$8,664	$7,729		$14,400		$14,400	$14,400	$14,400
	351	TELECOMMUNICATIONS	$7,988	$9,626		$9,000		$11,000	$11,000	$11,000
	380	NON-INSTR PROF & TECH	$0	$355		$355		$355	$355	$355
	410	CONSUMABLE SUPPLIES	$29,429	$58,402		$42,450		$46,970	$46,970	$46,970
	460	NON-CONSUMABLE SUPPLIES	$520	$3,020		$6,810		$6,810	$6,810	$6,810
	542	REPLACEMENT EQUIPMENT	$0	$7,400		$0		$0	$0	$0
	640	DUES AND FEES	$316	$297		$300		$300	$300	$300
		2540	**$786,345**	**$781,390**	**5.00**	**$865,599**	**5.00**	**$887,310**	**$887,310**	**$887,310**
2543	322	REPAIRS & MAINTENANCE	$471	$0		$0		$1,000	$1,000	$1,000
	410	CONSUMABLE SUPPLIES	$532	$1,805		$0		$0	$0	$0
		2543	**$1,003**	**$1,805**		**$0**	**-**	**$1,000**	**$1,000**	**$1,000**
2550	331	REIMB STUDENT TRANSPORT	$7,553	$5,500		$5,500		$5,500	$5,500	$5,500
	332	NONREIMB STUDENT TRANS	$70,941	$86,717		$69,295		$86,755	$86,755	$86,755
		2550	**$78,494**	**$92,217**	**0.00**	**$74,795**	**-**	**$92,255**	**$92,255**	**$92,255**
2574	322	REPAIRS & MAINTENANCE	$4,665	$4,441		$4,500		$4,500	$4,500	$4,500
	355	PRINTING & BINDING	$0	$0		$0		$5,200	$5,200	$5,200
	594	CAPITAL LEASES GASB REQ	$8,484	$10,027		$10,800		$10,800	$10,800	$10,800
		2574	**$13,149**	**$14,468**	**0.00**	**$15,300**	**-**	**$20,500**	**$20,500**	**$20,500**
2661	410	CONSUMABLE SUPPLIES	$138	$0		$0		$0	$0	$0
		2661	**$138**	**$0**	**0.00**	**$0**	**-**	**$0**	**$0**	**$0**
		TOTAL DALLAS HIGH SCHOOL	**$8,921,445**	**$8,500,255**	**64.57**	**$8,930,895**	**64.06**	**$8,981,996**	**$8,981,996**	**$8,981,996**

MORRISON CAMPUS ALTERNATIVE PROGRAM

1251 Main St.
Dallas, OR 97338
503-623-8480

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General Fund Expenditures - Morrison Campus Alternative Program
2026-27 Budget

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1280	111	LICENSED SALARIES	$238,734	$255,977	2.50	$226,754	3.50	$307,164	$307,164	$307,164
	112	CLASSIFIED SALARIES	$54,833	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$300	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$60,416	$51,477		$60,806		$78,145	$78,145	$78,145
	212	PERS-EMPLOYEE PICK-UP	$17,354	$15,340		$13,605		$18,430	$18,430	$18,430
	220	SOCIAL SECURITY/MEDICARE	$21,341	$18,855		$17,347		$23,498	$23,498	$23,498
	231	WORKERS COMP	$1,021	$811		$718		$1,092	$1,092	$1,092
	232	UNEMPLOYMENT COMP	$1,993	$4,229		$4,195		$1,536	$1,536	$1,536
	234	PAID LEAVE OREGON	$1,100	$986		$907		$1,229	$1,229	$1,229
	241	HEALTH INSURANCE	$69,525	$51,300		$40,883		$65,279	$65,279	$65,279
	310	INSTR PROF & TECH SERVICE	$3,316	$3,375		$3,200		$3,200	$3,200	$3,200
	314	SUBSTITUTE SERVICES	$16,163	$10,536		$10,000		$10,000	$10,000	$10,000
	331	REIMB STUDENT TRANSPORT	$58	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$3,096	$3,073		$2,785		$3,200	$3,200	$3,200
	460	NON-CONSUMABLE SUPPLIES	$630	$335		$500		$500	$500	$500
		1280	**$489,880**	**$416,296**	**2.50**	**$381,700**	**3.50**	**$513,273**	**$513,273**	**$513,273**
2410	112	CLASSIFIED SALARIES	$40,946	$42,915	0.68	$44,895	0.68	$45,176	$45,176	$45,176
	113	ADMINISTRATORS	$0	$34,633	0.50	$77,829	0.50	$80,553	$80,553	$80,553
	124	TEMPORARY - CLASSIFIED	$57	$68		$0		$204	$204	$204
	130	EXTEND CONT/STU TEACH	$1,020	$3,024		$2,120		$0	$0	$0
	141	LONGEVITY STIPEND	$0	$250		$250		$750	$750	$750
	211	PERS-EMPLOYER CONTRIBUT	$8,748	$16,472		$34,656		$33,573	$33,573	$33,573
	212	PERS-EMPLOYEE PICK-UP	$2,521	$4,842		$7,560		$7,601	$7,601	$7,601
	220	SOCIAL SECURITY/MEDICARE	$2,975	$5,878		$9,639		$9,691	$9,691	$9,691
	231	WORKERS COMP	$158	$261		$394		$452	$452	$452
	232	UNEMPLOYMENT	$294	$1,460		$2,331		$633	$633	$633
	234	PAID LEAVE OREGON	$130	$307		$504		$507	$507	$507
	241	HEALTH INSURANCE	$12,342	$16,987		$20,764		$21,451	$21,451	$21,451
	349	OTHER TRAVEL	$0			$0		$300	$300	$300
	353	POSTAGE	$40	$103		$50		$50	$50	$50
	394	SUBSTITUTE SERVICES	$0			$0		$300	$300	$300
	410	CONSUMABLE SUPPLIES	$1,080	$236		$0		$0	$0	$0
	411	GRADUATION SUPPLIES	$678	$939		$800		$800	$800	$800
	460	NON-CONSUMABLE SUPPLIES	$0	$300		$0		$0	$0	$0
	640	DUES AND FEES	$895	$945		$945		$1,000	$1,000	$1,000
		2410	**$71,885**	**$129,620**	**1.18**	**$202,736**	**1.18**	**$203,041**	**$203,041**	**$203,041**
2540	112	CLASSIFIED SALARIES	$0	$0		$0	0.19	$10,257	$10,257	$10,257
	211	PERS-EMPLOYER CONTRIBUT	$0	$0		$0		$2,511	$2,511	$2,511
	212	PERS-EMPLOYEE PICK-UP	$0	$0		$0		$615	$615	$615
	220	SOCIAL SECURITY/MEDICARE	$0	$0		$0		$785	$785	$785
	231	WORKERS COMP	$0	$0		$0		$249	$249	$249
	232	UNEMPLOYMENT COMP	$0	$0		$0		$51	$51	$51
	234	PAID LEAVE OREGON	$0	$0		$0		$41	$41	$41
	241	HEALTH INSURANCE	$0	$0		$0		$3,058	$3,058	$3,058
	322	REPAIRS & MAINTENANCE	$2,395	$9,201		$2,000		$2,000	$2,000	$2,000
	325	ELECTRICITY	$14,772	$7,574		$16,100		$16,000	$16,000	$16,000
	326	FUEL	$5,601	$14,660		$24,200		$24,200	$24,200	$24,200
	327	WATER & SEWAGE	$723	$871		$1,000		$1,000	$1,000	$1,000
	328	GARBAGE	$1,617	$2,442		$3,750		$4,000	$4,000	$4,000
	351	TELECOMMUNICATIONS	$3,550	$4,278		$4,000		$6,500	$6,500	$6,500
	410	CONSUMABLE SUPPLIES	$0	$686		$5,000		$5,000	$5,000	$5,000
		2540	**$28,658**	**$39,713**	**0.00**	**$56,050**	**0.19**	**$76,267**	**$76,267**	**$76,267**
2550	331	REIMB STUDENT TRANSPORT	$1,835	$1,414		$1,400		$1,400	$1,400	$1,400
		2550	**$1,835**	**$1,414**	**0.00**	**$1,400**	**0.00**	**$1,400**	**$1,400**	**$1,400**
2574	322	REPAIRS & MAINTENANCE	$0	$1,002		$1,000		$1,000	$1,000	$1,000
	324	RENTALS	$0			$0		$1,200	$1,200	$1,200
	594	CAPITAL LEASES GASB REQ	$1,304	$1,541		$1,800		$1,800	$1,800	$1,800
		2574	**$1,304**	**$2,543**	**0.00**	**$2,800**	**0.00**	**$4,000**	**$4,000**	**$4,000**
		TOTAL MORRISON CAMPUS ALTERNATIVE	**$593,562**	**$589,586**	**3.68**	**$644,685**	**4.87**	**$797,980**	**$797,980**	**$797,980**

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OTHER DISTRICT PROGRAMS

General Fund Expenditures - Other District Programs
2026-27 Budget

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1210	410	CONSUMABLE SUPPLIES	$12	$0		$0		$0	$0	$0
		1210	**$12**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1221	311	DLC - LEARNING CENTERS	$0	$40,000		$0		$0	$0	$0
		1221	**$0**	**$40,000**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1226	314	SUBSTITUTE SERVICES	$6,620	$0		$0		$0	$0	$0
		1226	**$6,620**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1228	310	INSTR PROF & TECH SERVICE	$0	$0		$0		$0	$0	$0
	314	SUBSTITUTE SERVICES	$0	$212		$0		$0	$0	$0
		1228	**$0**	**$212**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1233	310	INSTR PROF & TECH SERVICE	$0	$15,151		$15,000		$0	$0	$0
		1233	**$0**	**$15,151**	**0.00**	**$15,000**	**0.00**	**$0**	**$0**	**$0**
1250	111	LICENSED SALARIES	$210,797	$92,021	2.00	$200,091	3.00	$265,952	$265,952	$265,952
	112	CLASSIFIED SALARIES	$44,853	$42,764	2.69	$91,731	2.00	$95,393	$95,393	$95,393
	124	TEMPORARY - CLASSIFIED	$0	$0		$0		$351	$351	$351
	130	EXTEND CONT/STU TEACH	$11,975	$6,941		$5,334		$31,994	$31,994	$31,994
	145	OPT OUT ADD SALARY	$0	$1,100		$6,600		$26,400	$26,400	$26,400
	211	PERS-EMPLOYER CONTRIBUT	$52,985	$27,832		$77,973		$109,226	$109,226	$109,226
	212	PERS-EMPLOYEE PICK-UP	$15,859	$8,538		$18,225		$25,205	$25,205	$25,205
	220	SOCIAL SECURITY/MEDICARE	$19,377	$10,357		$23,237		$32,137	$32,137	$32,137
	231	WORKERS COMP	$941	$459		$984		$1,447	$1,447	$1,447
	232	UNEMPLOYMENT COMP	$1,894	$2,424		$5,619		$2,100	$2,100	$2,100
	234	PAID LEAVE OREGON	$1,013	$542		$1,215		$1,680	$1,680	$1,680
	241	HEALTH INSURANCE	$71,287	$38,400		$38,994		$20,242	$20,242	$20,242
	310	INSTR PROF & TECH SERVICE	$0	$141,718		$0		$0	$0	$0
	314	SUBSTITUTE SERVICES	$0	$301		$500		$500	$500	$500
	344	CLASSIFIED TRAVEL	$0	$98		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$3,690	$2,345		$2,000		$2,000	$2,000	$2,000
	420	TEXTBOOKS	$1,062	$0		$0		$0	$0	$0
	470	COMPUTER SOFTWARE	$497	$199		$0		$0	$0	$0
		1250	**$436,227**	**$376,038**	**4.69**	**$472,504**	**5.00**	**$614,626**	**$614,626**	**$614,626**
1281	310	INSTR PROF & TECH SERVICE	$900	$0		$0		$0	$0	$0
		1281	**$900**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1291	111	LICENSED SALARIES	$80,072	$87,657	1.00	$90,287	1.00	$90,725	$90,725	$90,725
	112	CLASSIFIED SALARIES	$29,191	$25,529		$0	0.88	$29,756	$29,756	$29,756
	124	TEMPORARY - CLASSIFIED	$0	$419		$0		$1,003	$1,003	$1,003
	130	EXTEND CONT/STU TEACH	$675	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$22,014	$20,017		$21,519		$29,739	$29,739	$29,739
	212	PERS-EMPLOYEE PICK-UP	$6,593	$6,278		$5,417		$7,289	$7,289	$7,289
	220	SOCIAL SECURITY/MEDICARE	$7,533	$7,868		$6,907		$9,294	$9,294	$9,294
	231	WORKERS COMP	$392	$366		$286		$436	$436	$436
	232	UNEMPLOYMENT COMP	$769	$1,888		$1,670		$607	$607	$607
	234	PAID LEAVE OREGON	$391	$411		$361		$486	$486	$486
	241	HEALTH INSURANCE	$35,400	$36,321		$17,100		$35,810	$35,810	$35,810
	312	INSTR PRG IMP SRV	$2,000	$2,000		$0		$2,500	$2,500	$2,500
	314	SUBSTITUTE SERVICES	$2,545	$1,957		$2,500		$5,500	$5,500	$5,500
	341	LICENSED TRAVEL-IN DIST	$159	$239		$400		$400	$400	$400
	344	CLASSIFIED TRAVEL	$140	$35		$0		$400	$400	$400
	349	OTHER TRAVEL	$2,975	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$12,649	$583		$2,500		$2,500	$2,500	$2,500
		1291	**$203,497**	**$191,570**	**1.00**	**$148,948**	**1.88**	**$216,445**	**$216,445**	**$216,445**
1299	322	REPAIRS & MAINTENANCE	$80	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$260	$0		$0		$0	$0	$0
		1299	**$340**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2113	380	NON-INSTR PROF & TECH	$4,000	$4,000		$4,000		$4,000	$4,000	$4,000
		2113	**$4,000**	**$4,000**	**0.00**	**$4,000**	**0.00**	**$4,000**	**$4,000**	**$4,000**
2114	410	CONSUMABLE SUPPLIES	$1,260	$1,593		$3,000		$3,000	$3,000	$3,000
		2114	**$1,260**	**$1,593**	**0.00**	**$3,000**	**0.00**	**$3,000**	**$3,000**	**$3,000**
2115	124	TEMPORARY - CLASSIFIED	$524	$136		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$119	$30		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$31	$8		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$40	$10		$0		$0	$0	$0
	231	WORKERS COMP	$2	$1		$0		$0	$0	$0
	232	UNEMPLOYMENT COMP	$13	$2		$0		$0	$0	$0
	234	PAID LEAVE OREGON	$2	$1		$0		$0	$0	$0
	390	OTHR NON INSTR PROF&TECH	$991	$122,453		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$491		$2,000		$2,000	$2,000	$2,000
		2115	**$1,722**	**$123,131**	**0.00**	**$2,000**	**0.00**	**$2,000**	**$2,000**	**$2,000**
2130	111	LICENSED SALARIES	$0	$0	1.00	$75,829	1.00	$76,197	$76,197	$76,197
	112	CLASSIFIED SALARIES	$0	$0	1.00	$64,970	1.00	$65,654	$65,654	$65,654
	130	EXTEND CONT/STU TEACH	$0	$0		$0		$4,008	$4,008	$4,008
	211	PERS-EMPLOYER CONTRIBUT	$0	$0		$33,558		$35,706	$35,706	$35,706

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2130	212	PERS-EMPLOYEE PICK-UP	$0	$0		$8,448		$8,752	$8,752	$8,752
	220	SOCIAL SECURITY/MEDICARE	$0	$0		$10,771		$11,158	$11,158	$11,158
	231	WORKERS COMP	$0	$0		$454		$511	$511	$511
	232	UNEMPLOYMENT COMP	$0	$0		$2,605		$729	$729	$729
	234	PAID LEAVE OREGON	$0	$0		$563		$583	$583	$583
	241	HEALTH INSURANCE	$0	$0		$36,900		$39,000	$39,000	$39,000
	341	LICENSED TRAVEL-IN DIST	$935	$1,083		$600		$600	$600	$600
	344	CLASSIFIED TRAVEL	$92	$0		$0		$0	$0	$0
	353	POSTAGE	$372	$375		$200		$200	$200	$200
	380	NON-INSTR PROF & TECH	$300	$0		$0		$0	$0	$0
	390	OTHR NON INSTR PROF&TECH	$153	$314		$1,000		$1,000	$1,000	$1,000
	394	SUBSTITUTE SERVICES	$0	$0		$0		$3,000	$3,000	$3,000
	410	CONSUMABLE SUPPLIES	$1,262	$3,043		$2,800		$2,800	$2,800	$2,800
	460	NON-CONSUMABLE SUPPLIES	$237	$0		$0		$0	$0	$0
		2130	**$3,350**	**$4,815**	**2.00**	**$238,697**	**2.00**	**$249,899**	**$249,899**	**$249,899**
2143	111	LICENSED SALARIES	$0	$44,259	3.00	$164,052	1.00	$96,954	$96,954	$96,954
	130	EXTEND CONT/STU TEACH	$0	$7,798		$4,688		$2,997	$2,997	$2,997
	211	PERS-EMPLOYER CONTRIBUT	$0	$9,959		$39,431		$24,468	$24,468	$24,468
	212	PERS-EMPLOYEE PICK-UP	$0	$3,123		$10,124		$5,997	$5,997	$5,997
	220	SOCIAL SECURITY/MEDICARE	$0	$3,898		$13,774		$7,646	$7,646	$7,646
	231	WORKERS COMP	$0	$166		$559		$344	$344	$344
	232	UNEMPLOYMENT COMP	$0	$864		$3,331		$500	$500	$500
	234	PAID LEAVE OREGON	$0	$203		$675		$400	$400	$400
	241	HEALTH INSURANCE	$0	$10,675		$28,409		$19,500	$19,500	$19,500
	341	LICENSED TRAVEL-IN DIST	$453	$445		$500		$500	$500	$500
	380	NON-INSTR PROF & TECH	$0	$466,791		$276,000		$570,000	$570,000	$570,000
	410	CONSUMABLE SUPPLIES	$4,377	$4,974		$5,000		$5,000	$5,000	$5,000
	460	NON-CONSUMABLE SUPPLIES	$1,223	$1,587		$2,000		$2,000	$2,000	$2,000
		2143	**$6,053**	**$554,742**	**3.00**	**$548,543**	**1.00**	**$736,306**	**$736,306**	**$736,306**
2160	380	NON-INSTR PROF & TECH	$0	$59,501		$0		$300,000	$300,000	$300,000
		2160	**$0**	**$59,501**	**0.00**	**$0**	**0.00**	**$300,000**	**$300,000**	**$300,000**
2190	111	LICENSED SALARIES	$0	$0		$0	1.00	$80,348	$80,348	$80,348
	112	CLASSIFIED SALARIES	$63,341	$56,583	1.00	$66,023	0.90	$59,792	$59,792	$59,792
	113	ADMINISTRATORS	$138,329	$126,490	1.00	$155,657	0.90	$144,995	$144,995	$144,995
	124	TEMPORARY - CLASSIFIED	$458	$2,764		$2,998		$1,003	$1,003	$1,003
	130	EXTEND CONT/STU TEACH	$832	$10,964		$11,000		$7,998	$7,998	$7,998
	141	LONGEVITY STIPEND	$400	$500		$653		$998	$998	$998
	211	PERS-EMPLOYER CONTRIBUT	$43,772	$39,295		$61,543		$76,860	$76,860	$76,860
	212	PERS-EMPLOYEE PICK-UP	$12,014	$10,668		$14,291		$17,708	$17,708	$17,708
	220	SOCIAL SECURITY/MEDICARE	$15,316	$14,607		$18,221		$22,578	$22,578	$22,578
	231	WORKERS COMP	$705	$625		$711		$1,022	$1,022	$1,022
	232	UNEMPLOYMENT COMP	$1,364	$3,372		$4,406		$1,476	$1,476	$1,476
	234	PAID LEAVE OREGON	$675	$764		$941		$1,181	$1,181	$1,181
	241	HEALTH INSURANCE	$36,918	$33,522		$35,994		$55,056	$55,056	$55,056
	342	LICENSED TRAVEL-OUT DIST	$163	$3,936		$1,500		$1,500	$1,500	$1,500
	349	OTHER TRAVEL	$250	$12,429		$15,000		$15,000	$15,000	$15,000
	353	POSTAGE	$2,633	$2,794		$1,000		$1,500	$1,500	$1,500
	354	ADVERTISING	$300	$300		$300		$300	$300	$300
	380	NON-INSTR PROF & TECH	$10,381	$80		$0		$0	$0	$0
	390	OTHR NON INSTR PROF&TECH	$30,415	$1,803		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$1,835	$1,756		$10,000		$5,000	$5,000	$5,000
	460	NON-CONSUMABLE SUPPLIES	$0	$732		$0		$0	$0	$0
	640	DUES AND FEES	$1,115	$1,456		$1,500		$1,500	$1,500	$1,500
		2190	**$361,218**	**$325,439**	**2.00**	**$401,736**	**2.80**	**$495,813**	**$495,813**	**$495,813**
2195	353	POSTAGE	$0	$84		$100		$300	$300	$300
		2195	**$0**	**$84**	**0.00**	**$100**	**0.00**	**$300**	**$300**	**$300**
2210	341	LICENSED TRAVEL-IN DIST	$131	$618		$310		$510	$510	$510
	342	LICENSED TRAVEL-OUT DIST	$1,235	$0		$1,000		$800	$800	$800
	349	OTHER TRAVEL	$0	$0		$1,000		$1,000	$1,000	$1,000
	410	CONSUMABLE SUPPLIES	$0	$0		$500		$500	$500	$500
	420	TEXTBOOKS	$0	$90		$0		$112,000	$112,000	$112,000
		2210	**$1,366**	**$708**	**0.00**	**$2,810**	**0.00**	**$114,810**	**$114,810**	**$114,810**
2211	113	ADMINISTRATORS	$29,528	$49,019	0.25	$36,032	0.25	$38,287	$38,287	$38,287
	130	EXTEND CONT/STU TEACH	$375	$1,800		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$1,650	$2,338		$1,650		$1,650	$1,650	$1,650
	211	PERS-EMPLOYER CONTRIBUT	$6,181	$10,019		$10,083		$9,777	$9,777	$9,777
	212	PERS-EMPLOYEE PICK-UP	$1,866	$3,143		$2,374		$2,396	$2,396	$2,396
	220	SOCIAL SECURITY/MEDICARE	$2,414	$4,066		$3,027		$3,055	$3,055	$3,055
	231	WORKERS COMP	$107	$158		$129		$145	$145	$145
	232	UNEMPLOYMENT COMP	$215	$874		$732		$200	$200	$200
	234	PAID LEAVE OREGON	$104	$213		$158		$160	$160	$160
	241	HEALTH INSURANCE	$108	$163		$0		$127	$127	$127
	342	LICENSED TRAVEL-OUT DIST	$0	$0		$1,000		$1,000	$1,000	$1,000
	349	OTHER TRAVEL	$670	$300		$1,000		$1,000	$1,000	$1,000

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2211	380	NON-INSTR PROF & TECH	$1,003	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$22	$0		$500		$500	$500	$500
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$500		$500	$500	$500
	640	DUES AND FEES	$1,115	$1,180		$1,200		$1,200	$1,200	$1,200
		2211	**$45,358**	**$73,272**	**0.25**	**$58,385**	**0.25**	**$59,996**	**$59,996**	**$59,996**
2230	314	SUBSTITUTE SERVICES	$35,331	$44,108		$100,000		$30,000	$30,000	$30,000
	386	DATA PROCESSING SRVS	$600	$0		$0		$0	$0	$0
		2230	**$35,931**	**$44,108**	**0.00**	**$100,000**	**0.00**	**$30,000**	**$30,000**	**$30,000**
2240	130	EXTEND CONT/STU TEACH	$48	$0		$0		$0	$0	$0
	349	OTHER TRAVEL	$0	$150		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$0	$0		$10,000		$10,000	$10,000	$10,000
	410	CONSUMABLE SUPPLIES	$0	$42		$0		$0	$0	$0
		2240	**$48**	**$192**	**0.00**	**$10,000**	**0.00**	**$10,000**	**$10,000**	**$10,000**
2310	342	LICENSED TRAVEL-OUT DIST	$2,810	$2,629		$1,800		$1,500	$1,500	$1,500
	349	OTHER TRAVEL	$0	$0		$250		$250	$250	$250
	354	ADVERTISING	$153	$6,898		$250		$250	$250	$250
	380	NON-INSTR PROF & TECH	$884	$13,861		$5,000		$2,500	$2,500	$2,500
	381	AUDIT SERVICES	$40,420	$40,400		$42,000		$45,000	$45,000	$45,000
	382	LEGAL SERVICES	$27,240	$37,266		$67,500		$68,000	$68,000	$68,000
	385	MANAGEMENT SERVICES	$0	$0		$5,000		$2,500	$2,500	$2,500
	388	ELECTION	$0	$0		$2,000		$2,000	$2,000	$2,000
	390	OTHR NON INSTR PROF&TECH	$0	$0		$5,000		$2,500	$2,500	$2,500
	410	CONSUMABLE SUPPLIES	$186	$418		$1,000		$750	$750	$750
	640	DUES AND FEES	$13,303	$11,864		$12,000		$15,000	$15,000	$15,000
	651	LIABILITY INSURANCE	$115,686	$140,082		$145,000		$170,000	$170,000	$170,000
	655	JUDGEMENTS/SETTLEMENTS	$55,000	$0		$0		$0	$0	$0
		2310	**$255,682**	**$253,418**	**0.00**	**$286,800**	**0.00**	**$310,250**	**$310,250**	**$310,250**
2320	112	CLASSIFIED SALARIES	$49,682	$38,177	0.88	$47,557	1.00	$54,704	$54,704	$54,704
	113	ADMINISTRATORS	$174,288	$186,426	1.00	$175,234	1.00	$186,808	$186,808	$186,808
	114	MANAGERIAL - CLASSIFIED	$82,036	$116,046	1.00	$118,610	1.00	$120,423	$120,423	$120,423
	122	SUBSTITUTE - CLASSIFIED	$0	$6,817		$1,001		$2,000	$2,000	$2,000
	130	EXTEND CONT/STU TEACH	$9,000	$9,000		$6,450		$8,000	$8,000	$8,000
	141	LONGEVITY STIPEND	$0	$0		$0		$10,010	$10,010	$10,010
	145	OPT OUT ADD SALARY	$13,200	$13,200		$6,600		$13,200	$13,200	$13,200
	211	PERS-EMPLOYER CONTRIBUT	$63,308	$67,249		$81,767		$94,009	$94,009	$94,009
	212	PERS-EMPLOYEE PICK-UP	$14,284	$14,695		$13,995		$16,087	$16,087	$16,087
	220	SOCIAL SECURITY/MEDICARE	$24,375	$26,861		$27,422		$30,105	$30,105	$30,105
	231	WORKERS COMP	$1,083	$1,076		$1,147		$1,427	$1,427	$1,427
	232	UNEMPLOYMENT COMP	$2,143	$5,719		$6,631		$1,977	$1,977	$1,977
	234	PAID LEAVE OREGON	$1,065	$1,397		$1,434		$1,581	$1,581	$1,581
	241	HEALTH INSURANCE	$19,937	$19,988		$17,823		$21,493	$21,493	$21,493
	243	ANNUITY CONTRIBUTION	$9,540	$15,312		$15,312		$16,244	$16,244	$16,244
	342	LICENSED TRAVEL-OUT DIST	$1,061	$2,676		$2,000		$2,500	$2,500	$2,500
	344	CLASSIFIED TRAVEL	$145	$99		$100		$100	$100	$100
	349	OTHER TRAVEL	$4,620	$3,633		$3,000		$2,500	$2,500	$2,500
	353	POSTAGE	$8	$6		$500		$0	$0	$0
	354	ADVERTISING	$250	$250		$500		$250	$250	$250
	380	NON-INSTR PROF & TECH	$220	$236		$500		$25,000	$25,000	$25,000
	390	OTHER NON-INSTR PROF TECH	$0	$0		$200		$0	$0	$0
	394	SUBSTITUTE SERVICES	$0	$4,080		$500		$500	$500	$500
	410	CONSUMABLE SUPPLIES	$110	$0		$500		$500	$500	$500
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$1,000		$1,000	$1,000	$1,000
	640	DUES AND FEES	$4,350	$5,157		$2,500		$2,500	$2,500	$2,500
	652	FIDELITY BOND & PREMIUM	$300	$300		$300		$300	$300	$300
		2320	**$475,005**	**$538,397**	**2.88**	**$532,582**	**3.00**	**$613,217**	**$613,217**	**$613,217**
2490	470	COMPUTER SOFTWARE	$1,800	$0		$0		$0	$0	$0
		2490	**$1,800**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2520	112	CLASSIFIED SALARIES	$254,110	$297,895	3.00	$314,762	3.00	$324,128	$324,128	$324,128
	114	MANAGERIAL - CLASSIFIED	$128,625	$159,229	1.00	$158,679	1.00	$161,105	$161,105	$161,105
	124	TEMPORARY - CLASSIFIED	$422	$3,859		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$1,500	$1,800		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$0	$5,500		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$81,735	$95,164		$123,433		$129,443	$129,443	$129,443
	212	PERS-EMPLOYEE PICK-UP	$22,691	$27,273		$28,910		$29,510	$29,510	$29,510
	220	SOCIAL SECURITY/MEDICARE	$29,130	$35,647		$36,861		$37,625	$37,625	$37,625
	231	WORKERS COMP	$1,373	$1,419		$1,545		$1,766	$1,766	$1,766
	232	UNEMPLOYMENT COMP	$2,601	$7,808		$8,914		$2,459	$2,459	$2,459
	234	PAID LEAVE OREGON	$1,265	$1,817		$1,927		$1,967	$1,967	$1,967
	241	HEALTH INSURANCE	$72,429	$64,168		$55,308		$61,350	$61,350	$61,350
	342	LICENSED TRAVEL-OUT DIST	$0	$418		$1,000		$1,000	$1,000	$1,000
	344	CLASSIFIED TRAVEL	$3,993	$321		$1,000		$1,000	$1,000	$1,000
	349	OTHER TRAVEL	$4,154	$1,470		$3,000		$3,000	$3,000	$3,000
	353	POSTAGE	$4,124	$5,866		$4,000		$4,000	$4,000	$4,000
	354	ADVERTISING	$629	$335		$500		$700	$700	$700

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2520	380	NON-INSTR PROF & TECH	$23,343	$30,860		$25,000		$30,000	$30,000	$30,000
	385	MANAGEMENT SERVICES	$1,959	$0		$0		$0	$0	$0
	394	SUBSTITUTE SERVICES	$0	$1,518		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$5,522	$4,201		$5,000		$5,000	$5,000	$5,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$500		$1,000	$1,000	$1,000
	594	CAPITAL LEASE GASB REQ	$17,012	$0		$0		$0	$0	$0
	640	DUES AND FEES	$1,852	$2,538		$3,000		$3,000	$3,000	$3,000
	652	FIDELITY BOND & PREMIUM	$300	$300		$300		$300	$300	$300
		2520	**$658,768**	**$749,406**	**4.00**	**$780,239**	**4.00**	**$804,954**	**$804,954**	**$804,954**
2540	112	CLASSIFIED SALARIES	$136,977	$244,148	2.50	$217,215	3.19	$262,103	$262,103	$262,103
	114	MANAGERIAL - CLASSIFIED	$43,713	$53,932	0.35	$55,538	1.00	$161,105	$161,105	$161,105
	124	TEMPORARY - CLASSIFIED	$0	$6,503		$1,996		$200	$200	$200
	130	EXTEND CONT/STU TEACH	$10,160	$12,576		$11,626		$4,505	$4,505	$4,505
	141	LONGEVITY STIPEND	$400	$500		$0		$1,751	$1,751	$1,751
	145	OPT OUT ADD SALARY	$6,600	$10,450		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$38,762	$61,920		$75,378		$106,798	$106,798	$106,798
	212	PERS-EMPLOYEE PICK-UP	$11,690	$19,270		$17,686		$26,176	$26,176	$26,176
	220	SOCIAL SECURITY/MEDICARE	$14,966	$24,994		$22,550		$33,374	$33,374	$33,374
	231	WORKERS COMP	$3,969	$6,005		$5,495		$8,880	$8,880	$8,880
	232	UNEMPLOYMENT COMP	$1,267	$5,860		$5,453		$2,181	$2,181	$2,181
	234	PAID LEAVE OREGON	$660	$1,307		$1,171		$1,745	$1,745	$1,745
	241	HEALTH INSURANCE	$35,798	$52,221		$48,118		$62,662	$62,662	$62,662
	321	CUSTODIAL SUBSTITUES	$0	$193		$0		$0	$0	$0
	322	REPAIRS & MAINTENANCE	$4,969	$2,712		$10,000		$10,000	$10,000	$10,000
	324	RENTALS	$12,008	$3,219		$2,500		$2,500	$2,500	$2,500
	325	ELECTRICITY	$3,294	$10,888		$22,655		$22,700	$22,700	$22,700
	326	FUEL	$10,586	$1,317		$0		$6,000	$6,000	$6,000
	327	WATER & SEWAGE	$2,590	$2,295		$2,500		$3,500	$3,500	$3,500
	328	GARBAGE	$3,111	$7,721		$6,000		$7,800	$7,800	$7,800
	344	CLASSIFIED TRAVEL	$0	$499		$0		$0	$0	$0
	349	OTHER TRAVEL	$3,315	$1,524		$0		$0	$0	$0
	351	TELECOMMUNICATIONS	$11,613	$12,994		$12,500		$14,000	$14,000	$14,000
	354	ADVERTISING	$120	$0		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$0	$0		$1,200		$1,200	$1,200	$1,200
	390	OTHER NON-INSTR PROF TECH	$130	$297		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$26,974	$23,076		$28,000		$28,000	$28,000	$28,000
	460	NON-CONSUMABLE SUPPLIES	$1,116	$0		$0		$0	$0	$0
	541	NEW EQUIPMENT	$16,835	$0		$0		$0	$0	$0
	542	REPLACEMENT EQUIPMENT	$16,788	$0		$0		$0	$0	$0
	594	CAPITAL LEASE GASB REQ	$28,765	$29,959		$30,000		$30,000	$30,000	$30,000
	640	DUES AND FEES	$10,152	$1,533		$0		$0	$0	$0
	653	PROPERTY INSURANCE	$164,091	$177,046		$200,000		$210,000	$210,000	$210,000
	670	TAXES AND LICENSES	$182	$189		$400		$400	$400	$400
		2540	**$621,600**	**$775,148**	**2.85**	**$784,581**	**4.19**	**$1,014,181**	**$1,014,181**	**$1,014,181**
2543	112	CLASSIFIED SALARIES	$106,638	$111,628	2.00	$117,680	2.00	$118,435	$118,435	$118,435
	124	TEMPORARY - CLASSIFIED	$0	$403		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$3,000	$3,600		$3,597		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$21,802	$22,120		$30,901		$28,993	$28,993	$28,993
	212	PERS-EMPLOYEE PICK-UP	$6,578	$6,938		$7,277		$7,106	$7,106	$7,106
	220	SOCIAL SECURITY/MEDICARE	$8,356	$8,829		$9,278		$9,060	$9,060	$9,060
	231	WORKERS COMP	$2,866	$2,514		$2,632		$2,868	$2,868	$2,868
	232	UNEMPLOYMENT COMP	$765	$2,129		$2,244		$592	$592	$592
	234	PAID LEAVE OREGON	$366	$462		$485		$474	$474	$474
	241	HEALTH INSURANCE	$37,500	$39,300		$34,807		$35,810	$35,810	$35,810
	322	REPAIRS & MAINTENANCE	$846	$1,616		$4,000		$4,000	$4,000	$4,000
	328	GARBAGE	$480	$440		$500		$500	$500	$500
	349	OTHER TRAVEL	$195	$441		$0		$0	$0	$0
	390	OTHR NON INSTR PROF&TECH	$510	$935		$0		$1,000	$1,000	$1,000
	410	CONSUMABLE SUPPLIES	$18,054	$16,840		$15,000		$15,000	$15,000	$15,000
	460	NON-CONSUMABLE SUPPLIES	$0	$750		$2,500		$0	$0	$0
	542	REPLACEMENT EQUIPMENT	$39,346	$0		$0		$0	$0	$0
	640	DUES AND FEES	$50	$50		$500		$500	$500	$500
		2543	**$247,352**	**$218,992**	**2.00**	**$231,400**	**2.00**	**$224,338**	**$224,338**	**$224,338**
2545	322	REPAIRS & MAINTENANCE	$2,844	$3,311		$6,224		$6,000	$6,000	$6,000
	410	CONSUMABLE SUPPLIES	$5,915	$3,528		$2,500		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$0	$1,527		$0		$0	$0	$0
	542	REPLACEMENT EQUIPMENT	$25,307	$0		$0		$0	$0	$0
	651	LIABILITY INSURANCE	$6,890	$4,841		$6,000		$0	$0	$0
	653	PROPERTY INSURANCE	$652	$1,962		$2,000		$8,000	$8,000	$8,000
		2545	**$41,608**	**$15,170**	**0.00**	**$16,724**	**0.00**	**$14,000**	**$14,000**	**$14,000**
2550	113	ADMINISTRATORS	$26,861	$38,649	0.25	$38,914	0.25	$40,276	$40,276	$40,276
	130	EXTEND CONT/STU TEACH	$300	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$6,171	$8,491		$11,192		$11,140	$11,140	$11,140
	212	PERS-EMPLOYEE PICK-UP	$1,630	$2,319		$2,335		$2,417	$2,417	$2,417

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2550	220	SOCIAL SECURITY/MEDICARE	$2,078	$2,957		$2,977		$3,081	$3,081	$3,081
	231	WORKERS COMP	$95	$119		$122		$142	$142	$142
	232	UNEMPLOYMENT COMP	$183	$598		$720		$201	$201	$201
	234	PAID LEAVE OREGON	$90	$155		$156		$161	$161	$161
	241	HEALTH INSURANCE	$3,514	$4,400		$3,650		$4,095	$4,095	$4,095
	331	REIMB STUDENT TRANSPORT	$1,192,964	$1,506,680		$1,300,000		$1,643,551	$1,643,551	$1,643,551
	342	LICENSED TRAVEL-OUT DIST	$0	$95		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$0	$482		$0		$0	$0	$0
	386	DATA PROCESSING SRVS	$3,494	$4,900		$3,000		$3,000	$3,000	$3,000
	410	CONSUMABLE SUPPLIES	$116	$0		$1,000		$1,000	$1,000	$1,000
		2550	**$1,237,496**	**$1,569,844**	**0.25**	**$1,364,066**	**0.25**	**$1,709,065**	**$1,709,065**	**$1,709,065**
2558	124	TEMPORARY - CLASSIFIED	$2,567	$6,053		$4,000		$2,998	$2,998	$2,998
	211	PERS-EMPLOYER CONTRIBUT	$517	$999		$1,019		$734	$734	$734
	212	PERS-EMPLOYEE PICK-UP	$154	$311		$240		$180	$180	$180
	220	SOCIAL SECURITY/MEDICARE	$195	$462		$306		$229	$229	$229
	231	WORKERS COMP	$9	$20		$1		$1	$1	$1
	232	UNEMPLOYMENT COMP	$20	$104		$74		$15	$15	$15
	234	PAID LEAVE OREGON	$10	$24		$0		$12	$12	$12
	331	REIMB STUDENT TRANSPORT	$1,071,001	$655,073		$800,000		$675,000	$675,000	$675,000
	332	NONREIMB STUDENT TRANS	$0	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$1,243	$619		$1,000		$1,400	$1,400	$1,400
		2558	**$1,075,718**	**$663,667**	**0.00**	**$806,641**	**0.00**	**$680,569**	**$680,569**	**$680,569**
2574	112	CLASSIFIED SALARIES	$96,592	$96,635	0.69	$37,366	0.69	$39,060	$39,060	$39,060
	122	SUBSTITUTE - CLASSIFIED	$709	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$0	$1,344		$0		$1,749	$1,749	$1,749
	130	EXTEND CONT/STU TEACH	$1,500	$2,250		$2,337		$0	$0	$0
	141	LONGEVITY STIPEND	$600	$1,000		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$3,850	$8,250		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$23,028	$23,330		$10,746		$9,990	$9,990	$9,990
	212	PERS-EMPLOYEE PICK-UP	$6,195	$6,488		$2,242		$2,449	$2,449	$2,449
	220	SOCIAL SECURITY/MEDICARE	$7,826	$8,300		$2,859		$3,122	$3,122	$3,122
	231	WORKERS COMP	$949	$565		$126		$148	$148	$148
	232	UNEMPLOYMENT COMP	$716	$2,012		$691		$204	$204	$204
	234	PAID LEAVE OREGON	$358	$434		$149		$163	$163	$163
	241	HEALTH INSURANCE	$7,931	$979		$0		$19,500	$19,500	$19,500
	322	REPAIRS & MAINTENANCE	$32,048	$20,708		$25,000		$25,000	$25,000	$25,000
	355	PRINTING & BINDING	$0	$0		$0		$23,000	$23,000	$23,000
	380	NON-INSTR PROF & TECH	$1,332	$1,235		$1,500		$3,000	$3,000	$3,000
	410	CONSUMABLE SUPPLIES	$35,085	$33,925		$50,000		$50,000	$50,000	$50,000
	594	CAPITAL LEASES GASB REQ	$39,132	$46,247		$45,000		$45,000	$45,000	$45,000
		2574	**$257,851**	**$253,703**	**0.69**	**$178,018**	**0.69**	**$222,385**	**$222,385**	**$222,385**
2630	380	NON-INSTR PROF & TECH	$6,500	$7,388		$8,000		$8,000	$8,000	$8,000
		2630	**$6,500**	**$7,388**	**0.00**	**$8,000**	**0.00**	**$8,000**	**$8,000**	**$8,000**
2640	112	CLASSIFIED SALARIES	$52,839	$55,325	1.00	$54,351	1.00	$54,704	$54,704	$54,704
	113	ADMINISTRATORS	$156,112	$158,788	1.00	$163,552	1.00	$166,685	$166,685	$166,685
	124	TEMPORARY - CLASSIFIED	$0	$74		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$24,724	$7,800		$17,230		$0	$0	$0
	141	LONGEVITY STIPEND	$400	$750		$750		$5,998	$5,998	$5,998
	145	OPT OUT ADD SALARY	$0	$0		$0		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$45,662	$44,204		$62,344		$64,530	$64,530	$64,530
	212	PERS-EMPLOYEE PICK-UP	$12,958	$13,364		$14,261		$14,039	$14,039	$14,039
	220	SOCIAL SECURITY/MEDICARE	$17,079	$16,095		$18,183		$17,911	$17,911	$17,911
	231	WORKERS COMP	$813	$701		$738		$873	$873	$873
	232	UNEMPLOYMENT COMP	$1,591	$3,574		$4,397		$1,171	$1,171	$1,171
	234	PAID LEAVE OREGON	$753	$842		$951		$936	$936	$936
	241	HEALTH INSURANCE	$35,855	$36,726		$36,900		$21,092	$21,092	$21,092
	243	ANNUITY CONTRIBUTION	$5,936	$14,291		$14,291		$9,663	$9,663	$9,663
	341	LICENSED TRAVEL-IN DIST	$1,287	$0		$0		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$1,484	$1,335		$1,500		$1,500	$1,500	$1,500
	349	OTHER TRAVEL	$6,365	$5,520		$5,500		$5,500	$5,500	$5,500
	353	POSTAGE	$52	$47		$0		$25	$25	$25
	354	ADVERTISING	$1,500	$1,250		$500		$1,500	$1,500	$1,500
	380	NON-INSTR PROF & TECH	$36,684	$49,526		$40,000		$41,375	$41,375	$41,375
	410	CONSUMABLE SUPPLIES	$804	$0		$0		$100	$100	$100
	415	FOOD SUPPLIES	$754	$566		$1,500		$500	$500	$500
	440	PERIODICALS	$550	$215		$0		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$2,555	$675		$500		$500	$500	$500
	470	COMPUTER SOFTWARE	$6,890	$0		$0		$100	$100	$100
	640	DUES AND FEES	$2,641	$1,964		$1,800		$1,200	$1,200	$1,200
		2640	**$416,286**	**$413,630**	**2.00**	**$439,248**	**2.00**	**$416,501**	**$416,501**	**$416,501**
2647	130	EXTEND CONT/STU TEACH	$0	$44,140		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$8,511		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$2,622		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$3,306		$0		$0	$0	$0
	231	WORKERS COMP	$0	$146		$0		$0	$0	$0

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2647	232	UNEMPLOYMENT COMP	$0	$818		$0		$0	$0	$0
	234	PAID LEAVE OREGON	$0	$173		$0		$0	$0	$0
		2649	**$0**	**$59,715**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2649	130	EXTEND CONT/STU TEACH	$9,000	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$1,869	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$540	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$661	$0		$0		$0	$0	$0
	231	WORKERS COMP	$32	$0		$0		$0	$0	$0
	232	UNEMPLOYMENT COMP	$540	$0		$0		$0	$0	$0
	234	PAID LEAVE OREGON	$35	$0		$0		$0	$0	$0
	242	TUITION REIMBURSEMENT	$36,304	$42,372		$56,000		$56,000	$56,000	$56,000
		2649	**$48,981**	**$42,372**	**0.00**	**$56,000**	**0.00**	**$56,000**	**$56,000**	**$56,000**
2660	386	DATA PROCESSING SRVS	$10,341	$8,390		$10,000		$10,000	$10,000	$10,000
	470	COMPUTER SOFTWARE	$5,010	$0		$0		$0	$0	$0
		2660	**$15,351**	**$8,390**	**0.00**	**$10,000**	**0.00**	**$10,000**	**$10,000**	**$10,000**
2661	112	CLASSIFIED SALARIES	$354,172	$288,440	4.00	$314,098	4.00	$296,192	$296,192	$296,192
	114	MANAGERIAL - CLASSIFIED	$108,282	$145,825	1.00	$150,842	1.00	$161,105	$161,105	$161,105
	124	TEMPORARY - CLASSIFIED	$0	$70		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$9,000	$9,000		$7,200		$0	$0	$0
	141	LONGEVITY STIPEND	$500	$750		$1,001		$2,250	$2,250	$2,250
	145	OPT OUT ADD SALARY	$6,600	$6,600		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$95,428	$85,876		$117,332		$116,840	$116,840	$116,840
	212	PERS-EMPLOYEE PICK-UP	$28,109	$26,238		$28,892		$27,969	$27,969	$27,969
	220	SOCIAL SECURITY/MEDICARE	$35,072	$32,854		$36,838		$35,660	$35,660	$35,660
	231	WORKERS COMP	$1,709	$1,392		$1,543		$1,699	$1,699	$1,699
	232	UNEMPLOYMENT COMP	$3,256	$7,875		$8,909		$2,331	$2,331	$2,331
	234	PAID LEAVE OREGON	$1,523	$1,711		$1,926		$1,865	$1,865	$1,865
	241	HEALTH INSURANCE	$89,491	$76,678		$79,200		$78,506	$78,506	$78,506
	310	INSTR PROF & TECH SERVICE	$225	$0		$0		$0	$0	$0
	328	GARBAGE	$845	$545		$1,200		$0	$0	$0
	344	CLASSIFIED TRAVEL	$2,826	$3,007		$3,000		$3,000	$3,000	$3,000
	349	OTHER TRAVEL	$0	$755		$1,500		$2,443	$2,443	$2,443
	359	INTERNET SERVICES	$30,041	$74,339		$120,000		$120,000	$120,000	$120,000
	380	NON-INSTR PROF & TECH	$62,414	$54,134		$60,000		$70,000	$70,000	$70,000
	386	DATA PROCESSING SRVS	$0	$4,900		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$6,990	$15,238		$10,000		$15,000	$15,000	$15,000
	460	NON-CONSUMABLE SUPPLIES	$1,084	$8,135		$15,000		$20,000	$20,000	$20,000
	470	COMPUTER SOFTWARE	$21,123	$13,529		$30,000		$30,000	$30,000	$30,000
	480	COMPUTER HARDWARE	$999	$0		$0		$70,000	$70,000	$70,000
	594	CAPITAL LEASES GASB REQ	$9,017	$176,649		$124,000		$20,000	$20,000	$20,000
	640	DUES AND FEES	$300	$300		$300		$300	$300	$300
		2661	**$869,848**	**$1,034,840**	**5.00**	**$1,119,381**	**5.00**	**$1,081,759**	**$1,081,759**	**$1,081,759**
2662	380	NON-INSTR PROF & TECH	$1,860	$0		$0		$0	$0	$0
	382	LEGAL SERVICES	$3,033	$0		$0		$0	$0	$0
		2662	**$4,893**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2680	389	INTERPRET/TRANSLATION	$0	$5,493		$3,000		$3,000	$3,000	$3,000
		2680	**$0**	**$5,493**	**0.00**	**$3,000**	**0.00**	**$3,000**	**$3,000**	**$3,000**
2700	116	SUPPLEMENTAL RETIREMENT	$0	$49,113		$200,000		$5,000	$5,000	$5,000
	211	PERS-EMPLOYER CONTRIBUT	$9,627	$1		$15,000		$5,000	$5,000	$5,000
	220	SOCIAL SECURITY/MEDICARE	$0	$3,724		$27,000		$0	$0	$0
	241	HEALTH INSURANCE	$377,339	$347,223		$400,000		$400,000	$400,000	$400,000
		2700	**$386,966**	**$400,062**	**0.00**	**$642,000**	**0.00**	**$410,000**	**$410,000**	**$410,000**
5220	710	FUND MODIFICATIONS	$117,664	$167,664		$135,942		$252,982	$252,982	$252,982
		5220	**$117,664**	**$167,664**	**0.00**	**$135,942**	**0.00**	**$252,982**	**$252,982**	**$252,982**
6110	810	OPERATING CONTINGENCY	$0	$0		$1,661,583		$2,253,522	$2,253,522	$2,253,522
		6110	**$0**	**$0**	**0.00**	**$1,661,583**	**0.00**	**$2,253,522**	**$2,253,522**	**$2,253,522**
7000	820	UNAPPROPRIATED END BALANCE	$0	$0		$840,000		$870,066	$870,066	$870,066
		6110	**$0**	**$0**	**0.00**	**$840,000**	**0.00**	**$870,066**	**$870,066**	**$870,066**
		TOTAL OTHER DISTRICT PROGRAMS	**$7,847,270**	**$8,991,855**	**32.61**	**$11,901,926**	**34.05**	**$13,791,984**	**$13,791,984**	**$13,791,984**

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CHARTER SCHOOLS

Luckiamute Valley Charter Schools

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

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

Dallas Community School

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

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General Fund Expenditures - Luckiamute Valley Charter School

2026-27 Budget

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1250	310	INSTR PROF & TECH SERVICE	$259,968	$243,363		$270,000		$255,000	$255,000	$255,000
		1250	**$259,968**	**$243,363**	**0.00**	**$270,000**	**0.00**	**$255,000**	**$255,000**	**$255,000**
1288	360	CHARTER SCHOOL	$2,672,664	$2,590,819		$2,849,782		$2,946,389	$2,946,389	$2,946,389
	380	NON-INSTR PROF & TECH	$0	$2,600		$2,600		$0	$0	$0
		1288	**$2,672,664**	**$2,593,419**	**0.00**	**$2,852,382**	**0.00**	**$2,946,389**	**$2,946,389**	**$2,946,389**
2150	310	INSTR PROF & TECH SERVICE	$47,274	$0		$0		$0	$0	$0
		2150	**$47,274**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2540	351	TELECOMMUNICATIONS	$4,882	$6,738		$5,300		$9,000	$9,000	$9,000
		2540	**$4,882**	**$6,738**	**0.00**	**$5,300**	**0.00**	**$9,000**	**$9,000**	**$9,000**
2550	331	REIMB STUDENT TRANSPORT	$78,656	$225,542		$165,000		$240,000	$240,000	$240,000
		2550	**$78,656**	**$225,542**	**0.00**	**$165,000**	**0.00**	**$240,000**	**$240,000**	**$240,000**
		TOTAL LUCKIATMUTE VALLEY CHARTER SCHOOL	**$3,063,444**	**$3,069,062**	**0.00**	**$3,292,682**	**0.00**	**$3,450,389**	**$3,450,389**	**$3,450,389**

General Fund Expenditures - Dallas Community School

2026-27 Budget

Function	Account	Account Title	2023-24 Actual	2024-25 Actual	FTE	2025-26 Adopted	FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1250	310	INSTR PROF & TECH SERVICE	$10,974	$0		$0		$0	$0	$0
	360	CHARTER SCHOOL	$0	$0		$60,000		$12,000	$12,000	$12,000
		1221	**$10,974**	**$0**	**$0**	**$60,000**	**$0**	**$12,000**	**$12,000**	**$12,000**
1288	360	CHARTER SCHOOL	$2,327,521	$2,287,874		$2,439,404		$2,637,250	$2,637,250	$2,637,250
	380	NON-INSTR PROF & TECH	$1,800	$1,800		$1,800		$0	$0	$0
		1288	**$2,329,321**	**$2,289,674**	**0.00**	**$2,441,204**	**0.00**	**$2,637,250**	**$2,637,250**	**$2,637,250**
2550	331	REIMB STUDENT TRANSPORT	$467	$1,590		$1,307		$2,000	$2,000	$2,000
		2550	**$467**	**$1,590**	**0.00**	**$1,307**	**0.00**	**$2,000**	**$2,000**	**$2,000**
		TOTAL DALLAS COMMUNITY SCHOOL	**$2,340,762**	**$2,291,263**	**0.00**	**$2,502,511**	**0.00**	**$2,651,250**	**$2,651,250**	**$2,651,250**

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SPECIAL REVENUE FUNDS

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SPECIAL REVENUE GRANTS & PROJECTS

RESOURCES	Actual Allocation 2023/2024	Actual Allocation 2024/2025	Adopted 2025/2026	Projected 2026/2027
Consolidated Mini Grants	70,330	141,481	650,000	726,200
Cool Schools Senate Bill 1149	109,295	94,850	110,000	100,000
Dallas Community School State Grants	22,404	122,752	165,000	80,000
Early Literacy Grant	-	370,632	472,269	306,653
Food Service Fund	1,201,656	1,401,631	1,395,157	1,422,200
High School Success - Measure 98	768,052	866,976	855,963	854,439
Individuals with Disabilities Education Act (IDEA)	789,740	628,072	-	625,911
IDEA - Equipment & Supplies	15,076	-	572,000	-
IDEA - Section 619, Preschool Grant	7,582	3,802	18,000	18,000
Medicaid Administrative Claims Survey Reimbursement	-	-	20,000	20,000
Outdoor School - Measure 99	56,128	79,011	65,000	80,000
PAS/ New Options	500,000	230,888	-	-
Polk Adolescent Day Treatment Center	500,046	859,491	806,000	889,173
Pre-School	-	-	-	350,000
State Summer Program		88,656	447,000	200,000
Student Activity Funds	1,661,270	1,253,684	1,850,000	1,850,000
Student Investment Account	2,915,221	3,090,949	3,080,999	3,049,629
Title I	719,551	716,743	742,000	728,917
Title IIA - Improving Teacher Quality	113,302	112,698	85,000	115,036
Title IV - Student Support and Academic Enrichment	47,774	58,037	52,233	55,401
Youth Transition Project	91,245	-	-	-
TOTAL RESOURCES	**9,588,674**	**10,120,353**	**11,386,621**	**11,471,559**
REQUIREMENTS				
1000 - INSTRUCTION				
Consolidated Mini Grants	29,117	37,776	166,233	183,947
Dallas Community School State Grants	-	122,752	165,000	80,000
Early Literacy Grant	-	347,859	319,355	136,682
High School Success - Measure 98	648,697	731,009	667,473	711,905
IDEA - Equipment & Supplies	135	-	293,976	-
Individuals with Disabilities Education Act (IDEA)	374,586	323,508	-	339,974
IDEA - Section 619, Preschool Grant	7,282	2,680	10,000	10,000
Outdoor School - M99	56,128	79,011	61,500	80,000
PAS/ New Options	500,000	230,888	-	-
Polk Adolescent Day Treatment Center	418,169	634,337	672,170	722,094
Pre-School	-	-	-	350,000
State Summer Program	-	73,483	359,000	187,904
Student Activity Funds	1,161,151	713,571	1,350,000	1,250,000
Student Investment Account	2,241,826	2,245,933	2,165,605	2,223,793
Title I	698,031	679,893	706,593	693,917
Title IV - Student Support and Academic Enrichment	46,837	56,899	49,510	52,631
Youth Transition Project	89,051	-	-	-
Total Instruction	**$ 6,271,008**	**$ 6,279,600**	**$ 6,986,415**	**$ 7,022,847**
2000 - SUPPORT SERVICES				
Consolidated Mini Grants	58,798	99,139	445,917	510,253
Early Literacy Grant	-	22,773	152,913	169,971
High School Success - Measure 98	119,355	135,967	188,490	142,534
Individuals with Disabilities Education Act (IDEA)	415,154	-	278,024	285,936
IDEA - Equipment & Supplies	14,941	304,564	-	
IDEA - Section 619, Preschool Grant	300	1,122	8,000	8,000
Medicaid Administrative Claims Survey Reimbursement	-	-	20,000	20,000
Outdoor School - M99	-	-	3,500	
Pathways for Recovery and Return	-	-	-	
Polk Adolescent Day Treatment Center	81,878	206,035	133,830	167,079
Retention and Recruitment	-	19,121	-	
State Summer Program	-	15,173	88,000	12,096
Student Investment Account	673,396	845,016	915,394	825,836
Title I	21,520	36,850	35,407	35,000
Title IIA - Improving Teacher Quality	113,302	112,698	85,000	115,036
Title IV - Student Support and Academic Enrichment	937	1,138	2,723	2,770
Youth Transition Project	2,194	-	-	
Total Support Services	**$ 1,501,776**	**$ 1,799,594**	**$ 2,357,198**	**$ 2,294,511**
3000 - COMMUNITY SERVICE				
Consolidated Mini Grants	4,820	4,566	37,850	32,000
Dallas High School Teen Parent Program	-	-	-	
Food Service Fund	1,192,071	1,318,001	1,382,157	1,422,200
State Summer Program	-	-	-	-
Total Community Services	**$ 1,196,891**	**$ 1,322,566**	**$ 1,420,007**	**$ 1,454,200**
4150 - FACILITY ACQUISITION (College and Career-M98)	**$ -**	**$ -**	**$ -**	**$ -**
5220 - INTERFUND TRANSFERS (Cool Schools SB 1149)	**$ 109,295**	**$ 94,850**	**$ 110,000**	**$ 100,000**
ENDING FUND BALANCE (Student Activity & Food Service	**$ 509,704**	**$ 623,743**	**$ 513,000**	**$ 600,000**
TOTAL REQUIREMENTS	**$ 9,588,674**	**$ 10,120,353**	**$ 11,386,621**	**$ 11,471,558**

CONSOLIDATED MINI GRANTS

A number of small grants and contracts are awarded to Dallas School District each year. This fund was established to account for these activities and the receipt of funds outside the scope of General Fund. Current activity in this fund may include: Career Pathways, Long Term Facilities Planning and other grants obtained by educators for use in their classrooms.

The projected allocation for 2026-27 remains high enough to allow expenditure authority for new grant opportunities that may arise.

Historical Data and Projections

	Actual Allocation 2023/2024	2024/2025	FTE	Projected 2025/2026	FTE	Projected 2026/2027
						Fund 287
RESOURCES						
1000 Local Sources	$2,081	$26,517		$50,000		$226,200
2000 Intermediate Sources	$0	$0		$0		$0
3000 State	$57,888	$55,940		$300,000		$250,000
4000 Federal	$4,482	$0		$300,000		$250,000
5000 Transfers from General Fund	$0	$0		$0		$0
TOTAL RESOURCES	$64,450	$82,458		$650,000		$726,200
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$12,791		$68,000		$38,440
200 Associated Payroll Costs	$0	$4,747		$28,233		$15,007
300 Purchased Services	$0	$1,223		$50,000		$50,000
400 Supplies & Materials	$6,713	$19,014		$20,000		$75,500
500 Capital Outlays	$0	$0		$0		$5,000
600 Other Objects	$0	$0		$0		$0
Total Instruction	$6,713	$37,776		$166,233		$183,947
2000 Support						
100 Salaries	$4,452	$8,980		$100,000		$100,000
200 Associated Payroll Costs	$1,548	$3,188		$37,577		$39,049
300 Purchased Services	$37,699	$20,467		$143,340		$150,000
400 Supplies & Materials	$9,219	$7,480		$100,000		$218,700
500 Capital Outlays	$0	$0		$50,000		$0
600 Other Objects	$0	$0		$15,000		$2,504
Total Support	$52,918	$40,115		$445,917		$510,253
3000 Community Services						
100 Salaries	$590	$447		$20,000		$0
200 Associated Payroll Costs	$207	$159		$6,350		$0
300 Purchased Services	$845	$0		$5,000		$0
400 Supplies & Materials	$3,178	$3,960		$6,500		$32,000
500 Capital Outlays	$0	$0		$0		$0
Total Community Service	$4,820	$4,566		$37,850		$32,000
TOTAL REQUIREMENTS	$64,450	$82,458		$650,000		$726,200

COOL SCHOOLS SENATE BILL 1149

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

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

Historical Data and Projections

	Actual Allocation 2023/2024	2024/2025	FTE	Projected 2025/2026	FTE	Projected 2026/2027
						Fund 202
RESOURCES						
1990 Pacificorp Public Purpose	$109,295	$94,850		$110,000		$100,000
5400 Beginning Balance	$0	$0		$0		$0
TOTAL RESOURCES	$109,295	$94,850		$110,000		$100,000
REQUIREMENTS						
5220 Transfer to F102	$109,295	$94,850		$110,000		$100,000
5220 Transfer to F401	$0	$0		$0		
TOTAL REQUIREMENTS	$109,295	$94,850		$110,000		$100,000

Dallas Community School (Charter School State Grants)

Dallas Community Charter School uses the district as a fiscal agent for some of it's integrated grant allocations. This special revenue is established to track allocations specifically meant to flow through the district and into the charter.

Historical Data and Projections

	Actual Allocation 2023/2024	2024/2025	FTE	Projected 2025/2026	FTE	Projected 2026/2027
						Fund 227
RESOURCES						
3000 State Sources	$22,404	$122,752		$165,000		$80,000
TOTAL RESOURCES	$22,404	$122,752		$165,000		$80,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$22,404	$122,752		$165,000		$80,000
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$22,404	$122,752		$165,000		$80,000
2000 Support Services						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$0	$0		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Support	$0	$0		$0		$0
TOTAL REQUIREMENTS	$22,404	$122,752		$165,000		$80,000

EARLY LITERACY SUCCESS GRANT

In 2023 the Oregon Legislature established early literacy as a top priority. In creating the Early Literacy Success Initiative, they identified four goals:

1. Increase early literacy for children from birth to third grade;
2. Reduce literacy academic disparities for student groups that have historically experienced academic disparities;
3. Increase support to parents and guardians to enable them to be partners in the development of their children's literacy skills and knowledge; and
4. Increase access to early literacy learning through support that is research-aligned, culturally responsive, student-centered and family-centered.

These goals will be accomplished through four programs: the Early Literacy Success School District Grants, the Early Literacy Success Community Grants, Early Literacy Success Tribal Grants, and the Birth through Five Literacy Plan (administered through the Department of Early Learning and Care). This budget includes a spending plan for these funds in 2026-27.

Historical Data and Projections

	Actual Allocation 2023/2024	Actual Allocation 2024/2025	FTE	Projected 2025/2026	FTE	Projected 2026/2027
						Fund 265
RESOURCES						
3000 State Sources	$0	$370,632		$472,269		$306,653
TOTAL RESOURCES	$0	$370,632		$472,269		$306,653
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$173,048	1.00	$122,000	2.06	$77,236
200 Associated Payroll Costs	$0	$55,305		$70,455		$30,436
300 Purchased Services	$0	$7,828		$30,000		$2,091
400 Supplies and Materials	$0	$111,677		$96,900		$26,919
600 Other Objects	$0	$0		$0		$0
Total Instruction	$0	$347,859		$319,355		$136,682
2000 Support Services						
100 Salaries	$0	$0		$80,000	1.00	$96,954
200 Associated Payroll Costs	$0	$0		$50,300		$57,684
300 Purchased Services	$0	$175		$0		
400 Supplies and Materials	$0	$3,998		$0		
600 Other Objects	$0	$18,599		$22,614		$15,333
Total Support	$0	$22,772		$152,914		$169,971
TOTAL REQUIREMENTS	$0	$370,632	1.00	$472,269	3.06	$306,653

FOOD SERVICE FUND - 203

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

BUDGET

	Audited Actual 2023/2024	Audited Actual 2024/2025	FTE	Budgeted 2025/2026	FTE	Proposed 2026/2027	Approved 2026/2027	Adopted 2026/2027
						Fund 203		
RESOURCES:								
1510 Interest Earned	$197	$334		$500		$200	$200	$200
1610 Meal Sales	$3,536	$4,803		$3,000		$5,000	$5,000	$5,000
1920 Donations	$0	$0		$0		$0	$0	$0
1990 Miscellaneous	$1,345	$552		$5,000		$1,000	$1,000	$1,000
3102 State School Lunch Match	$10,495	$9,859		$15,000		$15,000	$15,000	$15,000
3199 Unrestricted State Grants	$187,742	$122,693		$248,157		$275,000	$275,000	$275,000
3299 Other State Grants	$15,359	$156,493		$0		$5,000	$5,000	$5,000
4500 Federal Funds thru State	$849,975	$954,331		$990,000		$971,000	$971,000	$971,000
4900 Revenue for/on behalf of Dist	$77,612	$92,981		$95,000		$100,000	$100,000	$100,000
5200 Interfund Transfer	$0	$50,000		$18,500		$30,000	$30,000	$30,000
5400 Beginning Fund Balance	$55,395	$9,585		$20,000		$20,000	$20,000	$20,000
TOTAL RESOURCES	$1,201,656	$1,401,631		$1,395,157		$1,422,200	$1,422,200	$1,422,200
REQUIREMENTS								
3100 Food Service Enterprise Svcs								
100 Salaries	$433,078	$504,716	12.44	$507,111	12.54	$517,778	$517,778	$517,778
200 Associated Payroll Costs	$239,697	$291,831		$333,546		$319,331	$319,331	$319,331
300 Purchased Services	$29,328	$31,100		$32,000		$36,000	$36,000	$36,000
400 Supplies & Materials	$489,968	$486,753		$506,000		$543,091	$543,091	$543,091
500 Capital Outlay	$0	$0		$0		$0	$0	$0
600 Other Objects	$0	$3,600		$3,500		$6,000	$6,000	$6,000
Total Community Services	$1,192,071	$1,318,001		$1,382,157		$1,422,200	$1,422,200	$1,422,200
Ending Fund Balance	$9,585	$83,630		$13,000				
TOTAL REQUIREMENTS	$1,201,656	$1,401,631	12.44	$1,395,157	12.54	$1,422,200	$1,422,200	$1,422,200

HIGH SCHOOL SUCCESS - MEASURE 98

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

The district has six current Career and Technical Education (CTE) strands in the areas of business, culinary arts, health sciences, information and communication technology and engineering. District partnership with Chemeketa Community College provides key instruction as well as offering dual credit and articulated credit. In Spring 2021, the new CTE building was completed through Capital Project Bond dollars. Funds from this grant support the Dragon Academy online opportunities offered at Dallas High School.

Historical Data and Projections

	Actual Allocation 2023/2024	Actual Allocation 2024/2025	FTE	Projected 2025/2026	FTE	Projected 2026/2027
						Fund 226
RESOURCES						
1000 Local Sources	$0	$0		$0		$0
2199 Other Intermediate Sources	$0	$0		$0		$0
3000 State Sources	$768,052	$866,976		$855,963		$854,439
4000 Federal Sources	$0	$0		$0		$0
TOTAL RESOURCES	$768,052	$866,976		$855,963		$854,439
REQUIREMENTS						
1000 Instruction						
100 Salaries	$373,472	$422,498	4.50	$353,351		$418,218
200 Associated Payroll Costs	$175,383	$218,247		$208,488		$240,317
300 Purchased Services	$44,287	$89,982		$75,634		$45,369
400 Supplies and Materials	$55,340	$283		$30,000		$8,000
500 Capital Outlay	$0	$0		$0		$0
600 Other Objects	$214	$0		$0		$0
Total Instruction	$648,696	$731,009		$667,473		$711,905
2000 Support Services						
100 Salaries	$59,265	$57,995	1.94	$93,433		$54,030
200 Associated Payroll Costs	$38,252	$38,629		$58,789		$40,782
300 Purchased Services	$1,947	$9,871		$3,268		$7,034
400 Supplies and Materials	$1,160	$0		$0		
600 Other Objects	$18,731	$29,472		$33,000		$40,688
Total Support Services	$119,355	$135,967		$188,490		$142,534
4000 Facilities Acquisition/Construction						
500 Capital Improvements	$0	$0		$0		$0
TOTAL REQUIREMENTS	$768,052	$866,976	6.44	$855,963	0.00	$854,439
						$0

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

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

Historical Data and Projections

	Actual Allocation 2023/2024	Actual Allocation 2024/2025	FTE	Projected 2025/2026	FTE	Projected 2026/2027
						Fund 237
RESOURCES						
4000 Revenue from Federal Sources	$789,740	$628,072		$572,000		$625,911
TOTAL RESOURCES	$789,740	$628,072		$572,000		$625,911
REQUIREMENTS						
1000 Instruction						
100 Salaries	$230,365	$207,715	2.88	$183,446	2.88	$214,838
200 Associated Payroll Costs	$118,334	$111,563		$110,530		$125,137
300 Purchased Services	$24,853	$4,229		$0		$0
400 Supplies and Materials	$1,034	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$374,586	$323,508		$293,976		$339,974
2000 Support Services						
100 Salaries	$163,455	$154,724	3.00	$150,921	3.00	$154,913
200 Associated Payroll Costs	$93,124	$91,087		$98,513		$100,050
300 Purchased Services	$122,199	$0		$0		$0
400 Supplies and Materials	$24,468	$26,461		$0		$1,169
600 Other Objects	$11,908	$32,291		$28,590		$29,805
Total Support Services	$415,154	$304,563		$278,024		$285,937
TOTAL REQUIREMENTS	$789,740	$628,072	5.88	$572,000	5.88	$625,911

IDEA EQUIPMENT & SUPPLIES GRANT

The IDEA (Individuals with Disabilities Education Act) is a federal law that provides funding and support for special education services in the United States. In Oregon, the ODE administers the IDEA grants and oversees the distribution of funds to local education agencies (LEAs) and other entities serving students with disabilities.

Recently, the ODE released supplemental grants to be used by LEAs for purchasing equipment and supplies needed for special education services. The grants are subject to the same rules and regulations as IDEA grants, which provide specific guidance on how funds may be used.

Overall, the ODE supplemental grants provide LEAs with additional funding to support the education of students with disabilities. By adhering to the allowable uses for IDEA funds, LEAs can ensure that the funds are used to provide high-quality special education services that meet the individual needs of each student with a disability.

Historical Data and Projections

	Actual Allocation 2023/2024	Actual Allocation 2024/2025	FTE	Projected 2025/2026	FTE	Projected 2026/2027
						Fund 231
RESOURCES						
4000 Revenue from Federal Sources	$15,076	$0		$0		$0
TOTAL RESOURCES	$15,076	$0		$0		$0
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$135	$0		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$135	$0		$0		$0
2000 Support Services						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$0	$0		$0		$0
400 Supplies and Materials	$14,192	$0		$0		$0
600 Other Objects	$749	$0		$0		$0
Total Support Services	$14,941	$0		$0		$0
TOTAL REQUIREMENTS	$15,076	$0	0.00	$0	0.00	$0

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

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

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

Historical Data and Projections

	Actual Allocation 2023/2024	2024/2025	FTE	Projected 2025/2026	FTE	Projected 2026/2027
						Fund 204
RESOURCES						
4000 Federal Sources	$7,582	$3,802		$18,000		$18,000
TOTAL RESOURCES	$7,582	$3,802		$18,000		$18,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$0	$0		$0		$0
400 Supplies and Materials	$7,282	$2,680		$10,000		$10,000
600 Other	$0	$0		$0		$0
Total Instruction	$7,282	$2,680		$10,000		$10,000
2000 Support Services						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$0	$0		$6,294		$6,143
400 Supplies and Materials	$0	$927		$0		$1,000
600 Other	$300	$195		$1,706		$857
Total Support Services	$300	$1,122		$8,000		$8,000
TOTAL REQUIREMENTS	$7,582	$3,802		$18,000		$18,000

MEDICAID ADMINISTRATIVE CLAIMS (MAC) SURVEY AND MEDICAID BILLING FOR DIRECT SERVICES

In the past, Dallas School District partnered with Northwest Regional ESD to administer a Medicaid Administrative Claims (MAC) Survey within the district. The district received reimbursement and uses the funds to supplement the provision to provide school based health services to students and families within the district. In 2025 new Medicaid Billing for Direct Services was broadened to include additional reimbursement billing opportunities for direct medical services provided to students who are Medicaid eligible.

All Medicaid reimbursement revenue received for either of these programs must be used for health and social services (i.e. nursing and counseling services). This fund tracks receipt of reimbursements and eligible costs charged against those funds.

Historical Data and Projections

	Actual Allocation 2023/2024	Actual Allocation 2024/2025	FTE	Projected 2025/2026	FTE	Projected 2026/2027
						Fund 240
RESOURCES						
1990 Local Sources	$0	$0		$0		$0
4202 OHA Medicaid Reimbursement	$0	$0		$20,000		$20,000
TOTAL RESOURCES	$0	$0		$20,000		$20,000
REQUIREMENTS						
2000 Support Services						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$0	$0		$20,000		$20,000
400 Supplies and Materials	$0	$0		$0		$0
600 Other	$0	$0		$0		$0
Total Support Services	$0	$0		$20,000		$20,000
TOTAL REQUIREMENTS	$0	$0	0.00	$20,000		$20,000

OUTDOOR SCHOOL - MEASURE 99

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

2026-27 funding for Outdoor School is projected to allow for a traditional experience for students.

Historical Data and Projections

	Actual Allocation 2023/2024	2024/2025	FTE	Projected 2025/2026	FTE	Projected 2026/2027
						Fund 209
RESOURCES						
3000 State Sources	$56,128	$79,011		$65,000		$80,000
TOTAL RESOURCES	$56,128	$79,011		$65,000		$80,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$55,896	$79,011		$60,000		$70,000
400 Supplies and Materials	$232	$0		$1,500		$10,000
600 Other Objects	$0	$0		$0		$0
Total Instruction	$56,128	$79,011		$61,500		$80,000
2000 Support Services						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$0	$0		$3,500		$0
400 Supplies & Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Support Services	$0	$0		$3,500		$0
TOTAL REQUIREMENTS	$56,128	$79,011		$65,000		$80,000

PAS/NEW OPTIONS
STRUCTURED LEARNING PROGRAM

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

This program is no longer supported through WESD Resolution Services and has been transferred into General Fund.

Historical Data and Projections

	Actual Allocation 2023/2024	Actual Allocation 2024/2025	FTE	Projected 2025/2026	FTE	Projected 2026/2027
						Fund 236
RESOURCES						
2102 ESD Apportionment	$500,000	$230,888		$0		$0
TOTAL RESOURCES	$500,000	$230,888		$0		$0
REQUIREMENTS						
1000 Instruction						
100 Salaries	$298,055	$120,348		$0		$0
200 Associated Payroll Costs	$191,300	$93,785		$0		$0
300 Purchased Services	$9,793	$15,909		$0		$0
400 Supplies	$851	$846		$0		$0
500 Capital Outlay	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
TOTAL	$500,000	$230,888		$0		$0
TOTAL REQUIREMENTS	$500,000	$230,888	0.00	$0	0.00	$0

POLK ADOLESCENT DAY TREATMENT CENTER

Dallas School District has served as the Local Education Agency (LEA) for state and federal funding of Long Term Care and Treatment (LTCT) grant funding awarded to the Polk Adolescent Day Treatment Center, a nonprofit treatment center which provides a therapeutic environment for severely emotionally disturbed adolescents grades 4-12. Students served at PADTC have exhausted available resources in the regular public school system and are enrolled at PADTC for the purpose of enhancing academic performance and receiving individual, group, and family mental health treatment services. These services are provided by a professional staff of licensed teachers and qualified mental health professionals.

This budget proposal includes enough resources to continue these services for the 2026-27 fiscal year.

Historical Data and Projections

	Actual Allocation 2023/2024	Actual Allocation 2024/2025	FTE	Projected 2025/2026	FTE	Projected 2026/2027
						Fund 281-283
RESOURCES						
3000 State Sources	$483,150	$711,318		$730,000		$820,189
4000 Federal Sources	$16,896	$148,172		$76,000		$68,984
TOTAL RESOURCES	$500,047	$859,491		$806,000		$889,173
REQUIREMENTS						
1000 Instruction						
100 Salaries	$165,065	$258,249	3.00	$271,662	3.00	$285,586
200 Associated Payroll Costs	$92,773	$142,232		$164,508		$170,877
300 Purchased Services	$158,300	$231,346		$186,000		$224,001
400 Supplies and Materials	$2,030	$2,511		$50,000		$41,630
500 Capital Outlays	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$418,168	$634,338		$672,170		$722,094
2000 Support Services						
100 Salaries	$0	$22,582		$22,000	0.20	$23,755
200 Associated Payroll Costs	$0	$16,633		$10,386		$13,820
300 Purchased Services	$49,700	$52,213		$55,940		$83,000
400 Supplies and Materials	$6,649	$89,535		$2,000		$0
500 Capital Outlays	$0	$0		$0		$0
600 Other Objects	$25,529	$44,189		$43,504		$46,504
Total Support Services	$81,878	$225,152		$133,830		$167,079
TOTAL REQUIREMENTS	$500,047	$859,491	3.00	$806,000		$889,173

PRE-SCHOOL

Dallas School District is exploring ways to address kindergarten readiness within our district schools. This budget allows for a pilot pre-school opportunity housed in our K-3 locations. This budget would fund two classrooms of up to sixteen students. If successful, this program is expected to grow in scale to meet a growing need for early intervention and pre-school opportunities in our community.

Historical Data and Projections

		Actual Allocation 2023/2024	2024/2025	FTE	Projected 2025/2026	FTE	Projected 2026/2027
							Fund 262
RESOURCES							
1000	Local Sources	$0	$0		$0		$235,000
3000	State Sources	$0	$0		$0		$85,000
5200	Interfund Transfer	$0	$0		$0		$30,000
	TOTAL RESOURCES	$0	$0		$0		$350,000
REQUIREMENTS							
1000	Instruction						
	100 Salaries	$0	$0		$0	4.00	$203,885
	200 Associated Payroll Costs	$0	$0		$0		$118,616
	400 Supplies and Materials	$0	$0		$0		$5,967
	600 Other Objects	$0	$0		$0		$21,532
	Total Instruction	$0	$0		$0		$350,000
2000	Support Services						
	100 Salaries	$0	$0		$0		$0
	200 Associated Payroll Costs	$0	$0		$0		$0
	300 Purchased Services	$0	$0		$0		$0
	400 Supplies and Materials	$0	$0		$0		$0
	600 Other Objects	$0	$0		$0		$0
	Total Support	$0	$0		$0		$0
TOTAL REQUIREMENTS		$0	$0		$0	4.00	$350,000

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STATE SUMMER PROGRAM

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

The Summer Enrichment/Academic Program Grant provides grant funding to offer services for K-8 students for: enrichment activities (robotics, dance, martial arts, art, music, outdoor programs, etc.); academic learning and readiness supports (summer school, bridge programs, transition programs, etc.); and/or social-emotional and mental health services. This grant was not available in summer of 2024.

The district has applied for a reduced amount of continued funding for summer programming. This budget allows for expenditure of those funds if grant application is successful.

Historical Data and Projections

	Actual Allocation 2023/2024	Actual Allocation 2024/2025	FTE	Projected 2025/2026	FTE	Projected 2026/2027
						Fund 256
RESOURCES						
1000 Local Sources	$0	$0		$0		$0
3000 State	$0	$88,656		$447,000		$200,000
4000 Federal	$0	$0		$0		$0
5000 Transfers from General Fund	$0	$0		$0		$0
TOTAL RESOURCES	$0	$88,656		$447,000		$200,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$0		$60,000		$54,731
200 Associated Payroll Costs	$0	$0		$24,000		$21,371
300 Purchased Services	$0	$57,913		$50,000		$51,802
400 Supplies & Materials	$0	$15,570		$225,000		$60,000
500 Capital Outlays	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$0	$73,483		$359,000		$187,904
2000 Support						
100 Salaries	$0	$7,774		$25,000		$1,507
200 Associated Payroll Costs	$0	$2,892		$10,000		$588
300 Purchased Services	$0	$0		$30,000		$0
400 Supplies & Materials	$0	$0		$0		$0
500 Capital Outlays	$0	$0		$0		$0
600 Other Objects	$0	$4,506		$23,000		$10,000
Total Support	$0	$15,173		$88,000		$12,096
3000 Community Services						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$0	$0		$0		$0
400 Supplies & Materials	$0	$0		$0		$0
500 Capital Outlays	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Community Services	$0	$0		$0		$0
TOTAL REQUIREMENTS	$0	$88,656		$447,000		$200,000

STUDENT ACTIVITY FUND - 201

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

BUDGET

	Audited Actual 2023/2024	Audited Actual 2024/2025	FTE	Budgeted 2025/2026	FTE	Proposed 2026/2027	Approved 2026/2027	Adopted 2026/2027
						Fund 201		
RESOURCES								
1700 Extra Curricular Activities	$1,192,130	$753,565		$1,300,000		$1,200,000	$1,200,000	$1,200,000
5400 Beginning Fund Balance	$469,140	$500,119		$550,000		$650,000	$650,000	$650,000
TOTAL RESOURCES	$1,661,270	$1,253,684		$1,850,000		$1,850,000	$1,850,000	$1,850,000
REQUIREMENTS								
Instruction								
1113 Supplies and Materials	$220,900	$107,396		$250,000		$250,000	$250,000	$250,000
1122 Supplies and Materials	$78,367	$53,231		$200,000		$100,000	$100,000	$100,000
1132 Supplies and Materials	$861,884	$552,944		$900,000		$900,000	$900,000	$900,000
Total Instruction	$1,161,151	$713,571		$1,350,000		$1,250,000	$1,250,000	$1,250,000
Ending Fund Balance	$500,119	$540,113		$500,000		$600,000	$600,000	$600,000
TOTAL REQUIREMENTS	$1,661,270	$1,253,684		$1,850,000		$1,850,000	$1,850,000	$1,850,000

STUDENT INVESTMENT ACCOUNT

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

The 2026-27 budget reflects a fully funded SIA grant allocation from ODE.

Historical Data and Projections

	Actual Allocation 2023/2024	2024/2025	FTE	Projected 2025/2026	FTE	Projected 2026/2027
						Fund 251
RESOURCES						
1000 Local Sources	$0	$0		$0		$0
3000 State	$2,915,221	$3,090,949		$3,080,999		$3,049,629
4000 Federal	$0	$0		$0		$0
5000 Transfers from General Fund	$0	$0		$0		$0
TOTAL RESOURCES	$2,915,221	$3,090,949		$3,080,999		$3,049,629
REQUIREMENTS						
1000 Instruction						
100 Salaries	$1,078,159	$1,122,335	13.88	$1,028,788	20.06	$1,135,492
200 Associated Payroll Costs	$628,916	$590,416		$594,021		$660,303
300 Purchased Services	$481,479	$490,292		$472,797		$427,997
400 Supplies & Materials	$53,272	$42,890		$70,000		$0
500 Capital Outlays	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$2,241,826	$2,245,933		$2,165,606		$2,223,793
2000 Support						
100 Salaries	$218,921	$508,270	3.07	$313,214	3.19	$340,282
200 Associated Payroll Costs	$94,505	$252,426		$139,894		$147,012
300 Purchased Services	$269,361	$0		$340,000		$193,322
400 Supplies & Materials	$0	$0		$0		$0
500 Capital Outlays	$0	$0		$0		$0
600 Other Objects	$90,608	$84,320		$122,285		$145,220
Total Support	$673,395	$845,016		$915,393		$825,836
TOTAL REQUIREMENTS	$2,915,221	$3,090,949	16.95	$3,080,999	23.25	$3,049,629

TITLE IA

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

Title IA programs fall under the new rules established by the Federal Government Every Student Succeeds Act (ESSA). As federal support for Title programs has declined in recent years, the district has supplemented Title I funds with Title IV in order to maintain literacy supports provided to our students.

The 2026-27 budget funds a 1.0 FTE teacher and 6 educational assistants divided between our three elementary buildings.

Historical Data and Projections

	Actual Allocation 2023/2024	Actual Allocation 2024/2025	FTE	Projected 2025/2026	FTE	Projected 2026/2027
						Fund 257
RESOURCES						
4000 Federal Funds	$719,551	$716,743		$742,000		$728,917
TOTAL RESOURCES	$719,551	$716,743		$742,000		$728,917
REQUIREMENTS						
1000 Instruction						
100 Salaries	$468,109	$455,951	9.00	$444,551	7.63	$478,736
200 Associated Payroll Costs	$182,726	$178,674		$176,942		$213,263
300 Purchased Services	$47,196	$45,267		$85,100		$1,918
400 Supplies and Materials	$0	$0		$0		$0
500 Capital Outlay	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$698,031	$679,893		$706,593		$693,917
2000 Support Services						
100 Salaries	$0	$0		$0		
200 Associated Payroll Costs	$0	$0		$0		
300 Purchased Services	$0	$0		$0		
400 Supplies and Materials	$0	$0		$0		
600 Other Objects	$21,520	$36,850		$35,407		$35,000
Total Support	$21,520	$36,850		$35,407		$35,000
TOTAL REQUIREMENTS	$719,551	$716,743	9.00	$742,000	7.63	$728,917

TITLE IIA (IMPROVING TEACHER QUALITY)

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

Historical Data and Projections

	Actual Allocation 2023/2024	Actual Allocation 2024/2025	FTE	Projected 2025/2026	FTE	Projected 2026/2027
						Fund 277
RESOURCES						
4000 Federal Sources	$113,302	$112,698		$85,000		$115,036
TOTAL RESOURCES	$113,302	$112,698		$85,000		$115,036
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$0	$0		$0		$0
2000 Support Services						
100 Salaries	$71,225	$77,874	0.25	$42,838	0.13	$78,357
200 Associated Payroll Costs	$24,736	$27,185		$17,865		$30,917
300 Purchased Services	$11,570	$1,846		$20,047		$0
400 Supplies & Materials	$0	$0		$0		$0
600 Other Objects	$5,772	$5,792		$4,250		$5,762
Total Support Services	$113,302	$112,696		$85,000		$115,036
TOTAL REQUIREMENTS	$113,302	$112,698	0.25	$85,000	0.13	$115,036

TITLE IV (Student Support and Academic Enrichment)

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

The district has used this funding, in the past, to increase mental health support through a partnership with Polk County Mental Health as well as supplementing Title I programs when needed. In 2026-27, the district will use these funds to for Title I programs.

Historical Data and Projections

	Actual Allocation 2023/2024	Actual Allocation 2024/2025	FTE	Projected 2025/2026	FTE	Projected 2026/2027
						Fund 297
RESOURCES						
4000 Federal Sources	$47,774	$58,037		$52,233		$55,401
TOTAL RESOURCES	$47,774	$58,037		$52,233		$55,401
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$46,837	$56,899		$49,510		$52,631
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$46,837	$56,899		$49,510		$52,631
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 & Materials	$0	$0		$0		$0
600 Other Objects	$937	$1,138		$2,723		$2,770
Total Support Services	$937	$1,138		$2,723		$2,770
TOTAL REQUIREMENTS	$47,774	$58,037		$52,233		$55,401

YOUTH TRANSITION PROJECT (YTP)

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

The Youth Transition Project grant funding ended in FY 2024-25.

Historical Data and Projections

	Actual Allocation 2023/2024	2024/2025	FTE	Projected 2025/2026	FTE	Projected 2026/2027
						Fund 213
RESOURCES						
3000 State Sources	$42,888	$0		$0		$0
4000 Federal Sources	$48,363	$0		$0		$0
5200 Gen Fund Transfer	$0	$0		$0		$0
TOTAL RESOURCES	$91,251	$0		$0		$0
REQUIREMENTS						
1000 Instruction						
100 Salaries	$56,153	$0		$0		$0
200 Associated Payroll Costs	$19,854	$0		$0		$0
300 Purchased Services	$10,200	$0		$0		$0
400 Supplies and Materials	$3,500	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$89,707	$0		$0		$0
2000 Support Services						
300 Purchased Services	$1,543	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Support Services	$1,543	$0		$0		$0
TOTAL REQUIREMENTS	$91,251	$0	0.00	$0	0.00	$0

SUPPLEMENTAL INFORMATION

TABLE 4a -- DETAIL OF TAXING DISTRICT LEVIES

Tax Year 2025-26

County: **Polk County**

10/9/2025 8:44 AM

1	**Taxing District Code**	602				
2	**Taxing District Name**	DALLAS SD 2				
3	**Counties in which District lies**					
		Permanent	**Local Option**	**"Gap" Bonds or UR Special Levy**	**Bonds**	
4	Levy Approved Before or After 10/6/01		BEFORE		BEFORE	
	Ad Valorem Tax Levies	**Inside M5 Limit**	**Inside M5 Limit**	**Inside M5 Limit**	**Outside M5 Limit**	**Total**
5	Permanent Levy (if dollar amount)	0.00				0.00
6	Local Option Levy (if dollar amount)*		0.00			0.00
7	"GAP" Bond Levy			0.00		0.00
8	Urban Renewal Special Levy			0.00		0.00
9	Bond Levy				0.00	0.00
10	Total Dollar Levy (add lines 5 through 9)	0.00	0.00	0.00	0.00	0.00
	Adjustments					
11	Amount Raised in Other Counties	0.00	0.00	0.00	0.00	0.00
12	Net Dollar Levy for Tax Rate (line 10 minus line 11).	0.00	0.00	0.00	0.00	0.00
	Taxable Property Value					
13	Total Taxable Assessed Value					2,355,973,014.00
14	Add: Nonprofit Housing Value.					0.00
15	Add: Fish and Wildlife Value.					0.00
16	Subtract: Urban Renewal Excess (amount used only)**					31,984,517.00
17	Value to Compute the Tax Rate					2,323,988,497.00
	Tax Computations					
18	Tax Rate (for dollar levies, line 12 divided by line 17)***	0.0045527	0.0000000	0.0000000	0.0000000	0.0045527
19	Amount Tax Rate Will Raise (line 17 times line 18).	10,580,422.43	0.00	0.00	0.00	10,580,422.43
20	Truncation Loss (line 19 minus line 12)	0.00	0.00	0.00	0.00	0.00
21	Total Timber Offset Amount (county district only)	0.00				0.00
22	Timber Tax Rate (line 21 divided by line 17).	0.00				0.00
23	Billing Rate (line 18 minus line 22)	0.0045527	0.0000000	0.0000000	0.0000000	0.0045527
24	Calculated Tax for Extension for District (line 23 times line 17)	10,580,422.43	0.00	0.00	0.00	10,580,422.43
24a	Gain from UR Division of Tax Rate Truncation.	247.35	0.00	0.00	0.00	247.35
24b	Gain or Loss from UR Division of Tax Across Counties	0.00	0.00	0.00	0.00	0.00
24c	Net Tax for Extension (24 + 24a + 24b)	10,580,669.78	0.00	0.00	0.00	10,580,669.78
25	Actual Tax Extended for District.	10,580,669.36	0.00	0.00	0.00	10,580,669.36
26	District's Gain or Loss from individual Extension (25-24c)	-0.42	0.00	0.00	0.00	-0.42
27	District's Compression Loss (enter as a negative number)****	-55,451.64	0.00	0.00		-55,451.64
28	District Taxes Imposed (line 24c+ line 26 + line 27) .	10,525,217.72	0.00	0.00	0.00	10,525,217.72
	Additional Taxes/Penalties					
29	Farmland (ORS 308A.703)				22,907.59	22,907.59
30	Forestland (ORS 308A.703)				4,471.44	4,471.44
31	Small Tract Forestland (STF) (ORS 308A.703).				148.27	148.27
32	Open Space (ORS 308A.318).				0.00	0.00
33	Single Family Residence (ORS 308.685)				0.00	0.00
34	Historic Property (ORS 358.525).				0.00	0.00
35	Other _____				2,182.90	2,182.90
36	Late Filing Fee County Only (ORS 308.302)					
37	Roll Corrections (ORS 311.206), incl. omitted property/other roll corrections, but excl. roll				4,392.02	4,392.02
38	Total Additional Taxes/Penalties				34,102.22	34,102.22
39	TOTAL TO BE RECEIVED (line 28 plus line 38)	10,525,217.72	0.00	0.00	34,102.22	10,559,319.94
40	Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.078860156882

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

TABLE 4a -- DETAIL OF TAXING DISTRICT LEVIES

Tax Year 2025-26

County: **Polk County**

10/9/2025 8:44 AM

1	**Taxing District Code**	603				
2	**Taxing District Name**	DALLAS SD 2 BONDS AFTER 2001				
3	**Counties in which District lies**					
		Permanent	**Local Option**	**"Gap" Bonds or UR Special Levy**	**Bonds**	
4	Levy Approved Before or After 10/6/01		BEFORE		AFTER	
	Ad Valorem Tax Levies	**Inside M5 Limit**	**Inside M5 Limit**	**Inside M5 Limit**	**Outside M5 Limit**	**Total**
5	Permanent Levy (if dollar amount)	0.00				0.00
6	Local Option Levy (if dollar amount)*		0.00			0.00
7	"GAP" Bond Levy			0.00		0.00
8	Urban Renewal Special Levy			0.00		0.00
9	Bond Levy				4,011,947.00	4,011,947.00
10	Total Dollar Levy (add lines 5 through 9)	0.00	0.00	0.00	4,011,947.00	4,011,947.00
	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	4,011,947.00	4,011,947.00
	Taxable Property Value					
13	Total Taxable Assessed Value					2,355,973,014.00
14	Add: Nonprofit Housing Value.					0.00
15	Add: Fish and Wildlife Value.					0.00
16	Subtract: Urban Renewal Excess (amount used only)**					0.00
17	Value to Compute the Tax Rate					2,355,973,014.00
	Tax Computations					
18	Tax Rate (for dollar levies, line 12 divided by line 17)***	0.0000000	0.0000000	0.0000000	0.0017028	0.0017028
19	Amount Tax Rate Will Raise (line 17 times line 18).	0.00	0.00	0.00	4,011,750.85	4,011,750.85
20	Truncation Loss (line 19 minus line 12)	0.00	0.00	0.00	-196.15	-196.15
21	Total Timber Offset Amount (county district only)	0.00				0.00
22	Timber Tax Rate (line 21 divided by line 17).	0.00				0.00
23	Billing Rate (line 18 minus line 22)	0.0000000	0.0000000	0.0000000	0.0017028	0.0017028
24	Calculated Tax for Extension for District (line 23 times line 17)	0.00	0.00	0.00	4,011,750.85	4,011,750.85
24a	Gain from UR Division of Tax Rate Truncation.	0.00	0.00	0.00	0.00	0.00
24b	Gain or Loss from UR Division of Tax Across Counties	0.00	0.00	0.00	0.00	0.00
24c	Net Tax for Extension (24 + 24a + 24b)	0.00	0.00	0.00	4,011,750.85	4,011,750.85
25	Actual Tax Extended for District.	0.00	0.00	0.00	4,011,750.99	4,011,750.99
26	District's Gain or Loss from individual Extension (25-24c)	0.00	0.00	0.00	0.14	0.14
27	District's Compression Loss (enter as a negative number)****	0.00	0.00	0.00		0.00
28	District Taxes Imposed (line 24c+ line 26 + line 27) .	0.00	0.00	0.00	4,011,750.99	4,011,750.99
	Additional Taxes/Penalties					
29	Farmland (ORS 308A.703)				8,567.90	8,567.90
30	Forestland (ORS 308A.703)				1,672.41	1,672.41
31	Small Tract Forestland (STF) (ORS 308A.703).				55.45	55.45
32	Open Space (ORS 308A.318).				0.00	0.00
33	Single Family Residence (ORS 308.685)				0.00	0.00
34	Historic Property (ORS 358.525).				0.00	0.00
35	Other _____				816.45	816.45
36	Late Filing Fee County Only (ORS 308.302)					
37	Roll Corrections (ORS 311.206), incl. omitted property/other roll corrections, but excl. roll				1,642.69	1,642.69
38	Total Additional Taxes/Penalties				12,754.90	12,754.90
39	TOTAL TO BE RECEIVED (line 28 plus line 38)	0.00	0.00	0.00	4,024,505.89	4,024,505.89
40	Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.030056212679

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

2026-27 REVENUE BUDGET SUMMARY
Dallas School District No. 2

Revenue from Local Sources	TOTAL	Fund 100s	Fund 200s	Fund 300s	Fund 400s	Fund 600s	Fund 700s
1110 PROPERTY TAXES LEVIED BY	**$ 13,677,500**	$ 10,550,000		$ 3,127,500			
1130 CONSTRUCTION EXCISE TAX	**$ 100,000**	$ 100,000					
1190 PENALTIES AND INTEREST ON	**$ 9,500**	$ 7,000		$ 2,500			
1300 PRIVATE PRESCHOOL TUITION	**$ 220,000**		$ 220,000				
1500 EARNINGS ON INVESTMENTS	**$ 1,275,200**	$ 385,000	$ 200	$ 140,000	$ 750,000		
1600 FOOD SERVICE SALES	**$ 5,000**		$ 5,000				
1700 EXTRA-CURRICULAR ACTIVITIES -	**$ 1,276,200**	$ 70,000	$ 1,206,200				
1910 FACILITY RENTALS	**$ 250,000**	$ 235,000	$ 15,000				
1920 PRIVATE CONTRIBUTIONS AND	**$ 80,000**	$	$ 80,000				
1940 SERVICES TO OTHER EDUCATION	**$ 205,000**	$ 205,000	$				
1960 RECOVERY OF PRIOR YEAR	**$ 15,000**	$ 15,000	$		$		
1970 SERVICES TO OTHER FUNDS	**$ 2,436,921**		$	$ 2,316,921		$ 120,000	
1980 FEES CHARGED TO GRANTS	**$ 320,000**	$ 320,000					
1990 MISCELLANEOUS	**$ 421,000**	$ 180,000	$ 241,000	$	$		
Total Revenue from Local Sources	**$ 20,291,321**	$ 12,067,000	$ 1,767,400	$ 5,586,921	$ 750,000	$ 120,000	$

Revenue from Intermediate Sources	TOTAL	Fund 100	Fund 200	Fund 300s	Fund 400s		Fund 700s
2101 COUNTY SCHOOL FUNDS	**$ 55,000**	$ 55,000					
2102 ESD APPORTIONMENT	**$ 300,000**	$ 300,000					
2199 OTHER INTERMED SOURCES	**$ -**						
Total Revenue from Intermediate Sources	**$ 355,000**	$ 355,000	$	$	$	$	$

Revenue from State Sources	TOTAL	Fund 100	Fund 200	Fund 300s	Fund 400s		Fund 700s
3101 STATE SCHOOL FUND	**$ 30,088,904**	$ 30,088,904					
3102 STATE SCHOOL FUND - LUNCH	**$ 15,000**		$ 15,000				
3103 COMMON SCHOOL FUND	**$ 412,203**	$ 412,203					
3199 UNRESTRICTED STATE GRANTS -	**$ 875,000**	$ 600,000	$ 275,000				
3299 OTHER RESTRICTED STATE GRANTS	**$ 5,750,910**	$ 20,000	$ 5,730,910				
Total Revenue from State Sources	**$ 37,142,017**	$ 31,121,107	$ 6,020,910	$	$	$	$

Revenue from Federal Sources	TOTAL	Fund 100	Fund 200	Fund 300s	Fund 400s		Fund 700s
4200 FOSTER TRANS / MEDICAID REIMB	**$ 20,000**	$	$ 20,000				
4500 RESTRICTED REVENUE FROM	**$ 2,833,249**	$	$ 2,833,249		$		
4700 REVENUE FR FEDERAL GOV'T THU	**$ -**		$		$		
4801 FEDERAL FOREST FEES	**$ 200**	$ 200		$			
4899 REVENUE IN LIEU OF PROP TAX	**$ -**						
4900 REVENUE FOR/ON BEHALF OF	**$ 100,000**		$ 100,000				
Total Revenue from Federal Sources	**$ 2,953,449**	$ 200	$ 2,953,249	$	$	$	$

Revenue from Other Sources	TOTAL	Fund 100	Fund 200	Fund 300s	Fund 400s		Fund 700s
5100 LONG TERM FINANCING	**$ -**						
5200 INTERFUND TRANSFERS	**$ 352,982**	$ 100,000	$ 60,000	$ 117,982	$		$ 75,000
5300 SALE OF FIXED ASSETS	**$ -**	$	$				
5400 RESOURCES BEGINNING FUND	**$ 20,431,340**	$ 4,200,000	$ 670,000	$ 2,155,340	$ 13,000,000	$ 406,000	$
Total Revenue from Other Sources	**$ 20,784,322**	$ 4,300,000	$ 730,000	$ 2,273,322	$ 13,000,000	$ 406,000	$ 75,000
GRAND TOTALS	**$ 81,526,109**	**$ 47,843,307**	**$ 11,471,559**	**$ 7,860,243**	**$ 13,750,000**	**$ 526,000**	**$ 75,000**

	All Funds	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
Combined Revenue Totals by Fund Type	**$ 81,526,109**	**$ 47,843,307**	**$ 11,471,559**	**$ 7,860,243**	**$13,750,000**	**$526,000**	**$ 75,000**

2026-27 EXPENDITURE BUDGET SUMMARY
Dallas School District No. 2

Fund: 100 - General Funds (F100 & F102)

Instruction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
1111 Primary, K-5	$ 5,791,098	$ 3,644,468	$ 1,910,770	$ 216,060	$ 19,800			
1121 Middle/Junior High Programs	$ 3,022,046	$ 1,880,547	$ 985,249	$ 120,500	$ 35,750			
1122 Middle/Junior High School Extracurricular	$ 11,499	$ 8,262	$ 3,237					
1131 High School Programs	$ 3,618,682	$ 2,246,627	$ 1,219,925	$ 117,080	$ 35,050			
1132 High School Extracurricular	$ 978,280	$ 551,764	$ 275,346	$ 92,570	$ 22,350		$ 36,250	
1210 Programs for the Talented and Gifted	$ 8,500				$ 8,500			
1221 Diagnostic Learning Classroom (DLC)	$ 2,249,628	$ 1,323,925	$ 833,203	$ 90,500	$ 2,000			
1223 Daily Living Skills	$ 193,831	$ 112,756	$ 74,875	$ 6,000	$ 200			
1228 Structured Learning Program	$ 1,690,933	$ 1,021,226	$ 587,407	$ 79,000	$ 3,300			
1250 Less Restrictive Programs for Students with Disabilities	$ 2,288,903	$ 1,296,984	$ 682,119	$ 302,500	$ 7,300			
1271 Behavior and Social & Emotional Learning	$ 6,271	$ 555	$ 217	$ 5,500				
1280 Alternative Education	$ 662,114	$ 397,889	$ 247,325	$ 13,200	$ 3,700			
1288 Charter School Payments	$ 5,583,639			$ 5,583,639				
1291 English Second Language Programs	$ 217,445	$ 121,484	$ 83,661	$ 9,800	$ 2,500			
Total Instruction Expenditures	$ 26,322,870	$ 12,606,486	$ 6,903,335	$ 6,636,349	$ 140,450	$	$ 36,250	$

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
2113 Attendance and Social Work Services	$ 4,000			$ 4,000				
2114 Student Accounting Services	$ 3,000				$ 3,000			
2115 Student Safety	$ 2,920				$ 2,920			
2120 Guidance Services	$ 852,078	$ 534,352	$ 303,206	$ 7,270	$ 7,250			
2130 Health Services	$ 255,235	$ 147,860	$ 97,225	$ 4,800	$ 5,350			
2143 Psychological Services	$ 736,306	$ 99,951	$ 58,855	$ 570,500	$ 7,000			
2150 Speech/ Audiology	$ 300,000			$ 300,000				
2190 Direction of Special Education	$ 495,813	$ 295,134	$ 175,879	$ 18,300	$ 5,000		$ 1,500	
2195 Whole Child Administration	$ 300			$ 300				
2210 Improvement of Instruction	$ 114,810			$ 2,310	$ 112,500			
2211 Direction of Teaching & Learning	$ 59,996	$ 39,937	$ 15,859	$ 2,000	$ 1,000		$ 1,200	
2220 Educational Media Services	$ 205,200	$ 125,052	$ 68,638	$ 5,600	$ 5,910			
2229 Dallas High School Theater Management	$ 96,530	$ 68,288	$ 26,892		$ 1,350			
2230 Assessment & Testing	$ 31,500			$ 30,000	$ 1,500			
2240 Instructional Staff Development	$ 16,948	$ 1,401	$ 547	$ 15,000				
2310 Board of Education Services	$ 310,250			$ 124,500	$ 750		$ 185,000	
2320 Superintendent's Office	$ 613,217	$ 395,144	$ 182,923	$ 30,850	$ 1,500		$ 2,800	
2410 Office of the Principal Services	$ 3,180,189	$ 2,052,613	$ 1,049,112	$ 29,125	$ 40,740		$ 8,600	
2520 Fiscal Services	$ 804,954	$ 491,833	$ 264,121	$ 39,700	$ 6,000		$ 3,300	
2540 Operation and Maintenance of Plant	$ 3,762,548	$ 1,322,178	$ 847,210	$ 990,260	$ 362,200	$ 30,000	$ 210,700	
2543 Care & Upkeep of Grounds	$ 238,238	$ 118,435	$ 84,903	$ 17,000	$ 17,400		$ 500	
2545 District Vehicles	$ 14,000			$ 6,000			$ 8,000	
2550 Student Transportation	$ 2,061,220	$ 40,276	$ 21,238	$ 1,998,706	$ 1,000			
2558 Special Education Transportation	$ 681,069	$ 2,998	$ 1,171	$ 675,500	$ 1,400			
2574 Print Services	$ 278,285	$ 40,809	$ 35,575	$ 76,900	$ 50,000	$ 75,000		
2630 Information Services	$ 8,000			$ 8,000				
2640 Human Resources	$ 416,501	$ 233,987	$ 130,215	$ 49,900	$ 1,200		$ 1,200	
2649 Contractual Tuition Reimbursement	$ 56,000		$ 56,000					
2660 Technology Data Services	$ 10,000			$ 10,000				
2661 Technology Services	$ 1,281,759	$ 466,147	$ 264,870	$ 195,443	$ 335,000	$ 20,000	$ 300	
2680 Interpret and Translation Services	$ 3,000			$ 3,000				
2700 Supplemental Retirement Program	$ 410,000	$ 5,000	$ 405,000					
Total Support Services Expenditures	$ 17,303,866	$ 6,481,395	$ 4,089,437	$ 5,214,964	$ 969,970	$ 125,000	$ 423,100	$

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
5100 Debt Service	$							
5200 Transfers of Funds	$ 252,982							$ 252,982
Operating Contingency	$ 2,693,522							$ 2,693,522
Unappropriated Ending Balance	$ 1,270,066							$ 1,270,066
Grand Total Combined General (F100 & F102)	$ 47,843,307	$ 19,087,881	$ 10,992,772	$ 11,851,313	$ 1,110,420	$ 125,000	$ 459,350	$ 4,216,570

Fund: 602 - Reserve Fund for Unemployment L	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
2640 Staff Services (Unemployment)	$ 526,000		$ 526,000					
Grand Total Reserve Fund for Unemployment	$ 526,000	$	$ 526,000	$	$	$	$	$

Fund: 702 - OSEA Insurance Pool Fund	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
Unappropriated Ending Balance	$ 75,000		$ 75,000					
Grand Total Reserve Fund for Unemployment	$ 75,000	$	$ 75,000	$	$	$	$	$

2026-27 EXPENDITURE BUDGET SUMMARY
Dallas School District No. 2

Fund: 200 - Special Revenue Grants and Projects

Instruction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
1111 Primary, K-5	$ 288,532	$ 180,790	$ 71,233	$ 2,091	$ 34,419			
1113 Primary, K-5 Extracurricular	$ 250,000			$ 83,333	$ 166,667			
1121 Middle/Junior High Programs	$ 80,000			$ 70,000	$ 10,000			
1122 Middle/Junior High Extracurricular	$ 100,000				$100,000.00			
1131 High School Programs	$ 661,633	$ 333,778	$ 176,486	$ 70,369	$ 76,000	$ 5,000		
1132 High School Extracurricular	$ 902,096	$ 1,507	$ 589		$ 900,000			
1140 Pre-Kindergarten Programs	$ 350,000	$ 203,885	$ 118,616	$ 5,967	$ 21,532			
1221 Restrictive Programs-Students with Disabilities	$ 10,000				$ 10,000			
1227 Extended School Year	$ 4,169	$ 2,998	$ 1,171					
1228 Structured Learning Program	$ 722,095	$ 285,586	$ 170,877	$ 224,001	$ 41,630			
1250 Less Restrictive Programs for Students with Disabilities	$ 462,450	$ 287,850	$ 174,600					
1271 Behavior and Social & Emotional Learning	$ 1,520,332	$ 958,863	$ 561,470					
1272 Title I	$ 746,548	$ 478,736	$ 213,263	$ 54,549				
1280 Alternative Education	$ 72,979	$ 45,363	$ 27,616					
1283 Alternative Education - Extended Learning	$ 25,000			$ 25,000				
1288 Charter School Payments	$ 507,997			$ 507,997				
1291 English Second Language Programs	$ 131,113	$ 73,076	$ 58,037					
1410 Elementary Summer School	$ 109,396	$ 35,525	$ 13,871		$ 60,000			
1430 Secondary Summer School	$ 78,508	$ 19,206	$ 7,500	$ 51,802				
Total Instruction Expenditures	$ 7,022,847	$ 2,907,161	$ 1,595,329	$ 1,095,110	$ 1,420,248	$ 5,000	$	$

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
2115 Student Safety	$ 80,000			$ 75,000	$ 5,000			
2120 Guidance Services	$ 204,447	$ 132,675	$ 71,772					
2130 Health Services	$ 22,500			$ 20,000	$ 2,500			
2143 Psychological Services	$ 118,322			$ 118,322				
2190 Direction of Special Education	$ 293,706	$ 178,668	$ 113,869		$ 1,169			
2195 Whole Child Administration	$ 98,436	$ 62,286	$ 36,150					
2210 Improvement of Instruction Services	$ 420,360	$ 214,542	$ 103,784	$ 17,034	$ 85,000			
2211 Direction of Teaching & Learning	$ 169,484	$ 121,318	$ 48,165					
2230 Assessment & Testing	$ 147,143			$ 140,000	$ 7,143			
2240 Instructional Staff Development	$ 105,622	$ 40,002	$ 15,620		$ 50,000			
2540 Operation and Maintenance of Plant Services	$ 63,000			$ 63,000				
2610 Direction of Central Support Services	$ 334,443						$ 334,443	
2645 Staff Health & Wellness	$ 70,000				$ 70,000			
2660 Technology Data Services	$ 140,849	$ 100,307	$ 40,542					
2661 Technology Services	$ 26,200			$ 20,000	$ 6,200			
Total Support Services Expenditures	$ 2,294,511	$ 849,798	$ 429,902	$ 453,356	$ 227,012	$	$ 334,443	$

Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
3100 Child Nutrition Programs	$ 1,444,200	$ 517,778	$ 319,331	$ 36,000	$ 565,091		$ 6,000	
3320 Community Services	$ 10,000				$ 10,000			
Total Enterprise and Community Services	$ 1,454,200	$ 517,778	$ 319,331	$ 36,000	$ 575,091	$	$ 6,000	$

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
5220 Transfers of Funds	$ 100,000							$ 100,000
	$							
Total Other Uses Expenditures	$ 100,000	$	$	$	$	$	$	$ 100,000
Unappropriated EFB (Object 800)	$ 600,000							$ 600,000
Grand Total Special Revenue Funds (F200s)	$ 11,471,559	$ 4,274,737	$ 2,344,562	$ 1,584,466	$ 2,222,351	$ 5,000	$ 340,443	$ 700,000

Fund: 300 - Debt Service General Obligation Bonds

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	$ 6,429,387						$ 6,429,387	
Total Other Uses Expenditures	$ 6,429,387	$	$	$	$	$	$ 6,429,387	$
Unappropriated EFB (Object 800)	$ 1,430,856							$ 1,430,856
Grand Total Fund 301, 302, 310	$ 7,860,243	$	$	$	$	$	$ 6,429,387	$ 1,430,856

Fund: 400 - Capital Projects

Facilities Acquisition and Construction	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110 Service Area Direction	$ 695,500	$ 130,000	$ 65,500	$ 500,000	$	$		
4120 Site Acquisition and Development Services	$							
4150 Building Acquisition, Construction, and	$ 6,574,500					$ 6,574,500		
4190 Other Facilities Construction Services	$							
Total Facilities Acquisition and Construction	$ 7,270,000	$ 130,000	$ 65,500	$ 500,000	$	$ 6,574,500	$	$
Unappropriated EFB (Obj 800)	$ 6,480,000							$ 6,480,000
Grand Total Fund 400	$ 13,750,000	$ 130,000	$ 65,500	$ 500,000	$	$ 6,574,500	$	$ 6,480,000

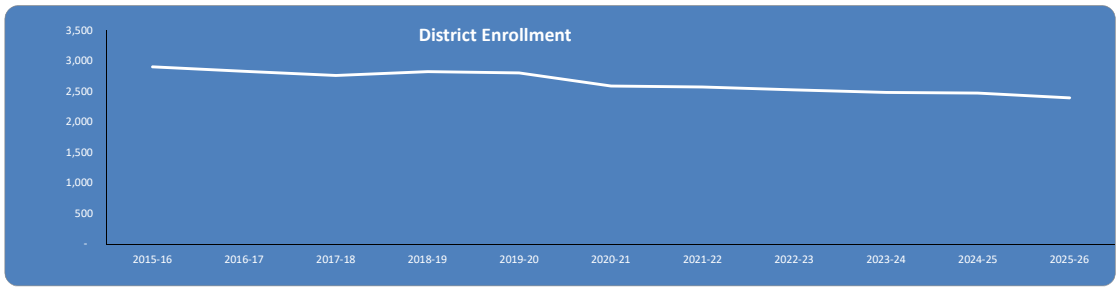
DALLAS SCHOOL DISTRICT
NUMBER OF STUDENTS BY GRADE
Averaga Daily Membership (ADM)

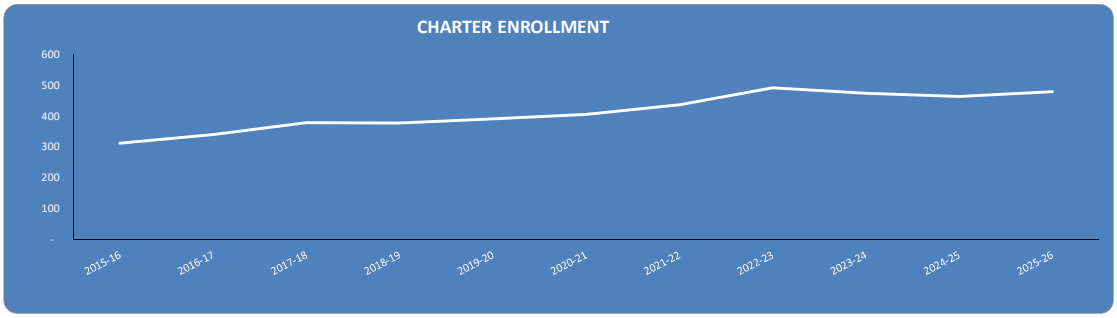
Grade Level	2006-07	2013-14	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
K	193	192	171	176	195	206	173	133	162	165	139	134	133
1	204	200	182	189	185	203	218	164	153	191	183	157	148
2	218	216	213	189	194	190	196	191	166	167	185	178	144
3	234	193	223	216	191	205	197	178	188	171	158	180	185
4	234	190	227	231	213	203	217	170	170	205	163	164	180
5	228	202	199	227	226	222	210	203	171	181	200	162	165
Subtotal K-5	**1,312**	**1,193**	**1,215**	**1,228**	**1,203**	**1,228**	**1,212**	**1,041**	**1,009**	**1,080**	**1,026**	**975**	**955**
6	242	206	216	205	223	239	216	198	205	178	181	209	162
7	257	224	206	231	204	227	243	197	187	204	174	177	196
8	237	228	223	216	221	219	235	231	185	192	207	175	166
Subtotal 6-8	**735**	**658**	**645**	**652**	**648**	**685**	**694**	**626**	**577**	**574**	**561**	**561**	**524**
9	275	228	237	242	218	235	234	255	248	201	199	243	209
10	238	250	238	242	247	216	223	233	243	227	212	224	243
11	239	221	206	200	197	212	188	194	176	212	236	223	230
12	246	301	299	215	200	188	191	184	183	174	251	249	235
Morrison	78	65	63	55	52	62	63	61	73	60	*	*	*
Dallas Virtual Academy									69				
Subtotal 9-12	**1,076**	**1,066**	**1,043**	**954**	**914**	**912**	**900**	**926**	**992**	**874**	**899**	**939**	**917**
Dallas School District	**3,123**	**2,917**	**2,902**	**2,834**	**2,765**	**2,825**	**2,806**	**2,593**	**2,578**	**2,528**	**2,487**	**2,475**	**2,396**
	3,123	**(206)**	**(39)**	**(69)**	**(69)**	**60**	**(20)**	**(212)**	**(16)**	**(50)**	**(41)**	**(12)**	**(79)**

Charter Schools	2006-07	2013-14	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
LVCS Charter	111	208	189	187	187	186	192	196	228	228	225	212	214
DCS Charter School			124	154	193	193	200	211	210	265	250	253	267
Total Charter Schools	**111**	**208**	**313**	**342**	**380**	**379**	**392**	**407**	**438**	**492**	**475**	**465**	**481**
Total District w/Charters	**3,234**	**3,125**	**3,216**	**3,175**	**3,145**	**3,205**	**3,198**	**3,000**	**3,016**	**3,020**	**2,962**	**2,940**	**2,877**

*Additional Information	2006-07	2013-14	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Morrison (starting in 2023-24)											68	45	65
Post High		8	10	13	5	6	9	10	12	12	10	5	4
Home Schooled / Virtual Attendance		20	23	14	10	6	3	-	-	-	-	-	-
Extended Campus		88	92	-	-	-	-	-	-	-	-	-	-
PADTC	15		14	18	16	15	16	14	15	15	12	14	16

* Additional Information data is also included in grade level data above and is provided for additional context.





* Source - ODE uses data in Annual Cumulative ADM collection to calulate district funding allocation.

ATHLETIC AND ACTIVITY PARTICIPATION

Dallas High School

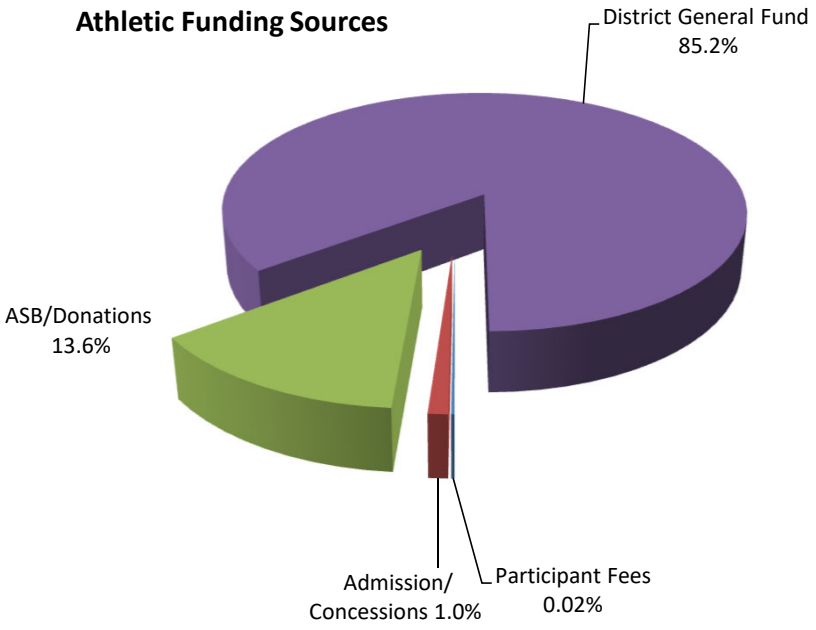
Number of Students Each Year

ACTIVITY	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Athletics:								
Football	87	81	71	80	90	95	85	95
Volleyball	35	32	38	35	36	37	38	36
Soccer	42	36	32	31	36	44	57	50
Cross Country	19	27	24	22	25	24	20	28
Cheerleaders	33	41	25	41	21	30	32	30
Wrestling	35	37	30	23	59	75	77	70
Basketball	64	56	70	52	56	57	51	55
Swimming	8	11	8	8	9	10	22	29
Baseball	29	28	27	32	34	32	29	34
Softball	31	28	28	25	29	32	26	28
Tennis	28	40	28	32	35	29	47	38
Track	93	82	80	74	80	105	99	126
Golf	12	9	15	27	27	27	32	31
Dance Team	12	18	0	0	0	0	0	0
Total Athletics	**528**	**526**	**476**	**482**	**537**	**597**	**615**	**650**
Other Activities:								
Hi -Q	14	15	0	0	0	0	0	0
FFA	63	38	105	151	259	235	229	239
Drama--Thespians	55	50	40	40	23	37	40	44
Equestrian	12	4	0	6	0	12	8	10
Vocal Music	44	28	11	19	20	23	26	0
Band	49	38	22	29	25	31	28	37
Robotics	3	0	0	7	0	0	0	0
National Honor Society (11th & 12th)	64	71	59	51	75	77	112	108
Total Other Activities	**304**	**244**	**237**	**303**	**402**	**415**	**443**	**438**

ATHLETIC FUNDING

Dallas High School

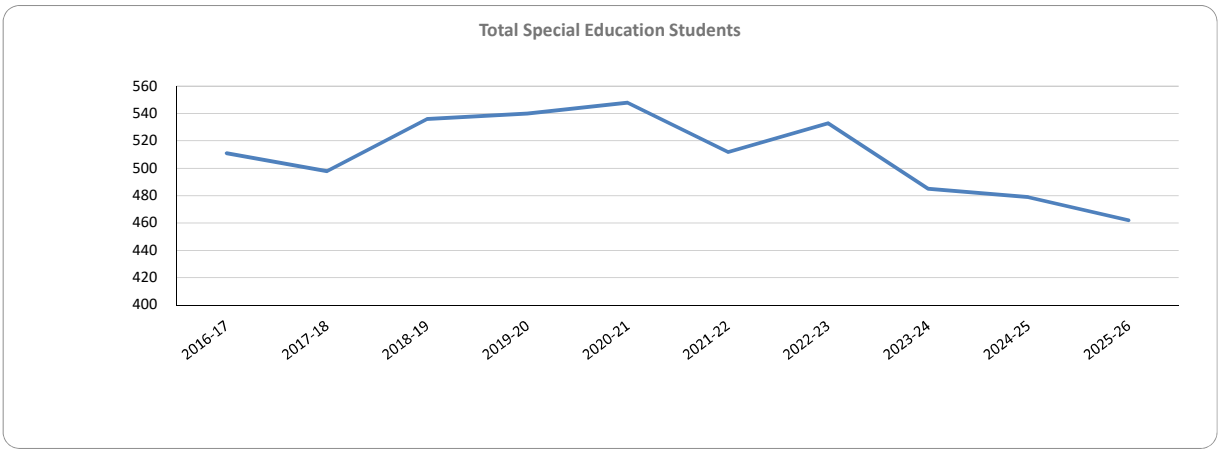
Expense Category	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	%
Coaching Contracts	261,520	306,529	266,956	347,727	388,667	361,268	31.9%
Transportation/Travel	47,909	32,154	41,590	77,964	97,880	106,894	9.4%
Officials	18,408	22,183	32,993	39,810	44,386	51,798	4.6%
Uniforms	17,626	13,005	16,134	7,981	20,842	15,855	1.4%
Equipment	24,261	12,505	12,489	36,123	31,423	38,211	3.4%
Field/Facility Maintenance	22,915	30,671	1,426	2,901	2,933	1,822	0.2%
Athletic Director Office	363,361	360,811	312,146	385,691	387,766	444,849	39.3%
Other	59,138	22,264	43,089	76,477	72,134	110,570	9.8%
Total Athletic Expenditures	**$ 815,138**	**$ 800,122**	**$ 726,823**	**$ 974,674**	**$ 1,046,031**	**$ 1,131,267**	100.0%
Funding Sources:							
Participant Fees	59,835	40,904	25,630	26,012	98,016	1,895	0.2%
Community Admission / Concessions	29,570	37,313	-	18,396	8,616	11,175	1.0%
ASB Fundraising / Donations	70,270	57,870	52,284	40,997	101,380	154,320	13.6%
District General Fund	694,650	679,052	722,208	541,415	766,662	963,876	85.2%

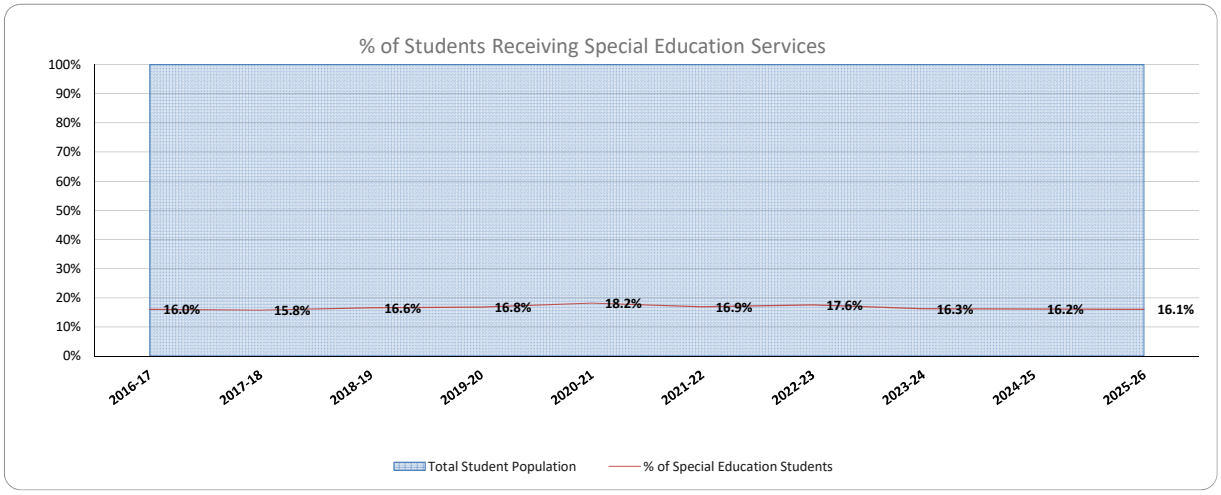


Dallas School District No. 2
SPECIAL EDUCATION STUDENT CENSUS
NUMBER OF STUDENTS BY PRIMARY HANDICAPPING CONDITION

CODE	CONDITION	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
10	Intellectual Disability	26	31	30	28	27	24	27	24	20	16
20	Hearing Impaired	7	6	4	3	2	3	2	5	3	3
40	Vision Impaired	1	-	1	1	1	1	1	3	2	2
50	Speech Impaired	53	47	64	73	81	100	75	93	98	84
60	Emotional Disability	47	44	41	38	38	31	38	32	29	32
70	Orthopedically Impaired	4	4	4	7	7	5	7	5	5	4
74	Traumatic Brain Injury	2	2	4	4	4	5	4	8	8	6
80	Other Health Impaired	116	131	139	143	148	140	145	149	149	142
82	Autistic	86	79	71	65	67	65	64	63	65	74
90	Learning Disability	169	154	178	171	157	124	153	81	72	71
98	Developmental Delay	-	-	-	7	16	14	17	22	28	28
	TOTAL STUDENTS	**511**	**498**	**536**	**540**	**548**	**512**	**533**	**485**	**479**	**462**
	*Annual Cumulative Membership (June)	3,193	3,161	3,220	3,213	3,014	3,031	3,035	2,975	*2,954*	*2,877*
	% District Enrollment	16.0%	15.8%	16.6%	16.8%	18.2%	16.9%	17.6%	16.3%	16.2%	16.1%

* 2025-26 ADM is from Dec 2024 (Per 2)





Source - ODE uses Dec SECC data and Annual Cumulative ADM collections to calculate district funding allocation.

Dallas School District No. 2
FACILITY INFORMATION

SCHOOL	YR. BUILT	ADDITIONS	ACREAGE	SQUARE FEET	CLASSROOMS
Lyle	1950	1953, '69, '75, '98, 2017	23.65	51,050	26
Morrison Alternative	1935	1946	1.43	17,209	8
Oakdale Heights	1975	1998, 2017	14.77	55,475	26
Whitworth	1956	1958, '65, '75, '98, 2017	8.35	49,540	26
LaCreole Middle	1966	1975, '96, '23	27.43	117,400	44
Dallas High	1953	1955, '58, '62, '65, '66, '74, '97,2002,'21	29.35	208,324	63
Administration	1935	1946	See Morrison	13,154	0
Daily Living Skills (Project Achieve)	1996	- -	0.20	1,372	1
Total District			**105.18**	**513,524**	**194**

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BUDGET LAW COMPLIANCE

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www.dallas.k12.or.us

Phone: 503.623.5594 • Fax: 503.623.5597 • Address: 111 SW Ash Street • Dallas, Oregon 97338

DALLAS SCHOOL DISTRICT

April 6, 2026

Itemizer Observer
147 SE Court ST
Dallas, OR 97338

Please publish the following notice TWICE (once on Wed April 15 and once on April 22 in the legal notice section):

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee for Dallas School District #2, Polk County, State of Oregon, to discuss the budget for fiscal year July 1, 2026 to June 30, 2027 will be held on Monday, April 27, 2026 at 6:00 p.m. in the boardroom at the District Office, 111 SW Ash St, Dallas, OR, 97338. Members of the public can watch the meeting by using the link posted on the Dallas School District website at www.dallas.k12.or.us under the heading of Budget Committee Information or attend in person.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the proposed budget. This is a public meeting where deliberation of the Budget Committee will take place. The Dallas School District Budget Committee is dedicated to the public comment process and all agendas will contain time allotted for public comment. If you wish to submit written public comment via email it must be received by 4:00 p.m. on the date of the meeting. Comments submitted after 4:00 p.m. will be included in the next scheduled meeting. Please submit written public comment to tami.larson@dsd2.org clearly marked with Budget Committee Public Comment in the subject line by 4:00 p.m. A copy of the proposed budget document will be available on the Dallas School District website at www.dallas.k12.or.us no later than April 28, 2026.

A second Budget Committee meeting is scheduled for 6:00 p.m. on May 11, 2026. Any additional meetings necessary will be announced at the May 11, 2026, meeting.

Steve Spencer, Superintendent

Sara Leroy, Assistant Superintendent

Board of Directors: Ed Dressel ● Tyler Ferrari ● Deena Loughary ● Rob Ogilvie ● Zach Steele

AFFIDAVIT OF PUBLICATION

COUNTY OF POLK
STATE OF OREGON SS

I, Rhonda McKibben, being first duly sworn, depose and say that I am a Clerk of The Polk County Itemizer-Observer, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published in the aforesaid county and state; that the

PCIO26-118 NOTICE OF BUDGET COMMITTEE VACANCY Dallas School District Board of Directors is seeking citizens to fill vacancies on the school district budget committee. The term of appointment will be March 1, 2026,

was published 1 (one) successive and consecutive week(s) in the following issues:

January 21, 2026

Rhonda McKibben
Rhonda McKibben

Subscribed and sworn before me this
27th day of January 2026

Austin G. Patterson
Austin Patterson

Notary Public for the State of Oregon

My Commission Expires 03-26-28

OFFICIAL STAMP
AUSTIN PATTERSON
NOTARY PUBLIC - OREGON
COMMISSION NO. 1046412
MY COMMISSION EXPIRES MARCH 26, 2028

PCIO26-118 NOTICE OF BUDGET COMMITTEE VACANCY Dallas School District Board of Directors is seeking citizens to fill vacancies on the school district budget committee. The term of appointment will be March 1, 2026, through February 28, 2029.?? The budget committee is made up of five appointed members. To serve on this committee an individual must be a registered voter in the district and cannot be an employee, officer or agent of the school district. If interested in serving on the budget committee, please contact Steve Spencer, Superintendent or Tami Larson, Director of Fiscal Services, at (503)623-5594 no later than February 13, 2026, for application instructions. Candidates will be interviewed and/or announced at the February 22, 2026, school board meeting.

AFFIDAVIT OF PUBLICATION

COUNTY OF POLK
STATE OF OREGON SS

I, Rhonda McKibben, being first duly sworn, depose and say that I am a Clerk of The Polk County Itemizer-Observer, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published in the aforesaid county and state; that the

PCIO26-208 NOTICE OF BUDGET COMMITTEE MEETING A public meeting of the Budget Committee for Dallas School District #2, Polk County, State of Oregon, to discuss the budget for fiscal year July 1, 2026 to June 30, 2027 will be held on Monday, April 27, 2026 at 6:00 p.m.

was published 2 (two) successive and consecutive week(s) in the following issues:

April 15, 2026
April 22, 2026

Rhonda McKibben
Rhonda McKibben

Subscribed and sworn before me this

23 day of April 2026

Austin G. Patterson
Austin Patterson

Notary Public for the State of Oregon

My Commission Expires 03-26-28

OFFICIAL STAMP
AUSTIN PATTERSON
NOTARY PUBLIC - OREGON
COMMISSION NO. 1046412
MY COMMISSION EXPIRES MARCH 26, 2028

PCIO26-208 NOTICE OF BUDGET COMMITTEE MEETING A public meeting of the Budget Committee for Dallas School District #2, Polk County, State of Oregon, to discuss the budget for fiscal year July 1, 2026 to June 30, 2027 will be held on Monday, April 27, 2026 at 6:00 p.m. in the boardroom at the District Office, 111 SW Ash St, Dallas, OR, 97338.? Members of the public can watch the meeting by using the link posted on the Dallas School District website at www.dallas.k12.or.us under the heading of Budget Committee Information or attend in person.? The purpose of the meeting is to receive the budget message and to receive comment from the public on the proposed budget. This is a public meeting where deliberation of the Budget Committee will take place. The Dallas School District Budget Committee is dedicated to the public comment process and all agendas will contain time allotted for public comment. If you wish to submit written public comment via email it must be received by 4:00 p.m. on the date of the meeting. Comments submitted after 4:00 p.m. will be included in the next scheduled meeting. Please submit written public comment to tami.larson@dsd2.org clearly marked with Budget Committee Public Comment in the subject line by 4:00 p.m. A copy of the proposed budget document will be available on the Dallas School District website at www.dallas.k12.or.us no later than April 28, 2026. A second Budget Committee meeting is scheduled for 6:00 p.m. on May 11, 2026. Any additional meetings necessary will be announced at the May 11, 2026, meeting.? 4/15/26, 4/22/26

DALLAS SCHOOL DISTRICT NO. 2
BUDGET COMMITTEE MEETING DRAFT MINUTES

Monday, May 11, 2026 at 6:00 p.m.
Dallas School District Office
111 SW Ash St, Dallas, OR 97338
Join Zoom Meeting https://dsd2-org.zoom.us/j/84855147461

Present: Jeff Laeng, Jerry Boudreaux, Matt Woolsey, Tyler Ferrari, Deena Loughary, Zach Steele, Rob Ogilvie, Stephanie Hofferber, Kristine Blanchard, Steve Spencer, Tami Larson

Visitors: Sean Johnson, Bob Archer, Nick Ingalls, Todd Baughman, Reed Langdon, Kari Blake, Trista Girt

Excused: Ethan Fetterley, Shana Reily-Pond, Slade Thackery

1.0 WELCOME, INTRODUCTIONS AND AGENDA

Jeff Laeng, Budget Committee Chair, welcomed everyone. Kari Blake, the next Director of Fiscal Services, was introduced. Kristine Blanchard sat in as the OSEA representative this evening.

2.0 REVIEW OF MINUTES APRIL 26, 2026

Zach Steele moved to approve the minutes as presented, seconded by Tyler Ferrari. The motion passed unanimously by the committee members present; Jeff Laeng, Jerry Boudreaux, Matt Woolsey, Tyler Ferrari, Deena Loughary, Zach Steele, and Rob Ogilvie.

3.0 STAFF UPDATES TO BUDGET IF ANY

No staff updates were necessary.

4.0 COMMITTEE QUESTIONS AND DISCUSSION

Jeff Laeng asked about the potential of budget cuts in the coming years. Steve Spencer, Superintendent, shared how the District plans to continue watching predictions to help with future planning. The lease amount for the incoming WESD programs was discussed. Tami Larson, Director of Fiscal Services, shared the budget document reflects the tentative rental amount. Discussion was held.

5.0 PUBLIC COMMENT ON BUDGET

No public comment.

6.0 MOTION TO APPROVE and SET TAX RATES OR SCHEDULE NEXT MEETING

Tyler Ferrari moved that the Dallas School District No. 2 Budget Committee approve and recommend the 2026-2027 Proposed Operating Budget as presented with corrections, revisions and modifications as noted to the Dallas School Board for public hearing and adoption in the following amounts:

General Funds	$	47,843,307
Special Revenue Grants & Projects	$	11,471,558
Capital Construction Bond Projects	$	13,750,000
Unemployment Internal Service Fund	$	526,000
OSEA Insurance Pool Fund	$	75,000
Debt Service Fund - Gen Obligation Bonds	$	4,350,000
Debt Service Fund - Other Facilities Project	$	118,322
Debt Service Fund - PERS Pension Bond	$	3,391,921
TOTAL	**$**	**81,526,108**

I further move that the committee approve taxes for the 2026-2027 fiscal year at the permanent tax rate of $4.5527 per $1,000 of assessed value for operating purposes.

I further move that a tax levy of up to $3,730,508 be approved to support the Debt Service Fund for fiscal year 2026-2027 to provide payment for voter approved general obligation bonds principal and interest.

The motion was seconded by Matt Woolsey. The motion passed unanimously by the committee members present; Jeff Laeng, Jerry Boudreaux, Matt Woolsey, Tyler Ferrari, Deena Loughary, Zach Steele, and Rob Ogilvie.

7.0 ADJOURN at 6:11 p.m.

Rob

Board Chair / Rob Ogilvie

23 June 2026

Date

AFFIDAVIT OF PUBLICATION

COUNTY OF POLK
STATE OF OREGON SS

I, Rhonda McKibben, being first duly sworn, depose and say that I am a Clerk of The Polk County Itemizer-Observer, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published in the aforesaid county and state; that the

PCIO26-281 Notice of Budget Hearing ED-1 4 columns x 6.5 inches 06-10-26

was published 1 (one) successive and consecutive week(s) in the following issues:

June 10, 2026

Rhonda McKibben

Rhonda McKibben

Subscribed and sworn before me this

11 day of June 2026

Austin G. Patterson

Austin Patterson

Notary Public for the State of Oregon

My Commission Expires 03-26-28

OFFICIAL STAMP
AUSTIN PATTERSON
NOTARY PUBLIC - OREGON
COMMISSION NO. 1046412
MY COMMISSION EXPIRES MARCH 26, 2028

FORM ED-1 **NOTICE OF BUDGET HEARING** PCIO26-281

A public meeting of the **Dallas School District No. 2** will be held on **June 22, 2026** at **6:30 pm** at **Dallas School District, 111 SW Ash Street, Dallas, Oregon.** The purpose of this meeting is to discuss the budget for the fiscal year beginning **July 1, 2026** as approved by the **Dallas School District Budget Committee.** A summary of the budget is presented below. A copy of the budget may be inspected or obtained at **111 SW Ash Street, Dallas, OR 97338** between the hours of **8 a.m. and 4 p.m.**, or online at **www.dallas.k12.or.us**. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

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

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-24	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance	$25,718,950	$25,220,350	$20,431,340
Current Year Property Taxes, other than Local Option Taxes	13,618,060	13,306,958	13,807,000
Current Year Local Option Property Taxes	-	-	-
Other Revenue from Local Sources	6,024,104	6,024,441	6,484,321
Revenue from Intermediate Sources	357,083	55,000	355,000
Revenue from State Sources	36,814,489	39,509,880	37,142,017
Revenue from Federal Sources	2,715,018	2,903,783	2,953,449
Interfund Transfers	262,514	245,942	352,982
All Other Budget Resources	0	0	-
Total Resources	**$85,510,218**	**$87,266,354**	**$81,526,108**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	$22,705,565	$22,889,733	$23,492,618
Other Associated Payroll Costs	11,964,836	13,782,674	13,928,834
Purchased Services	12,318,257	13,815,915	13,935,779
Supplies & Materials	1,973,913	3,048,649	3,332,771
Capital Outlay	4,133,456	13,280,200	6,704,500
Other Objects (except debt service & interfund transfers)	504,958	983,925	799,793
Debt Service*	6,189,379	6,234,733	6,429,387
Interfund Transfers*	262,514	245,942	352,982
Operating Contingency	0	9,761,583	9,603,588
Unappropriated Ending Fund Balance & Reserves	25,457,343	3,223,000	2,945,856
Total Requirements	**$85,510,218**	**$87,266,354**	**$81,526,108**

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

1000 Instruction	31,374,145	32,344,996	$33,345,717
FTE	229.50	198.94	214.19
2000 Support Services	16,625,311	19,436,095	20,124,377
FTE	88.26	90.54	84.13
3000 Enterprise & Community Service	1,322,567	1,420,007	1,454,200
FTE	13.13	12.44	12.54
4000 Facility Acquisition & Construction	4,424,486	14,600,000	7,270,000
FTE	0.00	1.15	0.00
5000 Other Uses	-	-	-
5100 Debt Service*	6,043,856	6,234,733	6,429,387
5200 Interfund Transfers*	262,514	245,942	352,982
6000 Contingency	0	9,761,583	$9,173,522
7000 Unappropriated Ending Fund Balance & Reserves	25,457,343	3,223,000	3,375,923
Total Requirements	**$85,510,218**	**$87,266,354**	**$81,526,108**
Total FTE	**330.89**	**303.08**	**310.86**

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The approved budget for FY 2026-27 reflects a reduction in available state operating resources as the district's enrollment continues to decline. Despite this, a continuation of current programming is planned for FY 2026-27. The district continues to spend down the voter approved bond revenue on capital construction projects district-wide under the oversight of a Citizen Oversight Committee and is reflected in the 4000 Facility Acquistion and Construction summary above.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5527 per $1,000)	4.5527	4.5527	4.5527
Local Option Levy			
Levy For General Obligation Bonds	$3,426,250	$4,011,947	$3,730,508

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$23,711,250	$0
Other Bonds	$39,986,278	$0
Other Borrowings	$589,374	$0
Total	$64,286,902	$0

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

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Other Bonds	$39,986,278	$0
Other Borrowings	$589,374	$0
Total	**$64,286,902**	**$0**

DALLAS SCHOOL DISTRICT No. 2
DALLAS, OREGON
JUNE 22, 2026

RESOLUTION # 25-26-12
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 2026-2027 in the total amount of $81,526,108 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, 2026, for the following purposes:

GENERAL FUND: (Includes F100s)	
1000 Intruction	$26,322,870
2000 Support Services	$17,303,866
4000 Facility Acq and Construction	$0
5000 Transfers	$252,982
6000 Operating Contingency	$2,693,522
TOTAL	$46,573,240
SPECIAL REVENUE GRANTS & PROJECTS (Includes F200s):	
1000 Intruction	$7,022,847
2000 Support Services	$2,294,511
3000 Community Services	$1,454,200
5000 Transfers	$100,000
TOTAL	$10,871,559
UNAPPROPRIATED REQUIREMENTS:	
7000 General Fund (Funds 100s)	$1,270,066
7000 Food Service Fund	$0
7000 Student Activity Fund	$600,000
7000 Debt Service - GO Bonds	$423,150
7000 Debt Service - PERS Pension Bond	$1,007,706
7000 Internal Service - Ins Pool	$75,000
TOTAL	$3,375,922

DEBT SERVICE - GEN OBLIGATION BONDS:	
5000 Debt Service - GO Bonds	$3,926,850
DEBT SERVICE - OTHER FACILITIES:	
5000 Debt Service - FF & C	$118,322
DEBT SERVICE - PERS PENSION BONDS	
5000 Debt Service - FF & C	$2,384,215
INTERNAL SERVICE FUND - UNEMP	
2000 Support Services	$526,000
INTERNAL SERVICE FUND - INS POOL	
2000 Support Services	$0
CAPITAL CONSTRUCTION BOND PROJECTS:	
4000 Facility Acq and Construction	$7,270,000
6000 Operating Contingency	$6,480,000

TOTAL APPROPRIATIONS, ALL FUNDS:	$78,150,186
TOTAL UNAPPROPRIATED, ALL FUNDS:	$3,375,922
TOTAL ADOPTED BUDGET:	$81,526,108

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 2026-2027:

1) At the rate of $4.5527 per $1,000 of assessed value for permanent rate tax;
2) In the amount of $3,730,508 for debt service on general obligation bonds;

CATEGORIZING THE TAX

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

	Subject to the Education Limitation	Excluded from Limitation
Permanent Rate Tax	$ 4.5527 / $1,000	
General Obligation Debt Service		$ 3,730,508

The above resolution statements were approved and declared adopted on _____.

Superintendent

Board Chair

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

FORM OR-ED-50

2026–2027

To assessor of Polk County

☐ Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

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

Mailing Address of District	City	State	ZIP Code	Date Submitted
111 SW Ash Street	Dallas	OR	97338	6/30/2026

Contact person	Title	Daytime telephone number	Contact person e-mail address
Kari Blake	Director of Fiscal Services	(503) 623-5594	kari.blake@dsd2.org

CERTIFICATION—You **must** check one box if you are subject to local budget law.

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

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

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits Rate —**or**— Dollar Amount	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
1. Rate per $1,000 levied (within permanent rate limit) 1	4.5527	
2. Local option operating tax 2		
3. Local option capital project tax 3		
4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001 ..... 4a		
4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001 ..... 4b		3,730,508
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) 4c		3,730,508

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per $1,000 5	4.5527
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 two taxes, attach a sheet showing the information for each.

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

Form OR-ED-50 (continued on next page)

(see next page for worksheet for lines 4a, 4b, and 4c)

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

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APPENDIX

DALLAS SCHOOL DISTRICT NO. 2
DALLAS, OREGON
July 13, 2025

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
Steve Spencer, Superintendent/Clerk, shall be Budget Officer for FY 2025-2026.

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

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

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

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

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

DEPOSITORIES
Depositories for Dallas School District No. 2 funds are designated as follows for FY 2025-2026:

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

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

Citizens Bank, Dallas Branch
Dallas School District Food Service Account
Dallas High School Student Body Account
- Checking Accounts Payable
- Passbook Savings
- Scholarship Money Market

Whitworth Elementary School Checking Account
LaCreole Middle School Student Body Checking Account
Oakdale Elementary School Student Body Checking Account
Lyle Elementary School Student Body Checking Account
Morrison Student Body Checking Account

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

DESIGNATE AUDITOR
The firm of Umpqua Valley Financial is recommended as the official audit firm for Dallas School District No. 2.

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

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

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

LOCAL PUBLIC CONTRACT REVIEW BOARD
The District Board of Directors is designated as the Local Public Contract Review Board. The Local Public Contract Review Board reviews bidding specifications, procedures, awarding of contracts, or rejection of bids.

AFFIRMATIVE ACTION OFFICER
Steve Spencer, Superintendent/Clerk, shall serve as Affirmative Action Officer for FY 2025-2026.

ADA COMPLIANCE OFFICER
Pam Lybarger, Director of Special Education, shall serve as the ADA Compliance Officer for FY 2025-2026.

TITLE IX OFFICER
Ron Snively, Athletic Director, shall serve as the Title IX Officer for FY 2025-2026.

SAFETY OFFICER
Bob Archer, Facilities Director, shall serve as the Safety Officer for FY 2025-2026.

EXPOSURE CONTROL OFFICER
Bob Archer, Facilities Director, shall serve as Exposure Control Officer for FY 2025-2026.

PEST MANAGEMENT OFFICER
Bob Archer, Facilities Director, shall serve as Pest Management Officer for FY 2025-2026.

TITLE I DIRECTOR
Todd Baughman, Whole Child Administrator, shall serve as the Title I Director for FY 2025-2026.

MIGRANT EDUCATION AND ENGLISH LANGUAGE LEARNER OFFICER
Todd Baughman, Whole Child Administrator, shall serve as the Officer of Migrant Education and English Language Learners for FY 2025-2026.

HEARINGS OFFICER
Todd Baughman, Whole Child Administrator, shall serve as Hearings Officer for FY 2025-2026.

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

Healthy and Safe Schools Plan Administrator
Bob Archer, Facilities Director shall serve as the Health and Safe Schools Plan Administrator for FY 2025-2026.

DALLAS SCHOOL DISTRICT NO. 2
DALLAS, OREGON
July 14, 2025

ITEM: DESIGNATION OF CONFIDENTIAL AND SUPERVISORY EMPLOYEES

INFORMATION: Each year the Board must designate which employees shall be Confidential and Supervisory. Employees so designated shall be excluded from the collective bargaining units.

CONFIDENTIAL EMPLOYEES:

Financial Analyst	Trista Girt
Business Office Accounting Clerk	Casey Trowbridge
Payroll and Benefits Manager	Sharrell Ford

SUPERVISORY EMPLOYEES:

Director of Fiscal Services/Deputy Clerk	Tami Larson
Executive Assistant to the Superintendent/Board	Juli Lichtenberger
Director of Facilities	Bob Archer
Director of Technology & Innovation	Sean Johnson

ADMINISTRATIVE EMPLOYEES:

Director of Special Education	Pam Lybarger
Director of Teaching & Learning	Nick Ingalls
Principal, Dallas High School	Tim Larson
Assistant Principal, Dallas High School	Shannon Ritter
Athletic Director, Dallas School District	Ron Snively
Principal, LaCreole Middle School	Tyler LaLack
Principal, Morrison	Todd Baughman
Principal, Whitworth Elementary	Darrick Bruns
Principal, Lyle Elementary	Reed Langdon
Principal, Oakdale Heights Elementary	Elizabeth Postlewait
*Superintendent/Clerk	Steve Spencer
*Assistant Superintendent/Director of Human Resources	Sara LeRoy

** The Superintendent is recognized as a special employee of the Board and is not considered for permanent status or as a member of any bargaining group.*

Minutes
Board Meeting
July 14, 2025
6:30 p.m.
https://dsd2-org.zoom.us/j/84855147461
District Office Board Room

Present: Rob Ogilvie, Zach Steele, Ed Dressel, Deena Loughary, Tyler Ferrari, Steve Spencer, Juli Lichtenberger, Sara LeRoy, Todd Baughman, Bob Archer, Pam Lybarger

Visitors: Kristine Blanchard, Jen Reinhart, Erin Sutro, Arriel Robinson, Cindy Keen, Kelli McGuire

1.0 Welcome/Pledge of Allegiance
Steve Spencer, Superintendent, welcomed everyone to the meeting.

2.0 Approval of the Agenda
Steve Spencer asked for approval of the agenda with the addition of agenda item, Leave of Absence Request. Zach Steele moved to approve the agenda with the addition of the Leave of Absence Request to be placed at agenda item 6.5, seconded by Ed Dressel. The motion passed unanimously by board members present; Rob Ogilvie, Zach Steele, Ed Dressel, Deena Loughary, and Tyler Ferrari.

3.0 Swearing in of New Board Members Deena Loughary and Tyler Ferrari – Steve Spencer
Steve Spencer swore in new board members Deena Loughary and Tyler Ferrari.

4.0 Election of Board Chair and Vice Chair (Board Action)
Ed Dressel nominated Rob Ogilvie as Board Chair, seconded by Zach Steele. The motion passed unanimously by board members present; Rob Ogilvie, Zach Steele, Ed Dressel, Deena Loughary, and Tyler Ferrari.

Ed Dressel nominated Zach Steele as Board Vice Chair, seconded by Tyler Ferrari. The motion passed unanimously by board members present; Rob Ogilvie, Zach Steele, Ed Dressel, Deena Loughary, and Tyler Ferrari.

5.0 Good News
5.1 Danielle Bull, Dallas High School Teacher, was awarded Oregon Agriculture Teachers Association Outstanding Early Career Teacher of the Year.
Steve Spencer shared good news with the Board.

6.0 Public Comment
No public comment.

6.5 Leave of Absence Request for Nolan Miller (Board Action)
Zach Steele moved to approve the Leave of Absence Request for Nolan Miller based on the Superintendent's recommendation, seconded by Ed Dressel. The motion passed unanimously by board members present; Rob Ogilvie, Zach Steele, Ed Dressel, Deena Loughary, and Tyler Ferrari. Discussion was held.

7.0 Announcements
7.1 July & August Calendars
7.1.1 No Board Meeting on July 28, 2025
7.1.2 Next Board Meeting August 11, 2025 at 6:30 p.m.
7.1.3 Citizens Oversight Committee Meeting August 6, 2025 at 5:30 p.m.

8.0 Consent Agenda
8.1 Approval of the June 23, 2025 Board Minutes
8.2 Annual Business Procedures
Zach Steele moved to approve the Consent Agenda, seconded by Tyler Ferrari. The motion passed unanimously by board members present; Rob Ogilvie, Zach Steele, Ed Dressel, Deena Loughary, and Tyler Ferrari.

9.0 Resolution #25-26-01 Authority to Pay Bills and Expend Funds (Board Action)
Zach Steele moved to approve Resolution #25-26-01 Authority to Pay Bills and Expend Funds, seconded by Ed Dressel. The motion passed unanimously by board members present; Rob Ogilvie, Zach Steele, Ed Dressel, Deena Loughary, and Tyler Ferrari.

10.0 Resolution #25-26-02 to Correct a Scrivener's Error in Board Resolution #24-25-09 (Board Action)
Steve Spencer shared information about the scrivener's error. Zach Steele moved to approve Resolution #25-26-02 to Correct a Scrivener's Error in Board Resolution #24-25-09, seconded by Ed Dressel. The motion passed unanimously by board members present; Rob Ogilvie, Zach Steele, Ed Dressel, Deena Loughary, and Tyler Ferrari.

11.0 Dallas High School and LaCreole Middle School Fees (Board Action)
Steve Spencer reported the fee schedules presented reflect some changes for both Dallas High School and LaCreole Middle School. Discussion was held. Ed Dressel moved to approve the fee schedule for the 2025-2026 school year as posted in the board packet, seconded by Deena Loughary. The motion passed unanimously by board members present; Rob Ogilvie, Zach Steele, Ed Dressel, Deena Loughary, and Tyler Ferrari.

12.0 Board and Superintendent Operating Agreement (Board Action)
Steve Spencer shared this is an annual agreement and is best practice between the Superintendent and Board. Tyler Ferrari moved to approve the agreement, seconded by Zach Steele. The motion passed unanimously by board members present; Rob Ogilvie, Zach Steele, Ed Dressel, Deena Loughary, and Tyler Ferrari.

13.0 Board Advisory Committees (Board Action)

13.1 Citizens Oversight Committee
13.2 Budget Committee
13.3 Finance Committee

These are advisory committees to the Board and are approved annually. Zach Steele moved to approve the board advisory committees for 2025-2026, seconded by Deena Loughary. Discussion was held. The motion passed unanimously by board members present; Rob Ogilvie, Zach Steele, Ed Dressel, Deena Loughary, and Tyler Ferrari.

14.0 Citizens Oversight Committee Charge and Finance Committee Charge – Steve Spencer

Steve Spencer shared a need to give direction to both of these advisory committees. The Finance Committee would be a good avenue to look at data regarding declining enrollment, the root cause, and potential outcomes due to this trend. The Citizens Oversight Committee charge may not need much adjustment because of the need to prioritize the final spending of the bond issuance. Steve Spencer will bring draft charge for each committee to the Board.

15.0 District Committee Assignments

15.1 Finance Committee
15.2 Technology Committee
15.3 DEA Bargaining

The Board discussed who will sit on the various committees for the 2025-2026 school year. Zach Steele cannot sit on the DEA Bargaining team due to a conflict. Rob Ogilvie and Tyler Ferrari will sit on the Finance Committee, Zach Steele and Ed Dressel will sit on the Technology Committee, Rob Ogilvie and Deena Loughary will be a part of the DEA Bargaining Team. It was determined board members Zach Steele and Tyler Ferrari will be a part of the OSEA Bargaining Team though it was not listed on the agenda.

16.0 OSEA Collective Bargaining Agreement (Board Action)

Steve Spencer shared there are non-substantive edits that need to be updated in the contract. Zach Steele moved to approve the agreement between Dallas Chapter 34 Oregon School Employees Association and Dallas School District #2 for the July 2025-June 2028, seconded by Ed Dressel. Discussion was held. The motion passed unanimously by board members present; Rob Ogilvie, Zach Steele, Ed Dressel, Deena Loughary, and Tyler Ferrari.

17.0 Superintendent Goal

Steve Spencer shared two professional growth goals. Steve Spencer will share some communication and key metrics that will show progress towards these goals following the administrator retreat.

18.0 District Goals Discussion

Steve Spencer shared the 2024-2025 district goals. The District would like to move these

same goals forward into the 2025-2026 school year. These goals will fall in line with the Strategic Plan and the Accountability Bill. Oregon School Boards Association (OSBA) and Coalition of Oregon School Administrators (COSA) are working to share clarity regarding the Accountability Bill. Discussion was held.

Zach Steele asked the board members if an adjustment to the start time of the meetings could be made. He proposed starting the board meetings at 6:00 p.m. beginning on August 11, 2025. The board members agreed to the change.

19.0 Reports

19.1 Citizens Oversight Committee Draft Minutes

20.0 Adjourn at 7:25 p.m.

Board Chair / Rob Ogilvie — **Date** 11 Aug 2025

Board Secretary / Juli Lichtenberger — **Date** 8/11/2025

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GLOSSARY OF TERMS & DEFINITIONS

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

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

ADMr 1.00 as of June 30

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MODIFIED ACCRUAL BASIS
All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred.

OBJECT
As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, employee benefits, personal services, contractual services, materials and supplies.

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund Classifications

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

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

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

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

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

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

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

Revenue Sources

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

1000 Revenue from Local Sources.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1411 Transportation Fees From Individuals.

1412 Transportation Fees From Other Districts Within the State.

1413 Transportation Fees From Other Districts Outside the State.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2105 Natural Gas, Oil, and Mineral Receipts.

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

2199 Other Intermediate Sources.

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

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

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

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

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

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

3103 Common School Fund. ORS 327.403.

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

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

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

3204 Driver Education.

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

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

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

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

4000 Revenue From Federal Sources.

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

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

4201 Transportation Fees for Foster Children

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

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

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

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

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

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

4801 Federal Forest Fees. ORS 294.060.

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

4803 Coos Bay Wagon Road Funds.

4899 Other Revenue in Lieu of Taxes.

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

5000 Other Sources.

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

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

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

5400 Resources—Beginning Fund Balance.

1132 High School Extracurricular. School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech and debate. Also included are student-financed and managed activities.

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

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

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

1250 Less Restrictive Programs for Students with Disabilities. Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities. All special education expenditures, including 1250, need to be reported to the state at the school level.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2120 Guidance Services. Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development;

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

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

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

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

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

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

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

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

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

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

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

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

2310 Board of Education Services. Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.

2320 Executive Administration Services. Activities associated with the overall general administrative or executive responsibility for the entire district.
2321 Office of the Superintendent Services. Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the district. This function area includes all personnel and materials in the office of the chief executive officer.
Activities of the deputy, associate and/or assistant superintendents should be recorded here.
2324 State and Federal Relations Services. Activities concerned with developing and maintaining good relationships with state and federal officials.
2329 Other Executive Administration Services. Other general administrative services which cannot be recorded under the preceding areas of responsibility.

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

2410 Office of the Principal Services. Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.

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

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

2520 Fiscal Services. Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.
2521 Service Area Direction. Activities of directing and managing fiscal services which includes the activities of the assistant superintendent, director, or business manager in directing and managing fiscal activities including debt management.
2522 Budgeting Services. Activities concerned with supervising budget planning, formulation, control, and analysis.
2523 Receiving and Disbursing Funds Services. Activities concerned with properly receiving and paying money for the district.
2524 Payroll Services. Activities concerned with paying periodic salaries and wages to employees for services rendered; paying related payroll taxes, assessments, and withholdings; and filing all required reports.
2525 Financial Accounting Services. Activities concerned with maintaining records of the financial operations and transactions of the district which include such activities as accounting and interpreting financial transactions and account records.
2526 Internal Auditing Services. Activities concerned with verifying the account records which include evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.
2527 Property Accounting Services. Activities concerned with preparing and maintaining current inventory records of land, buildings, and movable equipment. These records are to be used in equipment control and facilities planning.
2528 Risk Management Services. Activities involving the systematic identification and evaluation of exposure to loss within the district and selection of the most appropriate method for managing those exposures. Includes activities such as insurance program administration and loss prevention.

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

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

2550 Student Transportation Services. Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities. Area Code 320 must be used with 2550 functions to designate Special Education costs. Charge insurance costs related to transportation to this function, including property and liability.
2551 Service Area Direction. Activities pertaining to directing and managing student transportation services.
2552 Vehicle Operation Services. Activities concerned with operating vehicles for student transportation. Driving of buses or other student transportation vehicles and liability insurance on student transportation vehicles is included.
2558 Special Education Transportation Services. Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment on dedicated special education routes are included here. Insurance costs should be allocated between regular and special education transportation. Use Area Code 320, Special Education Maintenance of Effort. Optional—for district use.
2559 Other Student Transportation Services. Student transportation services which cannot be classified under the preceding functions.

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

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

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

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

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

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

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

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

2660 Technology Services. Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.
2661 Service Area Direction. Activities concerned with directing and managing technology services.
2662 Systems Analysis Services. Activities concerned with the search for and an evaluation of alternatives which are relevant to defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of technology procedures or application to electronic technology equipment.
2663 Programming Services. Activities concerned with the preparation of a logical sequence of operations to be performed either manually or electronically, in solving problems or processing data and the preparation of coded instructions and data for such sequences.
2664 Operations Services. Activities concerned with scheduling, maintaining and producing data. These activities include operating business machines and data processing machines.
2669 Other Technology Services. Activities concerned with technology which are not described above. Including telephone and T-1 lines and fractional leased lines.

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

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

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

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

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

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

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

3200 Other Enterprise Services. Activities concerned with other Enterprise Services

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

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

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

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

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

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

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

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

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

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

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

5200 Transfers of Funds. These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund

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

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

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

6000 Contingencies (for budget only).
Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Use with Object 810 only.
6110 Operating Contingency. Budgeted amount to be transferred by school board resolution to the proper expenditure code.

7000 Unappropriated Ending Fund Balance.
An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Use with Object 820 only.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

390 Other General Professional and Technological Services.

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

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

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

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

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

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

450 Food. Expenditures for food purchases related to 3100 Food Service only. Other food purchases should remain in object code 410.
460 Non-consumable Items. Expenditures for equipment with a current value of less than $5,000 or for items which are "equipment-like," but which fail one or more of the tests for classification as Object 541 or 542 (see object 540 definition). Examples might include hand held calculators, stacking chairs, etc. This object category could be used when a district desired to treat these items as equipment for budgeting, physical control, etc., without either violating the state dollar threshold for capital equipment or combining these items with consumable supplies (Object 410–419).

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

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

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

510 Land Acquisition. Expenditures for the purchase of land.

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

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

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

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

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

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

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

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

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

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

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

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

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

600 Other Objects.

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

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

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

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

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

630 Unrecoverable Bad Debt Write-Off.

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

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

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

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

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

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

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

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

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

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

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