DALLAS SCHOOL DISTRICT NO. 2

Adopted Operating Budget

July 1, 2020 – June 30, 2021

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Dallas School District No. 2
Adopted Operating Budget
2020-2021

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Introduction

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DALLAS SCHOOL DISTRICT

SUPERINTENDENT'S BUDGET MESSAGE
2020-2021
Presented to the Budget Committee on May 11, 2020

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. A five-member school board is elected by the voters of the school district, and is authorized to transact all business on the district's behalf. The budget committee consists of the elected school board members, and an equal number of electors (i.e. registered voters, appointed by the school board). The budget committee's duties are to receive the budget message, review the proposed budget, hear public questions and comments, approve the budget, and limit the amount or rate of taxation prior to formal adoption by the school board at a public hearing. The public hearing on this document is scheduled for June 22, 2020.

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

The school board designates one person to serve as budget officer. The budget officer prepares or supervises the preparation of the budget document. The budget officer acts under the direction of the budget committee. The school board formally appointed me, Andy Bellando, to serve as budget officer. This budget was prepared under my direction to show anticipated resources and provide an estimate of costs required to continue educational services for Dallas School District students during fiscal year 2020-21.

Included in this budget proposal are current projections for state and local revenue, a beginning balance based on current year fiscal activity as of May 6, 2020 and cost estimates based on known factors for each program that exists as of May 6, 2020.

The budget for fiscal year 2020-21 is prepared for each governmental fund type in accordance with the modified accrual method of accounting and legal requirements set forth in Oregon budget law.

The general fund budget is presented by individual operational unit (school) recommended for operation by the district. Other funds are presented with additional detail for the reader. This document is intended to depict a comprehensive overview of all district activities anticipated for fiscal year 2020-21 along with a historical report of past fiscal activity.

As a result of an unexpected matter (COVID 19), we are in the position of crafting funding plans based upon uncertainty and assumptions. Ironically, just a few short months ago we were anticipating continued health to the Oregon economy and the resulting revenue for K-12 education. We were in the middle of the first year of a state K-12 biennial budget of $9 billion, an historic level of funding for Oregon schools. This anticipated level of funding allowed the Dallas School District Board to adopt the current year general fund budget with increased optimism as compared to years' past.

General Fund

State School Fund -- Dallas School District is funded by approximately 75% revenue from the state school fund, generated through state income tax collections. The remainder is from local property tax collections (approximately 20%) and federal funds and grants (approximately 5%).

The Oregon Department of Education provided our funding projection on February 25, 2020, which is based upon the two-year state K-12 funding level of $9 billion. School districts receive 49% of their total state school fund in year one and 51% in year two. It is important to note that the 2020-21 state school fund projection is less than the 2019-20 actual revenue for Dallas School District. I attribute this change largely to declining school district enrollment – a loss of approximately 60 ADMw over the past year. Since schools are funded through a formula based upon enrollment, this change alone results in approximately $500,000 less to Dallas School District during the new fiscal year. The proposed general fund budget reflects this reality. The total resources available for the 2020-21 school year is $37,840,035.

In addition, things changed on March 16, 2020, following the closure or downsizing of many Oregon businesses due to the COVID 19 pandemic. Oregon schools were closed to in-person instruction at the same time, and remain closed.

Any change to the state funding level has a direct effect on our school district. It is expected that the COVID 19 matter will result in reduced funding for all state agencies, including schools. The Governor has stated that this reduction could be as much as 8.5% -- from $9 billion to $8.347 billion in state school funding over the remaining year of the biennium. This reality will become clearer following release of the state economic forecast on May 20, 2020 and the results of a special session of the Oregon Legislature. Over time, the State Legislature has created reserves in the Education Stability Fund and the Rainy Day Fund in anticipation of funding needs for education. During its special session, the Legislature will determine the level of reserve funds to offset the anticipated shortfall. In preparation of this shortfall, we will develop district funding scenarios using our collaborative process. Along with feedback from the DCT, the Oregon School Employees Association (OSEA) and Dallas Education Association (DEA) have been asked for representative feedback on budget priorities. Additionally, any proposed funding reduction scenarios will be reviewed by each of these groups and input sought as part of our collaborative process.

Elementary and Secondary School Emergency Education Relief fund (ESSEER) – This fund is the result of federal action to support school districts in addressing the COVID 19 pandemic. It is estimated to provide $641,718 for Dallas School District and is contained as a revenue source within the 2020-21 proposed budget.

Ending Fund Balance -- The school board has been visionary by continuing to target a budgeted general fund balance of 5% or more. This goal alone helps to address staff and program reductions in the future as a result of things like unfunded mandates and the likelihood of inadequate state school funding due to shifts in Oregon's economy. The proposed budget reflects an estimated ending fund balance (June 30, 2021) of $1,802,300 which represents 5% of the general fund as targeted in board policies DBDB-Fund Balance and DBDB-AR-Restoration of Low Fund Balance.

The following chart illustrates change in the overall allocation of general fund resources available in 2020-21 from the prior budget year:

Changes in Resources from Prior Year Budget	**$**	**1,280,304**
CARES Act Federal Stimulus		641,718
Interest, Taxes & Local Revenue		640,250
Beginning Fund Balance		334,025
State School Support		(195,689)
ESD Apportionment		(140,000)
Resdistribution of Available Resources		
Staff COLA/Step increase on net FTE		176,707
Related Benefits cost plus Insurance Cap increase		343,602
Increased Contingency / Ending Fund Balance		212,489
Charter Schools		171,970
Student Transportation		113,804
SLP Classroom addition @ LMS		281,032
Staff costs moved out of Bond		176,835
Supplemental Retirement		(55,000)
Polk County Mental Health contract		(41,500)
Technology Devices Leased vs Purchase		(18,000)
Miscellaneous Other Changes		(81,635)

This general fund budget reflects a slightly decreased staffing level and projected flat enrollment. It reflects our best efforts at improving instruction to meet the individual needs of students. It also contains a full-year calendar of instruction.

Other Resources

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, and improved opportunities for historically underserved populations. The Dallas School District SIA Plan is the result of months of effort, public engagement, prioritization activities and feedback from over 1,100 people. The proposed budget reflects estimated SIA revenue of $2,635,114. However, it is anticipated that the SIA funds will be reduced significantly by the COVID 19 economic impact.

High School Success -- Measure 98. The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) was the ballot initiative that now provides direct funding to school districts to increase high school graduation rates. The measure identifies three key areas to improve high school graduation; establish or expand Career and Technical Education programs, establish or expand college-level educational opportunities in high schools, and establish or expand dropout-prevention strategies in high schools. Dallas School District's plan for High School Success implementation is dedicated to strategies in all three key areas and totals $760,000. These funds may be impacted as a result of the COVID 19 pandemic.

Other District Information

Staff Engagement -- Dallas School District has previously used a staff engagement process of priority based budgeting to set the priorities of the district for budget development. This collaborative process, developed by the finance committee, engaged staff in determining the most essential operational values within the budget. The district collaborative agreements reflect these efforts as does use of the District Collaboration Team (DCT). The DCT meets monthly spanning the entire calendar year and is used to help identify district priorities and other district operations.

Student Support and Achievement -- We are fortunate to live and work in a school district with 400 first-rate educators who spend much, if not their entire career in this district. Our community sustains a high level of support for education and unwavering volunteer commitment. These efforts have resulted in unprecedented student performance. Our 2019 four-year cohort graduation rate exceeded 84% and our completer rate is nearing 90%. Our "on track to graduate" percentages of high school students have grown by 10% over the past five years and indicate continued improvement in graduation achievement.

In moving forward, additional conversations should occur about the following fiscal priorities –

Sustained District Enrollment – It is essential for Dallas School District to maintain a minimum of "flat enrollment" from year to year to support sustained funding and programmatic efforts. The recent District Population Study indicates modest enrollment growth over the next 10 years. However, attention must be given to maintaining this threshold and should include defined efforts to reduce the proportion of students transferring out of district.

Additional Funding Options – The board is continuing its facility improvement efforts and has discussed a General Obligation Bond election within 1-2 years. As part of this discussion, the board should also revisit establishment of a Construction Excise Tax to help capture revenue for targeted support of district facilities. Additional review of user fees for facility use by community members should also be considered.

Finally, I believe the school district should renew efforts to update the District Strategic Plan. This plan should be a living document, reflective of all schools in the district and our community. It should demonstrate uniformity of mission and contain our core values and metrics for achievement. It should also chart our direction as we move forward. It is an essential decision making tool, and especially helpful when making budgeting decisions.

I present to you the 2020-21 budget and recommend its approval.

Sincerely,

Andy Bellando
Interim Superintendent

Dallas School District No. 2
Budget Committee
2020 – 2021

Name		Term
Blanchard, Michael	School Board Director	June 2021
Bollman, Michael	School Board Director	June 2023
Boudreaux, Jerry	Budget Committee Member	February 2021
Fox, Linda	Budget Committee Member	February 2023
Gardner, Alisha	Budget Committee Member	February 2023
Hunt, Dave	School Board Director	June 2021
Morris, David	Budget Committee Member	February 2021
Posey, Matt	School Board Director	June 2023
Wilson, LaVonne	Budget Committee Member	February 2021
Woods, Jonathan	School Board Director	June 2021

Non-Voting Ad Hoc Members:

Mann, Pally	OSEA President	June 2020
Riester, Charlotte	DEA President	June 2020

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Dallas School District No. 2
Budget Calendar
2020 – 2021

April 22, 2020	**Publish First Notice of Budget Committee Meeting** *(19 days prior to meeting.)* Notice of the budget committee meeting(s) must state the purpose, time and place of the meeting(s); that the meeting is a public meeting; and whether or not public comment will be taken at the meeting. Notice must be published not earlier than 30 days prior to first meeting and not later than 5 days prior to the first meeting. *ORS 294.401*
April 29, 2020	**Publish Second Notice of Budget Committee Meeting** *(12 days prior to meeting.) ORS 294.401*
May 11, 2020	**Budget Committee Meeting** Present budget message and comprehensive outline of the 2020-2021 budget proposal. Public comment will be taken. Next budget committee meeting will be scheduled during this meeting.
June 1, 2020	**Final Budget Committee Meeting** to approve the Proposed Budget, if needed.
June 10, 2020	**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, 2020	**Budget Hearing** Hold public hearing on the budget as approved by the budget committee. Expenditure adjustments, if any, are restricted to $5,000 or 10%, whichever is greater, of the amount approved for each fund by the budget committee. Board adopts budget, appropriates funds, imposes and categorizes taxes.
June 29, 2020	**Final Budget Hearing** to adopt the Approved Budget, if needed.
July 15, 2020	**Deadline to Certify the 2020-2021 Tax Levy with County Assessor.**

Dallas School District No. 2
2020-2021
SUMMARY OF ALL FUNDS

Actual 2017-18	Actual 2018-19	Adopted 2019-20		Proposed 2020-21	Approved 2020-21	Adopted 2020-21
$ 32,596,406	$ 32,333,099	$ 36,559,731	General Fund	$ 37,840,035	$ 37,840,035	$ 37,840,035
152,644	86,435	494,900	Facilities, Repairs & Maintenance	384,600	384,600	384,600
$ 32,749,050	**$ 32,419,534**	**$ 37,054,631**	**Total General Funds**	**$ 38,224,635**	**$ 38,224,635**	**$ 38,224,635**
3,195,983	**3,163,194**	**4,517,332**	**Special Revenue Grants & Projects**	**6,768,925**	**6,768,925**	**6,768,925**
9,039,256	**1,630,606**	**4,875,000**	**Capital Construction Bond Projects**	**4,140,000**	**4,140,000**	**4,140,000**
-	-	**3,550,000**	**Capital Improvement/Acquisition Projects**	-	-	-
930,215	**977,780**	**1,085,600**	**Food Services**	**1,091,920**	**1,091,920**	**1,091,920**
663,273	**600,598**	**1,150,000**	**Student Activity Funds**	**1,150,000**	**1,150,000**	**1,150,000**
2,365,010	**2,718,390**	**2,967,660**	**Debt Service Fund - GO Bonds**	**3,096,800**	**3,096,800**	**3,096,800**
-	-	**200,000**	**Debt Service Fund - Other Facilities Projects**	**117,550**	**117,550**	**117,550**
$ 48,942,787	**$ 41,510,102**	**$ 55,400,223**	**TOTAL**	**$ 54,589,830**	**$ 54,589,830**	**$ 54,589,830**

STATEMENT OF ASSURANCE

It is the policy of Dallas School District, Polk County School District No. 2, not to discriminate on the basis of age, disability, national origin, race, religion, mental status, or gender, in its educational programs, activities, or employment activities, or employment practices. Continuous effort will be devoted to ensure an equal opportunity for all persons. Inquiries regarding compliance with this policy should be directed to :
Superintendent, 111 SW Ash Street, Dallas, OR 97338.

DALLAS SCHOOL DISTRICT NO. 2
GENERAL FUND - 100

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

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

BUDGET

	Audited Actual 2017/2018	Audited Actual 2018/2019	FTE	Budgeted 2019/2020	FTE	Proposed 2020/2021	Approved 2020/2021	Adopted 2020/2021
						Fund 100		
RESOURCES								
1000 Local Sources	$7,489,788	$8,104,112		$8,148,250		$8,790,500	$8,790,500	$8,790,500
2000 Intermediate Sources	$243,233	$158,200		$241,000		$98,000	$98,000	$98,000
3000 State Sources	$24,324,515	$25,130,240		$26,700,931		$26,505,242	$26,505,242	$26,505,242
4000 Federal Sources	$265	$10,604		$9,550		$652,268	$652,268	$652,268
5300 Sale of Assets	$0	$1,500		$0		$0	$0	$0
5000 Beginning Fund Balance	$1,459,692	$921,084		$1,460,000		$1,794,025	$1,794,025	$1,794,025
TOTAL RESOURCES	$33,517,492	$34,325,740		$36,559,731		$37,840,035	$37,840,035	$37,840,035
REQUIREMENTS								
1000 Instruction								
100 Salaries	$10,632,259	$10,835,473	212.82	$11,780,556	209.72	$11,772,668	$11,772,668	$11,772,668
200 Associated Payroll Costs	$5,642,008	$5,638,737		$6,777,058		$6,940,661	$6,940,661	$6,940,661
300 Purchased Services	$3,996,056	$4,094,663		$4,068,880		$4,366,156	$4,366,156	$4,366,156
400 Supplies & Materials	$179,946	$173,539		$240,750		$199,450	$199,450	$199,450
500 Capital Outlay	$5,800	$33,406		$25,000		$25,000	$25,000	$25,000
600 Dues & Fees	$12,541	$18,431		$11,250		$10,850	$10,850	$10,850
Total Instruction	$20,468,609	$20,794,250		$22,903,494		$23,314,785	$23,314,785	$23,314,785
2000 Support								
100 Salaries	$4,606,507	$4,521,553	80.66	$4,653,890	82.17	$4,838,485	$4,838,485	$4,838,485
200 Associated Payroll Costs	$2,963,436	$2,845,519		$3,188,960		$3,368,959	$3,368,959	$3,368,959
300 Purchased Services	$3,730,532	$3,286,427		$3,344,846		$3,686,575	$3,686,575	$3,686,575
400 Supplies & Materials	$607,178	$552,631		$664,950		$584,100	$584,100	$584,100
500 Capital Outlay	$20,707	$107,657		$0		$10,000	$10,000	$10,000
600 Other Objects	$189,438	$195,484		$203,780		$224,830	$224,830	$224,830
Total Support	$12,117,797	$11,509,270		$12,056,426		$12,712,950	$12,712,950	$12,712,950
5220 Interfund Transfers	$10,000	$29,579		$10,000		$10,000	$10,000	$10,000
6110 Operating Contingency	$0	$0		$1,589,811		$1,802,300	$1,802,300	$1,802,300
Total Other	$10,000	$29,579		$1,599,811		$1,812,300	$1,812,300	$1,812,300
TOTAL REQUIREMENTS	$32,596,406	$32,333,099	293.48	$36,559,731	291.89	$37,840,035	$37,840,035	$37,840,035
Ending Fund Balance	**$921,086**	**$1,992,641**						

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.

During the 2016-17 school year the Dallas Booster Club, along with a strong community contingent, began concentrated efforts to raise funds for the installation of a turf field at Dallas High School's Ron August Field. The Dallas School Board committed to resurfacing the track once the installation of the turf field was complete. Turf installation began in June 2018 and the field was ready for play in October 2018.

In the spring of 2019 the district went out to bid for track structural repair and resurfacing. The district entered into a Full Faith and Credit (FFC) debt obligation to finance the project. The transfer from this fund services the FFC debt obligation in Fund 302.

BUDGET

	Audited Actual 2017/2018	Audited Actual 2018/2019	FTE	Budgeted 2019/2020	FTE	Proposed 2020/2021 *Fund 102*	Approved 2020/2021	Adopted 2020/2021
RESOURCES								
1510 Interest Earned	$2,238	$3,381		$2,300		$2,000	$2,000	$2,000
1910 Land Lease	$1,100	$1,100		$1,100		$1,100	$1,100	$1,100
1920 Contributions & Donations	$0	$0		$0		$0	$0	$0
1960 Recover Prior Years Exp	$0	$0		$0		$0	$0	$0
1990 Miscellaneous	$1,792	$403		$1,500		$1,500	$1,500	$1,500
5200 Interfund Transfer	$67,756	$41,485		$80,000		$80,000	$80,000	$80,000
5400 Beginning Fund Balance	$491,249	$411,491		$410,000		$300,000	$300,000	$300,000
TOTAL RESOURCES	$564,135	$457,860		$494,900		$384,600	$384,600	$384,600
REQUIREMENTS								
2000 Support								
100 Salaries	$30,652	$8,321		$15,000		$7,500	$7,500	$7,500
200 Associated Payroll Costs	$6,255	$2,994		$4,900		$3,050	$3,050	$3,050
300 Purchased Services	$53,653	$1,950		$20,000		$24,600	$24,600	$24,600
400 Supplies	$61,610	$11,784		$20,000		$20,000	$20,000	$20,000
500 Capital Equip	$0	$0		$25,000		$50,000	$50,000	$50,000
600 Other Objects	$473	$0		$0		$0	$0	$0
Total Support Services	$152,644	$25,049		$84,900		$105,150	$105,150	$105,150
4150 Facilities Acquisition and Construction								
300 Purchased Services	$0	$61,386		$0		$0	$0	$0
500 Capital Projects	$0	$0		$200,000		$41,900	$41,900	$41,900
Total Building Construction & Improvement	$0	$61,386 #		$200,000		$41,900	$41,900	$41,900
5220 Interfund Transfers	$0	$0		$200,000		$117,550	$117,550	$117,550
Ending Fund Balance	$411,491	$371,425		$10,000		$120,000	$120,000	$120,000
TOTAL REQUIREMENTS	$564,135	$457,860		$494,900		$384,600	$384,600	$384,600

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 2017/2018	Actual 2018/2019	FTE	Budgeted 2019/20	FTE	Proposed 2020/21	Approved 2020/21	Adopted 2020/21
RESOURCES								
1000 Local Sources	$193,701	$104,879		$271,900		$210,000	$210,000	$210,000
2000 Other Intermediate Sources	$498,659	$545,152		$603,521		$609,586	$609,586	$609,586
3000 State Sources	$1,022,830	$1,097,356		$1,904,595		$4,175,454	$4,175,454	$4,175,454
4000 Federal Sources	$1,480,792	$1,415,807		$1,737,316		$1,773,885	$1,773,885	$1,773,885
5000 Interfund Transfers	$0	$0		$0		$0	$0	$0
5400 Beginning Fund Balance	$0	$0		$0		$0	$0	$0
TOTAL RESOURCES	$3,195,983	$3,163,194		$4,517,332		$6,768,925	$6,768,925	$6,768,925
REQUIREMENTS								
1000 Instruction								
100 Salaries	$1,273,460	$1,317,927	34.62	$1,605,123	52.50	$2,596,872	$2,596,872	$2,596,872
200 Assoc. Payroll Costs	$625,446	$596,479		$804,539		$1,543,521	$1,543,521	$1,543,521
300 Purchased Services	$278,359	$266,839		$409,800		$481,203	$481,203	$481,203
400 Supplies and Materials	$74,921	$57,042		$145,203		$367,317	$367,317	$367,317
500 Capital Outlay	$0	$19,676		$175,000		$100,000	$100,000	$100,000
600 Other Objects	$2,429	$0		$2,000		$2,000	$2,000	$2,000
Total Instruction	$2,254,616	$2,257,963		$3,141,665		$5,090,913	$5,090,913	$5,090,913
2000 Supporting Services								
100 Salaries	$338,355	$380,297	5.60	$385,806	6.45	$514,041	$514,041	$514,041
200 Assoc. Payroll Costs	$169,544	$186,980		$213,129		$300,240	$300,240	$300,240
300 Purchased Services	$227,920	$144,814		$296,240		$383,043	$383,043	$383,043
400 Supplies and Materials	$25,869	$2,394		$26,200		$48,000	$48,000	$48,000
500 Capital Outlay	$0	$39,280		$25,000		$50,000	$50,000	$50,000
600 Other Objects	$100,540	$100,658		$108,792		$274,688	$274,688	$274,688
700 Transfer-Othr Agency	$0	$0		$0		$0	$0	$0
Total Supporting Services	$862,228	$854,423		$1,055,167		$1,570,012	$1,570,012	$1,570,012
3000 Community Services								
100 Salaries	$6,011	$5,526		$6,062		$5,000	$5,000	$5,000
200 Assoc. Payroll Costs	$490	$447		$2,938		$3,000	$3,000	$3,000
300 Purchased Services	$2,892	$344		$15,500		$15,000	$15,000	$15,000
400 Supplies and Materials	$1,991	$3,006		$8,000		$5,000	$5,000	$5,000
500 Capital Outlay	$0	$0		$8,000		$0	$0	$0
600 Other Objects	$0	$0		$0		$0	$0	$0
Total Community Services	$11,384	$9,323		$40,500		$28,000	$28,000	$28,000
4000 Facility Building/Aquisition								
500 Capital Outlay	$0	$0		$200,000		$0	$0	$0
5220 Transfers to Other Funds	$67,756	$41,485		$80,000		$80,000	$80,000	$80,000
TOTAL REQUIREMENTS	$3,195,983	$3,163,194	40.22	$4,517,332	58.95	$6,768,925	$6,768,925	$6,768,925

CAPITAL CONSTRUCTION BOND PROJECTS FUND - 401

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

In December 2017, the district sold the remaining $7.3 General Obligation bonds (Series 2017) authorized by voters in November 2014. Projects related to second issuance include Career and Technical Education capital improvements as well as installation of HVAC units, privacy for all locker room and restroom upgrades, building security and technology upgrades, site drainage and exterior painting of all school locations. The beginning fund balance shown for 2020-21 reflects remaining funds from second issuance. The final major project scheduled to begin Fall 2020 is the construction of The Career and Technical Education (CTE) Center located at Dallas High School. Additionally, this budget provides minimal personnel costs necessary to manage the project.

BUDGET

	Audited Actual 2017/2018	Audited Actual 2018/2019	FTE	Budgeted 2019/2020	FTE	Proposed 2020/2021	Approved 2020/2021	Adopted 2020/2021
						Fund 401		
RESOURCES								
1510 Interest Earned	$97,531	$104,829		$75,000		$40,000	$40,000	$40,000
1960 Recover Prior Year Exp	$408	$8,065		$0		$0	$0	$0
1990 Miscellaneous	$0	$0		$0		$0	$0	$0
3000 State Sources	$1,526,138	$699,608		$1,000,000		$500,000	$500,000	$500,000
5110 Bond Proceeds	$7,905,951	$0		$0		$0	$0	$0
5400 Beginning Fund Balance	$4,368,591	$4,859,363		$3,800,000		$3,600,000	$3,600,000	$3,600,000
TOTAL RESOURCES	$13,898,619	$5,671,865		$4,875,000		$4,140,000	$4,140,000	$4,140,000
REQUIREMENTS								
4000 Facilities Acquisition/Construction								
100 Salaries	$141,727	$136,346	1.60	$130,852		$16,020	$16,020	$16,020
200 Associated Payroll Costs	$64,163	$60,905		$63,778		$6,478	$6,478	$6,478
300 Purchased Services	$495,923	$98,628		$100,000		$50,000	$50,000	$50,000
400 Supplies	$10,359	$0		$0		$0	$0	$0
500 Capital Improvements	$8,315,263	$1,334,155		$4,580,370		$4,067,502	$4,067,502	$4,067,502
600 Other Objects	$11,821	$572		$0		$0	$0	$0
Total Acquisition/Construction	$9,039,256	$1,630,606		$4,875,000		$4,140,000	$4,140,000	$4,140,000
5220 Transfers to Other Funds	$0	$0		$0		$0	$0	$0
Ending Fund Balance	$4,859,363	$4,041,259		$0		$0	$0	$0
TOTAL REQUIREMENTS	$13,898,619	$5,671,865	1.60	$4,875,000		$4,140,000	$4,140,000	$4,140,000

CAPITAL IMPROVEMENT/ACQUISITION PROJECTS FUND - 402

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

BUDGET

	Audited Actual 2017/2018	Audited Actual 2018/2019	FTE	Budgeted 2019/2020	FTE	Proposed 2020/2021	Approved 2020/2021	Adopted 2020/2021
RESOURCES								
1510 Interest Earned	$0	$0		$50,000		$0	$0	$0
1960 Recover Prior Year Exp	$0	$0		$0		$0	$0	$0
1990 Miscellaneous	$0	$0		$0		$0	$0	$0
3000 State Sources	$0	$0		$0		$0	$0	$0
5100 Loan Proceeds	$0	$0		$3,500,000		$0	$0	$0
5400 Beginning Fund Balance	$0	$0		$0		$0	$0	$0
TOTAL RESOURCES	$0	$0		$3,550,000		$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	$0	$0		$3,550,000		$0	$0	$0
600 Other Objects	$0	$0		$0		$0	$0	$0
Total Acquisition/Construction	$0	$0		$3,550,000		$0	$0	$0
5220 Transfers to Other Funds	$0	$0		$0		$0	$0	$0
Ending Fund Balance	$0	$0		$0		$0	$0	$0
TOTAL REQUIREMENTS	$0	$0		$3,550,000		$0	$0	$0

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. This proposed budget allows sufficient spending authority to successfully accommodate projected student participation for the 2020-21 school year.

BUDGET

	Audited Actual 2017/2018	Audited Actual 2018/2019	FTE	Budgeted 2019/2020	FTE	Proposed 2020/2021	Approved 2020/2021	Adopted 2020/2021
						Fund 203		
RESOURCES:								
1510 Interest Earned	$79	$66		$100		$100	$100	$100
1610 Meal Sales	$156,557	$182,246		$185,000		$200,000	$200,000	$200,000
1920 Donations	$14,327	$4,443		$0		$5,000	$5,000	$5,000
1990 Miscellaneous	$5,716	$4,114		$20,000		$10,000	$10,000	$10,000
3102 State School Lunch Match	$9,475	$8,904		$10,500		$11,820	$11,820	$11,820
3199 Unrestricted State Grants	$7,280	$11,873		$15,000		$15,000	$15,000	$15,000
3299 Other State Grants	$17,035	$18,500		$20,000		$20,000	$20,000	$20,000
4500 Federal Funds thru State	$620,349	$646,523		$735,000		$730,000	$730,000	$730,000
4900 Revenue for/on behalf of Dist	$63,437	$71,256		$80,000		$80,000	$80,000	$80,000
5200 Interfund Transfer	$10,000	$29,579		$10,000		$10,000	$10,000	$10,000
5400 Beginning Fund Balance	$36,235	$10,276		$10,000		$10,000	$10,000	$10,000
TOTAL RESOURCES	$940,491	$987,780		$1,085,600		$1,091,920	$1,091,920	$1,091,920
REQUIREMENTS								
3100 Food Service Enterprise Svcs								
100 Salaries	$351,389	$362,110	13.68	$399,895	13.19	$391,502	$391,502	$391,502
200 Associated Payroll Costs	$194,238	$217,827		$261,385		$269,918	$269,918	$269,918
300 Purchased Services	$35,828	$39,234		$53,320		$57,500	$57,500	$57,500
400 Supplies & Materials	$338,245	$355,975		$350,000		$350,000	$350,000	$350,000
500 Capital Outlay	$7,948	$0		$8,000		$10,000	$10,000	$10,000
600 Other Objects	$2,568	$2,634		$3,000		$3,000	$3,000	$3,000
Total Community Services	$930,215	$977,780		$1,075,600		$1,081,920	$1,081,920	$1,081,920
Ending Fund Balance	$10,276	$10,000		$10,000		$10,000	$10,000	$10,000
TOTAL REQUIREMENTS	$940,491	$987,780	13.68	$1,085,600	13.19	$1,091,920	$1,091,920	$1,091,920

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 2017/2018	Audited Actual 2018/2019	FTE	Budgeted 2019/2020	FTE	Proposed 2020/2021	Approved 2020/2021	Adopted 2020/2021
						Fund 201		
RESOURCES								
1700 Extra Curricular Activities	$655,433	$595,133		$850,000		$850,000	$850,000	$850,000
5400 Beginning Fund Balance	$313,441	$305,601		$300,000		$300,000	$300,000	$300,000
TOTAL RESOURCES	$968,874	$900,734		$1,150,000		$1,150,000	$1,150,000	$1,150,000
REQUIREMENTS								
Instruction								
1113 Supplies and Materials	$111,144	$68,166		$200,000		$200,000	$200,000	$200,000
1122 Supplies and Materials	$156,059	$122,378		$250,000		$250,000	$250,000	$250,000
1132 Supplies and Materials	$396,070	$410,054		$600,000		$600,000	$600,000	$600,000
Total Instruction	$663,273	$600,598		$1,050,000		$1,050,000	$1,050,000	$1,050,000
Ending Fund Balance	$305,601	$300,136		$100,000		$100,000	$100,000	$100,000
TOTAL REQUIREMENTS	$968,874	$900,734		$1,150,000		$1,150,000	$1,150,000	$1,150,000

DEBT SERVICE FUND 301
GENERAL OBLIGATION

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

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

BUDGET

	Audited Actual 2017/2018	Audited Actual 2018/2019	FTE	Budgeted 2019/2020	FTE	Proposed 2020/2021	Approved 2020/2021	Adopted 2020/2021
						Fund 301		
RESOURCES								
1111 Current Year's Taxes	$2,165,935	$2,791,054		$2,712,660		$2,795,800	$2,795,800	$2,795,800
1112 Prior Year's Taxes	$36,503	$32,647		$50,000		$36,000	$36,000	$36,000
1510 Interest on Investments	$25,150	$38,377		$20,000		$25,000	$25,000	$25,000
1990 Miscellaneous	$0	$24,786		$0		$0	$0	$0
5400 Beginning Fund Balance	$287,086	$149,665		$185,000		$240,000	$240,000	$240,000
TOTAL RESOURCES	$2,514,675	$3,036,529		$2,967,660		$3,096,800	$3,096,800	$3,096,800
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	$2,271,890	$2,236,778		$2,502,228		$2,622,764	$2,622,764	$2,622,764
621 Interest	$93,110	$481,582		$365,332		$373,936	$373,936	$373,936
640 Dues and Fees	$10	$30		$100		$100	$100	$100
	$2,365,010	$2,718,390		$2,867,660		$2,996,800	$2,996,800	$2,996,800
5220 Transfer-Loan fr Other Fund	$0	$0		$0		$0	$0	$0
Ending Fund Balance	$149,665	$318,139		$100,000		$100,000	$100,000	$100,000
TOTAL REQUIREMENTS	$2,514,675	$3,036,529		$2,967,660		$3,096,800	$3,096,800	$3,096,800

REPAYMENT SCHEDULE

	Date	Principal	Interest	Total
Series 2015	2020-2021	1,302,764	172,236	1,475,000
	2021-2022	1,289,280	225,720	1,515,000
	TOTAL	**2,592,044**	**397,956**	**2,990,000**

	Date	Principal	Interest	Total
Series 2017	2020-2021	1,320,000	201,700	1,521,700
	2021-2022	1,470,000	148,900	1,618,900
	2022-2023	1,150,000	95,400	1,245,400
	2023-2024	1,235,000	49,400	1,284,400
	TOTAL	**5,175,000**	**495,400**	**5,670,400**

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

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

BUDGET

	Audited Actual 2017/2018	Audited Actual 2018/2019	FTE	Budgeted 2019/2020	FTE	Proposed 2020/2021	Approved 2020/2021	Adopted 2020/2021
RESOURCES								
5200 Interfund Transfer	$0	$0		$200,000		$117,550	$117,550	$117,550
TOTAL RESOURCES	$0	$0		$200,000		$117,550	$117,550	$117,550
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	$0	$0		$150,000		$94,000	$94,000	$94,000
621 Interest	$0	$0		$50,000		$23,440	$23,440	$23,440
640 Dues & Fees	$0	$0		$0		$110	$110	$110
Debt Service Requirements	$0	$0		$200,000		$117,550	$117,550	$117,550
TOTAL REQUIREMENTS	$0	$0		$200,000		$117,550	$117,550	$117,550

REPAYMENT SCHEDULE

	Date	Principal	Interest	Total
Series 2019	2020-2021	94,000	23,440	117,440
	2021-2022	96,000	21,522	117,522
	2022-2023	98,000	19,564	117,564
	2023-2024	100,000	17,564	117,564
	2024-2025	102,000	15,524	117,524
	2025-2026	104,000	13,442	117,442
	2026-2027	107,000	11,322	118,322
	2027-2028	109,000	9,139	118,139
	2028-2029	111,000	6,916	117,916
	2029-2030	113,000	4,651	117,651
	2030-2031	115,000	2,346	117,346
	TOTAL	**1,149,000**	**145,430**	**1,294,430**

Dallas School District
2020-21
Fund Transfers

Fund	Transfers Out	Transfers In	Purpose
102 - General Fund: Facilities, Repairs & Maintenance	117,550		To service debt related to the Full Faith and Credit borrowing that funded the athletic track repair/replacement in 2019.
302 - Debt Service Fund		117,550	
100 - General Fund: Operations	10,000		To provide additional support to the Food Service Program if needed.
203 - Food Service Fund		10,000	
200 - Special Rev Grants & Projects	80,000		To make SB1149 Cool Schools revenue available for expenditure on Facility, Repairs & Maintenance projects.
102 - General Fund: Facilities, Repairs & Maintenance		80,000	
Total Transfers	**$ 207,550**	**$ 207,550**	

Summary Total by Fund:

100 - General Fund: Operations	10,000	
200 - Special Rev Grants & Projects	80,000	
203 - Food Service Program		10,000
102 -General Fund: Facilities	117,550	80,000
302-Debt Service		117,550

General Fund Resources

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STATE SCHOOL FUND GRANT

2020-2021

Based on $9 Billion Budget with a 49/51 split as of 2/25/2020

Polk County, Dallas SD 2 - 2190

2020-2021 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$8,000,000.00
Federal Forest Fees	=	$350.00
Common School Fund	=	$310,923.57
County School Fund	=	$38,000.00
State Managed Timber	=	$0.00
ESD Equalization	=	$0.00
In-Lieu of Property Taxes(non-local sources)	=	$3,200.00
Revenue Adjustments	=	$0.00
Sum of Local Revenue	=	**$8,352,473.57**

2020-2021 Experience Adjustment

District Average Teacher Experience	=	11.72
State Average Teacher Experience	=	12.10
Experience Adjustment (Difference in District and State Teacher Experience)	=	**-0.38**

2020-2021 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	=	$1,900,000.00
Transportation per ADMr Rank		39%
Transportation Reimbursement Rate		70.00%

70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $1,330,000.00

2020-2021 Extended ADMw

2020-2021 ADMw 3,782.74 **2019-2020 ADMw** 3,790.54 **Extended ADMw** 3,790.54

2020-2021 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.38 by $25 then add $4500 to the result = $4,490.50
Then multiply $4,490.50 by the Extended ADMw 3790.5404 and then by the funding ratio 1.921058951999 = $32,699,154.47

2020-2021 Total Formula Revenue

Add the General Purpose Grant $32,699,154.47 to the Transportation Grant $1,330,000.00 = $34,029,154.47

2020-2021 State School Fund Grant

Subtract the Local Revenue $8,352,473.57 from the Total Formula Revenue $34,029,154.47 = $25,676,680.90

2020-2021 Rates per ADMw

General Purpose Grant per Extended ADMw = $8,627

Total Formula Revenue per Extended ADMw = $8,977

Charter Schools Rate(ORS 338.155) = $8,644

Payments

SSF Total Paid To Date

Small HS Grant Total Paid To Date

Facility Grant Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Estimated Remaining Balance Due

Facility Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

STATE SCHOOL FUND GRANT

2020-2021

As of 2/25/2020

Polk County, Dallas SD 2 District ID: 2190

2020-2021 Extended ADMw

Dallas SD 2: District total extended ADMw for funding calculations

	2020-2021		2019-2020	
ADMr:	3,183.00 X 1.00 =	3,183.00	2,797.71 X 1.00 =	2,797.71
Students in ESL programs:	45.00 X 0.50 =	22.50	51.15 X 0.50 =	25.58
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
540 IEP Students capped at 11% of District ADMr:	350.13 X 1.00 =	350.13	350.59 X 1.00 =	350.59
Students on IEP Above 11% of ADMr:	64.90 X 1.00 =	64.90	64.90 X 1.00 =	64.90
Students in Poverty:	403.59 X 0.25 =	100.90	354.48 X 0.25 =	88.62
Students in Foster Care and Neglected/Delinquent:	25.00 X 0.25 =	6.25	25.00 X 0.25 =	6.25
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2020-2021 ADMw	**3,727.68**	**2019-2020 ADMw**	**3,333.64**
			Dallas SD 2 Extended ADMw	**3,790.54**

Luckiamute Valley Charter School: Charter ADMw for information only

	2020-2021		2019-2020	
ADMr:	0.00 X 1.00 =	0.00	191.28 X 1.00 =	191.28
Students in ESL programs:	0.00 X 0.50 =	0.00	0.00 X 0.50 =	0.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students in Poverty:	0.00 X 0.25 =	0.00	24.38 X 0.25 =	6.10
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:	55.06 X 1.00 =	55.06	55.06 X 1.00 =	55.06
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
	2020-2021 ADMw	**55.06**	**2019-2020 ADMw**	**252.44**

STATE SCHOOL FUND GRANT
2020-2021

As of 2/25/2020

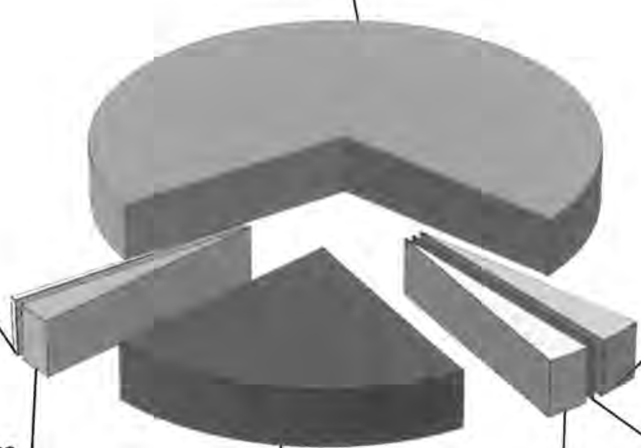
Dallas Community Charter: Charter ADMw for information only

	2020-2021		2019-2020	
ADMr:	0.00 X 1.00 =	0.00	198.15 X 1.00 =	198.15
Students in ESL programs:	0.00 X 0.50 =	0.00	0.00 X 0.50 =	0.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students in Poverty:	0.00 X 0.25 =	0.00	25.26 X 0.25 =	6.32
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
	2020-2021 ADMw	**0.00**	**2019-2020 ADMw**	**204.47**

Dallas SD 2 Extended ADMw	3,790.54

General Fund Revenue
Audited Actual
2018-19

	DESCRIPTION	TOTAL	% of Total
1	Local Tax Revenue	$7,268,064	21.2%
2	Other Local Sources	$836,049	2.4%
3	Revenue From Intermediate Sources	$158,200	0.5%
4	State School Fund	$24,144,213	70.3%
5	Common School Fund & Misc State Revenue	$986,027	2.9%
6	Restricted Federal Grants & Sale of Assets	$12,104	0.035%
7	Beginning Fund Balance	$921,083	2.7%
	TOTAL GENERAL FUND RESOURCES	$34,325,740	100.00%



General Fund Resources
2020-21 Budget

Account	Revenue Source	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
R1111	CURRENT YEAR TAXES	$6,720,313	$7,146,973	$7,300,000	$7,850,000	$7,850,000	$7,850,000
R1112	PRIOR YEAR TAXES	$105,785	$97,286	$150,000	$150,000	$150,000	$150,000
R1113	BACK TAXES-FORCED SALE	$2,925	$19,881	$0	$0	$0	$0
R1190	INTEREST ON TAXES	$1,879	$3,923	$3,750	$4,000	$4,000	$4,000
R1312	TUITION OTHR DIST IN STAT	$14,000	$14,000	$15,000	$0	$0	$0
R1331	TUITION FR INDIVIDUALS	$0	$0	$0	$0	$0	$0
R1414	FOSTER TRANSPORTATION REIMBURSEMENT	$6,004	$0	$0	$0	$0	$0
R1510	INTEREST ON INVESTMENTS	$87,066	$167,562	$125,000	$160,000	$160,000	$160,000
R1710	ADMISSIONS	$21,862	$14,586	$25,000	$25,000	$25,000	$25,000
R1711	DHS AUDITORIUM ADMISSION	$2,375	$5,612	$3,500	$3,500	$3,500	$3,500
R1740	FEES; TEXTBOOKS & MISC	$635	$526	$1,000	$1,000	$1,000	$1,000
R1770	FEES CO-CURRICULAR	$57,649	$57,346	$80,000	$75,000	$75,000	$75,000
R1773	PE / TOWEL FEES	$4,533	$333	$0	$0	$0	$0
R1800	OTHER LOCAL SOURCES	$0	$0	$0	$0	$0	$0
R1910	FACILITY RENTALS	$70	$100	$0	$1,000	$1,000	$1,000
R1920	CONTRIBUTIONS & DONATIONS PRIVATE	$0	$0	$0	$0	$0	$0
R1941	SERVICES TO OTHER DISTRICTS	$29,119	$33,306	$40,000	$36,000	$36,000	$36,000
R1943	LVCS CHARTER SCHOOLS	$186,043	$145,350	$175,000	$175,000	$175,000	$175,000
R1960	RECOVER PRIOR YRS EXP	$8,975	$8,867	$0	$0	$0	$0
R1980	FEES CHARGED TO GRANTS	$100,540	$100,658	$100,000	$175,000	$175,000	$175,000
R1990	MISCELLANEOUS	$132,914	$277,218	$120,000	$120,000	$120,000	$120,000
R1991	PRINTING SERVICES	$7,101	$10,585	$10,000	$15,000	$15,000	$15,000
R1994	SCHOLARSHIPS	$0	$0	$0	$0	$0	$0
R2101	COUNTY SCHOOL FUNDS	$40,909	$40,648	$41,000	$38,000	$38,000	$38,000
R2102	ESD APPORTIONMENT	$202,324	$117,552	$200,000	$60,000	$60,000	$60,000
R3101	STATE SCHOOL FUND - GEN SUPPORT	$23,805,890	$24,144,213	$25,960,931	$25,735,242	$25,735,242	$25,735,242
R3103	COMMON SCHOOL FUND	$348,085	$346,477	$340,000	$340,000	$340,000	$340,000
R3199	UNRESTRICTED OTHER STATE GRANTS	$170,541	$639,550	$400,000	$430,000	$430,000	$430,000
R3299	RESTRICTED OTHER STATE GRANTS	$0	$0	$0	$0	$0	$0
R4201	FOSTER TRANSPORTATION REIMBURSEMENT	$0	$6,852	$6,000	$7,000	$7,000	$7,000
R4500	RESTRICTED FEDERAL GRANTS THRU STATE	$0	$405	$0	$641,718	$641,718	$641,718
R4801	FED FOREST FEES	$265	$232	$350	$350	$350	$350
R4899	OTHER REV IN LIEU OF TAX	$0	$3,115	$3,200	$3,200	$3,200	$3,200
R5300	SALE COMP LOSS FXD ASSETS	$0	$1,500	$0	$0	$0	$0
R5400	RESOURCES BEG FUND BAL	$1,459,692	$921,084	$1,460,000	$1,794,025	$1,794,025	$1,794,025
	TOTAL GENERAL FUND RESOURCES	**$33,517,492**	**$34,325,740**	**$36,559,731**	**$37,840,035**	**$37,840,035**	**$37,840,035**

POLK COUNTY

POLK COUNTY TREASURER & TAX COLLECTOR

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

October 28, 2019

Polk County Taxing District:

Oregon Statute 311.391 requires that the County Tax Collector notify taxing Districts of the amount of taxes imposed for collection in the 2019-20 tax year.

Enclosed is the Polk County Assessor's Table 4(a) — Detail of Taxing District Levies. This table contains total taxes imposed and other details relating to your 2019-2020 property tax levy.

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

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

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

Sincerely,

Linda M. Fox

Linda M. Fox
Tax Collector

Enclosure/s

TABLE 4a - DETAIL OF TAXING DISTRICT LEVIES

Tax Year 2019-20

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

County: POLK

1 Taxing District Code	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	
	Inside M5 Limit	Inside M5 Limit	Inside M5 Limit	Outside M5 Limit	TOTAL
Ad Valorem Tax Levies					
5 Permanent Levy (if dollar amount)	0				0
6 Local Option Levy (if dollar amount)*		0			0
7 "GAP" Bond Levy			0		0
8 Urban Renewal Special Levy			0		0
9 Bond Levy*				-	-
10 **TOTAL DOLLAR LEVY (add lines 5 thru 9)**	0	0	0	-	-
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 (if an urban renewal plan is involved, report reduced rate levies separately)					
13 Total Assessed Value					1,762,816,156.00
14 Add: Non-Profit Housing Value					0.00
15 Add: Fish and Wildlife Value					0.00
16 Subtract: Urban Renewal Excess (amt. used only)**					18,791,148.00
17 **VALUE TO COMPUTE THE TAX RATE**					1,744,025,008.00
Tax Computations					
18 Tax Rate (for dollar levies, line 12 divided by line 17)***	0.0045527	0.0000000	0.0000000	0.0000000	0.0045527
19 Amount Tax Rate Will Raise (line 17 times line 18)	7,940,022.65	0.00	0.00	0.00	7,940,022.65
20 Truncation Loss (for dollar levies only) (line 19 minus line 12)	0.00	0.00	0.00	0.00	0.00
21 Total Timber Offset Amount **(county district only)**					
22 Timber Tax Rate (line 21 divided by line 17)					
23 Billing Rate (line 18 minus line 22)					
24 Calculated Tax for Extension for District (line 23 times line 17)					
24a Gain from UR Division of Tax Rate Truncation	101.14	0.00		0.00	101.14
24b Gain or Loss from UR Division of Tax Across Counties	0.00	0.00		0.00	0.00
24c Net Tax for Extension (19 + 24a + 24b)	7,940,123.79	0.00	0.00	0.00	7,940,123.79
25 Actual Tax Extended for District	7,940,123.83	0.00		0.00	7,940,123.83
26 District's Gain or Loss from Individual Extension (25 - 24c)	0.04	0.00	0.00	0.00	0.04
27 District's Compression Loss (Enter as a negative number)****	-50,056.10	0.00			-50,056.10
28 **DISTRICT TAXES IMPOSED (line 24c+line 26+line 27)**	7,890,067.73	0.00	0.00	0.00	7,890,067.73
Additional Taxes/Penalties					
29 Farmland (ORS 308A.703)				4,708.60	4,708.60
30 Forestland (ORS 308A.703)				12,106.30	12,106.30
31 Small Tract Forestland (STF) (ORS 308A.703)				583.19	583.19
32 Open Space (ORS 308.770)				0.00	0.00
33					
34 Historic Property (ORS 358.525)				0.00	0.00
35 Other				0.00	0.00
36 Late Filing Fee County Only (ORS 308.302)				0.00	0.00
37 Roll Corrections (ORS 311.206), incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208.				557.03	557.03
38 **TOTAL ADDITIONAL TAXES/PENALTIES (lines 29 thru 37)**				17,955.12	17,955.12
39 **TOTAL TO BE RECEIVED (line 28 plus line 38)**	7,890,067.73	0.00	0.00	17,955.12	7,908,022.85
40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.07877265

TABLE 4a - DETAIL OF TAXING DISTRICT LEVIES

Tax Year 2019-20

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

County: POLK

1 Taxing District Code	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	
	Inside M5 Limit	**Inside M5 Limit**	**Inside M5 Limit**	**Outside M5 Limit**	**TOTAL**
Ad Valorem Tax Levies					
5 Permanent Levy (if dollar amount)	0				0
6 Local Option Levy (if dollar amount)*		0			0
7 "GAP" Bond Levy			0		0
8 Urban Renewal Special Levy			0		0
9 Bond Levy*				3,018,473.00	3,018,473.00
10 **TOTAL DOLLAR LEVY (add lines 5 thru 9)**	0	0	0	3,018,473.00	3,018,473.00
Adjustments					
11 Amount Raised in Other Counties	0.00	0.00	0.00	0.00	0.00
12 **NET DOLLAR LEVY FOR TAX RATE (line 10 minus line 11)**	0.00	0.00	0.00	3,018,473.00	3,018,473.00
Taxable Property Value (if an urban renewal plan is involved, report reduced rate levies separately)					
13 Total Assessed Value					1,762,816,156.00
14 Add: Non-Profit Housing Value					0.00
15 Add: Fish and Wildlife Value					0.00
16 Subtract: Urban Renewal Excess (amt. used only)**					0.00
17 **VALUE TO COMPUTE THE TAX RATE**					1,762,816,156.00
Tax Computations					
18 Tax Rate (for dollar levies, line 12 divided by line 17)***	0.0000000	0.0000000	0.0000000	0.0017123	0.0017123
19 Amount Tax Rate Will Raise (line 17 times line 18)	0.00	0.00	0.00	3,018,470.10	3,018,470.10
20 Truncation Loss (for dollar levies only) (line 19 minus line 12)	0.00	0.00	0.00	-2.90	-2.90
21 Total Timber Offset Amount **(county district only)**					
22 Timber Tax Rate (line 21 divided by line 17)					
23 Billing Rate (line 18 minus line 22)					
24 Calculated Tax for Extension for District (line 23 times line 17)					
24a Gain from UR Division of Tax Rate Truncation	0.00	0.00		0.00	0.00
24b Gain or Loss from UR Division of Tax Across Counties	0.00	0.00		0.00	0.00
24c Net Tax for Extension (19 + 24a + 24b)	0.00	0.00	0.00	3,018,470.10	3,018,470.10
25 Actual Tax Extended for District	0.00	0.00		3,018,469.61	3,018,469.61
26 District's Gain or Loss from Individual Extension (25 - 24c)	0.00	0.00	0.00	-0.49	-0.49
27 District's Compression Loss (Enter as a negative number)****	0.00	0.00			0.00
28 **DISTRICT TAXES IMPOSED (line 24c+line 26+line 27)**	0.00	0.00	0.00	3,018,469.61	3,018,469.61
Additional Taxes/Penalties					
29 Farmland (ORS 308A.703)				1,770.94	1,770.94
30 Forestland (ORS 308A.703)				4,553.26	4,553.26
31 Small Tract Forestland (STF) (ORS 308A.703)				219.35	219.35
32 Open Space (ORS 308.770)				0.00	0.00
33					
34 Historic Property (ORS 358.525)				0.00	0.00
35 Other ____				0.00	0.00
36 Late Filing Fee County Only (ORS 308.302)				0.00	0.00
37 Roll Corrections (ORS 311.206), incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208.				209.50	209.50
38 **TOTAL ADDITIONAL TAXES/PENALTIES (lines 29 thru 37)**				6,753.05	6,753.05
39 **TOTAL TO BE RECEIVED (line 28 plus line 38)**	0.00	0.00	0.00	3,025,222.66	3,025,222.66
40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.03013456

General Fund Requirements

General Fund Expenditures - Function Summary

Budget 2020-21

Function	Function Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1111	K - 5 INSTRUCTION	$5,820,110	$5,940,392	73.06	$6,650,827	73.06	$6,835,341	$6,835,341	$6,835,341
1121	MIDDLE SCHOOL INSTRUCTION	$2,704,349	$2,645,392	28.54	$3,001,281	27.62	$2,959,023	$2,959,023	$2,959,023
1122	MIDDLE SCHOOL EXTRA CURRICULAR	$7,404	$7,591		$7,975		$8,095	$8,095	$8,095
1131	HIGH SCHOOL INSTRUCTION	$3,375,303	$3,338,067	33.35	$3,718,398	30.54	$3,477,037	$3,477,037	$3,477,037
1132	HIGH SCHOOL EXTRA CURRICULAR	$705,575	$760,213	3.00	$728,524	3.00	$764,968	$764,968	$764,968
1210	DISTRICT TALENTED & GIFTED	$16,399	$17,681		$18,949		$18,832	$18,832	$18,832
1221	SPEC ED DLC-LEARNING CENTERS	$1,863,926	$1,430,136	27.13	$1,556,409	23.66	$1,495,439	$1,495,439	$1,495,439
1223	SPEC ED DLS-COMMUNITY TRANSITION	$163,968	$164,115	2.75	$180,537	3.44	$224,608	$224,608	$224,608
1226	TUTORING - HOME INSTRUCTION	$48,297	$77,601		$63,977		$56,994	$56,994	$56,994
1228	SPEC ED DIAGNOSTIC CLASSROOM	$256,212	$608,144	10.69	$727,487	16.72	$1,033,726	$1,033,726	$1,033,726
1233	SPEC ED TUTORING	$489	$2,549		$0		$0	$0	$0
1250	SPEC ED - RESOURCE CENTERS	$1,542,041	$1,700,323	23.63	$1,836,226	21.57	$1,801,224	$1,801,224	$1,801,224
1271	REMEDIATION	$87,394	$103,450	3.00	$180,688	3.00	$180,805	$180,805	$180,805
1272	TITLE I	$0	$261		$0		$0	$0	$0
1280	ALTERNATE EDUCATION	$377,895	$428,364	4.94	$437,713	4.94	$507,759	$507,759	$507,759
1281	GED PROGRAM	$6,380	$1,190		$7,000		$20,000	$20,000	$20,000
1283	EXTENDED CAMPUS	$23,912	$21,554		$12,500		$11,000	$11,000	$11,000
1284	DALLAS ONLINE ALTERNATIVE	$84,330	$23,025		$23,025	0.30	$31,090	$31,090	$31,090
1288	CHARTER SCHOOLS	$3,158,499	$3,295,869		$3,508,830		$3,681,900	$3,681,900	$3,681,900
1289	TUTORING EXPELLED STUDENTS	$8,013	$8,784		$8,443		$6,345	$6,345	$6,345
1291	ENGLISH LANGUAGE LEARNER	$218,114	$219,549	2.75	$234,703	1.88	$190,050	$190,050	$190,050
1292	TEEN PARENT PROGRAMS	$0	$0		$0		$0	$0	$0
1430	SUMMER SCHOOL	$0	$0		$0		$10,547	$10,547	$10,547
	INSTRUCTION SERVICES	**$20,468,609**	**$20,794,250**	**212.82**	**$22,903,494**	**209.72**	**$23,314,785**	**$23,314,785**	**$23,314,785**
2113	SOCIAL WORK SERVICES	$3,000	$5,000		$5,000		$4,000	$4,000	$4,000
2114	STUDENT ACCOUNTING SERVICES	$1,972	$929		$800		$800	$800	$800
2115	DISTRICT STUDENT SAFETY	$3,078	$5,874		$3,401		$3,401	$3,401	$3,401
2120	STUDENT GUIDANCE	$530,550	$517,548	6.90	$569,419	7.00	$609,046	$609,046	$609,046
2130	STUDENT HEALTH SERVICES	$194,530	$293,291	6.03	$355,925	5.92	$381,562	$381,562	$381,562
2143	PSYCHOLOGICAL SERVICES	$458,798	$438,422	1.00	$465,622	1.00	$479,177	$479,177	$479,177
2150	SPEC ED SPEECH/AUDIOLOGY	$1,656	$0		$1,500		$10,000	$10,000	$10,000
2190	SPEC ED ADMINISTRATION	$272,204	$273,746	2.00	$289,650	2.00	$292,207	$292,207	$292,207
2210	INSTRUCTION IMPROVEMENT	$73,797	$33,713	0.30	$29,346		$500	$500	$500
2211	CURRICULUM ADMINISTRATION	$157,147	$32,542	0.20	$37,953	0.50	$57,471	$57,471	$57,471
2220	EDUCATIONAL MEDIA	$360,107	$371,349	5.06	$393,201	5.06	$403,916	$403,916	$403,916
2229	DHS THEATER	$14,445	$3,989	1.00	$46,195	1.00	$71,196	$71,196	$71,196
2230	ASSESSMENT & TESTING	$96,965	$81,383	1.00	$77,464	1.00	$78,365	$78,365	$78,365
2240	STAFF DEVELOPMENT	$6,700	$0		$0		$1,000	$1,000	$1,000

General Fund Expenditures - Function Summary
Budget 2020-21

Function	Function Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2310	BOARD OF EDUCATION	$650,784	$202,865		$174,200		$232,000	$232,000	$232,000
2320	SUPERINTENDENTS OFFICE	$321,396	$321,834	2.00	$322,310	2.00	$335,220	$335,220	$335,220
2410	PRINCIPALS OFFICE	$2,238,283	$2,203,068	22.04	$2,166,396	22.24	$2,225,447	$2,225,447	$2,225,447
2490	OTHER ADMINISTRATIVE SUPPORT	$7,055	$6,831		$350		$400	$400	$400
2520	FISCAL SERVICES	$562,963	$601,129	4.63	$613,975	5.00	$656,117	$656,117	$656,117
2540	DISTRICT MAINTENANCE	$2,191,401	$2,236,814	19.40	$2,425,902	21.00	$2,689,708	$2,689,708	$2,689,708
2543	CARE & UPKEEP OF GROUNDS	$117,079	$119,831	0.90	$109,058	1.00	$105,417	$105,417	$105,417
2545	DISTRICT VEHICLE SERVICES	$6,127	$11,421		$15,400		$15,700	$15,700	$15,700
2550	STUDENT TRANSPORTATION	$1,232,593	$1,277,529	0.20	$1,463,961	0.20	$1,527,906	$1,527,906	$1,527,906
2558	SPEC ED TRANSPORTATION	$616,264	$601,911		$546,019		$599,000	$599,000	$599,000
2574	PRINTING SERVICES	$166,824	$187,844	1.00	$182,662	1.25	$212,718	$212,718	$212,718
2629	OTH PLANNING RESEARCH DEV	$0	$3,500		$0		$0	$0	$0
2640	HUMAN RESOURCES	$273,582	$165,097	1.00	$184,863	1.00	$243,574	$243,574	$243,574
2649	TUITION REIMBURSEMENT	$39,087	$42,780		$46,700		$46,700	$46,700	$46,700
2660	TECHNOLOGY SERVICES	$21,518	$26,663		$33,000		$35,000	$35,000	$35,000
2661	TECHNOLOGY DEPARTMENT	$984,958	$995,064	6.00	$1,043,554	5.00	$994,102	$994,102	$994,102
2680	INTERPRET/TRANSLATION	$2,205	$4,812		$2,600		$6,300	$6,300	$6,300
2700	SUPPLEMENTAL RETIREMENT	$510,729	$442,491		$450,000		$395,000	$395,000	$395,000
	SUPPORT SERVICES	**$12,117,797**	**$11,509,270**	**80.66**	**$12,056,426**	**82.17**	**$12,712,950**	**$12,712,950**	**$12,712,950**
5220	INTERFUND TRANSFERS	$10,000	$29,579		$10,000		$10,000	$10,000	$10,000
6110	DIST - OPERATING CONTING	$0	$0		$1,589,811		$1,802,300	$1,802,300	$1,802,300
	TOTAL EXPENDITURES	**$32,596,406**	**$32,333,099**	**293.48**	**$36,559,731**	**291.89**	**$37,840,035**	**$37,840,035**	**$37,840,035**

General Fund Expenditures - Account Summary

Budget 2020-21

Acct	Acount Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
111	LICENSED SALARIES	$8,122,443	$8,036,325	141.90	$8,956,767	140.73	$9,002,893	$9,002,893	$9,002,893
112	CLASSIFIED SALARIES	$4,043,982	$4,329,826	136.58	$4,599,320	135.66	$4,738,182	$4,738,182	$4,738,182
113	ADMINISTRATORS	$1,453,539	$1,356,926	12.00	$1,350,934	12.50	$1,379,075	$1,379,075	$1,379,075
114	MANAGERIAL - CLASSIFIED	$304,487	$319,563	3.00	$316,170	3.00	$314,315	$314,315	$314,315
121	SUBSTITUTES - LICENSED	$12,617	$14,461		$9,100		$12,500	$12,500	$12,500
122	SUBSTITUTE - CLASSIFIED	$20,586	$24,302		$11,501		$9,000	$9,000	$9,000
123	TEMPORARY - LICENSED	$230,980	$207,009		$158,757		$50,500	$50,500	$50,500
124	TEMPORARY - CLASSIFIED	$36,104	$6,718		$3,588		$16,992	$16,992	$16,992
130	EXTEND CONT/STU TEACH	$148,368	$144,171		$133,699		$132,864	$132,864	$132,864
131	EXTRA DUTY CONTRACTS	$261,928	$277,956		$283,704		$291,800	$291,800	$291,800
135	TUTORING	$52,736	$78,046		$52,223		$42,492	$42,492	$42,492
141	LONGEVITY STIPEND	$3,000	$2,500		$2,500		$2,801	$2,801	$2,801
145	OPT OUT ADD SALARY	$547,997	$559,222		$556,183		$617,740	$617,740	$617,740
	SALARIES	**$15,238,766**	**$15,357,025**	**293.48**	**$16,434,446**	**291.89**	**$16,611,153**	**$16,611,153**	**$16,611,153**
211	PERS-EMPLOYER CONTRIBUT	$3,524,170	$3,483,817		$4,665,815		$4,735,498	$4,735,498	$4,735,498
212	PERS-EMPLOYEE PICK-UP	$859,814	$861,763		$975,530		$976,906	$976,906	$976,906
220	SOCIAL SECURITY/MEDICARE	$1,123,527	$1,125,501		$1,244,986		$1,263,081	$1,263,081	$1,263,081
231	WORKERS COMP	$84,723	$88,139		$95,585		$94,890	$94,890	$94,890
232	UNEMPLOYMENT COMP	$16,639	$26,244		$15,000		$20,000	$20,000	$20,000
241	HEALTH INSURANCE	$2,958,403	$2,856,012		$2,922,402		$3,156,647	$3,156,647	$3,156,647
242	TUITION REIMBURSEMENT	$38,138	$42,780		$46,700		$46,700	$46,700	$46,700
244	ANNUITY CONTRIBUTION	$30	$0		$0		$15,900	$15,900	$15,900
	ASSOCIATED PAYROLL COSTS	**$8,605,444**	**$8,484,256**	**-**	**$9,966,018**	**-**	**$10,309,620**	**$10,309,620**	**$10,309,620**
310	INSTR PROF & TECH SERVICE	$146,110	$92,945		$122,175		$159,700	$159,700	$159,700
311	STUDENT INSTR SERVICES	$8,796	$7,900		$8,100		$53,200	$53,200	$53,200
312	INSTR PRG IMP SRV	$12,448	$10,098		$10,000		$11,500	$11,500	$11,500
314	SUBSTITUTE SERVICES	$571,452	$611,079		$327,100		$370,800	$370,800	$370,800
319	OTHR INSTRUCT SERVICES	$5,679	$8,974		$4,450		$10,100	$10,100	$10,100
321	CUSTODIAL SUBSTITUTES	$33,395	$20,471		$22,500		$25,500	$25,500	$25,500
322	REPAIRS & MAINTENANCE	$76,669	$132,578		$114,700		$135,120	$135,120	$135,120
324	RENTALS	$52,565	$51,019		$50,750		$152,300	$152,300	$152,300
325	ELECTRICITY	$270,714	$264,074		$280,000		$287,680	$287,680	$287,680
326	FUEL	$76,227	$73,714		$85,000		$77,700	$77,700	$77,700
327	WATER & SEWAGE	$47,895	$44,840		$45,300		$49,300	$49,300	$49,300
328	GARBAGE	$34,473	$26,806		$42,350		$34,500	$34,500	$34,500
331	REIMB STUDENT TRANSPORT	$1,748,802	$1,784,941		$1,916,796		$2,030,600	$2,030,600	$2,030,600
332	NONREIMB STUDENT TRANS	$56,324	$58,431		$55,000		$58,000	$58,000	$58,000
341	LICENSED TRAVEL-IN DIST	$1,602	$2,743		$1,600		$3,300	$3,300	$3,300

General Fund Expenditures - Account Summary

Budget 2020-21

Acct	Acount Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
342	LICENSED TRAVEL-OUT DIST	$19,945	$21,049		$18,550		$19,100	$19,100	$19,100
343	STUDENT TRAVEL-OUT DIST	$8,666	$7,317		$5,000		$5,000	$5,000	$5,000
344	CLASSIFIED TRAVEL	$11,602	$10,806		$11,125		$10,900	$10,900	$10,900
349	OTHER TRAVEL	$31,883	$15,043		$14,600		$19,225	$19,225	$19,225
351	TELECOMMUNICATIONS	$30,984	$30,289		$29,900		$34,500	$34,500	$34,500
353	POSTAGE	$18,749	$20,738		$22,650		$21,950	$21,950	$21,950
354	ADVERTISING	$2,983	$3,795		$3,500		$3,100	$3,100	$3,100
355	PRINTING & BINDING	$5	$0		$0		$0	$0	$0
360	CHARTER SCHOOL	$3,158,499	$3,293,274		$3,508,830		$3,680,800	$3,680,800	$3,680,800
371	TUITION PD-OTHER DISTRICT	$26,190	$20,127		$16,000		$30,000	$30,000	$30,000
380	NON-INSTR PROF & TECH	$558,177	$523,119		$488,150		$499,300	$499,300	$499,300
381	AUDIT SERVICES	$43,470	$48,140		$42,000		$48,000	$48,000	$48,000
382	LEGAL SERVICES	$531,917	$70,995		$50,000		$55,000	$55,000	$55,000
385	MANAGEMENT SERVICES	$6,750	$0		$0		$34,000	$34,000	$34,000
386	DATA PROCESSING SRVS	$54,493	$35,131		$41,500		$45,100	$45,100	$45,100
388	ELECTION	$0	$3,733		$0		$4,000	$4,000	$4,000
389	INTERPRET/TRANSLATION	$2,433	$5,078		$7,600		$6,300	$6,300	$6,300
390	OTHR NON INSTR PROF&TECH	$73,746	$74,558		$67,000		$75,156	$75,156	$75,156
394	SUBSTITUTE SERVICES	$2,946	$7,287		$1,500		$2,000	$2,000	$2,000
	PURCHASED SERVICES	**$7,726,587**	**$7,381,092**	-	**$7,413,726**	-	**$8,052,731**	**$8,052,731**	**$8,052,731**
410	CONSUMABLE SUPPLIES	$371,835	$387,596		$415,450		$418,200	$418,200	$418,200
411	GRADUATION SUPPLIES	$3,133	$5,674		$4,300		$4,700	$4,700	$4,700
415	FOOD SUPPLIES	$5,250	$1,978		$3,000		$5,000	$5,000	$5,000
420	TEXTBOOKS	$55,982	$41,552		$70,200		$66,000	$66,000	$66,000
430	LIBRARY BOOKS	$4,489	$7,124		$7,000		$7,100	$7,100	$7,100
440	PERIODICALS	$2,483	$2,530		$3,000		$2,550	$2,550	$2,550
460	NON-CONSUMABLE SUPPLIES	$174,274	$118,399		$128,700		$116,550	$116,550	$116,550
461	ERGONOMICS	$0	$0		$0		$0	$0	$0
470	COMPUTER SOFTWARE	$14,758	$13,540		$15,050		$13,450	$13,450	$13,450
480	COMPUTER HARDWARE	$154,919	$147,778		$259,000		$150,000	$150,000	$150,000
	SUPPLIES & MATERIALS	**$787,123**	**$726,171**	-	**$905,700**	-	**$783,550**	**$783,550**	**$783,550**
520	FACILITY IMPROVEMENT	$13,124	$0		$0		$0	$0	$0
530	IMPROVEMENT OTH THAN BLDG	$0	$17,972		$0		$0	$0	$0
541	NEW EQUIPMENT	$5,800	$123,090		$25,000		$25,000	$25,000	$25,000
542	REPLACEMENT EQUIPMENT	$7,583	$0		$0		$10,000	$10,000	$10,000
550	TECHNOLOGY	$0	$0		$0		$0	$0	$0
	CAPITAL OUTLAY	**$26,507**	**$141,062**		**$25,000**		**$35,000**	**$35,000**	**$35,000**
640	DUES AND FEES	$38,770	$43,819		$33,430		$35,880	$35,880	$35,880

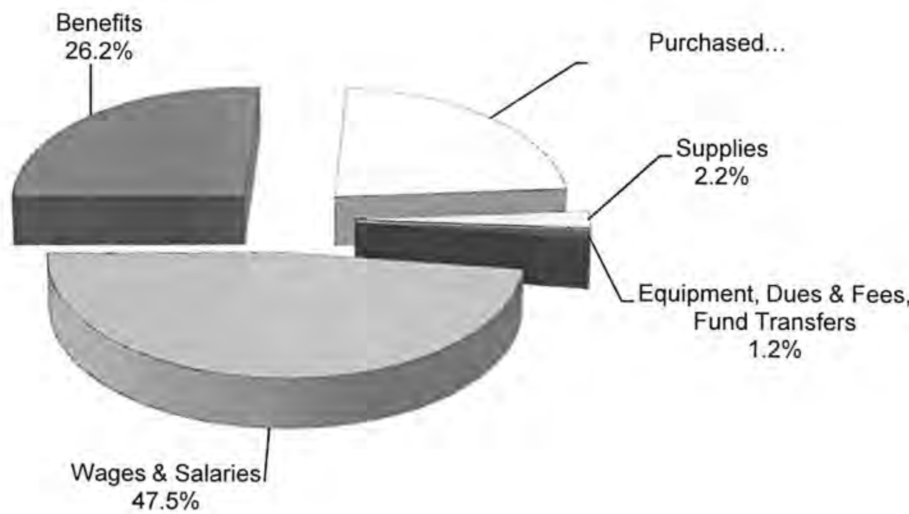
General Fund Expenditures - Account Summary

Budget 2020-21

Acct	Acount Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
651	LIABILITY INSURANCE	$58,638	$69,177		$72,000		$82,200	$82,200	$82,200
652	FIDELITY BOND & PREMIUM	$600	$600		$600		$600	$600	$600
653	PROPERTY INSURANCE	$103,814	$99,215		$109,000		$117,000	$117,000	$117,000
670	TAXES AND LICENSES	$156	$1,103		$0		$0	$0	$0
	DUES, FEES AND INSURANCE	**$201,979**	**$213,914**		**$215,030**		**$235,680**	**$235,680**	**$235,680**
710	FUND MODIFICATIONS	$10,000	$29,579		$10,000		$10,000	$10,000	$10,000
810	PLANNED RESERVE	$0	$0		$1,589,811		$1,802,300	$1,802,300	$1,802,300
	TOTAL GENERAL FUND	**$32,596,406**	**$32,333,099**	**293.48**	**$36,559,731**	**291.89**	**$37,840,035**	**$37,840,035**	**$37,840,035**

General Fund Expenditures By Object
Audited Actual
2018 - 2019

	Description	TOTAL	% of Total
1	Wages & Salaries	$15,357,025	47.5%
2	Benefits	$8,484,256	26.2%
3	Purchased Services	$7,381,092	22.8%
4	Supplies	$726,171	2.2%
5	Equipment, Dues & Fees, Fund Transfers	$384,555	1.2%
	FUND TOTALS	$32,333,099	100.0%



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

Operational Unit	Actual 2017-2018	Actual 2018-2019	FTE	Adopted 2019-2020	FTE	Proposed 2020-2021	Approved 2020-2021	Adopted 2020-2021
Lyle Elementary	$ 3,163,845	$ 3,312,731	42.69	$ 3,577,690	43.63	$ 3,752,088	$ 3,752,088	$ 3,752,088
Oakdale Elementary	3,048,435	3,195,910	42.61	3,562,050	41.48	3,563,158	3,563,158	3,563,158
Whitworth Elementary	3,351,839	3,380,095	40.68	3,710,467	40.00	3,730,722	3,730,722	3,730,722
LaCreole Middle School	4,578,149	4,615,194	56.59	5,218,441	58.25	5,470,405	5,470,405	5,470,405
Dallas High School	7,409,041	7,439,260	78.02	8,183,740	74.25	8,032,980	8,032,980	8,032,980
Morrison Campus Alternative Program	569,172	574,232	4.94	500,005	4.94	577,864	577,864	577,864
Other District Programs	7,099,481	6,245,568	26.78	8,032,128	28.15	8,689,465	8,689,465	8,689,465
Charter Schools:								
Luckiamute Valley Charter School	2,104,622	2,273,697	0.50	2,421,986	0.50	2,573,986	2,573,986	2,573,986
Dallas Community School	1,271,822	1,296,411	0.69	1,353,224	0.69	1,449,367	1,449,367	1,449,367
TOTALS	**$ 32,596,406**	**$ 32,333,099**	**293.48**	**$ 36,559,731**	**291.89**	**$ 37,840,035**	**$ 37,840,035**	**$ 37,840,035**

Lyle Elementary

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

General Fund Expenditures - Lyle Elementary

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1111	111	LICENSED SALARIES	$962,535	$1,059,130	18.50	$1,144,611	19.50	$1,237,703	$1,237,703	$1,237,703
	112	CLASSIFIED SALARIES	$143,433	$198,538	8.31	$221,106	7.38	$191,601	$191,601	$191,601
	121	SUBSTITUTES - LICENSED	$67,342	$0		$0		$0	$0	$0
	122	SUBSTITUTE - CLASSIFIED	$0	$41		$0		$0	$0	$0
	123	TEMPORARY - LICENSED	$0	$0		$25,603		$21,500	$21,500	$21,500
	124	TEMPORARY - CLASSIFED	$13,394	$766		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$6,549	$9,710		$6,503		$2,998	$2,998	$2,998
	145	OPT OUT ADD SALARY	$26,593	$24,156		$24,156		$53,525	$53,525	$53,525
	211	PERS-EMPLOYER CONTRIBUT	$288,640	$286,272		$404,710		$420,469	$420,469	$420,469
	212	PERS-EMPLOYEE PICK-UP	$73,510	$72,471		$85,410		$88,754	$88,754	$88,754
	220	SOCIAL SECURITY/MEDICARE	$89,127	$93,730		$108,102		$113,666	$113,666	$113,666
	231	WORKERS COMP	$5,669	$5,513		$6,141		$6,263	$6,263	$6,263
	232	UNEMPLOYMENT COMP	$458	$0		$5,000		$5,000	$5,000	$5,000
	241	HEALTH INSURANCE	$223,176	$226,228		$230,028		$184,600	$184,600	$184,600
	310	INSTR PROF & TECH SERVICE	$0	$3,811		$5,000		$5,000	$5,000	$5,000
	314	SUBSTITUTE SERVICES	$81,299	$110,157		$50,000		$55,000	$55,000	$55,000
	319	OTHER INSTRUCTIONAL SERVICE	$0	$945		$150		$1,000	$1,000	$1,000
	344	CLASSIFIED TRAVEL	$0	$46		$50		$0	$0	$0
	380	NON-INSTR PROF & TECH	$215	$0		$125		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$4,874	$6,254		$6,000		$7,000	$7,000	$7,000
	420	TEXTBOOKS	$16,520	$18,805		$8,000		$8,000	$8,000	$8,000
	460	NON-CONSUMABLE SUPPLIES	$2,662	$529		$3,000		$500	$500	$500
		1111	**$2,005,995**	**$2,117,102**	**26.81**	**$2,333,695**	**26.88**	**$2,402,579**	**$2,402,579**	**$2,402,579**
1210	131	EXTRA DUTY CONTRACTS	$0	$2,633		$2,989		$2,801	$2,801	$2,801
	211	PERS-EMPLOYER CONTRIBUT	$0	$708		$795		$745	$745	$745
	212	PERS-EMPLOYEE PICK-UP	$0	$156		$179		$168	$168	$168
	220	SOCIAL SECURITY/MEDICARE	$0	$197		$130		$123	$123	$123
	231	WORKERS COMP	$0	$11		$12		$11	$11	$11
	410	CONSUMABLE SUPPLIES	$0	$0		$700		$900	$900	$900
		1210	**$0**	**$3,705**	**0.00**	**$4,805**	**0.00**	**$4,748**	**$4,748**	**$4,748**
1221	111	LICENSED SALARIES	$42,253	$43,505	1.00	$47,508	1.00	$54,637	$54,637	$54,637
	112	CLASSIFIED SALARIES	$160,465	$171,801	6.56	$177,742	7.44	$203,634	$203,634	$203,634
	122	SUBSTITUTE - CLASSIFIED	$17	$233		$500		$0	$0	$0
	123	TEMPORARY - LICENSED	$0	$11,320		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$10,006	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$3,706	$3,160		$4,002		$6,498	$6,498	$6,498
	141	LONGEVITY STIPEND	$300	$300		$300		$502	$502	$502
	145	OPT OUT ADD SALARY	$12,756	$15,747		$13,018		$19,468	$19,468	$19,468
	211	PERS-EMPLOYER CONTRIBUT	$56,901	$43,713		$69,474		$82,014	$82,014	$82,014

General Fund Expenditures - Lyle Elementary

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1221	212	PERS-EMPLOYEE PICK-UP	$13,724	$10,105		$14,645		$17,084	$17,084	$17,084
	220	SOCIAL SECURITY/MEDICARE	$17,025	$18,006		$18,638		$21,783	$21,783	$21,783
	231	WORKERS COMP	$1,132	$1,114		$1,126		$1,275	$1,275	$1,275
	241	HEALTH INSURANCE	$33,988	$54,657		$55,564		$67,864	$67,864	$67,864
	314	SUBSTITUTE SERVICES	$44,655	$19,380		$5,000		$15,000	$15,000	$15,000
	344	CLASSIFIED TRAVEL	$0	$41		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$525		$600		$600	$600	$600
	420	TEXTBOOKS	$0	$0		$3,000		$2,000	$2,000	$2,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$300		$0	$0	$0
		1221	**$396,928**	**$393,607**	**7.56**	**$411,417**	**8.44**	**$492,359**	**$492,359**	**$492,359**
1250	111	LICENSED SALARIES	$59,700	$62,354	1.00	$68,080	1.00	$54,637	$54,637	$54,637
	112	CLASSIFIED SALARIES	$0	$16,677	0.50	$16,812	0.50	$17,072	$17,072	$17,072
	130	EXTEND CONT/STU TEACH	$3,271	$5,794		$5,002		$6,294	$6,294	$6,294
	145	OPT OUT ADD SALARY	$5,358	$5,320		$5,320		$5,298	$5,298	$5,298
	211	PERS-EMPLOYER CONTRIBUT	$14,892	$19,658		$25,308		$22,141	$22,141	$22,141
	212	PERS-EMPLOYEE PICK-UP	$4,086	$5,355		$5,713		$4,998	$4,998	$4,998
	220	SOCIAL SECURITY/MEDICARE	$5,225	$6,653		$7,279		$6,373	$6,373	$6,373
	231	WORKERS COMP	$311	$379		$416		$359	$359	$359
	241	HEALTH INSURANCE	$2,484	$8,660		$9,760		$24,450	$24,450	$24,450
	314	SUBSTITUTE SERVICES	$1,910	$5,975		$1,000		$2,000	$2,000	$2,000
	344	CLASSIFIED TRAVEL	$0	$55		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$185		$1,600		$600	$600	$600
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$300		$2,000	$2,000	$2,000
		1250	**$97,235**	**$137,065**	**1.50**	**$146,590**	**1.50**	**$146,222**	**$146,222**	**$146,222**
1291	112	CLASSIFIED SALARIES	$23,583	$23,126	0.88	$24,474	0.88	$24,595	$24,595	$24,595
	141	LONGEVITY STIPEND	$100	$100		$100		$100	$100	$100
	211	PERS-EMPLOYER CONTRIBUT	$6,442	$6,318		$7,866		$7,904	$7,904	$7,904
	212	PERS-EMPLOYEE PICK-UP	$1,421	$1,394		$1,474		$1,482	$1,482	$1,482
	220	SOCIAL SECURITY/MEDICARE	$1,534	$1,447		$1,880		$1,889	$1,889	$1,889
	231	WORKERS COMP	$118	$107		$112		$109	$109	$109
	241	HEALTH INSURANCE	$12,200	$14,400		$14,400		$17,100	$17,100	$17,100
	314	SUBSTITUTE SERVICES	$0	$2,318		$1,000		$1,000	$1,000	$1,000
	344	CLASSIFIED TRAVEL	$0	$86		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$0		$150		$0	$0	$0
		1291	**$45,399**	**$49,296**	**0.88**	**$51,456**	**0.88**	**$54,179**	**$54,179**	**$54,179**
2120	314	SUBSTITUTE SERVICES	$7,941	$0		$0		$0	$0	$0
	470	COMPUTER SOFTWARE	$1,686	$0		$250		$300	$300	$300
		2120	**$9,627**	**$0**	**0.00**	**$250**	**0.00**	**$300**	**$300**	**$300**

General Fund Expenditures - Lyle Elementary

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2130	241	HEALTH INSURANCE	$2,200	$0		$0		$0	$0	$0
	328	GARBAGE	$0	$0		$100		$0	$0	$0
	380	NON INST PROF TECH	$1,248	$779		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$607	$0		$750		$750	$750	$750
		2130	**$4,055**	**$779**	**0.00**	**$850**	**0.00**	**$750**	**$750**	**$750**
2143	380	NON-INSTR PROF & TECH	$67,779	$75,000		$75,000		$82,000	$82,000	$82,000
		2143	**$67,779**	**$75,000**	**0.00**	**$75,000**	**0.00**	**$82,000**	**$82,000**	**$82,000**
2220	112	CLASSIFIED SALARIES	$29,257	$19,634	0.69	$20,511	0.69	$20,620	$20,620	$20,620
	211	PERS-EMPLOYER CONTRIBUT	$6,000	$4,948		$6,570		$6,605	$6,605	$6,605
	212	PERS-EMPLOYEE PICK-UP	$1,646	$1,153		$1,231		$1,237	$1,237	$1,237
	220	SOCIAL SECURITY/MEDICARE	$1,843	$1,468		$1,569		$1,578	$1,578	$1,578
	231	WORKERS COMP	$139	$89		$92		$90	$90	$90
	241	HEALTH INSURANCE	$13,200	$3,300		$0		$0	$0	$0
	314	SUBSTITUTE SERVICES	$923	$3,444		$1,000		$500	$500	$500
	410	CONSUMABLE SUPPLIES	$238	$231		$300		$300	$300	$300
	430	LIBRARY BOOKS	$579	$600		$600		$600	$600	$600
		2220	**$53,824**	**$34,867**	**0.69**	**$31,873**	**0.69**	**$31,530**	**$31,530**	**$31,530**
2410	112	CLASSIFIED SALARIES	$77,488	$80,162	2.25	$78,763	2.25	$81,422	$81,422	$81,422
	113	ADMINISTRATORS	$96,682	$100,290	1.00	$107,353	1.00	$101,318	$101,318	$101,318
	122	SUBSTITUTE - CLASSIFIED	$70	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$82		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$13,200	$13,200		$13,200		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$40,402	$41,850		$52,978		$50,326	$50,326	$50,326
	212	PERS-EMPLOYEE PICK-UP	$11,084	$11,482		$11,959		$11,360	$11,360	$11,360
	220	SOCIAL SECURITY/MEDICARE	$14,218	$14,730		$15,248		$14,485	$14,485	$14,485
	231	WORKERS COMP	$863	$823		$889		$802	$802	$802
	241	HEALTH INSURANCE	$390	$419		$455		$16,343	$16,343	$16,343
	310	INSTR PROF & TECH SERVICE	$35	$0		$0		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$1,167	$705		$1,000		$1,000	$1,000	$1,000
	349	OTHER TRAVEL	$0	$75		$0		$0	$0	$0
	353	POSTAGE	$1,775	$2,701		$1,800		$1,800	$1,800	$1,800
	380	NON INST PROF TECH	$350	$0		$0		$0	$0	$0
	389	INTERPRET/TRANSLATION	$70	$0		$0		$0	$0	$0
	394	SUBSTITUTE SERVICES	$114	$12		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$160	$622		$500		$500	$500	$500
	460	NON-CONSUMABLE SUPPLIES	$0	$180		$300		$300	$300	$300
	640	DUES AND FEES	$830	$830		$830		$830	$830	$830
		2410	**$258,899**	**$268,163**	**3.25**	**$285,275**	**3.25**	**$287,086**	**$287,086**	**$287,086**

General Fund Expenditures - Lyle Elementary

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2540	112	CLASSIFIED SALARIES	$67,507	$81,778	2.00	$83,840	2.00	$83,938	$83,938	$83,938
	122	SUBSTITUTE - CLASSIFIED	$1,243	$416		$500		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$537	$0		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$100	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$0	$1,266		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$17,177	$18,966		$22,417		$22,311	$22,311	$22,311
	212	PERS-EMPLOYEE PICK-UP	$4,067	$5,007		$5,060		$5,036	$5,036	$5,036
	220	SOCIAL SECURITY/MEDICARE	$5,085	$5,903		$6,452		$6,421	$6,421	$6,421
	231	WORKERS COMP	$1,496	$2,455		$2,509		$2,430	$2,430	$2,430
	241	HEALTH INSURANCE	$27,562	$23,744		$26,400		$33,000	$33,000	$33,000
	321	CUSTODIAL SUBSTITUTES	$13,056	$1,784		$4,000		$2,000	$2,000	$2,000
	322	REPAIRS & MAINTENANCE	$5,486	$8,564		$5,000		$7,500	$7,500	$7,500
	324	RENTALS	$148	$0		$0		$1,000	$1,000	$1,000
	325	ELECTRICITY	$27,243	$29,957		$27,000		$30,000	$30,000	$30,000
	326	FUEL	$9,593	$10,812		$11,000		$12,000	$12,000	$12,000
	327	WATER & SEWAGE	$4,025	$2,810		$4,500		$4,000	$4,000	$4,000
	328	GARBAGE	$4,657	$2,875		$6,000		$5,000	$5,000	$5,000
	351	TELECOMMUNICATIONS	$3,147	$3,286		$3,000		$3,400	$3,400	$3,400
	380	NON INST PROF TECH	$1,302	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$11,818	$15,935		$10,000		$11,000	$11,000	$11,000
	460	NON-CONSUMABLE SUPPLIES	$4,477	$2,595		$6,000		$9,000	$9,000	$9,000
	670	TAXES AND LICENSES	$0	$90		$0		$0	$0	$0
		2540	**$209,727**	**$218,243**	**2.00**	**$223,678**	**2.00**	**$238,036**	**$238,036**	**$238,036**
2543	322	REPAIRS & MAINTENANCE	$0	$270		$500		$500	$500	$500
	380	NON INST PROF TECH	$650	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$6,871	$5,380		$5,000		$3,000	$3,000	$3,000
		2543	**$7,521**	**$5,650**	**0.00**	**$5,500**	**0.00**	**$3,500**	**$3,500**	**$3,500**
2550	331	REIMB STUDENT TRANSPORT	$3,357	$4,935		$3,000		$4,000	$4,000	$4,000
		2550	**$3,357**	**$4,935**	**0.00**	**$3,000**	**0.00**	**$4,000**	**$4,000**	**$4,000**
2574	322	REPAIRS & MAINTENANCE	$792	$693		$1,000		$1,200	$1,200	$1,200
	324	RENTALS	$2,375	$2,573		$2,500		$2,600	$2,600	$2,600
		2574	**$3,167**	**$3,266**	**0.00**	**$3,500**	**0.00**	**$3,800**	**$3,800**	**$3,800**
2680	389	INTERPRET/TRANSLATION	$333	$1,052		$800		$1,000	$1,000	$1,000
		2680	**$333**	**$1,052**	**0.00**	**$800**	**0.00**	**$1,000**	**$1,000**	**$1,000**
		TOTAL LYLE ELEMENTARY	**$3,163,845**	**$3,312,731**	**42.69**	**$3,577,690**	**43.63**	**$3,752,088**	**$3,752,088**	**$3,752,088**

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Oakdale Heights Elementary

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

General Fund Expenditures - Oakdale Heights Elementary

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1111	111	LICENSED SALARIES	$894,722	$980,070	17.50	$1,100,523	17.50	$1,126,707	$1,126,707	$1,126,707
	112	CLASSIFIED SALARIES	$175,702	$249,314	9.75	$269,239	9.68	$277,575	$277,575	$277,575
	121	SUBSTITUTES - LICENSED	$306	$360		$500		$0	$0	$0
	123	TEMPORARY - LICENSED	$99,016	$19,708		$25,603		$21,500	$21,500	$21,500
	130	EXTEND CONT/STU TEACH	$2,740	$2,523		$3,001		$2,496	$2,496	$2,496
	141	LONGEVITY STIPEND	$200	$100		$100		$199	$199	$199
	145	OPT OUT ADD SALARY	$55,269	$67,121		$67,669		$65,901	$65,901	$65,901
	211	PERS-EMPLOYER CONTRIBUT	$283,311	$307,152		$424,235		$425,232	$425,232	$425,232
	212	PERS-EMPLOYEE PICK-UP	$67,950	$75,153		$87,998		$87,977	$87,977	$87,977
	220	SOCIAL SECURITY/MEDICARE	$92,408	$98,664		$111,976		$113,286	$113,286	$113,286
	231	WORKERS COMP	$5,673	$5,642		$6,441		$6,250	$6,250	$6,250
	232	UNEMPLOYMENT COMP	$0	$6,285		$0		$0	$0	$0
	241	HEALTH INSURANCE	$139,781	$138,087		$149,649		$182,187	$182,187	$182,187
	310	INSTR PROF & TECH SERVICE	$3,868	$1,799		$1,800		$0	$0	$0
	311	STUDENT INSTR SERVICES	$770	$0		$500		$2,300	$2,300	$2,300
	314	SUBSTITUTE SERVICES	$75,399	$78,413		$50,000		$55,000	$55,000	$55,000
	319	OTHER INSTRUCTIONAL SERVICE	$0	$1,164		$500		$500	$500	$500
	344	CLASSIFIED TRAVEL	$0	$48		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$125	$125		$125		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$5,465	$4,551		$5,000		$7,000	$7,000	$7,000
	420	TEXTBOOKS	$19,921	$7,260		$10,000		$10,000	$10,000	$10,000
	460	NON-CONSUMABLE SUPPLIES	$1,008	$388		$3,000		$1,500	$1,500	$1,500
	470	COMPUTER SOFTWARE	$0	$0		$1,200		$0	$0	$0
		1111	**$1,923,633**	**$2,043,927**	**27.25**	**$2,319,059**	**27.18**	**$2,385,610**	**$2,385,610**	**$2,385,610**
1210	131	EXTRA DUTY CONTRACTS	$0	$2,257		$2,505		$2,393	$2,393	$2,393
	211	PERS-EMPLOYER CONTRIBUT	$0	$606		$666		$636	$636	$636
	212	PERS-EMPLOYEE PICK-UP	$0	$134		$150		$144	$144	$144
	220	SOCIAL SECURITY/MEDICARE	$0	$171		$109		$105	$105	$105
	231	WORKERS COMP	$0	$9		$10		$9	$9	$9
	410	CONSUMABLE SUPPLIES	$0	$0		$700		$900	$900	$900
		1210	**$0**	**$3,177**	**0.00**	**$4,140**	**0.00**	**$4,187**	**$4,187**	**$4,187**
1221	111	LICENSED SALARIES	$39,660	$0		$0		$0	$0	$0
	112	CLASSIFIED SALARIES	$118,854	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$799	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$7,053	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$11,550	$0		$0		$0	$0	$0

General Fund Expenditures - Oakdale Heights Elementary

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1221	211	PERS-EMPLOYER CONTRIBUT	$37,207	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$9,616	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$13,429	$0		$0		$0	$0	$0
	231	WORKERS COMP	$869	$0		$0		$0	$0	$0
	232	UNEMPLOYMENT COMP	$330	$0		$0		$0	$0	$0
	241	HEALTH INSURANCE	$22,270	$0		$0		$0	$0	$0
	314	SUBSTITUTE SERVICES	$15,905	$0		$0		$0	$0	$0
		1221	**$277,543**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1228	111	LICENSED SALARIES	$0	$56,157	1.00	$61,223	1.00	$42,576	$42,576	$42,576
	112	CLASSIFIED SALARIES	$0	$125,408	5.38	$139,238	5.19	$142,609	$142,609	$142,609
	121	SUBSTITUTES - LICENSED	$0	$2,611		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$3,160		$3,502		$6,294	$6,294	$6,294
	145	OPT OUT ADD SALARY	$0	$11,249		$12,189		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$0	$41,743		$59,121		$52,650	$52,650	$52,650
	212	PERS-EMPLOYEE PICK-UP	$0	$11,012		$12,969		$11,885	$11,885	$11,885
	220	SOCIAL SECURITY/MEDICARE	$0	$15,170		$17,283		$15,153	$15,153	$15,153
	231	WORKERS COMP	$0	$895		$1,011		$873	$873	$873
	241	HEALTH INSURANCE	$0	$28,876		$39,444		$28,709	$28,709	$28,709
	314	SUBSTITUTE SERVICES	$0	$43,247		$25,000		$15,000	$15,000	$15,000
	410	CONSUMABLE SUPPLIES	$0	$137		$600		$600	$600	$600
	420	TEXTBOOKS	$0	$0		$3,000		$2,000	$2,000	$2,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$300		$0	$0	$0
		1228	**$0**	**$339,665**	**6.38**	**$374,880**	**6.19**	**$324,949**	**$324,949**	**$324,949**
1250	111	LICENSED SALARIES	$68,810	$54,697	1.00	$59,507	1.00	$61,529	$61,529	$61,529
	112	CLASSIFIED SALARIES	$52,089	$40,231	1.38	$40,432	1.38	$39,020	$39,020	$39,020
	130	EXTEND CONT/STU TEACH	$4,406	$4,360		$5,002		$3,351	$3,351	$3,351
	141	LONGEVITY STIPEND	$100	$100		$100		$0	$0	$0
	145	OPT OUT ADD SALARY	$0	$0		$0		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$31,410	$25,978		$32,451		$32,724	$32,724	$32,724
	212	PERS-EMPLOYEE PICK-UP	$7,510	$5,918		$6,303		$6,630	$6,630	$6,630
	220	SOCIAL SECURITY/MEDICARE	$8,988	$6,831		$8,030		$8,453	$8,453	$8,453
	231	WORKERS COMP	$592	$428		$453		$474	$474	$474
	241	HEALTH INSURANCE	$41,816	$34,500		$34,800		$24,450	$24,450	$24,450
	314	SUBSTITUTE SERVICES	$0	$551		$500		$1,000	$1,000	$1,000
	344	CLASSIFIED TRAVEL	$0	$55		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$430		$1,600		$600	$600	$600
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$300		$2,000	$2,000	$2,000
		1250	**$215,722**	**$174,079**	**2.38**	**$189,478**	**2.38**	**$186,831**	**$186,831**	**$186,831**

General Fund Expenditures - Oakdale Heights Elementary
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1291	112	CLASSIFIED SALARIES	$18,409	$22,730	0.88	$23,923		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$69		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$100	$100		$100		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$5,035	$6,228		$7,689		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$1,111	$1,374		$1,442		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$1,235	$1,498		$1,838		$0	$0	$0
	231	WORKERS COMP	$91	$106		$110		$0	$0	$0
	241	HEALTH INSURANCE	$13,420	$14,400		$14,400		$0	$0	$0
	314	SUBSTITUTE SERVICES	$4,625	$2,354		$1,500		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$0		$150		$0	$0	$0
		1291	**$44,025**	**$48,859**	**0.88**	**$51,152**	**0.00**	**$0**	**$0**	**$0**
2120	314	SUBSTITUTE SERVICES	$899	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$10	$0		$0		$0	$0	$0
	470	COMPUTER SOFTWARE	$1,686	$460		$0		$300	$300	$300
		2120	**$2,595**	**$460**	**0.00**	**$0**	**0.00**	**$300**	**$300**	**$300**
2130	380	NON-INSTR PROF & TECH	$1,248	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$163	$279		$500		$250	$250	$250
		2130	**$1,411**	**$279**	**0.00**	**$500**	**0.00**	**$250**	**$250**	**$250**
2143	380	NON-INSTR PROF & TECH	$55,780	$64,000		$64,000		$82,000	$82,000	$82,000
		2143	**$55,780**	**$64,000**	**0.00**	**$64,000**	**0.00**	**$82,000**	**$82,000**	**$82,000**
2220	112	CLASSIFIED SALARIES	$18,974	$19,204	0.69	$19,931	0.69	$20,620	$20,620	$20,620
	122	SUBSTITUTE - CLASSIFIED	$852	$1,091		$500		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$189		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$4,315	$4,438		$5,430		$5,481	$5,481	$5,481
	212	PERS-EMPLOYEE PICK-UP	$1,184	$1,218		$1,226		$1,237	$1,237	$1,237
	220	SOCIAL SECURITY/MEDICARE	$1,517	$1,567		$1,563		$1,577	$1,577	$1,577
	231	WORKERS COMP	$99	$95		$92		$91	$91	$91
	314	SUBSTITUTE SERVICES	$0	$0		$0		$500	$500	$500
	322	REPAIRS & MAINTENANCE	$0	$0		$0		$300	$300	$300
	410	CONSUMABLE SUPPLIES	$795	$1,327		$1,400		$1,000	$1,000	$1,000
	430	LIBRARY BOOKS	$467	$493		$500		$600	$600	$600
		2220	**$28,204**	**$29,622**	**0.69**	**$30,642**	**0.69**	**$31,406**	**$31,406**	**$31,406**
2410	112	CLASSIFIED SALARIES	$68,821	$77,743	2.25	$76,441	2.25	$79,967	$79,967	$79,967
	113	ADMINISTRATORS	$103,778	$84,754	0.80	$87,701	0.80	$88,140	$88,140	$88,140
	122	SUBSTITUTE - CLASSIFIED	$0	$130		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$5,414	$5,478		$5,491		$5,803	$5,803	$5,803
	211	PERS-EMPLOYER CONTRIBUT	$45,945	$41,697		$52,305		$53,617	$53,617	$53,617
	212	PERS-EMPLOYEE PICK-UP	$10,437	$9,353		$10,178		$10,435	$10,435	$10,435

General Fund Expenditures - Oakdale Heights Elementary

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2410	220	SOCIAL SECURITY/MEDICARE	$13,312	$12,751		$12,977		$13,304	$13,304	$13,304
	231	WORKERS COMP	$822	$719		$748		$739	$739	$739
	241	HEALTH INSURANCE	$17,284	$12,511		$12,834		$15,662	$15,662	$15,662
	342	LICENSED TRAVEL-OUT DIST	$0	$87		$0		$0	$0	$0
	353	POSTAGE	$2,102	$2,154		$2,500		$2,500	$2,500	$2,500
	380	NON-INSTR PROF & TECH	$1,496	$0		$0		$0	$0	$0
	389	INTERPRET/TRANSLATION	$140	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$436	$1,342		$1,000		$700	$700	$700
	640	DUES AND FEES	$830	$830		$830		$830	$830	$830
		2410	**$270,817**	**$249,549**	**3.05**	**$263,005**	**3.05**	**$271,697**	**$271,697**	**$271,697**
2540	112	CLASSIFIED SALARIES	$70,230	$80,519	2.00	$83,840	2.00	$83,938	$83,938	$83,938
	122	SUBSTITUTE - CLASSIFIED	$3,572	$3,612		$2,001		$1,000	$1,000	$1,000
	145	OPT OUT ADD SALARY	$0	$282		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$18,026	$20,627		$25,196		$24,959	$24,959	$24,959
	212	PERS-EMPLOYEE PICK-UP	$4,420	$5,035		$5,150		$5,096	$5,096	$5,096
	220	SOCIAL SECURITY/MEDICARE	$6,017	$6,791		$7,160		$7,109	$7,109	$7,109
	231	WORKERS COMP	$1,662	$2,500		$2,540		$2,457	$2,457	$2,457
	241	HEALTH INSURANCE	$28,600	$28,896		$36,557		$42,189	$42,189	$42,189
	321	CUSTODIAL SUBSTITUTES	$2,027	$302		$2,000		$1,500	$1,500	$1,500
	322	REPAIRS & MAINTENANCE	$1,049	$1,701		$2,500		$2,500	$2,500	$2,500
	324	RENTALS	$0	$0		$0		$500	$500	$500
	325	ELECTRICITY	$55,139	$48,641		$56,000		$57,680	$57,680	$57,680
	326	FUEL	$2,483	$3,746		$2,500		$2,700	$2,700	$2,700
	327	WATER & SEWAGE	$3,042	$2,211		$3,500		$3,000	$3,000	$3,000
	328	GARBAGE	$5,185	$5,833		$6,000		$5,000	$5,000	$5,000
	344	CLASSIFIED TRAVEL	$0	$24		$0		$0	$0	$0
	351	TELECOMMUNICATIONS	$3,670	$3,760		$3,750		$4,000	$4,000	$4,000
	380	NON-INSTR PROF & TECH	$892	$1,365		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$6,509	$11,096		$10,000		$11,000	$11,000	$11,000
	460	NON-CONSUMABLE SUPPLIES	$1,597	$5,035		$6,000		$9,500	$9,500	$9,500
		2540	**$214,119**	**$231,976**	**2.00**	**$254,694**	**2.00**	**$264,128**	**$264,128**	**$264,128**
2543	322	REPAIRS & MAINTENANCE	$0	$300		$0		$500	$500	$500
	324	RENTALS	$0	$230		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$95	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$4,884	$0		$3,000		$3,000	$3,000	$3,000
		2543	**$4,979**	**$530**	**0.00**	**$3,000**	**0.00**	**$3,500**	**$3,500**	**$3,500**

General Fund Expenditures - Oakdale Heights Elementary

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2550	331	REIMB STUDENT TRANSPORT	$5,720	$4,933		$3,000		$4,000	$4,000	$4,000
	332	NONREIMB STUDENT TRANS	$140	$0		$0		$0	$0	$0
		2550	**$5,860**	**$4,933**	**0.00**	**$3,000**	**0.00**	**$4,000**	**$4,000**	**$4,000**
2574	322	REPAIRS & MAINTENANCE	$636	$680		$1,000		$1,200	$1,200	$1,200
	324	RENTALS	$2,375	$2,574		$2,500		$2,600	$2,600	$2,600
		2574	**$3,011**	**$3,254**	**0.00**	**$3,500**	**0.00**	**$3,800**	**$3,800**	**$3,800**
2680	389	INTERPRET/TRANSLATION	$735	$1,600		$1,000		$500	$500	$500
		2680	**$735**	**$1,600**	**0.00**	**$1,000**	**0.00**	**$500**	**$500**	**$500**
		TOTAL OAKDALE HEIGHTS ELEMENTARY	**$3,048,435**	**$3,195,910**	**42.61**	**$3,562,050**	**41.48**	**$3,563,158**	**$3,563,158**	**$3,563,158**

Whitworth Elementary

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

General Fund Expenditures - Whitworth Elementary

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1111	111	LICENSED SALARIES	$1,060,079	$1,006,883	16.00	$1,089,272	16.00	$1,115,389	$1,115,389	$1,115,389
	112	CLASSIFIED SALARIES	$43,203	$71,180	3.00	$79,395	3.00	$84,683	$84,683	$84,683
	121	SUBSTITUTES - LICENSED	$624	$1,706		$500		$0	$0	$0
	123	TEMPORARY - LICENSED	$37,356	$0		$25,603		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$4,485	$2,775		$3,502		$0	$0	$0
	145	OPT OUT ADD SALARY	$16,225	$13,200		$13,200		$13,200	$13,200	$13,200
	211	PERS-EMPLOYER CONTRIBUT	$293,447	$282,950		$368,991		$369,107	$369,107	$369,107
	212	PERS-EMPLOYEE PICK-UP	$67,168	$65,657		$72,688		$72,796	$72,796	$72,796
	220	SOCIAL SECURITY/MEDICARE	$84,932	$79,824		$91,915		$92,815	$92,815	$92,815
	231	WORKERS COMP	$5,322	$4,627		$5,109		$4,963	$4,963	$4,963
	241	HEALTH INSURANCE	$225,200	$210,598		$211,898		$251,700	$251,700	$251,700
	244	WELLNESS ACTIVITY	$29	$0		$0		$0	$0	$0
	311	STUDENT INSTRUCTIONAL SERV	$193	$0		$0		$0	$0	$0
	314	SUBSTITUTE SERVICES	$32,375	$25,203		$15,000		$22,000	$22,000	$22,000
	319	OTHER INSTRUCTIONAL SERVICE	$0	$158		$0		$500	$500	$500
	342	LICENSED TRAVEL-OUT DIST	$125	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$4,575	$4,303		$5,000		$5,000	$5,000	$5,000
	420	TEXTBOOKS	$14,213	$10,299		$15,000		$15,000	$15,000	$15,000
	460	NON-CONSUMABLE SUPPLIES	$932	$0		$1,000		$0	$0	$0
		1111	**$1,890,483**	**$1,779,363**	**19.00**	**$1,998,073**	**19.00**	**$2,047,153**	**$2,047,153**	**$2,047,153**
1210	131	EXTRA DUTY CONTRACTS	$0	$2,633		$2,790		$2,801	$2,801	$2,801
	211	PERS-EMPLOYER CONTRIBUT	$0	$696		$742		$745	$745	$745
	212	PERS-EMPLOYEE PICK-UP	$0	$154		$167		$168	$168	$168
	220	SOCIAL SECURITY/MEDICARE	$0	$179		$121		$122	$122	$122
	231	WORKERS COMP	$0	$11		$11		$11	$11	$11
	410	CONSUMABLE SUPPLIES	$0	$0		$700		$0	$0	$0
		1210	**$0**	**$3,673**	**0.00**	**$4,531**	**0.00**	**$3,847**	**$3,847**	**$3,847**
1221	111	LICENSED SALARIES	$58,752	$43,431	1.00	$47,508	1.00	$49,467	$49,467	$49,467
	112	CLASSIFIED SALARIES	$144,332	$154,905	6.06	$173,500	4.84	$134,577	$134,577	$134,577
	130	EXTEND CONT/STU TEACH	$4,640	$4,660		$5,002		$3,351	$3,351	$3,351
	141	LONGEVITY STIPEND	$400	$400		$398		$301	$301	$301
	145	OPT OUT ADD SALARY	$13,200	$11,920		$11,920		$5,298	$5,298	$5,298
	211	PERS-EMPLOYER CONTRIBUT	$53,877	$45,468		$69,098		$54,006	$54,006	$54,006
	212	PERS-EMPLOYEE PICK-UP	$13,217	$10,897		$14,300		$11,580	$11,580	$11,580
	220	SOCIAL SECURITY/MEDICARE	$16,001	$15,563		$18,227		$14,764	$14,764	$14,764
	231	WORKERS COMP	$1,060	$964		$1,099		$851	$851	$851
	232	UNEMPLOYMENT COMP	$0	$102		$0		$0	$0	$0

General Fund Expenditures - Whitworth Elementary

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1221	241	HEALTH INSURANCE	$38,500	$39,560		$43,360		$34,405	$34,405	$34,405
	314	SUBSTITUTE SERVICES	$7,622	$22,221		$15,000		$10,000	$10,000	$10,000
	410	CONSUMABLE SUPPLIES	$0	$556		$600		$600	$600	$600
	420	TEXTBOOKS	$0	$0		$3,000		$2,000	$2,000	$2,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$300		$0	$0	$0
		1221	**$351,601**	**$350,647**	**7.06**	**$403,312**	**5.84**	**$321,200**	**$321,200**	**$321,200**
1228	111	LICENSED SALARIES	$45,280	$60,926	1.00	$66,364	1.00	$68,420	$68,420	$68,420
	112	CLASSIFIED SALARIES	$72,630	$81,958	3.31	$87,009	4.34	$118,800	$118,800	$118,800
	130	EXTEND CONT/STU TEACH	$3,571	$3,160		$3,502		$3,351	$3,351	$3,351
	141	LONGEVITY STIPEND	$0	$0		$0		$100	$100	$100
	145	OPT OUT ADD SALARY	$0	$6,600		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$21,060	$30,597		$43,452		$53,789	$53,789	$53,789
	212	PERS-EMPLOYEE PICK-UP	$5,473	$8,274		$9,808		$11,836	$11,836	$11,836
	220	SOCIAL SECURITY/MEDICARE	$9,034	$11,235		$12,502		$15,091	$15,091	$15,091
	231	WORKERS COMP	$595	$673		$732		$858	$858	$858
	232	UNEMPLOYMENT COMP	$2,648	$5,963		$0		$0	$0	$0
	241	HEALTH INSURANCE	$37,263	$32,487		$28,739		$51,300	$51,300	$51,300
	314	SUBSTITUTE SERVICES	$8,932	$19,850		$10,000		$15,000	$15,000	$15,000
	410	CONSUMABLE SUPPLIES	$0	$516		$600		$600	$600	$600
	420	TEXTBOOKS	$0	$0		$3,000		$2,000	$2,000	$2,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$300		$0	$0	$0
		1228	**$206,485**	**$262,239**	**4.31**	**$272,608**	**5.34**	**$347,745**	**$347,745**	**$347,745**
1250	111	LICENSED SALARIES	$73,713	$134,730	2.00	$144,730	2.00	$119,610	$119,610	$119,610
	112	CLASSIFIED SALARIES	$31,230	$41,812	1.56	$41,366	0.88	$22,620	$22,620	$22,620
	121	SUBSTITUTES - LICENSED	$357	$1,801		$100		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$3,271	$3,687		$4,002		$6,498	$6,498	$6,498
	141	LONGEVITY STIPEND	$0	$100		$100		$100	$100	$100
	145	OPT OUT ADD SALARY	$5,500	$6,600		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$28,629	$50,315		$61,810		$49,424	$49,424	$49,424
	212	PERS-EMPLOYEE PICK-UP	$6,315	$11,306		$11,814		$9,326	$9,326	$9,326
	220	SOCIAL SECURITY/MEDICARE	$8,242	$13,708		$15,059		$11,890	$11,890	$11,890
	231	WORKERS COMP	$526	$802		$849		$653	$653	$653
	241	HEALTH INSURANCE	$13,200	$26,400		$26,400		$31,800	$31,800	$31,800
	314	SUBSTITUTE SERVICES	$107	$4,219		$3,000		$1,500	$1,500	$1,500
	410	CONSUMABLE SUPPLIES	$0	$210		$1,200		$1,200	$1,200	$1,200
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$600		$2,000	$2,000	$2,000
		1250	**$171,090**	**$295,690**	**3.56**	**$317,630**	**2.88**	**$263,221**	**$263,221**	**$263,221**

General Fund Expenditures - Whitworth Elementary

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1272	314	SUBSTITUTE SERVICES	$0	$261		$0		$0	$0	$0
		1272	**$0**	**$261**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1291	112	CLASSIFIED SALARIES	$892	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$195	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$54	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$68	$0		$0		$0	$0	$0
	231	WORKERS COMP	$4	$0		$0		$0	$0	$0
		1291	**$1,213**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2120	314	SUBSTITUTE SERVICES	$337	$0		$0		$0	$0	$0
	470	COMPUTER SOFTWARE	$350	$350		$350		$350	$350	$350
		2120	**$687**	**$350**	**0.00**	**$350**	**0.00**	**$350**	**$350**	**$350**
2130	112	CLASSIFIED SALARIES	$21,664	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$4,713	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$1,293	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$1,635	$0		$0		$0	$0	$0
	231	WORKERS COMP	$108	$0		$0		$0	$0	$0
	241	HEALTH INSURANCE	$12,200	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$84	$100		$100		$150	$150	$150
		2130	**$41,697**	**$100**	**0.00**	**$100**	**0.00**	**$150**	**$150**	**$150**
2143	380	NON-INSTR PROF & TECH	$65,000	$64,000		$64,000		$69,000	$69,000	$69,000
		2143	**$65,000**	**$64,000**	**0.00**	**$64,000**	**0.00**	**$69,000**	**$69,000**	**$69,000**
2220	111	LICENSED SALARIES	$73,326	$74,322	1.00	$80,080	1.00	$80,480	$80,480	$80,480
	112	CLASSIFIED SALARIES	$14,720	$15,613	0.69	$17,556	0.69	$18,541	$18,541	$18,541
	211	PERS-EMPLOYER CONTRIBUT	$21,326	$23,559		$30,316		$30,706	$30,706	$30,706
	212	PERS-EMPLOYEE PICK-UP	$4,672	$5,377		$5,858		$5,941	$5,941	$5,941
	220	SOCIAL SECURITY/MEDICARE	$6,554	$6,632		$7,469		$7,575	$7,575	$7,575
	231	WORKERS COMP	$406	$382		$412		$405	$405	$405
	241	HEALTH INSURANCE	$14,400	$14,400		$14,400		$17,100	$17,100	$17,100
	314	SUBSTITUTE SERVICES	$682	$1,483		$0		$1,000	$1,000	$1,000
	410	CONSUMABLE SUPPLIES	$263	$495		$500		$400	$400	$400
	430	LIBRARY BOOKS	$0	$669		$700		$700	$700	$700
	440	PERIODICALS	$0	$298		$300		$300	$300	$300
		2220	**$136,350**	**$143,230**	**1.69**	**$157,591**	**1.69**	**$163,148**	**$163,148**	**$163,148**
2410	112	CLASSIFIED SALARIES	$74,625	$75,930	2.25	$76,441	2.25	$79,967	$79,967	$79,967
	113	ADMINISTRATORS	$102,864	$94,504	0.80	$93,022	1.00	$103,463	$103,463	$103,463
	122	SUBSTITUTE - CLASSIFIED	$257	$0		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$100	$100		$100		$100	$100	$100

General Fund Expenditures - Whitworth Elementary

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2410	145	OPT OUT ADD SALARY	$6,016	$5,998		$5,998		$12,595	$12,595	$12,595
	211	PERS-EMPLOYER CONTRIBUT	$46,832	$46,113		$54,199		$54,728	$54,728	$54,728
	212	PERS-EMPLOYEE PICK-UP	$10,560	$10,592		$10,534		$11,767	$11,767	$11,767
	220	SOCIAL SECURITY/MEDICARE	$13,307	$12,707		$13,430		$15,003	$15,003	$15,003
	231	WORKERS COMP	$853	$756		$774		$848	$848	$848
	232	UNEMPLOYMENT COMP	$0	$8,736		$0		$0	$0	$0
	241	HEALTH INSURANCE	$16,283	$14,634		$13,120		$1,662	$1,662	$1,662
	342	LICENSED TRAVEL-OUT DIST	$716	$157		$200		$200	$200	$200
	353	POSTAGE	$1,673	$1,939		$1,800		$1,800	$1,800	$1,800
	380	NON-INSTR PROF & TECH	$525	$0		$0		$0	$0	$0
	389	INTERPRET/TRANSLATION	$18	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$20	$51		$300		$300	$300	$300
	460	NON-CONSUMABLE SUPPLIES	$1,463	$0		$300		$0	$0	$0
	640	DUES AND FEES	$830	$830		$830		$830	$830	$830
		2410	**$276,941**	**$273,047**	**3.05**	**$271,048**	**3.25**	**$283,263**	**$283,263**	**$283,263**
2540	112	CLASSIFIED SALARIES	$70,052	$81,269	2.00	$82,750	2.00	$83,938	$83,938	$83,938
	122	SUBSTITUTE - CLASSIFIED	$0	$948		$500		$1,000	$1,000	$1,000
	145	OPT OUT ADD SALARY	$0	$5,500		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$15,090	$18,783		$23,882		$24,331	$24,331	$24,331
	212	PERS-EMPLOYEE PICK-UP	$4,140	$5,153		$5,391		$5,492	$5,492	$5,492
	220	SOCIAL SECURITY/MEDICARE	$4,989	$6,335		$6,873		$7,003	$7,003	$7,003
	231	WORKERS COMP	$1,483	$2,429		$2,528		$2,481	$2,481	$2,481
	241	HEALTH INSURANCE	$23,400	$14,618		$14,400		$15,900	$15,900	$15,900
	321	CUSTODIAL SUBSTITUTES	$1,964	$0		$2,000		$2,000	$2,000	$2,000
	322	REPAIRS & MAINTENANCE	$2,636	$9,113		$5,000		$10,000	$10,000	$10,000
	324	RENTALS	$0	$130		$0		$1,500	$1,500	$1,500
	325	ELECTRICITY	$16,387	$16,862		$19,000		$19,000	$19,000	$19,000
	326	FUEL	$10,520	$7,879		$11,000		$8,800	$8,800	$8,800
	327	WATER & SEWAGE	$1,845	$1,573		$4,000		$2,500	$2,500	$2,500
	328	GARBAGE	$6,212	$2,279		$7,000		$3,000	$3,000	$3,000
	351	TELECOMMUNICATIONS	$2,899	$3,006		$3,000		$3,500	$3,500	$3,500
	380	NON-INSTR PROF & TECH	$1,453	$1,340		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$7,545	$9,799		$10,000		$10,500	$10,500	$10,500
	460	NON-CONSUMABLE SUPPLIES	$1,523	$3,170		$1,500		$6,000	$6,000	$6,000
	670	TAXES AND LICENSES	$0	$90		$0		$0	$0	$0
		2540	**$172,138**	**$190,276**	**2.00**	**$205,424**	**2.00**	**$213,545**	**$213,545**	**$213,545**

General Fund Expenditures - Whitworth Elementary

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2543	112	CLASSIFIED SALARIES	$0	$451		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$99		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$27		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$34		$0		$0	$0	$0
	231	WORKERS COMP	$0	$13		$0		$0	$0	$0
	241	HEALTH INSURANCE	$0	$0		$0		$0	$0	$0
	322	REPAIRS & MAINTENANCE	$0	$360		$0		$500	$500	$500
	324	RENTALS	$0	$135		$0		$0	$0	$0
	328	GARBAGE	$0	$720		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$1,056	$0		$1,500		$3,000	$3,000	$3,000
		2543	**$1,056**	**$1,839**	**0.00**	**$1,500**	**0.00**	**$3,500**	**$3,500**	**$3,500**
2550	331	REIMB STUDENT TRANSPORT	$13,745	$11,330		$10,000		$10,000	$10,000	$10,000
		2550	**$13,745**	**$11,330**	**0.00**	**$10,000**	**0.00**	**$10,000**	**$10,000**	**$10,000**
2574	322	REPAIRS & MAINTENANCE	$550	$741		$1,000		$1,200	$1,200	$1,200
	324	RENTALS	$2,375	$2,573		$2,500		$2,600	$2,600	$2,600
		2574	**$2,925**	**$3,314**	**0.00**	**$3,500**	**0.00**	**$3,800**	**$3,800**	**$3,800**
2661	480	COMPUTER HARDWARE	$19,904	$0		$0		$0	$0	$0
		2661	**$19,904**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2680	389	INTERPRET/TRANSLATION	$525	$735		$800		$800	$800	$800
		2680	**$525**	**$735**	**0.00**	**$800**	**0.00**	**$800**	**$800**	**$800**
		TOTAL WHITWORTH ELEMENTARY	**$3,351,839**	**$3,380,095**	**40.68**	**$3,710,467**	**40.00**	**$3,730,722**	**$3,730,722**	**$3,730,722**

LaCreole Middle School

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

General Fund Expenditures - LaCreole Middle School
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1121	111	LICENSED SALARIES	$1,669,682	$1,539,430	28.54	$1,753,255	27.62	$1,732,141	$1,732,141	$1,732,141
	112	CLASSIFIED SALARIES	$3,534	$0		$0		$0	$0	$0
	121	SUBSTITUTES - LICENSED	$4,121	$2,975		$2,799		$2,999	$2,999	$2,999
	123	TEMPORARY - LICENSED	$0	$93,349		$40,975		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$1,607	$8,101		$8,504		$1,004	$1,004	$1,004
	131	EXTRA DUTY CONTRACTS	$2,374	$0		$2,505		$0	$0	$0
	145	OPT OUT ADD SALARY	$90,938	$106,836		$103,536		$109,244	$109,244	$109,244
	211	PERS-EMPLOYER CONTRIBUT	$376,147	$379,857		$530,585		$519,547	$519,547	$519,547
	212	PERS-EMPLOYEE PICK-UP	$94,772	$98,081		$114,694		$112,881	$112,881	$112,881
	220	SOCIAL SECURITY/MEDICARE	$130,531	$129,492		$145,484		$145,045	$145,045	$145,045
	231	WORKERS COMP	$8,072	$7,365		$8,286		$7,940	$7,940	$7,940
	232	UNEMPLOYMENT COMP	$61	$574		$5,000		$5,000	$5,000	$5,000
	241	HEALTH INSURANCE	$217,618	$186,061		$184,908		$222,721	$222,721	$222,721
	310	INSTR PROF & TECH SERVICE	$1,377	$2,215		$4,150		$2,500	$2,500	$2,500
	311	STUDENT INSTRUCTIONAL SERV	$70	$0		$0		$0	$0	$0
	314	SUBSTITUTE SERVICES	$60,253	$56,831		$40,000		$60,000	$60,000	$60,000
	319	OTHER INSTRUCTIONAL SERV	$210	$105		$0		$3,800	$3,800	$3,800
	322	REPAIRS & MAINTENANCE	$1,775	$120		$500		$600	$600	$600
	324	RENTALS	$3,494	$0		$0		$0	$0	$0
	342	CLASSIFIED TRAVEL	$0	$123		$0		$0	$0	$0
	349	OTHER TRAVEL	$310	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$15,209	$12,658		$14,250		$17,750	$17,750	$17,750
	420	TEXTBOOKS	$1,024	$1,061		$8,000		$4,000	$4,000	$4,000
	460	NON-CONSUMABLE SUPPLIES	$9,499	$8,313		$9,000		$10,000	$10,000	$10,000
	470	COMPUTER SOFTWARE	$0	$0		$2,100		$1,500	$1,500	$1,500
	480	COMPUTER HARDWARE	$5,729	$11,704		$22,000		$0	$0	$0
	541	NEW EQUIPMENT	$5,800	$0		$0		$0	$0	$0
	640	DUES AND FEES	$140	$140		$750		$350	$350	$350
		1121	**$2,704,349**	**$2,645,391**	**28.54**	**$3,001,281**	**27.62**	**$2,959,022**	**$2,959,022**	**$2,959,022**
1122	131	EXTRA DUTY CONTRACTS	$5,478	$5,644		$5,808		$5,894	$5,894	$5,894
	211	PERS-EMPLOYER CONTRIBUT	$1,191	$1,213		$1,544		$1,567	$1,567	$1,567
	212	PERS-EMPLOYEE PICK-UP	$327	$333		$348		$354	$354	$354
	220	SOCIAL SECURITY/MEDICARE	$383	$377		$252		$258	$258	$258
	231	WORKERS COMP	$26	$24		$23		$22	$22	$22
		1122	**$7,404**	**$7,591**	**0.00**	**$7,975**	**0.00**	**$8,095**	**$8,095**	**$8,095**
1210	131	EXTRA DUTY CONTRACTS	$0	$1,881		$1,993		$2,013	$2,013	$2,013
	211	PERS-EMPLOYER CONTRIBUT	$0	$402		$530		$535	$535	$535

General Fund Expenditures - LaCreole Middle School
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1210	212	PERS-EMPLOYEE PICK-UP	$0	$110		$120		$121	$121	$121
	220	SOCIAL SECURITY/MEDICARE	$0	$139		$86		$88	$88	$88
	231	WORKERS COMP	$0	$8		$8		$8	$8	$8
		1210	**$0**	**$2,540**	**0.00**	**$2,737**	**0.00**	**$2,765**	**$2,765**	**$2,765**
1221	111	LICENSED SALARIES	$40,357	$34,123	1.00	$42,364	1.00	$44,298	$44,298	$44,298
	112	CLASSIFIED SALARIES	$120,384	$141,460	6.38	$169,537	3.81	$104,291	$104,291	$104,291
	124	TEMPORARY - CLASSIFIED	$4,711	$107		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$3,005	$2,811		$3,001		$3,351	$3,351	$3,351
	141	LONGEVITY STIPEND	$0	$100		$100		$100	$100	$100
	145	OPT OUT ADD SALARY	$12,077	$6,600		$6,600		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$40,327	$31,491		$60,250		$41,766	$41,766	$41,766
	212	PERS-EMPLOYEE PICK-UP	$9,864	$7,927		$13,296		$9,122	$9,122	$9,122
	220	SOCIAL SECURITY/MEDICARE	$12,915	$13,200		$16,949		$11,631	$11,631	$11,631
	231	WORKERS COMP	$890	$849		$1,018		$660	$660	$660
	241	HEALTH INSURANCE	$46,306	$54,056		$54,000		$48,900	$48,900	$48,900
	314	SUBSTITUTE SERVICES	$31,439	$35,114		$20,000		$17,500	$17,500	$17,500
	410	CONSUMABLE SUPPLIES	$0	$750		$3,000		$1,000	$1,000	$1,000
	460	NON-CONSUMABLE SUPPLIES	$0	$200		$300		$2,500	$2,500	$2,500
		1221	**$322,276**	**$328,788**	**7.38**	**$390,415**	**4.81**	**$285,119**	**$285,119**	**$285,119**
1226	135	TUTORING	$0	$0		$15,372		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$0		$4,086		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$0		$922		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$0		$1,176		$0	$0	$0
	231	WORKERS COMP	$0	$0		$60		$0	$0	$0
	344	CLASSIFIED TRAVEL	$0	$75		$75		$0	$0	$0
		1226	**$0**	**$75**	**0.00**	**$21,691**	**0.00**	**$0**	**$0**	**$0**
1228	111	LICENSED SALARIES	$0	$0		$0	1.00	$54,637	$54,637	$54,637
	112	CLASSIFIED SALARIES	$0	$0		$0	4.19	$106,084	$106,084	$106,084
	130	EXTEND CONT/STU TEACH	$0	$0		$0		$3,351	$3,351	$3,351
	145	OPT OUT ADD SALARY	$0	$0		$0		$13,200	$13,200	$13,200
	211	PERS-EMPLOYER CONTRIBUT	$0	$0		$0		$45,365	$45,365	$45,365
	212	PERS-EMPLOYEE PICK-UP	$0	$0		$0		$10,240	$10,240	$10,240
	220	SOCIAL SECURITY/MEDICARE	$0	$0		$0		$13,561	$13,561	$13,561
	231	WORKERS COMP	$0	$0		$0		$794	$794	$794
	241	HEALTH INSURANCE	$0	$0		$0		$31,800	$31,800	$31,800
	310	INSTR PROF & TECH SERVICE	$0	$6,240		$80,000		$80,000	$80,000	$80,000
	314	SUBSTITUTE SERVICES	$0	$0		$0		$2,000	$2,000	$2,000
		1228	**$0**	**$6,240**	**0.00**	**$80,000**	**5.19**	**$361,032**	**$361,032**	**$361,032**

General Fund Expenditures - LaCreole Middle School

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1250	111	LICENSED SALARIES	$57,328	$0	1.00	$49,221	1.00	$42,576	$42,576	$42,576
	112	CLASSIFIED SALARIES	$97,551	$121,535	5.00	$131,758	3.81	$109,699	$109,699	$109,699
	121	SUBSTITUTES - LICENSED	$55	$0		$0		$0	$0	$0
	123	TEMPORARY - LICENSED	$0	$37,576		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$3,271	$2,013		$0		$6,498	$6,498	$6,498
	145	OPT OUT ADD SALARY	$9,672	$12,241		$12,236		$18,830	$18,830	$18,830
	211	PERS-EMPLOYER CONTRIBUT	$37,772	$35,635		$51,356		$47,207	$47,207	$47,207
	212	PERS-EMPLOYEE PICK-UP	$9,247	$9,301		$11,593		$10,656	$10,656	$10,656
	220	SOCIAL SECURITY/MEDICARE	$12,568	$12,507		$14,781		$13,587	$13,587	$13,587
	231	WORKERS COMP	$804	$781		$899		$808	$808	$808
	241	HEALTH INSURANCE	$28,596	$38,010		$43,929		$34,940	$34,940	$34,940
	314	SUBSTITUTE SERVICES	$3,706	$26,438		$20,000		$15,000	$15,000	$15,000
	319	OTHER INSTRUCTIONAL SERV	$60	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$1,609		$1,800		$1,800	$1,800	$1,800
	420	TEXTBOOKS	$0	$441		$1,200		$2,000	$2,000	$2,000
		1250	**$260,630**	**$298,087**	**6.00**	**$338,773**	**4.81**	**$303,601**	**$303,601**	**$303,601**
1271	112	CLASSIFIED SALARIES	$28,018	$34,385	1.00	$34,849	1.00	$35,024	$35,024	$35,024
	145	OPT OUT ADD SALARY	$6,600	$5,796		$5,636		$5,630	$5,630	$5,630
	211	PERS-EMPLOYER CONTRIBUT	$7,466	$8,500		$10,761		$10,806	$10,806	$10,806
	212	PERS-EMPLOYEE PICK-UP	$2,048	$2,332		$2,429		$2,439	$2,439	$2,439
	220	SOCIAL SECURITY/MEDICARE	$2,623	$3,032		$3,097		$3,110	$3,110	$3,110
	231	WORKERS COMP	$165	$172		$195		$190	$190	$190
	241	HEALTH INSURANCE	$0	$1,607		$1,929		$1,940	$1,940	$1,940
	314	SUBSTITUTE SERVICES	$982	$723		$0		$0	$0	$0
		1271	**$47,902**	**$56,547**	**1.00**	**$58,896**	**1.00**	**$59,139**	**$59,139**	**$59,139**
1280	112	CLASSIFIED SALARIES	$36,852	$25,400	0.94	$25,710	0.94	$26,627	$26,627	$26,627
	122	SUBSTITUTE - CLASSIFIED	$20	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$275	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$7,457	$5,555		$6,834		$7,077	$7,077	$7,077
	212	PERS-EMPLOYEE PICK-UP	$1,852	$1,524		$1,543		$1,598	$1,598	$1,598
	220	SOCIAL SECURITY/MEDICARE	$2,844	$1,943		$1,966		$2,037	$2,037	$2,037
	231	WORKERS COMP	$189	$117		$117		$117	$117	$117
	232	UNEMPLOYMENT COMP	$656	$14,053		$0		$0	$0	$0
	241	HEALTH INSURANCE	$15,045	$0		$14,106		$15,900	$15,900	$15,900
	314	SUBSTITUTE SERVICES	$3,395	$2,103		$0		$0	$0	$0
		1280	**$68,585**	**$50,695**	**0.94**	**$50,276**	**0.94**	**$53,356**	**$53,356**	**$53,356**

General Fund Expenditures - LaCreole Middle School

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1289	135	TUTORING	$0	$2,055		$2,036		$2,496	$2,496	$2,496
	211	PERS-EMPLOYER CONTRIBUT	$0	$446		$541		$663	$663	$663
	212	PERS-EMPLOYEE PICK-UP	$0	$122		$122		$150	$150	$150
	220	SOCIAL SECURITY/MEDICARE	$0	$155		$96		$191	$191	$191
	231	WORKERS COMP	$0	$9		$8		$10	$10	$10
		1289	**$0**	**$2,787**	**0.00**	**$2,803**	**0.00**	**$3,510**	**$3,510**	**$3,510**
2120	111	LICENSED SALARIES	$41,401	$44,842	1.00	$49,221	1.00	$52,913	$52,913	$52,913
	112	CLASSIFIED SALARIES	$34,889	$35,304	1.00	$34,353	1.00	$34,514	$34,514	$34,514
	130	EXTEND CONT/STU TEACH	$833	$858		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$0	$0		$0		$100	$100	$100
	211	PERS-EMPLOYER CONTRIBUT	$16,450	$17,478		$22,214		$23,265	$23,265	$23,265
	212	PERS-EMPLOYEE PICK-UP	$4,513	$4,795		$5,014		$5,251	$5,251	$5,251
	220	SOCIAL SECURITY/MEDICARE	$5,735	$5,993		$6,393		$6,696	$6,696	$6,696
	231	WORKERS COMP	$365	$354		$366		$370	$370	$370
	241	HEALTH INSURANCE	$28,821	$28,800		$28,800		$34,200	$34,200	$34,200
	314	SUBSTITUTE SERVICES	$0	$280		$0		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$0	$129		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$0	$0		$200		$0	$0	$0
	349	OTHER TRAVEL	$85	$0		$100		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$99		$250		$250	$250	$250
		2120	**$133,092**	**$138,932**	**2.00**	**$146,911**	**2.00**	**$157,559**	**$157,559**	**$157,559**
2130	112	CLASSIFIED SALARIES	$38,285	$26,558	0.94	$26,986	1.63	$47,514	$47,514	$47,514
	121	SUBSTITUTES - LICENSED	$0	$0		$0		$1,000	$1,000	$1,000
	211	PERS-EMPLOYER CONTRIBUT	$8,331	$5,781		$7,173		$12,895	$12,895	$12,895
	212	PERS-EMPLOYEE PICK-UP	$2,211	$1,586		$1,619		$2,911	$2,911	$2,911
	220	SOCIAL SECURITY/MEDICARE	$2,737	$1,801		$2,064		$3,711	$3,711	$3,711
	231	WORKERS COMP	$193	$122		$122		$213	$213	$213
	241	HEALTH INSURANCE	$9,900	$13,200		$13,200		$15,900	$15,900	$15,900
	314	SUBSTITUTE SERVICES	$2,213	$1,780		$1,000		$1,500	$1,500	$1,500
	410	CONSUMABLE SUPPLIES	$748	$418		$100		$250	$250	$250
		2130	**$64,618**	**$51,246**	**0.94**	**$52,264**	**1.63**	**$85,894**	**$85,894**	**$85,894**
2143	380	NON-INSTR PROF & TECH	$73,000	$75,000		$75,000		$82,500	$82,500	$82,500
		2143	**$73,000**	**$75,000**	**0.00**	**$75,000**	**0.00**	**$82,500**	**$82,500**	**$82,500**
2210	312	INSTR PRG IMP SRV	$0	$0		$0		$500	$500	$500
		2210	**$0**	**$0**	**0.00**	**$0**	**0.00**	**$500**	**$500**	**$500**

General Fund Expenditures - LaCreole Middle School
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2220	112	CLASSIFIED SALARIES	$24,866	$28,994	1.00	$29,834	1.00	$29,993	$29,993	$29,993
	145	OPT OUT ADD SALARY	$3,300	$6,600		$6,600		$5,696	$5,696	$5,696
	211	PERS-EMPLOYER CONTRIBUT	$4,964	$9,682		$11,670		$11,431	$11,431	$11,431
	212	PERS-EMPLOYEE PICK-UP	$1,095	$2,136		$2,186		$2,141	$2,141	$2,141
	220	SOCIAL SECURITY/MEDICARE	$2,113	$2,723		$2,787		$2,730	$2,730	$2,730
	231	WORKERS COMP	$137	$157		$180		$171	$171	$171
	241	HEALTH INSURANCE	$3,300	$0		$0		$1,809	$1,809	$1,809
	314	SUBSTITUTE SERVICES	$3,137	$1,377		$0		$1,000	$1,000	$1,000
	319	OTHR INSTRUCT SERVICES	$1,800	$1,865		$800		$500	$500	$500
	410	CONSUMABLE SUPPLIES	$0	$769		$1,000		$1,200	$1,200	$1,200
	430	LIBRARY BOOKS	$0	$589		$700		$700	$700	$700
	440	PERIODICALS	$1,035	$1,035		$1,050		$1,100	$1,100	$1,100
		2220	**$45,747**	**$55,926**	**1.00**	**$56,807**	**1.00**	**$58,471**	**$58,471**	**$58,471**
2230	380	NON-INSTR PROF & TECH	$0	$6,213		$5,500		$1,000	$1,000	$1,000
		2230	**$0**	**$6,213**	**0.00**	**$5,500**	**0.00**	**$1,000**	**$1,000**	**$1,000**
2240	410	CONSUMABLE SUPPLIES	$0	$0		$0		$1,000	$1,000	$1,000
		2240	**$0**	**$0**	**0.00**	**$0**	**0.00**	**$1,000**	**$1,000**	**$1,000**
2410	112	CLASSIFIED SALARIES	$108,000	$107,697	3.00	$111,760	3.00	$113,075	$113,075	$113,075
	113	ADMINISTRATORS	$194,668	$198,849	2.00	$210,001	2.00	$201,314	$201,314	$201,314
	122	SUBSTITUTE - CLASSIFIED	$500	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$0	$290		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$19,216	$7,603		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$70,429	$74,461		$94,576		$91,558	$91,558	$91,558
	212	PERS-EMPLOYEE PICK-UP	$17,397	$18,833		$19,948		$19,259	$19,259	$19,259
	220	SOCIAL SECURITY/MEDICARE	$23,900	$22,855		$25,312		$24,556	$24,556	$24,556
	231	WORKERS COMP	$1,476	$1,342		$1,430		$1,343	$1,343	$1,343
	241	HEALTH INSURANCE	$31,525	$55,075		$57,294		$68,097	$68,097	$68,097
	341	LICENSED TRAVEL-IN DIST	$73	$0		$0		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$1,365	$3,162		$1,000		$2,500	$2,500	$2,500
	349	OTHER TRAVEL	$0	$224		$0		$0	$0	$0
	353	POSTAGE	$3,375	$3,770		$3,500		$3,800	$3,800	$3,800
	380	NON-INSTR PROF & TECH	$35	$0		$200		$200	$200	$200
	394	SUBSTITUTE SERVICES	$279	$314		$0		$1,000	$1,000	$1,000
	410	CONSUMABLE SUPPLIES	$1,060	$1,425		$1,500		$1,500	$1,500	$1,500
	460	NON-CONSUMABLE SUPPLIES	$205	$425		$500		$500	$500	$500
	640	DUES AND FEES	$1,790	$1,790		$1,790		$1,690	$1,690	$1,690
		2410	**$475,293**	**$498,112**	**5.00**	**$535,411**	**5.00**	**$536,992**	**$536,992**	**$536,992**

General Fund Expenditures - LaCreole Middle School
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2540	112	CLASSIFIED SALARIES	$138,459	$129,824	3.80	$132,205	4.25	$187,857	$187,857	$187,857
	122	SUBSTITUTE - CLASSIFIED	$107	$0		$0		$5,000	$5,000	$5,000
	145	OPT OUT ADD SALARY	$11,480	$5,689		$5,636		$5,298	$5,298	$5,298
	211	PERS-EMPLOYER CONTRIBUT	$29,172	$26,662		$36,638		$52,670	$52,670	$52,670
	212	PERS-EMPLOYEE PICK-UP	$7,477	$7,029		$8,270		$11,889	$11,889	$11,889
	220	SOCIAL SECURITY/MEDICARE	$11,005	$10,156		$10,545		$15,159	$15,159	$15,159
	231	WORKERS COMP	$2,972	$3,912		$4,009		$5,498	$5,498	$5,498
	241	HEALTH INSURANCE	$24,177	$38,212		$36,398		$58,180	$58,180	$58,180
	321	CUSTODIAL SUBSTITUTES	$6,316	$9,962		$6,000		$12,000	$12,000	$12,000
	322	REPAIRS & MAINTENANCE	$4,884	$13,757		$6,000		$8,000	$8,000	$8,000
	324	RENTALS	$70	$0		$0		$0	$0	$0
	325	ELECTRICITY	$47,261	$49,931		$50,000		$50,000	$50,000	$50,000
	326	FUEL	$16,088	$15,343		$19,000		$16,000	$16,000	$16,000
	327	WATER & SEWAGE	$24,432	$23,615		$19,000		$23,000	$23,000	$23,000
	328	GARBAGE	$2,714	$3,685		$6,000		$4,000	$4,000	$4,000
	351	TELECOMMUNICATIONS	$4,378	$4,652		$4,500		$5,200	$5,200	$5,200
	380	NON-INSTR PROF & TECH	$3,763	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$20,200	$25,181		$27,000		$29,000	$29,000	$29,000
	460	NON-CONSUMABLE SUPPLIES	$1,490	$8,383		$8,000		$10,000	$10,000	$10,000
	670	TAXES AND LICENSES	$0	$448		$0		$0	$0	$0
		2540	**$356,444**	**$376,441**	**3.80**	**$379,201**	**4.25**	**$498,751**	**$498,751**	**$498,751**
2543	322	REPAIRS & MAINTENANCE	$144	$1,366		$1,500		$500	$500	$500
	324	RENTALS	$698	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$1,548	$465		$2,000		$2,000	$2,000	$2,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
		2543	**$2,390**	**$1,831**	**0.00**	**$3,500**	**0.00**	**$2,500**	**$2,500**	**$2,500**
2550	331	REIMB STUDENT TRANSPORT	$10,068	$8,637		$5,000		$5,000	$5,000	$5,000
	332	NONREIMB STUDENT TRANS	$2,392	$0		$0		$0	$0	$0
		2550	**$12,461**	**$8,637**	**0.00**	**$5,000**	**0.00**	**$5,000**	**$5,000**	**$5,000**
2574	322	REPAIRS & MAINTENANCE	$566	$675		$1,000		$1,200	$1,200	$1,200
	324	RENTALS	$3,062	$3,317		$3,000		$3,200	$3,200	$3,200
		2574	**$3,627**	**$3,992**	**0.00**	**$4,000**	**0.00**	**$4,400**	**$4,400**	**$4,400**
2661	480	COMPUTER HARDWARE	$0	$0		$0		$0	$0	$0
		2661	**$0**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2680	389	INTERPRET/TRANSLATION	$333	$123		$0		$200	$200	$200
		2680	**$333**	**$123**	**0.00**	**$0**	**0.00**	**$200**	**$200**	**$200**
		TOTAL LACREOLE MIDDLE SCHOOL	**$4,578,149**	**$4,615,194**	**56.59**	**$5,218,441**	**58.25**	**$5,470,405**	**$5,470,405**	**$5,470,405**

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Dallas High School

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

General Fund Expenditures - Dallas High School
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1131	111	LICENSED SALARIES	$1,975,787	$1,917,838	32.66	$2,097,362	29.79	$1,964,774	$1,964,774	$1,964,774
	112	CLASSIFIED SALARIES	$12,918	$13,137	0.69	$15,132	0.75	$17,430	$17,430	$17,430
	121	SUBSTITUTES - LICENSED	$5,282	$3,896		$5,001		$7,499	$7,499	$7,499
	123	TEMPORARY - LICENSED	$0	$45,055		$40,975		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$13,866	$7,257		$14,994		$7,501	$7,501	$7,501
	131	EXTRA DUTY CONTRACTS	$30,132	$40,912		$47,516		$33,090	$33,090	$33,090
	145	OPT OUT ADD SALARY	$73,439	$65,669		$67,869		$71,235	$71,235	$71,235
	211	PERS-EMPLOYER CONTRIBUT	$504,246	$504,093		$667,467		$611,115	$611,115	$611,115
	212	PERS-EMPLOYEE PICK-UP	$121,013	$121,420		$136,130		$125,720	$125,720	$125,720
	220	SOCIAL SECURITY/MEDICARE	$156,356	$154,202		$172,297		$159,684	$159,684	$159,684
	231	WORKERS COMP	$9,609	$8,792		$9,728		$8,613	$8,613	$8,613
	232	UNEMPLOYMENT COMP	$231	$216		$5,000		$5,000	$5,000	$5,000
	241	HEALTH INSURANCE	$306,188	$318,875		$313,327		$334,677	$334,677	$334,677
	310	INSTR PROF & TECH SERVICE	$4,244	$2,513		$0		$4,000	$4,000	$4,000
	311	STUDENT INSTRUC SERVICE	$5,911	$5,316		$5,600		$8,900	$8,900	$8,900
	314	SUBSTITUTE SERVICES	$106,434	$87,864		$50,000		$48,500	$48,500	$48,500
	319	OTHR NON INSTR PROF&TECH	$3,609	$4,738		$3,000		$3,800	$3,800	$3,800
	322	REPAIRS & MAINTENANCE	$765	$227		$1,000		$2,500	$2,500	$2,500
	324	RENTALS	$1,320	$2,420		$4,000		$3,000	$3,000	$3,000
	328	GARBAGE	$544	$297		$500		$500	$500	$500
	342	LICENSED TRAVEL-OUT DIST	$0	$120		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$140	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$25,486	$21,393		$39,500		$38,000	$38,000	$38,000
	420	TEXTBOOKS	$526	$140		$4,500		$4,500	$4,500	$4,500
	460	NON-CONSUMABLE SUPPLIES	$16,592	$3,342		$5,000		$4,500	$4,500	$4,500
	470	COMPUTER SOFTWARE	$0	$1,671		$0		$0	$0	$0
	541	NEW EQUIPMENT	$0	$5,532		$12,500		$12,500	$12,500	$12,500
	640	DUES AND FEES	$664	$1,134		$0		$0	$0	$0
		1131	**$3,375,303**	**$3,338,067**	**33.35**	**$3,718,398**	**30.54**	**$3,477,037**	**$3,477,037**	**$3,477,037**
1132	112	CLASSIFIED SALARIES	$93,529	$96,866	2.00	$86,059	2.00	$86,486	$86,486	$86,486
	113	ADMINISTRATORS	$98,364	$99,922	1.00	$104,797	1.00	$105,321	$105,321	$105,321
	122	SUBSTITUTES - CLASSIFIED	$1,947	$2,245		$2,500		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$2,314		$2,570		$15,000	$15,000	$15,000
	130	EXTEND CONT/STU TEACH	$14,996	$15,466		$13,006		$2,496	$2,496	$2,496
	131	EXTRA DUTY CONTRACTS	$213,715	$220,116		$215,603		$240,414	$240,414	$240,414
	145	OPT OUT ADD SALARY	$1,650	$0		$0		$5,358	$5,358	$5,358
	211	PERS-EMPLOYER CONTRIBUT	$96,198	$94,198		$120,451		$128,898	$128,898	$128,898

General Fund Expenditures - Dallas High School
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1132	212	PERS-EMPLOYEE PICK-UP	$22,702	$22,758		$25,472		$27,304	$27,304	$27,304
	220	SOCIAL SECURITY/MEDICARE	$32,391	$33,242		$25,260		$26,942	$26,942	$26,942
	231	WORKERS COMP	$2,019	$1,923		$1,719		$1,823	$1,823	$1,823
	241	HEALTH INSURANCE	$31,647	$31,468		$31,587		$22,427	$22,427	$22,427
	310	INSTR PROF & TECH SERVICE	$0	$1,000		$0		$1,500	$1,500	$1,500
	322	REPAIRS & MAINTENANCE	$3,100	$4,861		$4,000		$3,000	$3,000	$3,000
	324	RENTALS	$6,786	$5,720		$8,000		$8,000	$8,000	$8,000
	342	LICENSED TRAVEL-OUT DIST	$4,493	$6,232		$5,000		$5,000	$5,000	$5,000
	343	STUDENT TRAVEL-OUT DIST	$8,666	$7,317		$5,000		$5,000	$5,000	$5,000
	344	CLASSIFIED TRAVEL	$603	$789		$1,000		$1,000	$1,000	$1,000
	349	OTHER TRAVEL	$2,036	$789		$500		$500	$500	$500
	351	TELECOMMUNICATIONS	$1,102	$0		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$2,694	$305		$0		$0	$0	$0
	390	OTHR NON INSTR PROF&TECH	$33,231	$31,291		$31,000		$36,000	$36,000	$36,000
	410	CONSUMABLE SUPPLIES	$14,367	$26,613		$18,000		$15,500	$15,500	$15,500
	460	NON-CONSUMABLE SUPPLIES	$7,601	$9,747		$4,000		$4,000	$4,000	$4,000
	530	OTHER IMPROVMENTS	$0	$17,972		$0		$0	$0	$0
	541	NEW EQUIPMENT	$0	$9,902		$12,500		$12,500	$12,500	$12,500
	640	DUES AND FEES	$11,737	$17,157		$10,500		$10,500	$10,500	$10,500
		1132	**$705,575**	**$760,213**	**3.00**	**$728,524**	**3.00**	**$764,969**	**$764,969**	**$764,969**
1210	131	EXTRA DUTY CONTRACTS	$0	$1,881		$1,993		$2,393	$2,393	$2,393
	211	PERS-EMPLOYER CONTRIBUT	$0	$407		$530		$636	$636	$636
	212	PERS-EMPLOYEE PICK-UP	$0	$112		$120		$144	$144	$144
	220	SOCIAL SECURITY/MEDICARE	$0	$139		$86		$105	$105	$105
	231	WORKERS COMP	$0	$8		$8		$8	$8	$8
		1210	**$0**	**$2,547**	**0.00**	**$2,737**	**0.00**	**$3,286**	**$3,286**	**$3,286**
1221	111	LICENSED SALARIES	$68,353	$70,900	1.00	$76,652	1.00	$77,035	$77,035	$77,035
	112	CLASSIFIED SALARIES	$142,790	$121,792	3.44	$96,365	2.88	$100,395	$100,395	$100,395
	121	SUBSTITUTES - LICENSED	$34	$27		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$3,406	$3,303		$3,502		$3,351	$3,351	$3,351
	141	LONGEVITY STIPEND	$200	$200		$200		$100	$100	$100
	145	OPT OUT ADD SALARY	$13,200	$14,850		$13,200		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$56,304	$46,228		$57,836		$50,292	$50,292	$50,292
	212	PERS-EMPLOYEE PICK-UP	$13,592	$11,342		$11,401		$10,077	$10,077	$10,077
	220	SOCIAL SECURITY/MEDICARE	$16,757	$15,745		$14,991		$14,853	$14,853	$14,853
	231	WORKERS COMP	$1,098	$934		$875		$811	$811	$811
	241	HEALTH INSURANCE	$58,375	$46,100		$33,608		$55,580	$55,580	$55,580

General Fund Expenditures - Dallas High School
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1221	310	INSTR PROF & TECH SERVICE	$0	$2,990		$3,000		$0	$0	$0
	314	SUBSTITUTE SERVICES	$11,705	$12,255		$8,000		$7,000	$7,000	$7,000
	344	CLASSIFIED TRAVEL	$0	$35		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$652		$1,000		$900	$900	$900
	420	TEXTBOOKS	$0	$0		$3,000		$2,000	$2,000	$2,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$300		$300	$300	$300
		1221	**$385,813**	**$347,354**	**4.44**	**$323,930**	**3.88**	**$329,294**	**$329,294**	**$329,294**
1223	111	LICENSED SALARIES	$39,909	$46,791	1.00	$50,936	1.00	$52,913	$52,913	$52,913
	112	CLASSIFIED SALARIES	$48,837	$42,906	1.75	$44,868	2.44	$65,040	$65,040	$65,040
	122	SUBSTITUTES - CLASSIFIED	$0	$123		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$1,601		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$3,271	$3,628		$3,502		$3,351	$3,351	$3,351
	141	LONGEVITY STIPEND	$200	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$0	$5,327		$5,636		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$23,781	$21,943		$30,669		$35,126	$35,126	$35,126
	212	PERS-EMPLOYEE PICK-UP	$5,526	$5,147		$6,297		$7,278	$7,278	$7,278
	220	SOCIAL SECURITY/MEDICARE	$6,098	$7,229		$8,024		$9,280	$9,280	$9,280
	231	WORKERS COMP	$450	$447		$476		$520	$520	$520
	241	HEALTH INSURANCE	$33,000	$28,025		$29,529		$50,100	$50,100	$50,100
	314	SUBSTITUTE SERVICES	$0	$113		$0		$0	$0	$0
	351	TELECOMMUNICATIONS	$0	$105		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$104		$600		$1,000	$1,000	$1,000
		1223	**$161,071**	**$163,487**	**2.75**	**$180,537**	**3.44**	**$224,608**	**$224,608**	**$224,608**
1226	135	TUTORING	$4,543	$3,315		$30,718		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$994	$22		$8,165		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$273	$6		$1,843		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$348	$254		$1,440		$0	$0	$0
	231	WORKERS COMP	$23	$14		$120		$0	$0	$0
	344	CLASSIFIED TRAVEL	$24	$225		$0		$0	$0	$0
		1226	**$6,204**	**$3,836**	**0.00**	**$42,286**	**0.00**	**$0**	**$0**	**$0**
1250	111	LICENSED SALARIES	$163,038	$153,244	3.00	$168,236	2.82	$163,791	$163,791	$163,791
	112	CLASSIFIED SALARIES	$115,523	$97,837	3.69	$103,286	3.69	$106,796	$106,796	$106,796
	121	SUBSTITUTES - LICENSED	$726	$572		$201		$501	$501	$501
	122	SUBSTITUTES - CLASSIFIED	$0	$1,222		$500		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$10,219	$10,410		$10,505		$11,096	$11,096	$11,096
	141	LONGEVITY STIPEND	$200	$100		$100		$100	$100	$100
	145	OPT OUT ADD SALARY	$18,700	$24,200		$26,400		$26,004	$26,004	$26,004
	211	PERS-EMPLOYER CONTRIBUT	$69,699	$64,004		$83,540		$83,298	$83,298	$83,298

General Fund Expenditures - Dallas High School
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1250	212	PERS-EMPLOYEE PICK-UP	$18,455	$17,192		$18,553		$18,497	$18,497	$18,497
	220	SOCIAL SECURITY/MEDICARE	$22,355	$20,651		$23,644		$23,584	$23,584	$23,584
	231	WORKERS COMP	$1,470	$1,247		$1,400		$1,348	$1,348	$1,348
	241	HEALTH INSURANCE	$52,557	$42,000		$39,600		$45,792	$45,792	$45,792
	314	SUBSTITUTE SERVICES	$11,173	$14,414		$8,000		$15,000	$15,000	$15,000
	390	OTHR NON INSTR PROF&TECH	$0	$25,935		$26,000		$27,156	$27,156	$27,156
	410	CONSUMABLE SUPPLIES	$0	$97		$1,800		$1,800	$1,800	$1,800
	420	TEXTBOOKS	$0	$1,931		$5,000		$2,000	$2,000	$2,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$900		$700	$700	$700
		1250	**$484,115**	**$475,057**	**6.69**	**$517,665**	**6.51**	**$527,463**	**$527,463**	**$527,463**
1271	112	CLASSIFIED SALARIES	$23,507	$27,208	2.00	$69,061	2.00	$66,514	$66,514	$66,514
	145	OPT OUT ADD SALARY	$6,050	$6,600		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$5,512	$7,243		$22,248		$21,342	$21,342	$21,342
	212	PERS-EMPLOYEE PICK-UP	$1,310	$1,987		$4,540		$4,387	$4,387	$4,387
	220	SOCIAL SECURITY/MEDICARE	$2,261	$2,586		$5,788		$5,593	$5,593	$5,593
	231	WORKERS COMP	$145	$149		$355		$330	$330	$330
	241	HEALTH INSURANCE	$0	$0		$13,200		$15,900	$15,900	$15,900
	314	SUBSTITUTE SERVICES	$706	$1,129		$0		$1,000	$1,000	$1,000
		1271	**$39,492**	**$46,903**	**2.00**	**$121,792**	**2.00**	**$121,667**	**$121,667**	**$121,667**
1281	310	INSTR PROF & TECH SERVICE	$0	$0		$1,000		$0	$0	$0
	371	TUITION PD-OTHER DISTRICT	$0	$0		$6,000		$20,000	$20,000	$20,000
		1283	**$0**	**$0**	**0.00**	**$7,000**	**0.00**	**$20,000**	**$20,000**	**$20,000**
1283	371	TUITION PD-OTHER DISTRICT	$20,190	$20,127		$10,000		$10,000	$10,000	$10,000
	420	TEXTBOOKS	$3,722	$1,427		$2,500		$1,000	$1,000	$1,000
		1283	**$23,912**	**$21,554**	**0.00**	**$12,500**	**0.00**	**$11,000**	**$11,000**	**$11,000**
1284	111	LICENSED SALARIES	$32,288	$0		$0	0.30	$18,459	$18,459	$18,459
	130	EXTEND CONT/STU TEACH	$8,775	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$8,971	$0		$0		$4,906	$4,906	$4,906
	212	PERS-EMPLOYEE PICK-UP	$2,459	$0		$0		$1,108	$1,108	$1,108
	220	SOCIAL SECURITY/MEDICARE	$2,905	$0		$0		$1,412	$1,412	$1,412
	231	WORKERS COMP	$186	$0		$0		$75	$75	$75
	241	HEALTH INSURANCE	$7,200	$0		$0		$5,130	$5,130	$5,130
	314	SUBSTITUTE SERVICES	$899	$0		$0		$0	$0	$0
		1284	**$63,683**	**$0**	**0.00**	**$0**	**0.30**	**$31,090**	**$31,090**	**$31,090**
1289	130	EXTEND CONT/STU TEACH	$191	$1,322		$0		$2,016	$2,016	$2,016
	135	TUTORING	$1,076	$3,127		$4,097		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$277	$955		$1,089		$536	$536	$536

General Fund Expenditures - Dallas High School
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Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1289	212	PERS-EMPLOYEE PICK-UP	$76	$263		$246		$121	$121	$121
	220	SOCIAL SECURITY/MEDICARE	$95	$311		$192		$154	$154	$154
	231	WORKERS COMP	$6	$19		$16		$8	$8	$8
	344	CLASSIFIED TRAVEL	$19	$0		$0		$0	$0	$0
		1289	**$1,740**	**$5,997**	**0.00**	**$5,640**	**0.00**	**$2,835**	**$2,835**	**$2,835**
1291	130	EXTEND CONT/STU TEACH	$2,196	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$473	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$130	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$165	$0		$0		$0	$0	$0
	231	WORKERS COMP	$10	$0		$0		$0	$0	$0
	420	TEXTBOOKS	$0	$118		$0		$0	$0	$0
		1291	**$2,974**	**$118**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1430	123	TEMPORARY - LICENSED	$0	$0		$0		$7,500	$7,500	$7,500
	211	PERS-EMPLOYER CONTRIBUT	$0	$0		$0		$1,994	$1,994	$1,994
	212	PERS-EMPLOYEE PICK-UP	$0	$0		$0		$450	$450	$450
	220	SOCIAL SECURITY/MEDICARE	$0	$0		$0		$574	$574	$574
	231	WORKERS COMP	$0	$0		$0		$29	$29	$29
		1430	**$0**	**$0**	**0.00**	**$0**	**0.00**	**$10,547**	**$10,547**	**$10,547**
2120	111	LICENSED SALARIES	$134,259	$157,252	2.90	$168,801	3.00	$182,860	$182,860	$182,860
	112	CLASSIFIED SALARIES	$60,584	$53,273	2.00	$67,935	2.00	$69,960	$69,960	$69,960
	122	SUBSTITUTE - CLASSIFIED	$0	$7,879		$0		$0	$0	$0
	123	TEMPORARY - LICENSED	$25,516	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$2,498	$8,520		$6,503		$9,496	$9,496	$9,496
	145	OPT OUT ADD SALARY	$21,065	$18,030		$17,973		$25,212	$25,212	$25,212
	211	PERS-EMPLOYER CONTRIBUT	$56,822	$53,195		$73,137		$80,620	$80,620	$80,620
	212	PERS-EMPLOYEE PICK-UP	$14,530	$13,411		$15,673		$17,252	$17,252	$17,252
	220	SOCIAL SECURITY/MEDICARE	$17,927	$17,751		$19,976		$21,996	$21,996	$21,996
	231	WORKERS COMP	$1,140	$1,055		$1,160		$1,242	$1,242	$1,242
	241	HEALTH INSURANCE	$40,842	$35,604		$39,600		$31,800	$31,800	$31,800
	314	SUBSTITUTE SERVICES	$0	$1,163		$0		$500	$500	$500
	342	LICENSED TRAVEL-OUT DIST	$0	$315		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$307	$502		$300		$350	$350	$350
	349	OTHER TRAVEL	$185	$300		$250		$250	$250	$250
	353	POSTAGE	$4,141	$2,615		$5,000		$5,000	$5,000	$5,000
	380	NON-INSTR PROF & TECH	$0	$873		$0		$0	$0	$0

General Fund Expenditures - Dallas High School
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2120	410	CONSUMABLE SUPPLIES	$267	$263		$600		$500	$500	$500
	411	GRADUATION SUPPLIES	$2,682	$4,207		$3,500		$3,500	$3,500	$3,500
	460	NON-CONSUMABLE SUPPLIES	$1,783	$1,598		$1,500		$0	$0	$0
		2120	**$384,549**	**$377,806**	**4.90**	**$421,908**	**5.00**	**$450,538**	**$450,538**	**$450,538**
2130	112	CLASSIFIED SALARIES	$0	$85,676	4.59	$125,736	3.59	$104,399	$104,399	$104,399
	141	LONGEVITY STIPEND	$0	$0		$0		$100	$100	$100
	145	OPT OUT ADD SALARY	$0	$8,250		$13,200		$13,200	$13,200	$13,200
	211	PERS-EMPLOYER CONTRIBUT	$0	$20,481		$36,929		$31,285	$31,285	$31,285
	212	PERS-EMPLOYEE PICK-UP	$0	$5,619		$8,336		$7,062	$7,062	$7,062
	220	SOCIAL SECURITY/MEDICARE	$0	$6,912		$10,629		$9,004	$9,004	$9,004
	231	WORKERS COMP	$0	$426		$658		$538	$538	$538
	241	HEALTH INSURANCE	$0	$24,600		$43,200		$31,800	$31,800	$31,800
	314	SUBSTITUTE SERVICES	$0	$898		$0		$2,500	$2,500	$2,500
	410	CONSUMABLE SUPPLIES	$952	$19		$0		$0	$0	$0
		2130	**$952**	**$152,881**	**4.59**	**$238,688**	**3.59**	**$199,888**	**$199,888**	**$199,888**
2143	380	NON-INSTR PROF & TECH	$36,500	$37,500		$37,500		$0	$0	$0
		2143	**$36,500**	**$37,500**	**0.00**	**$37,500**	**0.00**	**$0**	**$0**	**$0**
2210	111	LICENSED SALARIES	$46,007	$17,434	0.30	$18,881		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$2,573		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$5,451	$1,980		$1,980		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$11,187	$4,832		$5,545		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$3,069	$1,313		$1,252		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$3,944	$1,681		$1,596		$0	$0	$0
	231	WORKERS COMP	$233	$93		$92		$0	$0	$0
	341	LICENSED TRAVEL-IN DIST	$18	$0		$0		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$133	$0		$0		$0	$0	$0
	349	OTHER TRAVEL	$0	$2,700		$0		$0	$0	$0
		2210	**$70,043**	**$32,606**	**0.30**	**$29,346**	**0.00**	**$0**	**$0**	**$0**
2220	111	LICENSED SALARIES	$46,139	$49,749	1.00	$54,365	1.00	$56,359	$56,359	$56,359
	121	SUBSTITUTES - LICENSED	$23	$19		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$150	$3,557		$3,502		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$10,082	$11,665		$15,381		$14,980	$14,980	$14,980
	212	PERS-EMPLOYEE PICK-UP	$2,731	$3,200		$3,472		$3,382	$3,382	$3,382
	220	SOCIAL SECURITY/MEDICARE	$3,224	$3,729		$4,423		$4,311	$4,311	$4,311
	231	WORKERS COMP	$216	$228		$244		$231	$231	$231
	241	HEALTH INSURANCE	$13,200	$13,200		$13,200		$17,100	$17,100	$17,100
	314	SUBSTITUTE SERVICES	$1,461	$2,261		$1,000		$2,000	$2,000	$2,000

General Fund Expenditures - Dallas High School
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2220	410	CONSUMABLE SUPPLIES	$1,188	$1,286		$1,500		$1,500	$1,500	$1,500
	430	LIBRARY BOOKS	$3,443	$4,773		$4,500		$4,500	$4,500	$4,500
	440	PERIODICALS	$1,298	$1,047		$1,500		$1,000	$1,000	$1,000
		2220	**$83,155**	**$94,714**	**1.00**	**$103,087**	**1.00**	**$105,363**	**$105,363**	**$105,363**
2229	112	CLASSIFIED SALARIES	$8,830	$2,946	1.00	$30,718	1.00	$36,396	$36,396	$36,396
	124	TEMPORARY - CLASSIFED	$288	$0		$0		$996	$996	$996
	211	PERS-EMPLOYER CONTRIBUT	$1,728	$642		$8,165		$9,939	$9,939	$9,939
	212	PERS-EMPLOYEE PICK-UP	$381	$177		$1,843		$2,243	$2,243	$2,243
	220	SOCIAL SECURITY/MEDICARE	$683	$210		$2,349		$2,860	$2,860	$2,860
	231	WORKERS COMP	$42	$14		$120		$162	$162	$162
	241	HEALTH INSURANCE	$1,330	$0		$0		$17,100	$17,100	$17,100
	410	CONSUMABLE SUPPLIES	$1,163	$0		$3,000		$1,500	$1,500	$1,500
		2229	**$14,445**	**$3,989**	**1.00**	**$46,195**	**1.00**	**$71,196**	**$71,196**	**$71,196**
2230	112	CLASSIFIED SALARIES	$35,046	$35,310	1.00	$34,849	1.00	$35,024	$35,024	$35,024
	124	TEMPORARY - CLASSIFED	$0	$412		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$1,778	$1,653		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$100	$100		$100		$100	$100	$100
	211	PERS-EMPLOYER CONTRIBUT	$9,560	$9,746		$11,189		$11,245	$11,245	$11,245
	212	PERS-EMPLOYEE PICK-UP	$2,109	$2,149		$2,097		$2,107	$2,107	$2,107
	220	SOCIAL SECURITY/MEDICARE	$2,627	$2,601		$2,674		$2,687	$2,687	$2,687
	231	WORKERS COMP	$178	$167		$155		$151	$151	$151
	241	HEALTH INSURANCE	$14,520	$14,400		$14,400		$15,900	$15,900	$15,900
	314	SUBSTITUTE SERVICES	$0	$2,469		$0		$1,800	$1,800	$1,800
	344	CLASSIFIED TRAVEL	$302	$76		$0		$250	$250	$250
	380	NON INST PROF TECH	$890	$0		$0		$100	$100	$100
	410	CONSUMABLE SUPPLIES	$0	$275		$500		$500	$500	$500
		2230	**$67,110**	**$69,358**	**1.00**	**$65,964**	**1.00**	**$69,864**	**$69,864**	**$69,864**
2240	342	LICENSED TRAVEL-OUT DIST	$960	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$4,299	$0		$0		$0	$0	$0
		2240	**$5,259**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2410	112	CLASSIFIED SALARIES	$186,831	$186,197	4.00	$150,391	4.00	$152,634	$152,634	$152,634
	113	ADMINISTRATORS	$297,782	$304,476	3.00	$322,515	3.00	$331,347	$331,347	$331,347
	141	LONGEVITY STIPEND	$100	$200		$200		$301	$301	$301
	145	OPT OUT ADD SALARY	$12,893	$12,884		$12,884		$12,868	$12,868	$12,868
	211	PERS-EMPLOYER CONTRIBUT	$121,335	$122,826		$140,350		$143,360	$143,360	$143,360
	212	PERS-EMPLOYEE PICK-UP	$28,791	$30,209		$29,159		$29,829	$29,829	$29,829
	220	SOCIAL SECURITY/MEDICARE	$35,586	$35,786		$37,178		$38,032	$38,032	$38,032

General Fund Expenditures - Dallas High School
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2410	231	WORKERS COMP	$2,293	$2,152		$2,087		$2,066	$2,066	$2,066
	241	HEALTH INSURANCE	$84,257	$84,266		$71,595		$85,196	$85,196	$85,196
	342	LICENSED TRAVEL-OUT DIST	$2,886	$3,272		$4,000		$4,000	$4,000	$4,000
	344	CLASSIFIED TRAVEL	$260	$132		$300		$300	$300	$300
	349	OTHER TRAVEL	$0	$244		$250		$250	$250	$250
	353	POSTAGE	$2,119	$3,068		$3,000		$3,000	$3,000	$3,000
	380	NON-INSTR PROF & TECH	$324	$0		$0		$0	$0	$0
	394	SUBSTITUTE SERVICES	$2,447	$5,330		$1,000		$1,000	$1,000	$1,000
	410	CONSUMABLE SUPPLIES	$972	$1,352		$2,500		$1,500	$1,500	$1,500
	460	NON-CONSUMABLE SUPPLIES	$531	$1,862		$1,500		$1,000	$1,000	$1,000
	640	DUES AND FEES	$3,780	$4,422		$3,000		$4,500	$4,500	$4,500
		2410	**$783,221**	**$798,677**	**7.00**	**$781,909**	**7.00**	**$811,183**	**$811,183**	**$811,183**
2540	112	CLASSIFIED SALARIES	$213,109	$210,557	6.00	$263,172	6.00	$252,084	$252,084	$252,084
	122	SUBSTITUTE - CLASSIFIED	$6,118	$2,309		$2,001		$2,000	$2,000	$2,000
	141	LONGEVITY STIPEND	$100	$200		$200		$100	$100	$100
	145	OPT OUT ADD SALARY	$7,084	$11,245		$13,200		$13,200	$13,200	$13,200
	211	PERS-EMPLOYER CONTRIBUT	$43,983	$38,002		$69,509		$73,969	$73,969	$73,969
	212	PERS-EMPLOYEE PICK-UP	$9,921	$9,501		$14,542		$16,043	$16,043	$16,043
	220	SOCIAL SECURITY/MEDICARE	$16,823	$16,266		$21,310		$20,455	$20,455	$20,455
	231	WORKERS COMP	$4,716	$6,410		$7,980		$7,403	$7,403	$7,403
	232	UNEMPLOYMENT COMP	$10,396	$0		$0		$0	$0	$0
	241	HEALTH INSURANCE	$69,937	$55,050		$60,720		$67,200	$67,200	$67,200
	321	CUSTODIAL SUBSTITUTES	$9,737	$7,890		$8,000		$8,000	$8,000	$8,000
	322	REPAIRS & MAINTENANCE	$13,625	$38,168		$30,500		$31,000	$31,000	$31,000
	324	RENTALS	$250	$1,170		$0		$2,500	$2,500	$2,500
	325	ELECTRICITY	$107,288	$101,075		$108,000		$111,000	$111,000	$111,000
	326	FUEL	$29,320	$27,754		$32,000		$32,000	$32,000	$32,000
	327	WATER & SEWAGE	$12,615	$12,713		$12,000		$14,000	$14,000	$14,000
	328	GARBAGE	$11,260	$7,623		$13,000		$10,000	$10,000	$10,000
	344	CLASSIFIED TRAVEL	$42	$0		$0		$0	$0	$0
	351	TELECOMMUNICATIONS	$6,619	$6,901		$6,600		$7,000	$7,000	$7,000
	380	NON-INSTR PROF & TECH	$6,803	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$46,416	$52,779		$45,000		$42,500	$42,500	$42,500
	460	NON-CONSUMABLE SUPPLIES	$2,425	$12,170		$14,000		$12,500	$12,500	$12,500

General Fund Expenditures - Dallas High School
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2540	530	OTHER IMPROVMENTS	$13,124	$0		$0		$0	$0	$0
	640	DUES AND FEES	$0	$394		$0		$0	$0	$0
	670	TAXES AND LICENSES	$0	$269		$0		$0	$0	$0
		2540	**$641,709**	**$618,446**	**6.00**	**$721,734**	**6.00**	**$722,954**	**$722,954**	**$722,954**
2543	322	REPAIRS & MAINTENANCE	$0	$2,040		$500		$1,000	$1,000	$1,000
	328	GARBAGE	$30	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$9,315	$5,136		$15,000		$12,500	$12,500	$12,500
	460	NON-CONSUMABLE SUPPLIES	$510	$0		$400		$0	$0	$0
	541	NEW EQUIPMENT	$0	$15,249		$0		$0	$0	$0
		2543	**$9,856**	**$22,425**		**$15,900**		**$13,500**	**$13,500**	**$13,500**
2550	331	REIMB STUDENT TRANSPORT	$4,693	$2,934		$1,500		$1,500	$1,500	$1,500
	332	NONREIMB STUDENT TRANS	$53,792	$58,431		$55,000		$58,000	$58,000	$58,000
		2550	**$58,484**	**$61,365**	**0.00**	**$56,500**	**0.00**	**$59,500**	**$59,500**	**$59,500**
2574	322	REPAIRS & MAINTENANCE	$787	$684		$1,000		$1,200	$1,200	$1,200
	324	RENTALS	$2,861	$3,317		$3,000		$3,200	$3,200	$3,200
		2574	**$3,648**	**$4,001**	**0.00**	**$4,000**	**0.00**	**$4,400**	**$4,400**	**$4,400**
2680	130	EXTEND CONT/STU TEACH	$0	$268		$0		**$0**	**$0**	**$0**
	211	PERS-EMPLOYER CONTRIBUT	$0	$57		$0		**$0**	**$0**	**$0**
	212	PERS-EMPLOYEE PICK-UP	$0	$16		$0		**$0**	**$0**	**$0**
	220	SOCIAL SECURITY/MEDICARE	$0	$20		$0		**$0**	**$0**	**$0**
	231	WORKERS COMP	$0	$1		$0		**$0**	**$0**	**$0**
	389	INTERPRET/TRANSLATION	$228	$0		$0		$800	$800	$800
		2680	**$228**	**$362**	**0.00**	**$0**	**0.00**	**$800**	**$800**	**$800**
		TOTAL DALLAS HIGH SCHOOL	**$7,409,041**	**$7,439,260**	**78.02**	**$8,183,740**	**74.25**	**$8,032,980**	**$8,032,980**	**$8,032,980**

Morrison Campus Alternative Program

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

General Fund Expenditures - Morrison Campus Alternative Program
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1280	111	LICENSED SALARIES	$171,575	$168,730	3.00	$195,667	3.00	$219,042	$219,042	$219,042
	112	CLASSIFIED SALARIES	$10,129	$30,225	1.00	$32,819	1.00	$39,821	$39,821	$39,821
	130	EXTEND CONT/STU TEACH	$1,497	$5,978		$0		$6,009	$6,009	$6,009
	135	TUTORING	$4,754	$15,332		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$43,656	$49,018		$65,096		$78,800	$78,800	$78,800
	212	PERS-EMPLOYEE PICK-UP	$10,952	$12,274		$13,709		$15,892	$15,892	$15,892
	220	SOCIAL SECURITY/MEDICARE	$13,139	$15,132		$17,479		$20,263	$20,263	$20,263
	231	WORKERS COMP	$860	$938		$967		$1,076	$1,076	$1,076
	241	HEALTH INSURANCE	$40,700	$50,600		$52,800		$64,800	$64,800	$64,800
	310	INSTR PROF & TECH SERVICE	$2,900	$4,125		$4,200		$4,700	$4,700	$4,700
	314	SUBSTITUTE SERVICES	$7,354	$23,265		$1,100		$1,000	$1,000	$1,000
	410	CONSUMABLE SUPPLIES	$1,738	$1,983		$2,000		$2,500	$2,500	$2,500
	420	TEXTBOOKS	$55	$69		$0		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$1,600		$500	$500	$500
		1280	**$309,310**	**$377,669**	**4.00**	**$387,437**	**4.00**	**$454,403**	**$454,403**	**$454,403**
2130	410	CONSUMABLE SUPPLIES	$0	$65		$0		$0	$0	$0
		2130	**$0**	**$65**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2143	380	NON-INSTR PROF & TECH	$36,500	$37,500		$37,500		$41,500	$41,500	$41,500
		2143	**$36,500**	**$37,500**	**0.00**	**$37,500**	**0.00**	**$41,500**	**$41,500**	**$41,500**
2230	380	NON INST PROF TECH	$200	$0		$0		$0	$0	$0
		2230	**$200**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2410	112	CLASSIFIED SALARIES	$38,890	$21,300	0.69	$20,327	0.69	$23,905	$23,905	$23,905
	113	ADMINISTRATORS	$69,131	$74,533		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$1,200	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$3,032	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$28,411	$6,254		$5,403		$6,354	$6,354	$6,354
	212	PERS-EMPLOYEE PICK-UP	$6,722	$1,629		$1,220		$1,434	$1,434	$1,434
	220	SOCIAL SECURITY/MEDICARE	$8,176	$5,874		$1,555		$1,829	$1,829	$1,829
	231	WORKERS COMP	$522	$393		$93		$104	$104	$104
	241	HEALTH INSURANCE	$15,127	$3,599		$0		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$446	$0		$0		$0	$0	$0
	344	CLASSIFED TRAVEL	$49	$0		$0		$0	$0	$0
	353	POSTAGE	$112	$122		$50		$100	$100	$100
	394	SUBSTITUTE SERVICES	$0	$349		$0		$0	$0	$0

General Fund Expenditures - Morrison Campus Alternative Program
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
	410	CONSUMABLE SUPPLIES	$0	$0		$300		$300	$300	$300
2410	411	GRADUATION SUPPLIES	$451	$1,467		$800		$1,200	$1,200	$1,200
	640	DUES AND FEES	$845	$0		$0		$0	$0	$0
		2410	**$173,113**	**$115,520**	**0.69**	**$29,748**	**0.69**	**$35,226**	**$35,226**	**$35,226**
	112	CLASSIFIED SALARIES	$13,644	$11,888	0.25	$9,773	0.25	$10,054	$10,054	$10,054
	122	SUBSTITUTE - CLASSIFIED	$100	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$2,128	$777		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$3,460	$2,841		$2,598		$2,672	$2,672	$2,672
	212	PERS-EMPLOYEE PICK-UP	$949	$687		$586		$603	$603	$603
	220	SOCIAL SECURITY/MEDICARE	$1,214	$965		$748		$769	$769	$769
	231	WORKERS COMP	$302	$358		$293		$292	$292	$292
	241	HEALTH INSURANCE	$700	$2,755		$3,322		$4,275	$4,275	$4,275
	321	CUSTODIAL SUBSTITUTES	$148	$305		$500		$0	$0	$0
2540	322	REPAIRS & MAINTENANCE	$2,809	$1,563		$2,500		$3,000	$3,000	$3,000
	325	ELECTRICITY	$7,846	$7,792		$9,000		$9,000	$9,000	$9,000
	326	FUEL	$5,303	$4,089		$5,000		$5,000	$5,000	$5,000
	327	WATER & SEWAGE	$930	$706		$850		$900	$900	$900
	328	GARBAGE	$3,010	$1,841		$2,500		$2,500	$2,500	$2,500
	351	TELECOMMUNICATIONS	$687	$628		$800		$900	$900	$900
	380	NON-INSTR PROF & TECH	$523	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$2,960	$2,615		$3,500		$3,000	$3,000	$3,000
	460	NON-CONSUMABLE SUPPLIES	$688	$0		$750		$750	$750	$750
	670	TAXES AND LICENSES	$0	$45		$0		$0	$0	$0
		2540	**$47,401**	**$39,855**	**0.25**	**$42,720**	**0.25**	**$43,715**	**$43,715**	**$43,715**
2550	331	REIMB STUDENT TRANSPORT	$1,269	$2,119		$1,200		$1,500	$1,500	$1,500
		2550	**$1,269**	**$2,119**	**0.00**	**$1,200**	**0.00**	**$1,500**	**$1,500**	**$1,500**
2574	322	REPAIRS & MAINTENANCE	$73	$89		$100		$120	$120	$120
	324	RENTALS	$1,306	$1,415		$1,300		$1,400	$1,400	$1,400
		2574	**$1,380**	**$1,504**	**0.00**	**$1,400**	**0.00**	**$1,520**	**$1,520**	**$1,520**
TOTAL MORRISON CAMPUS ALTERNATIVE			**$569,172**	**$574,232**	**4.94**	**$500,005**	**4.94**	**$577,864**	**$577,864**	**$577,864**

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Other District Programs

General Fund Expenditures - Other District Programs
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1210	131	EXTRA DUTY CONTRACTS	$10,228	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$2,567	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$609	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$759	$0		$0		$0	$0	$0
	231	WORKERS COMP	$47	$0		$0		$0	$0	$0
	244	WELLNESS ACTIVITY	$1	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$2,189	$2,039		$0		$0	$0	$0
		1210	**$16,399**	**$2,039**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1221	112	CLASSIFIED SALARIES	$15,360	$0		$0		$0	$0	$0
	121	SUBSTITUTES - LICENSED	$251	$0		$0		$0	$0	$0
	122	SUBSTITUTE - CLASSIFIED	$818	$0		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$100	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$1,100	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$4,878	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$1,025	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$1,339	$0		$0		$0	$0	$0
	231	WORKERS COMP	$86	$0		$0		$0	$0	$0
	241	HEALTH INSURANCE	$24,745	$1,100		$0		$0	$0	$0
	310	INSTR PROF & TECH SERVICE	$47,561	$834		$0		$0	$0	$0
	311	DLC - LEARNING CENTERS	$0	$0		$0		$40,000	$40,000	$40,000
	314	SUBSTITUTE SERVICES	$30,032	$0		$0		$0	$0	$0
	342	LICENSED TRAVEL	$76	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$2,282	$0		$0		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$110	$0		$0		$0	$0	$0
		1221	**$129,764**	**$1,934**	**0.00**	**$0**	**0.00**	**$40,000**	**$40,000**	**$40,000**
1223	241	HEALTH INSURANCE	$2,200	$0		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$0	$173		$0		$0	$0	$0
	351	TELECOMMUNICATIONS	$415	$53		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$283	$402		$0		$0	$0	$0
		1223	**$2,898**	**$628**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1226	124	TEMPORARY - CLASSIFIED	$0	$0		$0		$39,996	$39,996	$39,996
	135	TUTORING	$37,394	$51,858		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$981	$13,268		$0		$10,631	$10,631	$10,631
	212	PERS-EMPLOYEE PICK-UP	$542	$2,927		$0		$2,400	$2,400	$2,400
	220	SOCIAL SECURITY/MEDICARE	$2,861	$3,878		$0		$3,060	$3,060	$3,060
	231	WORKERS COMP	$174	$215		$0		$157	$157	$157

General Fund Expenditures - Other District Programs

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1226	314	SUBSTITUTE SERVICES	$0	$1,297		$0		$0	$0	$0
	341	LICENSED TRAVEL-IN DIST	$91	$223		$0		$500	$500	$500
	344	CLASSIFIED TRAVEL	$51	$24		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$0		$0		$250	$250	$250
		1226	**$42,093**	**$73,690**	**0.00**	**$0**	**0.00**	**$56,994**	**$56,994**	**$56,994**
1228	112	CLASSIFIED SALARIES	$3,425	$0		$0		$0	$0	$0
	121	SUBSTITUTES - LICENSED	$178	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$150	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$1,021	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$220	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$287	$0		$0		$0	$0	$0
	231	WORKERS COMP	$19	$0		$0		$0	$0	$0
	232	UNEMPLOYMENT COMP	$2,317	$0		$0		$0	$0	$0
	241	HEALTH INSURANCE	$3,234	$0		$0		$0	$0	$0
	310	INSTR PROF & TECH SERVICE	$37,440	$0		$0		$0	$0	$0
	314	SUBSTITUTE SERVICES	$1,437	$0		$0		$0	$0	$0
		1228	**$49,727**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1233	135	TUTORING	$324	$2,359		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$25	$180		$0		$0	$0	$0
	231	WORKERS COMP	$1	$10		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$138	$0		$0		$0	$0	$0
		1233	**$489**	**$2,549**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1250	111	LICENSED SALARIES	$71,743	$104,447	2.00	$119,016	2.00	$112,719	$112,719	$112,719
	112	CLASSIFIED SALARIES	$25,915	$26,579	1.00	$29,691	1.00	$29,834	$29,834	$29,834
	121	SUBSTITUTES - LICENSED	$498	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$14,686	$7,026		$8,004		$14,298	$14,298	$14,298
	141	LONGEVITY STIPEND	$200	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$24,063	$30,128		$41,654		$41,691	$41,691	$41,691
	212	PERS-EMPLOYEE PICK-UP	$5,757	$8,256		$9,403		$9,411	$9,411	$9,411
	220	SOCIAL SECURITY/MEDICARE	$7,906	$9,975		$12,071		$11,999	$11,999	$11,999
	231	WORKERS COMP	$524	$594		$666		$648	$648	$648
	241	HEALTH INSURANCE	$42,754	$39,594		$42,000		$48,900	$48,900	$48,900
	310	INSTR PROF & TECH SERVICE	$27,424	$0		$0		$0	$0	$0
	311	STUDENT INSTR SERVICES	$0	$695		$0		$0	$0	$0
	314	SUBSTITUTE SERVICES	$9,316	$0		$0		$0	$0	$0
	341	LICENSED TRAVEL-IN DIST	$798	$392		$0		$1,000	$1,000	$1,000
	342	LICENSED TRAVEL-OUT DIST	$318	$212		$0		$500	$500	$500

General Fund Expenditures - Other District Programs
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1250	344	CLASSIFIED TRAVEL	$332	$249		$0		$0	$0	$0
	349	OTHER TRAVEL	$378	$150		$0		$0	$0	$0
	390	OTHR NON INSTR PROF&TECH	$25,935	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$3,002	$3,175		$1,300		$2,900	$2,900	$2,900
	420	TEXTBOOKS	$0	$0		$1,000		$1,000	$1,000	$1,000
	460	NON-CONSUMABLE SUPPLIES	$230	$351		$1,500		$0	$0	$0
	470	COMPUTER SOFTWARE	$130	$1,199		$800		$600	$600	$600
	480	COMPUTER HARDWARE	$0	$5,107		$4,000		$0	$0	$0
		1250	**$261,910**	**$238,129**	**3.00**	**$271,105**	**3.00**	**$275,500**	**$275,500**	**$275,500**
1281	310	INSTR PROF & TECH SERVICE	$380	$1,190		$0		$0	$0	$0
	371	TUITION PD-OTHER DISTRICT	$6,000	$0		$0		$0	$0	$0
		1281	**$6,380**	**$1,190**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1284	310	INSTR PROF & TECH SERVICE	$20,423	$23,025		$23,025		$0	$0	$0
	314	SUBSTITUTE SERVICES	$225	$0		$0		$0	$0	$0
		1284	**$20,647**	**$23,025**	**0.00**	**$23,025**	**0.00**	**$0**	**$0**	**$0**
1289	135	TUTORING	$4,645	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$1,008	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$277	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$321	$0		$0		$0	$0	$0
	231	WORKERS COMP	$22	$0		$0		$0	$0	$0
		1289	**$6,273**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1291	111	LICENSED SALARIES	$73,765	$74,322	1.00	$80,080	1.00	$80,480	$80,480	$80,480
	112	CLASSIFIED SALARIES	$0	$0		$0		$0	$0	$0
	121	SUBSTITUTES - LICENSED	$161	$492		$0		$501	$501	$501
	130	EXTEND CONT/STU TEACH	$150	$197		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$20,139	$20,403		$25,650		$25,911	$25,911	$25,911
	212	PERS-EMPLOYEE PICK-UP	$4,444	$4,506		$4,805		$4,859	$4,859	$4,859
	220	SOCIAL SECURITY/MEDICARE	$5,560	$5,714		$6,126		$6,195	$6,195	$6,195
	231	WORKERS COMP	$334	$312		$330		$325	$325	$325
	241	HEALTH INSURANCE	$17,700	$14,254		$14,254		$17,100	$17,100	$17,100
	314	SUBSTITUTE SERVICES	$1,976	$0		$0		$0	$0	$0
	341	LICENSED TRAVEL-IN DIST	$90	$782		$500		$500	$500	$500
	342	LICENSED TRAVEL-OUT DIST	$0	$0		$350		$0	$0	$0
	344	CLASSIFIED TRAVEL	$183	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$294		$0		$0	$0	$0
		1291	**$124,503**	**$121,276**	**1.00**	**$132,095**	**1.00**	**$135,871**	**$135,871**	**$135,871**

General Fund Expenditures - Other District Programs
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2113	380	NON-INSTR PROF & TECH	$3,000	$5,000		$5,000		$4,000	$4,000	$4,000
		2113	**$3,000**	**$5,000**	**0.00**	**$5,000**	**0.00**	**$4,000**	**$4,000**	**$4,000**
2114	410	CONSUMABLE SUPPLIES	$1,972	$929		$800		$800	$800	$800
		2114	**$1,972**	**$929**	**0.00**	**$800**	**0.00**	**$800**	**$800**	**$800**
2115	124	TEMPORARY - CLASSIFIED	$0	$889		$1,018		$996	$996	$996
	211	PERS-EMPLOYER CONTRIBUT	$0	$242		$271		$265	$265	$265
	212	PERS-EMPLOYEE PICK-UP	$0	$53		$60		$60	$60	$60
	220	SOCIAL SECURITY/MEDICARE	$0	$67		$48		$76	$76	$76
	231	WORKERS COMP	$0	$4		$4		$4	$4	$4
	349	OTHER TRAVEL	$0	$80		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$2,984	$990		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$94	$717		$1,000		$2,000	$2,000	$2,000
	460	NON-CONSUMABLE SUPPLIES	$0	$2,832		$1,000		$0	$0	$0
		2115	**$3,078**	**$5,874**	**0.00**	**$3,401**	**0.00**	**$3,401**	**$3,401**	**$3,401**
2130	111	LICENSED SALARIES	$0	$0	0.50	$30,612	0.70	$41,864	$41,864	$41,864
	112	CLASSIFIED SALARIES	$39,608	$27,040		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$442	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$6,600	$0		$0		$4,352	$4,352	$4,352
	211	PERS-EMPLOYER CONTRIBUT	$10,868	$7,704		$9,805		$11,127	$11,127	$11,127
	212	PERS-EMPLOYEE PICK-UP	$2,799	$1,622		$1,837		$2,512	$2,512	$2,512
	220	SOCIAL SECURITY/MEDICARE	$3,436	$1,781		$2,341		$3,535	$3,535	$3,535
	231	WORKERS COMP	$237	$116		$128		$200	$200	$200
	241	HEALTH INSURANCE	$5,983	$8,033		$6,600		$1,116	$1,116	$1,116
	341	LICENSED TRAVEL-IN DIST	$327	$63		$0		$600	$600	$600
	344	CLASSIFIED TRAVEL	$149	$355		$0		$0	$0	$0
	349	OTHER TRAVEL	$25	$115		$0		$125	$125	$125
	353	POSTAGE	$72	$121		$200		$200	$200	$200
	380	NON-INSTR PROF & TECH	$131	$655		$0		$5,000	$5,000	$5,000
	390	OTHR NON INSTR PROF&TECH	$10,040	$15,282		$10,000		$12,000	$12,000	$12,000
	410	CONSUMABLE SUPPLIES	$1,081	$1,397		$2,000		$2,000	$2,000	$2,000
		2130	**$81,796**	**$64,284**	**0.50**	**$63,523**	**0.70**	**$84,631**	**$84,631**	**$84,631**
2143	111	LICENSED SALARIES	$82,195	$50,525	1.00	$61,223	1.00	$63,252	$63,252	$63,252
	123	TEMPORARY - LICENSED	$1,750	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$2,108		$2,001		$3,500	$3,500	$3,500
	211	PERS-EMPLOYER CONTRIBUT	$7,751	$11,392		$16,805		$17,743	$17,743	$17,743
	212	PERS-EMPLOYEE PICK-UP	$1,791	$3,126		$3,793		$4,005	$4,005	$4,005
	220	SOCIAL SECURITY/MEDICARE	$6,422	$3,521		$4,835		$5,107	$5,107	$5,107

General Fund Expenditures - Other District Programs

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2143	231	WORKERS COMP	$382	$211		$265		$270	$270	$270
	241	HEALTH INSURANCE	$14,259	$11,858		$13,200		$15,900	$15,900	$15,900
	341	LICENSED TRAVEL-IN DIST	$47	$253		$500		$200	$200	$200
	342	LICENSED TRAVEL-OUT DIST	$0	$0		$0		$200	$200	$200
	344	CLASSIFIED TRAVEL	$36	$0		$0		$0	$0	$0
	349	OTHER TRAVEL	$0	$0		$0		$1,000	$1,000	$1,000
	410	CONSUMABLE SUPPLIES	$3,626	$1,292		$2,000		$5,000	$5,000	$5,000
	460	NON-CONSUMABLE SUPPLIES	$5,980	$1,136		$8,000		$5,000	$5,000	$5,000
		2143	**$124,239**	**$85,422**	**1.00**	**$112,622**	**1.00**	**$121,177**	**$121,177**	**$121,177**
2150	130	EXTEND CONT/STU TEACH	$110	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$24	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$7	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$8	$0		$0		$0	$0	$0
	322	REPAIRS & MAINTENANCE	$1,506	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$0		$1,500		$0	$0	$0
		2150	**$1,656**	**$0**	**0.00**	**$1,500**	**0.00**	**$0**	**$0**	**$0**
2190	112	CLASSIFIED SALARIES	$47,471	$48,838	1.00	$48,501	1.00	$48,567	$48,567	$48,567
	113	ADMINISTRATORS	$115,091	$116,286	1.00	$116,647	1.00	$117,230	$117,230	$117,230
	130	EXTEND CONT/STU TEACH	$4,867	$5,417		$5,002		$5,507	$5,507	$5,507
	141	LONGEVITY STIPEND	$100	$100		$100		$100	$100	$100
	211	PERS-EMPLOYER CONTRIBUT	$45,366	$45,962		$54,253		$54,595	$54,595	$54,595
	212	PERS-EMPLOYEE PICK-UP	$10,048	$10,202		$10,215		$10,284	$10,284	$10,284
	220	SOCIAL SECURITY/MEDICARE	$12,465	$12,565		$13,019		$13,112	$13,112	$13,112
	231	WORKERS COMP	$736	$710		$715		$699	$699	$699
	241	HEALTH INSURANCE	$28,050	$28,092		$28,098		$33,513	$33,513	$33,513
	341	LICENSED TRAVEL-IN DIST	$59	$80		$300		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$1,062	$1,944		$2,000		$1,200	$1,200	$1,200
	344	CLASSIFIED TRAVEL	$59	$0		$0		$0	$0	$0
	349	OTHER TRAVEL	$4,444	$449		$2,000		$5,000	$5,000	$5,000
	353	POSTAGE	$68	$323		$200		$200	$200	$200
	354	ADVERTISING	$30	$51		$0		$100	$100	$100
	389	INTERPRET/TRANSLATION	$0	$676		$5,000		$0	$0	$0
	390	OTHR NON INSTR PROF&TECH	$795	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$447	$996		$2,500		$1,000	$1,000	$1,000
	640	DUES AND FEES	$1,045	$1,055		$1,100		$1,100	$1,100	$1,100
		2190	**$272,204**	**$273,746**	**2.00**	**$289,650**	**2.00**	**$292,207**	**$292,207**	**$292,207**

General Fund Expenditures - Other District Programs
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2210	130	EXTEND CONT/STU TEACH	$2,940	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$225	$0		$0		$0	$0	$0
	231	WORKERS COMP	$13	$0		$0		$0	$0	$0
	341	LICENSED TRAVEL-IN DIST	$63	$246		$0		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$460	$861		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$54	$0		$0		$0	$0	$0
		2210	**$3,755**	**$1,107**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2211	112	CLASSIFIED SALARIES	$11,759	$0		$0		$0	$0	$0
	113	ADMINISTRATORS	$88,386	$20,986	0.20	$23,255	0.50	$36,421	$36,421	$36,421
	145	OPT OUT ADD SALARY	$413	$0		$0		$3,300	$3,300	$3,300
	211	PERS-EMPLOYER CONTRIBUT	$25,706	$5,708		$7,449		$10,558	$10,558	$10,558
	212	PERS-EMPLOYEE PICK-UP	$5,760	$1,259		$1,395		$2,383	$2,383	$2,383
	220	SOCIAL SECURITY/MEDICARE	$7,428	$1,485		$1,779		$3,039	$3,039	$3,039
	231	WORKERS COMP	$456	$85		$96		$170	$170	$170
	241	HEALTH INSURANCE	$15,268	$2,730		$2,979		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$899	$289		$500		$500	$500	$500
	349	OTHER TRAVEL	$0	$0		$500		$0	$0	$0
	353	POSTAGE	$26	$0		$0		$0	$0	$0
	640	DUES AND FEES	$1,045	$0		$0		$1,100	$1,100	$1,100
		2211	**$157,147**	**$32,542**	**0.20**	**$37,953**	**0.50**	**$57,471**	**$57,471**	**$57,471**
2220	311	STUDENT INSTR SERVICES	$1,852	$1,889		$2,000		$2,000	$2,000	$2,000
	380	NON-INSTR PROF & TECH	$10,975	$11,101		$11,200		$12,000	$12,000	$12,000
		2220	**$12,827**	**$12,990**	**0.00**	**$13,200**	**0.00**	**$14,000**	**$14,000**	**$14,000**
2230	386	DATA PROCESSING SRVS	$29,206	$5,813		$6,000		$7,500	$7,500	$7,500
	410	CONSUMABLE SUPPLIES	$450	$0		$0		$0	$0	$0
		2230	**$29,656**	**$5,813**	**0.00**	**$6,000**	**0.00**	**$7,500**	**$7,500**	**$7,500**
2240	349	OTHER TRAVEL	$299	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$1,142	$0		$0		$0	$0	$0
		2240	**$1,441**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2310	342	LICENSED TRAVEL-OUT DIST	$1,028	$2,013		$2,000		$1,000	$1,000	$1,000
	349	OTHER TRAVEL	$1,285	$1,635		$1,000		$1,000	$1,000	$1,000
	354	ADVERTISING	$1,330	$625		$1,000		$1,000	$1,000	$1,000
	381	AUDIT SERVICES	$43,470	$48,140		$42,000		$48,000	$48,000	$48,000
	382	LEGAL SERVICES	$531,917	$70,995		$50,000		$55,000	$55,000	$55,000
	385	MANAGEMENT SERVICES	$6,750	$0		$0		$34,000	$34,000	$34,000
	388	ELECTION	$0	$3,733		$0		$4,000	$4,000	$4,000

General Fund Expenditures - Other District Programs

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
	410	CONSUMABLE SUPPLIES	$248	$570		$700		$500	$500	$500
2310	640	DUES AND FEES	$8,813	$8,513		$8,500		$8,500	$8,500	$8,500
	651	LIABILITY INSURANCE	$55,943	$66,641		$69,000		$79,000	$79,000	$79,000
		2310	**$650,784**	**$202,865**	**0.00**	**$174,200**	**0.00**	**$232,000**	**$232,000**	**$232,000**
	112	CLASSIFIED SALARIES	$65,597	$67,969	1.00	$65,949	1.00	$67,487	$67,487	$67,487
	113	ADMINISTRATORS	$142,781	$140,021	1.00	$136,588	1.00	$144,720	$144,720	$144,720
	122	SUBSTITUTE - CLASSIFIED	$2,256	$194		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$4,909	$6,374		$6,329		$6,329	$6,329	$6,329
	211	PERS-EMPLOYER CONTRIBUT	$47,226	$49,388		$59,456		$69,997	$69,997	$69,997
	212	PERS-EMPLOYEE PICK-UP	$12,356	$12,462		$12,532		$4,429	$4,429	$4,429
	220	SOCIAL SECURITY/MEDICARE	$15,641	$15,320		$15,750		$16,283	$16,283	$16,283
	231	WORKERS COMP	$917	$851		$890		$900	$900	$900
	241	HEALTH INSURANCE	$18,654	$15,722		$15,816		$1,476	$1,476	$1,476
	243	ANNUITY CONTRIBUTION	$0	$0		$0		$15,900	$15,900	$15,900
2320	342	LICENSED TRAVEL-OUT DIST	$1,918	$1,428		$2,000		$2,000	$2,000	$2,000
	344	CLASSIFIED TRAVEL	$636	$5		$0		$0	$0	$0
	349	OTHER TRAVEL	$2,209	$2,714		$2,000		$1,500	$1,500	$1,500
	353	POSTAGE	$24	$9		$200		$200	$200	$200
	354	ADVERTISING	$1,300	$1,294		$1,000		$500	$500	$500
	380	NON-INSTR PROF & TECH	$653	$465		$500		$500	$500	$500
	390	OTHER NON-INSTR PROF TECH	$0	$2,050		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$931	$1,643		$1,000		$700	$700	$700
	415	FOOD SUPPLIES	$418	$0		$0		$0	$0	$0
	640	DUES AND FEES	$2,669	$3,625		$2,000		$2,000	$2,000	$2,000
	652	FIDELITY BOND & PREMIUM	$300	$300		$300		$300	$300	$300
		2320	**$321,396**	**$321,834**	**2.00**	**$322,310**	**2.00**	**$335,221**	**$335,221**	**$335,221**
	130	EXTEND CONT/STU TEACH	$43	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$9	$0		$0		$0	$0	$0
2490	212	PERS-EMPLOYEE PICK-UP	$3	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$3	$0		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$6,696	$6,471		$0		$0	$0	$0
	470	COMPUTER SOFTWARE	$300	$360		$350		$400	$400	$400
		2490	**$7,055**	**$6,831**	**0.00**	**$350**	**0.00**	**$400**	**$400**	**$400**
	112	CLASSIFIED SALARIES	$216,818	$236,356	3.63	$238,655	4.00	$259,412	$259,412	$259,412
2520	114	MANAGERIAL - CLASSIFIED	$118,735	$124,328	1.00	$121,538	1.00	$124,294	$124,294	$124,294
	122	SUBSTITUTE - CLASSIFIED	$921	$1,530		$1,000		$0	$0	$0
	145	OPT OUT ADD SALARY	$12,261	$11,725		$11,649		$11,898	$11,898	$11,898

General Fund Expenditures - Other District Programs

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2520	211	PERS-EMPLOYER CONTRIBUT	$85,031	$92,723		$111,141		$117,203	$117,203	$117,203
	212	PERS-EMPLOYEE PICK-UP	$20,447	$22,306		$22,431		$23,736	$23,736	$23,736
	220	SOCIAL SECURITY/MEDICARE	$25,908	$27,563		$28,598		$30,264	$30,264	$30,264
	231	WORKERS COMP	$1,573	$1,556		$1,624		$1,664	$1,664	$1,664
	241	HEALTH INSURANCE	$43,300	$43,704		$39,839		$53,046	$53,046	$53,046
	344	CLASSIFIED TRAVEL	$2,393	$2,230		$2,200		$2,000	$2,000	$2,000
	349	OTHER TRAVEL	$7,411	$1,549		$2,000		$2,000	$2,000	$2,000
	353	POSTAGE	$3,135	$3,594		$2,800		$2,800	$2,800	$2,800
	354	ADVERTISING	$323	$234		$500		$500	$500	$500
	380	NON-INSTR PROF & TECH	$18,690	$26,753		$25,000		$23,000	$23,000	$23,000
	394	SUBSTITUTE SERVICES	$106	$1,282		$500		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$3,787	$1,987		$2,500		$2,500	$2,500	$2,500
	460	NON-CONSUMABLE SUPPLIES	$964	$0		$200		$0	$0	$0
	640	DUES AND FEES	$861	$1,409		$1,500		$1,500	$1,500	$1,500
	652	FIDELITY BOND & PREMIUM	$300	$300		$300		$300	$300	$300
		2520	**$562,963**	**$601,129**	**4.63**	**$613,975**	**5.00**	**$656,117**	**$656,117**	**$656,117**
2540	112	CLASSIFIED SALARIES	$136,635	$145,903	2.35	$149,821	3.50	$210,523	$210,523	$210,523
	114	MANAGERIAL - CLASSIFIED	$101,151	$111,032	1.00	$103,887	1.00	$97,190	$97,190	$97,190
	122	SUBSTITUTE - CLASSIFIED	$711	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$1,200	$0		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$0	$0		$0		$100	$100	$100
	145	OPT OUT ADD SALARY	$14,619	$8,689		$7,260		$13,200	$13,200	$13,200
	211	PERS-EMPLOYER CONTRIBUT	$54,550	$55,863		$69,365		$85,325	$85,325	$85,325
	212	PERS-EMPLOYEE PICK-UP	$14,958	$15,234		$15,658		$19,261	$19,261	$19,261
	220	SOCIAL SECURITY/MEDICARE	$19,304	$19,905		$19,964		$24,557	$24,557	$24,557
	231	WORKERS COMP	$4,956	$7,272		$7,472		$7,745	$7,745	$7,745
	232	UNEMPLOYMENT COMP	$0	$4,368		$0		$0	$0	$0
	241	HEALTH INSURANCE	$15,227	$28,420		$32,574		$41,978	$41,978	$41,978
	321	CUSTODIAL SUBSTITUES	$148	$228		$0		$0	$0	$0
	322	REPAIRS & MAINTENANCE	$6,621	$5,046		$9,000		$10,000	$10,000	$10,000
	324	RENTALS	$275	$785		$1,500		$2,500	$2,500	$2,500
	325	ELECTRICITY	$9,552	$9,817		$11,000		$11,000	$11,000	$11,000
	326	FUEL	$2,919	$4,089		$4,500		$1,200	$1,200	$1,200
	327	WATER & SEWAGE	$1,005	$1,211		$1,450		$1,900	$1,900	$1,900
	328	GARBAGE	$861	$2,373		$1,250		$3,000	$3,000	$3,000
	344	CLASSIFIED TRAVEL	$3,540	$2,648		$3,500		$1,500	$1,500	$1,500
	349	OTHER TRAVEL	$2,075	$1,388		$1,500		$1,500	$1,500	$1,500

General Fund Expenditures - Other District Programs
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2540	351	TELECOMMUNICATIONS	$3,343	$3,589		$4,250		$6,500	$6,500	$6,500
	354	ADVERTISING	$0	$166		$0		$0	$0	$0
	355	PRINTING & BINDING	$5	$0		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$4,024	$245		$5,000		$2,000	$2,000	$2,000
	390	OTHR NON INSTR PROF&TECH	$3,682	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$31,384	$26,476		$32,000		$32,000	$32,000	$32,000
	460	NON-CONSUMABLE SUPPLIES	$805	$3,071		$4,500		$4,500	$4,500	$4,500
	542	REPLACEMENT EQUIPMENT	$7,583	$0		$0		$10,000	$10,000	$10,000
	640	DUES AND FEES	$35	$70		$0		$100	$100	$100
	653	PROPERTY INSURANCE	$103,814	$99,215		$109,000		$117,000	$117,000	$117,000
	670	TAXES AND LICENSES	$156	$163		$0		$0	$0	$0
		2540	**$545,138**	**$557,266**	**3.35**	**$594,451**	**4.50**	**$704,579**	**$704,579**	**$704,579**
2543	112	CLASSIFIED SALARIES	$30,949	$32,021	0.90	$37,186	1.00	$34,666	$34,666	$34,666
	145	OPT OUT ADD SALARY	$1,100	$0		$0		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$6,961	$7,004		$9,884		$10,968	$10,968	$10,968
	212	PERS-EMPLOYEE PICK-UP	$1,910	$1,921		$2,231		$2,476	$2,476	$2,476
	220	SOCIAL SECURITY/MEDICARE	$2,441	$2,341		$2,845		$3,157	$3,157	$3,157
	231	WORKERS COMP	$668	$960		$1,112		$1,050	$1,050	$1,050
	241	HEALTH INSURANCE	$10,674	$14,300		$14,400		$0	$0	$0
	322	REPAIRS & MAINTENANCE	$4,284	$5,672		$2,500		$5,000	$5,000	$5,000
	324	RENTALS	$1,025	$771		$750		$1,000	$1,000	$1,000
	349	OTHER TRAVEL	$320	$45		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$29,032	$22,308		$8,000		$12,000	$12,000	$12,000
	460	NON-CONSUMABLE SUPPLIES	$1,774	$164		$750		$2,000	$2,000	$2,000
	640	DUES AND FEES	$140	$50		$0		$0	$0	$0
		2543	**$91,278**	**$87,557**	**0.90**	**$79,658**	**1.00**	**$78,917**	**$78,917**	**$78,917**
2545	322	REPAIRS & MAINTENANCE	$3,432	$8,815		$12,000		$12,000	$12,000	$12,000
	410	CONSUMABLE SUPPLIES	$0	$70		$400		$500	$500	$500
	651	LIABILITY INSURANCE	$2,695	$2,536		$3,000		$3,200	$3,200	$3,200
		2545	**$6,127**	**$11,421**	**0.00**	**$15,400**	**0.00**	**$15,700**	**$15,700**	**$15,700**
2550	113	ADMINISTRATORS	$22,097	$21,188	0.20	$21,925	0.20	$22,035	$22,035	$22,035
	211	PERS-EMPLOYER CONTRIBUT	$6,010	$5,764		$7,023		$7,058	$7,058	$7,058
	212	PERS-EMPLOYEE PICK-UP	$1,326	$1,271		$1,316		$1,322	$1,322	$1,322
	220	SOCIAL SECURITY/MEDICARE	$1,633	$1,612		$1,677		$1,686	$1,686	$1,686
	231	WORKERS COMP	$99	$87		$90		$87	$87	$87
	241	HEALTH INSURANCE	$2,977	$2,665		$2,653		$3,517	$3,517	$3,517
	331	REIMB STUDENT TRANSPORT	$935,628	$992,715		$1,168,017		$1,215,000	$1,215,000	$1,215,000

General Fund Expenditures - Other District Programs
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2550	342	LICENSED TRAVEL-OUT DIST	$36	$0		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$189	$0		$0		$0	$0	$0
	349	OTHER TRAVEL	$1,695	$0		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$61	$0		$0		$0	$0	$0
	386	DATA PROCESSING SRVS	$3,785	$2,655		$2,500		$2,600	$2,600	$2,600
		2550	**$975,535**	**$1,027,957**	**0.20**	**$1,205,201**	**0.20**	**$1,253,305**	**$1,253,305**	**$1,253,305**
2558	112	CLASSIFIED SALARIES	$2,322	$235		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$560	$55		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$139	$14		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$159	$16		$0		$0	$0	$0
	231	WORKERS COMP	$12	$1		$0		$0	$0	$0
	331	REIMB STUDENT TRANSPORT	$612,439	$601,086		$545,019		$599,000	$599,000	$599,000
	410	CONSUMABLE SUPPLIES	$632	$504		$1,000		$0	$0	$0
		2558	**$616,264**	**$601,911**	**0.00**	**$546,019**	**0.00**	**$599,000**	**$599,000**	**$599,000**
2574	112	CLASSIFIED SALARIES	$46,433	$49,309	1.00	$45,881	1.25	$52,756	$52,756	$52,756
	122	SUBSTITUTE - CLASSIFIED	$1,077	$2,327		$1,501		$0	$0	$0
	141	LONGEVITY STIPEND	$100	$100		$100		$100	$100	$100
	145	OPT OUT ADD SALARY	$6,600	$6,600		$6,600		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$14,241	$14,941		$17,236		$16,553	$16,553	$16,553
	212	PERS-EMPLOYEE PICK-UP	$3,184	$3,361		$3,246		$3,171	$3,171	$3,171
	220	SOCIAL SECURITY/MEDICARE	$4,147	$4,463		$4,137		$4,043	$4,043	$4,043
	231	WORKERS COMP	$401	$454		$261		$475	$475	$475
	241	HEALTH INSURANCE	$0	$0		$0		$17,100	$17,100	$17,100
	322	REPAIRS & MAINTENANCE	$20,610	$26,434		$25,100		$29,100	$29,100	$29,100
	324	RENTALS	$24,146	$23,120		$21,700		$25,700	$25,700	$25,700
	344	CLASSIFIED TRAVEL	$0	$8		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$330	$360		$500		$500	$500	$500
	410	CONSUMABLE SUPPLIES	$21,524	$37,036		$35,000		$40,000	$40,000	$40,000
	460	NON-CONSUMABLE SUPPLIES	$6,249	$0		$1,500		$1,500	$1,500	$1,500
	470	COMPUTER SOFTWARE	$24	$0		$0		$0	$0	$0
		2574	**$149,066**	**$168,513**	**1.00**	**$162,762**	**1.25**	**$190,998**	**$190,998**	**$190,998**
2629	380	NON-INSTR PROF & TECH	$0	$3,500		$0		$0	$0	$0
		2629	**$0**	**$3,500**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2640	112	CLASSIFIED SALARIES	$34,675	$0		$0		$0	$0	$0
	113	ADMINISTRATORS	$121,916	$101,118	1.00	$127,130	1.00	$127,766	$127,766	$127,766
	145	OPT OUT ADD SALARY	$4,465	$2,223		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$41,510	$3,530		$0		$40,923	$40,923	$40,923

General Fund Expenditures - Other District Programs
2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2640	212	PERS-EMPLOYEE PICK-UP	$9,540	$713		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$12,159	$7,678		$9,725		$9,774	$9,774	$9,774
	231	WORKERS COMP	$707	$425		$521		$509	$509	$509
	232	UNEMPLOYMENT COMP	$0	$0		$0		$5,000	$5,000	$5,000
	241	HEALTH INSURANCE	$11,244	$9,280		$13,737		$16,453	$16,453	$16,453
	312	INSTR PRG IMP SRV	$12,448	$10,098		$10,000		$11,000	$11,000	$11,000
	324	RENTALS	$0	$770		$0		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$670	$0		$500		$1,000	$1,000	$1,000
	344	CLASSIFIED TRAVEL	$595	$0		$0		$500	$500	$500
	349	OTHER TRAVEL	$8,827	$1,137		$4,500		$5,000	$5,000	$5,000
	353	POSTAGE	$31	$47		$100		$50	$50	$50
	354	ADVERTISING	$0	$1,425		$1,000		$1,000	$1,000	$1,000
	380	NON-INSTR PROF & TECH	$5,119	$19,161		$10,000		$13,000	$13,000	$13,000
	390	OTHR NON INSTR PROF&TECH	$62	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$1,718	$4,094		$3,000		$5,000	$5,000	$5,000
	415	FOOD SUPPLIES	$4,832	$1,978		$3,000		$5,000	$5,000	$5,000
	440	PERIODICALS	$150	$150		$150		$150	$150	$150
	460	NON-CONSUMABLE SUPPLIES	$498	$0		$0		$0	$0	$0
	640	DUES AND FEES	$2,417	$1,270		$1,500		$1,450	$1,450	$1,450
		2640	**$273,582**	**$165,097**	**1.00**	**$184,863**	**1.00**	**$243,575**	**$243,575**	**$243,575**
2649	242	TUITION REIMBURSEMENT	$38,138	$42,780		$46,700		$46,700	$46,700	$46,700
	342	LICENSED TRAVEL-OUT DIST	$949	$0		$0		$0	$0	$0
		2649	**$39,087**	**$42,780**	**0.00**	**$46,700**	**0.00**	**$46,700**	**$46,700**	**$46,700**
2660	386	DATA PROCESSING SRVS	$21,503	$26,663		$33,000		$35,000	$35,000	$35,000
	410	CONSUMABLE SUPPLIES	$16	$0		$0		$0	$0	$0
		2660	**$21,518**	**$26,663**	**0.00**	**$33,000**	**0.00**	**$35,000**	**$35,000**	**$35,000**
2661	112	CLASSIFIED SALARIES	$233,846	$265,594	5.00	$282,415	4.00	$244,061	$244,061	$244,061
	114	MANAGERIAL - CLASSIFIED	$84,600	$84,203	1.00	$90,745	1.00	$92,831	$92,831	$92,831
	124	TEMPORARY - CLASSIFIED	$5,927	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$6,000	$7,100		$7,152		$7,217	$7,217	$7,217
	141	LONGEVITY STIPEND	$200	$100		$100		$100	$100	$100
	145	OPT OUT ADD SALARY	$6,600	$6,600		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$77,857	$83,390		$106,431		$96,812	$96,812	$96,812
	212	PERS-EMPLOYEE PICK-UP	$19,631	$21,746		$23,221		$21,049	$21,049	$21,049
	220	SOCIAL SECURITY/MEDICARE	$24,617	$26,561		$29,598		$26,836	$26,836	$26,836
	231	WORKERS COMP	$1,517	$1,555		$1,698		$1,484	$1,484	$1,484
	241	HEALTH INSURANCE	$51,118	$66,181		$68,794		$64,012	$64,012	$64,012

General Fund Expenditures - Other District Programs

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
2661	322	REPAIRS & MAINTENANCE	$540	$637		$1,500		$1,500	$1,500	$1,500
	324	RENTALS	$0	$0		$0		$91,000	$91,000	$91,000
	328	GARBAGE	$0	$0		$0		$1,500	$1,500	$1,500
	344	CLASSIFIED TRAVEL	$1,694	$3,149		$3,500		$5,000	$5,000	$5,000
	349	OTHER TRAVEL	$299	$0		$0		$1,000	$1,000	$1,000
	353	POSTAGE	$97	$274		$1,500		$500	$500	$500
	380	NON-INSTR PROF & TECH	$145,984	$84,052		$72,000		$80,000	$80,000	$80,000
	410	CONSUMABLE SUPPLIES	$61,679	$57,839		$65,000		$60,000	$60,000	$60,000
	460	NON-CONSUMABLE SUPPLIES	$102,678	$52,910		$40,000		$32,000	$32,000	$32,000
	470	COMPUTER SOFTWARE	$10,583	$9,500		$10,000		$10,000	$10,000	$10,000
	480	COMPUTER HARDWARE	$129,286	$130,966		$233,000		$150,000	$150,000	$150,000
	541	NEW EQUIPMENT	$0	$92,407		$0		$0	$0	$0
	640	DUES AND FEES	$300	$300		$300		$600	$600	$600
		2661	**$965,055**	**$995,064**	**6.00**	**$1,043,554**	**5.00**	**$994,102**	**$994,102**	**$994,102**
2680	130	EXTEND CONT/STU TEACH	$0	$36		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$7		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$2		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$3		$0		$0	$0	$0
	231	WORKERS COMP	$0	$0		$0		$0	$0	$0
	389	INTERPRET/TRANSLATION	$53	$893		$0		$3,000	$3,000	$3,000
		2680	**$53**	**$941**	**0.00**	**$0**	**0.00**	**$3,000**	**$3,000**	**$3,000**
2700	241	HEALTH INSURANCE	$510,729	$442,491		$450,000		$395,000	$395,000	$395,000
		2700	**$510,729**	**$442,491**	**0.00**	**$450,000**	**0.00**	**$395,000**	**$395,000**	**$395,000**
5220	710	FUND MODIFICATIONS	$10,000	$29,579		$10,000		$10,000	$10,000	$10,000
		5220	**$10,000**	**$29,579**	**0.00**	**$10,000**	**0.00**	**$10,000**	**$10,000**	**$10,000**
6110	810	PLANNED RESERVE	$0	$0		$1,589,811		$1,802,300	$1,802,300	$1,802,300
		6110	**$0**	**$0**	**0.00**	**$1,589,811**	**0.00**	**$1,802,300**	**$1,802,300**	**$1,802,300**
		TOTAL OTHER DISTRICT PROGRAMS	**$7,099,481**	**$6,245,568**	**26.78**	**$8,032,128**	**28.15**	**$8,689,465**	**$8,689,465**	**$8,689,465**

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Charter Schools

Luckiamute Valley Charter Schools

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

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

Dallas Community School

124 SW Walnut Avenue
Dallas, OR 97338
503-420-4360

General Fund Expenditures - Luckiamute Valley Charter School

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1250	111	LICENSED SALARIES	$12,567	$30,495	0.50	$31,469	0.50	$31,626	$31,626	$31,626
	130	EXTEND CONT/STU TEACH	$681	$1,580		$1,501		$1,696	$1,696	$1,696
	211	PERS-EMPLOYER CONTRIBUT	$3,604	$8,723		$10,478		$10,581	$10,581	$10,581
	212	PERS-EMPLOYEE PICK-UP	$795	$1,924		$1,978		$1,999	$1,999	$1,999
	220	SOCIAL SECURITY/MEDICARE	$976	$2,353		$2,520		$2,549	$2,549	$2,549
	231	WORKERS COMP	$58	$135		$138		$135	$135	$135
	241	HEALTH INSURANCE	$2,750	$6,600		$6,600		$7,950	$7,950	$7,950
	310	INSTR PROF & TECH SERVICE	$0	$29,702		$0		$41,000	$41,000	$41,000
	341	LICENSED TRAVEL-IN DIST	$0	$703		$0		$500	$500	$500
	342	LICENSED TRAVEL-OUT DIST	$237	$0		$300		$350	$350	$350
		1250	**$21,668**	**$82,215**	**0.50**	**$54,984**	**0.50**	**$98,386**	**$98,386**	**$98,386**
1288	349	OTHER TRAVEL	$0	$1,450		$0		$0	$0	$0
	360	CHARTER SCHOOL	$1,917,562	$2,006,139		$2,184,442		$2,259,900	$2,259,900	$2,259,900
	380	NON-INSTR PROF & TECH	$0	$1,145		$0		$1,100	$1,100	$1,100
		1288	**$1,917,562**	**$2,008,734**	**0.00**	**$2,184,442**	**0.00**	**$2,261,000**	**$2,261,000**	**$2,261,000**
2130	112	CLASSIFIED SALARIES	$0	$5,270		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$0	$2,200		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$1,634		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$448		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$571		$0		$0	$0	$0
	231	WORKERS COMP	$0	$34		$0		$0	$0	$0
	310	INSTR PROF & TECH SERVICE	$0	$13,502		$0		$10,000	$10,000	$10,000
		2130	**$0**	**$23,659**	**0.00**	**$0**	**0.00**	**$10,000**	**$10,000**	**$10,000**
2143	310	INSTR PROF & TECH SERVICE	$0	$0		$0		$1,000	$1,000	$1,000
		2143	**$0**	**$0**	**0.00**	**$0**	**0.00**	**$1,000**	**$1,000**	**$1,000**
2150	310	INSTR PROF & TECH SERVICE	$0	$0		$0		$10,000	$10,000	$10,000
		2150	**$0**	**$0**	**0.00**	**$0**	**0.00**	**$10,000**	**$10,000**	**$10,000**
2540	326	FUEL	$0	$0		$0		$0	$0	$0
	351	TELECOMMUNICATIONS	$4,329	$4,310		$4,000		$4,000	$4,000	$4,000
		2540	**$4,329**	**$4,310**	**0.00**	**$4,000**	**0.00**	**$4,000**	**$4,000**	**$4,000**
2550	331	REIMB STUDENT TRANSPORT	$161,062	$154,779		$178,560		$189,600	$189,600	$189,600
	332	NONREIMB STUDENT TRANS	$0	$0		$0		$0	$0	$0
		2550	**$161,062**	**$154,779**	**0.00**	**$178,560**	**0.00**	**$189,600**	**$189,600**	**$189,600**
TOTAL LUCKIATMUTE VALLEY CHARTER SCHOOL			**$2,104,622**	**$2,273,697**	**0.50**	**$2,421,986**	**0.50**	**$2,573,986**	**$2,573,986**	**$2,573,986**

General Fund Expenditures - Dallas Community School

2020-21 Budget

Function	Account	Account Title	2017-18 Actual	2018-19 Actual	FTE	2019-20 Adopted	FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
1221	112	CLASSIFIED SALARIES	$0	$0		$0	0.69	$19,526	$19,526	$19,526
	211	PERS-EMPLOYER CONTRIBUT	$0	$0		$0		$5,190	$5,190	$5,190
	212	PERS-EMPLOYEE PICK-UP	$0	$0		$0		$1,172	$1,172	$1,172
	220	SOCIAL SECURITY/MEDICARE	$0	$0		$0		$1,494	$1,494	$1,494
	231	WORKERS COMP	$0	$0		$0		$86	$86	$86
		1221	**$0**	**$0**	**0.00**	**$0**	**0.69**	**$27,468**	**$27,468**	**$27,468**
1250	111	LICENSED SALARIES	$17,219	$0		$0		$0	$0	$0
	112	CLASSIFIED SALARIES	$0	$6,456	0.69	$19,430		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$1,089	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$4,980	$690		$5,165		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$1,099	$135		$1,166		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$1,348	$494		$1,485		$0	$0	$0
	231	WORKERS COMP	$86	$28		$89		$0	$0	$0
	241	HEALTH INSURANCE	$3,850	$0		$0		$0	$0	$0
		1250	**$29,671**	**$7,803**	**0.69**	**$27,335**	**0.00**	**$0**	**$0**	**$0**
1288	360	CHARTER SCHOOL	$1,240,937	$1,287,136		$1,324,388		$1,420,900	$1,420,900	$1,420,900
		1288	**$1,240,937**	**$1,287,136**	**0.00**	**$1,324,388**	**0.00**	**$1,420,900**	**$1,420,900**	**$1,420,900**
2540	351	TELECOMMUNICATIONS	$394	$0		$0		$0	$0	$0
		2540	**$394**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2550	331	REIMB STUDENT TRANSPORT	$821	$1,472		$1,500		$1,000	$1,000	$1,000
	332	NONREIMB STUDENT TRANS	$0	$0		$0		$0	$0	$0
		2550	**$821**	**$1,472**	**0.00**	**$1,500**	**0.00**	**$1,000**	**$1,000**	**$1,000**
		TOTAL DALLAS COMMUNITY SCHOOL	**$1,271,822**	**$1,296,411**	**0.69**	**$1,353,224**	**0.69**	**$1,449,367**	**$1,449,367**	**$1,449,367**

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Special Revenue Funds

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SPECIAL REVENUE GRANTS & PROJECTS

RESOURCES	Actual Allocation 2017 / 2018	Actual Allocation 2018 / 2019	Adopted 2019 / 2020	Projected 2020 / 2021
College and Career Readiness - Measure 98	459,467	462,342	1,165,000	760,000
Consolidated Mini Grants	59,684	33,823	335,000	335,000
Cool Schools Senate Bill 1149	67,756	41,485	80,000	80,000
Dallas Community Programs	8,492	8,395	12,500	-
Dallas High School Teen Parent Program	2,892	-	10,000	10,000
English Language Learner - HB3499	107,371	108,798	110,000	90,000
Individuals with Disabilities Education Act (IDEA)	519,285	520,418	585,540	606,560
IDEA - Section 619, Preschool Grant	730	7,286	10,000	19,500
Medicaid Administrative Claims Survey Reimbursement	54,201	44,704	60,000	30,000
Mid-Willamette Valley Beginning Educator Mentoring Grant	72,663	72,200	75,000	-
OEA Choice Trust - Employee Wellness	9,626	-	-	-
Oregon Communtity Foundation-P3 Alignment	33,069	-	-	-
Outdoor School - M99	24,714	30,300	32,000	38,020
PAS/ New Options	498,659	545,152	603,521	609,586
Polk Adolescent Day Treatment Center	338,086	410,127	416,858	516,900
Polk County Business Development Job Training	2,935	3,941	19,400	-
Student Investment Account	-	-	-	2,635,114
Title I	712,004	648,830	738,013	735,245
Title IIA - Improving Teacher Quality	135,207	94,287	133,000	167,000
Title IV - Safe and Drug Free Schools	17,437	48,532	50,000	50,000
Youth Transition Project	71,704	82,574	81,500	86,000
TOTAL RESOURCES	**3,195,983**	**3,163,194**	**4,517,332**	**6,768,925**
REQUIREMENTS				
1000 - INSTRUCTION				
College and Career Readiness - Measure 98	250,578	232,688	703,805	511,151
Consolidated Mini Grants	24,929	29,737	176,500	151,500
English Language Learner - HB3499	61,056	39,535	65,000	41,062
Individuals with Disabilities Education Act (IDEA)	352,634	334,456	385,274	404,049
IDEA - Section 619, Preschool Grant	689	1,507	2,400	10,000
Oregon Communtity Foundation-P3 Alignment Implementation	14,497	-	-	-
Outdoor School - M99	24,400	29,929	31,000	37,020
PAS/ New Options	498,659	545,152	603,521	609,586
Polk Adolescent Day Treatment Center	284,891	296,019	343,263	418,233
Polk County Business Development Job Training	2,935	3,941	19,400	-
Student Investment Account	-	-	-	2,084,099
Title I	671,702	612,797	699,417	700,300
Title IIA - Improving Teacher Quality	-	8,378	-	-
Title IV - Safe and Drug Free Schools	-	45,837	35,000	42,000
Youth Transition Project	67,645	77,988	77,085	81,913
Total Instruction	**$ 2,254,616**	**$ 2,257,963**	**$ 3,141,665**	**$ 5,090,913**
2000 - SUPPORT SERVICES				
College and Career Readiness - Measure 98	208,889	229,655	261,195	248,849
Consolidated Mini Grants	34,755	3,160	140,500	165,500
English Language Learner - HB3499	46,315	69,263	45,000	48,938
Individuals with Disabilities Education Act (IDEA)	166,651	185,962	200,266	202,511
IDEA - Section 619, Preschool Grant	41	5,778	7,600	9,500
Medicaid Administrative Claims Survey Reimbursement	54,201	44,704	60,000	30,000
Mid-Willamette Valley Beginning Educator Mentoring Grant	72,663	72,200	75,000	-
OEA Choice Trust - Employee Wellness	9,626	-	-	-
Oregon Communtity Foundation-P3 Alignment Implementation	18,572	-	-	-
Outdoor School - M99	314	371	1,000	1,000
Polk Adolescent Day Treatment Center	53,194	114,108	73,595	98,667
Student Investment Account	-	-	-	551,015
Title I	40,302	36,033	38,596	34,945
Title IIA - Improving Teacher Quality	135,207	85,909	133,000	167,000
Title IV - Safe and Drug Free Schools	17,437	2,695	15,000	8,000
Youth Transition Project	4,059	4,586	4,415	4,087
Total Support Services	**$ 862,228**	**$ 854,423**	**$ 1,055,167**	**$ 1,570,012**
3000 - COMMUNITY SERVICE				
Consolidated Mini Grants	-	927	18,000	18,000
Dallas Community Programs	8,492	8,396	12,500	-
Dallas High School Teen Parent Program	2,892	-	10,000	10,000
Total Community Services	**$ 11,384**	**$ 9,323**	**$ 40,500**	**$ 28,000**
4150 - FACILITY ACQUISITION (College and Career-M98)	**$ -**	**$ -**	**$ 200,000**	**$ -**
5220 - INTERFUND TRANSFERS (Cool Schools SB 1149)	**$ 67,756**	**$ 41,485**	**$ 80,000**	**$ 80,000**
TOTAL REQUIREMENTS	**$ 3,195,983**	**$ 3,163,194**	**$ 4,517,332**	**$ 6,768,925**

COLLEGE AND CAREER READINESS - MEASURE 98

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

The district has six current Career and Technical Education (CTE) strands in the areas of business, culinary arts, health sciences, information and communication technology and engineering. District partnership with Chemeketa Community College provides key instruction as well as offering dual credit and articulated credit. The district implemented the Advancement Via Individual Determination (AVID) as a dropout strategy and will expand by adding an additional class section. In 2018-19 a Freshman-on-Track team was organized and has immediately shown positive outcomes related to student success. For 2020-21 the allocation maintains current offerings and provides for some equipment and facility upgrades to improve CTE programs.

Historical Data and Projections

	Actual Allocation 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021
						Fund 226
RESOURCES						
1000 Local Sources	$6,752	$0		$0		$0
2199 Other Intermediate Sources	$0	$0		$0		$0
3000 State Sources	$452,715	$462,342		$1,165,000		$760,000
4000 Federal Sources	$0	$0		$0		$0
TOTAL RESOURCES	$459,467	$462,342		$1,165,000		$760,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$104,856	$124,216	3.50	$294,002	4.00	$255,705
200 Associated Payroll Costs	$58,447	$36,671		$109,803		$134,081
300 Purchased Services	$71,665	$70,141		$125,000		$35,000
400 Supplies and Materials	$13,181	$1,660		$50,000		$11,366
500 Capital Outlay	$0	$0		$125,000		$75,000
600 Other Objects	$2,429	$0		$0		$0
Total Instruction	$250,578	$232,688		$703,805		$511,152
2000 Support Services						
100 Salaries	$118,051	$128,354	1.60	$134,949	1.00	$100,477
200 Associated Payroll Costs	$64,241	$67,724		$76,246		$62,271
300 Purchased Services	$26,342	$33,576		$50,000		$50,000
400 Supplies and Materials	$255	$0		$0		$0
600 Other Objects	$0	$0		$0		$36,100
Total Support Services	$208,889	$229,654		$261,195		$248,848
4000 Facilities Acquisition/Construction						
500 Capital Improvements	$0	$0		$200,000		$0
TOTAL REQUIREMENTS	$459,467	$462,342	5.10	$1,165,000	5.00	$760,000

CONSOLIDATED MINI GRANTS

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

The projected allocation for 2020-21 remains high enough to allow expenditure authority for new grant opportunities that may arise. Other programs such as Afterschool Art and Employee Wellness have diminished in activity to the degree they will now be accounted for in the mini grant fund beginning 2020-21.

Historical Data and Projections

	Actual Allocation 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021
RESOURCES						
1000 Local Sources	$10,870	$6,351		$100,000		$100,000
3000 State	$39,500	$18,467		$135,000		$135,000
4000 Federal	$9,315	$9,005		$100,000		$100,000
5000 Transfers from General Fund	$0	$0		$0		$0
TOTAL RESOURCES	$59,684	$33,823		$335,000		$335,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$3,244	$0		$10,000		$10,000
200 Associated Payroll Costs	$1,127	$0		$4,500		$4,500
300 Purchased Services	$1,590	$1,049		$75,000		$75,000
400 Supplies & Materials	$18,969	$15,664		$35,000		$35,000
500 Capital Outlays	$0	$13,024		$50,000		$25,000
600 Other Objects	$0	$0		$2,000		$2,000
Total Instruction	$24,929	$29,737		$176,500		$151,500
2000 Support						
100 Salaries	$0	$0		$10,000		$10,000
200 Associated Payroll Costs	$0	$0		$4,500		$4,500
300 Purchased Services	$34,731	$2,960		$75,000		$75,000
400 Supplies & Materials	$24	$200		$25,000		$25,000
500 Capital Outlays	$0	$0		$25,000		$50,000
600 Other Objects	$0	$0		$1,000		$1,000
Total Support	$34,755	$3,160		$140,500		$165,500
3000 Community Services						
100 Salaries	$0	$0		$0		$5,000
200 Associated Payroll Costs	$0	$0		$0		$3,000
300 Purchased Services	$0	$0		$5,000		$5,000
400 Supplies & Materials	$0	$926		$5,000		$5,000
500 Capital Outlays	$0	$0		$8,000		$0
Total Community Service	$0	$926		$18,000		$18,000
TOTAL REQUIREMENTS	$59,684	$33,823		$335,000		$335,000

COOL SCHOOLS SENATE BILL 1149

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

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

Historical Data and Projections

	Actual Allocation 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021
						Fund 202
RESOURCES						
1990 PacificCorp Public Purpose	$67,756	$41,485		$80,000		$80,000
5400 Beginning Balance	$0	$0		$0		$0
TOTAL RESOURCES	$67,756	$41,485		$80,000		$80,000
REQUIREMENTS						
5220 Transfer to F102	$67,756	$41,485		$80,000		$80,000
5220 Transfer to F401	$0	$0		$0		$0
TOTAL REQUIREMENTS	$67,756	$41,485		$80,000		$80,000

DALLAS COMMUNITY PROGRAMS

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

This fund accounts for self-supporting programs sponsored by the district which currently includes adult fitness classes and after school art for students.

Beginning 2020-21, these activities will be accounted for within the Consolidated Mini Grants programs due to low dollar volume threshold.

Historical Data and Projections

	Actual Allocation 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021
						Fund 262
RESOURCES						
1000 Local Sources	$8,492	$8,398		$12,500		$0
4000 Federal Sources	$0	$0		$0		$0
5200 Gen Fund Transfer	$0	$0		$0		$0
5400 Beginning Fund Balance	$0	$0		$0		$0
TOTAL RESOURCES	$8,492	$8,398		$12,500		$0
REQUIREMENTS						
3300 Community Services						
100 Salaries	$6,011	$5,526		$6,062		$0
200 Associated Payroll Costs	$490	$447		$2,938		$0
300 Purchased Services	$0	$344		$500		$0
400 Supplies & Materials	$1,991	$2,081		$3,000		$0
600 Other Objects	$0	$0		$0		$0
Total Community Services	$8,492	$8,398		$12,500		$0
TOTAL REQUIREMENTS	$8,492	$8,398		$12,500		$0

DALLAS HIGH SCHOOL TEEN PARENT PROGRAM

In 2014-15, the district received a federal subsidy grant through ODE that will reimburse the costs of child care paid by the district for the students enrolled in the teen parent program that have placed their children in the Dragonfly pre-school operated by Salem Child Development Center. The district continues to receive the subsidy but has not had teen parents eligible for the assistance since 2017-18. An allocation has been established for 2020-21 to allow for continued funding.

Historical Data and Projections

	Actual Allocation 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021
						Fund 222
RESOURCES						
1000 Local Sources	$0	$0		$0		$0
3000 State Sources	$0	$0		$0		$0
4000 Federal Sources	$2,892	$0		$10,000		$10,000
TOTAL RESOURCES	$2,892	$0		$10,000		$10,000
REQUIREMENTS						
1000 Instruction						
300 Purchased Services	$0	$0		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instructional Services	$0	$0		$0		$0
2000 Support Services						
300 Purchased Services	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Support Services	$0	$0		$0		$0
3000 Community Services						
300 Purchased Services	$2,892	$0		$10,000		$10,000
600 Other Objects	$0	$0		$0		$0
Total Community Services	$2,892	$0		$10,000		$10,000
TOTAL REQUIREMENTS	$2,892	$0		$10,000		$10,000

ENGLISH LANGUAGE LEARNER PROGRAM - HB 3499

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

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

Historical Data and Projections

	Actual Allocation 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021
						Fund 218
RESOURCES						
1000 Local Sources	$0	$0		$0		$0
2199 Other Intermediate Sources	$0	$0		$0		$0
3000 State Sources	$107,371	$108,798		$110,000		$90,000
4000 Federal Sources	$0	$0		$0		$0
TOTAL RESOURCES	$107,371	$108,798		$110,000		$90,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$14,316	$11,233		$15,000		$14,998
200 Associated Payroll Costs	$5,285	$4,165		$5,000		$6,064
300 Purchased Services	$612	$0		$20,000		$0
400 Supplies and Materials	$40,843	$24,137		$25,000		$20,000
600 Other Objects	$0	$0		$0		$0
Total Instruction	$61,056	$39,535		$65,000		$41,062
2000 Support Services						
100 Salaries	$8,012	$18,936		$12,990		$14,004
200 Associated Payroll Costs	$2,949	$7,179		$5,093		$5,662
300 Purchased Services	$35,353	$43,063		$26,917		$24,987
400 Supplies and Materials	$0	$85		$0		$0
600 Other Objects	$0	$0		$0		$4,285
Total Support Services	$46,315	$69,263		$45,000		$48,938
TOTAL REQUIREMENTS	$107,371	$108,798		$110,000		$90,000

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

IDEA funds are awarded to public schools for costs of special education, related services, supplementary aids and services provided in a regular class or other education related setting to a child with a disability in accordance with the Individual Education Plan (IEP) for the child. Traditionally, IDEA funds have covered the costs of special education teachers, classroom assistants, equipment, and specialized assessment tools to accommodate the needs of the Special Education students in Dallas School District.

Historical Data and Projections

	Actual Allocation 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021
						Fund 237
RESOURCES						
4000 Revenue from Federal Sources	$519,285	$520,418		$585,540		$606,560
TOTAL RESOURCES	$519,285	$520,418		$585,540		$606,560
REQUIREMENTS						
1000 Instruction						
100 Salaries	$230,848	$227,417	4.25	$236,726	4.25	$256,727
200 Associated Payroll Costs	$116,956	$101,487		$118,893		$130,322
300 Purchased Services	$4,480	$5,236		$20,000		$10,000
400 Supplies and Materials	$350	$316		$9,655		$7,000
600 Other Objects	$0	$0		$0		$0
Total Instruction	$352,634	$334,456		$385,274		$404,049
2000 Support Services						
100 Salaries	$90,605	$94,463	3.00	$97,240	3.00	$97,099
200 Associated Payroll Costs	$46,056	$61,969		$68,376		$74,912
300 Purchased Services	$64	$36		$500		$500
400 Supplies and Materials	$533	$566		$1,000		$1,000
600 Other Objects	$29,393	$28,928		$33,150		$29,000
Total Support Services	$166,651	$185,962		$200,266		$202,511
TOTAL REQUIREMENTS	$519,285	$520,418	7.25	$585,540	7.25	$606,560

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 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021 *Fund 204*
RESOURCES						
4000 Federal Sources	$730	$7,286		$10,000		$19,500
TOTAL RESOURCES	$730	$7,286		$10,000		$19,500
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	$689	$1,507		$2,400		$10,000
600 Other	$0	$0		$0		$0
Total Instruction	$689	$1,507		$2,400		$10,000
2000 Support Services						
100 Salaries	$0	$3,540		$3,131		$4,800
200 Associated Payroll Costs	$0	$1,271		$1,228		$2,110
300 Purchased Services	$0	$563		$2,591		$1,660
400 Supplies and Materials	$0	$0		$0		
600 Other	$41	$405		$650		$930
Total Support Services	$41	$5,779		$7,600		$9,500
TOTAL REQUIREMENTS	$730	$7,286		$10,000		$19,500

MEDICAID ADMINISTRATIVE CLAIMS SURVEY REIMBURSEMENT

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

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

Historical Data and Projections

	Actual Allocation 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021
						Fund 240
RESOURCES						
1990 Local Sources	$54,201	$44,704		$60,000		$30,000
TOTAL RESOURCES	$54,201	$44,704		$60,000		$30,000
REQUIREMENTS						
2000 Support Services						
100 Salaries	$30,539	$23,949	0.50	$33,612	0.30	$21,396
200 Associated Payroll Costs	$21,827	$14,798		$21,388		$8,604
300 Purchased Services	$1,835	$5,957		$5,000		$0
400 Supplies and Materials	$0	$0		$0		$0
600 Other	$0	$0		$0		$0
Total Support Services	$54,201	$44,704		$60,000		$30,000
TOTAL REQUIREMENTS	$54,201	$44,704	0.50	$60,000	0.30	$30,000

MID-WILLAMETTE VALLEY EDUCATOR EFFECTIVENESS
Beginning Educator Mentoring Grant

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

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

The district will continue participation in the consortium for as long as funds continue to be available. Funding for this program was diverted to a new Regional Training program in 2019-20. The new program will be administered by Willamette ESD.

Historical Data and Projections

	Actual Allocation 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021
						Fund 278
RESOURCES						
3000 State Sources	$72,663	$72,200		$75,000		$0
TOTAL RESOURCES	$72,663	$72,200		$75,000		$0
REQUIREMENTS						
2000 Support Services						
100 Salaries	$52,403	$58,169		$53,748		$0
200 Associated Payroll Costs	$20,259	$13,679		$20,052		$0
300 Purchased Services	$0	$352		$1,000		$0
400 Supplies and Materials	$0	$0		$200		$0
600 Other Objects	$0	$0		$0		$0
Total Support	$72,663	$72,200		$75,000		$0
TOTAL REQUIREMENTS	$72,663	$72,200		$75,000		$0

OEA CHOICE TRUST GRANT - EMPLOYEE WELLNESS

The district was a recipient of a mult-year Wellness grant for $75,000 from 2012-2017. As a prior recipient beginning 2020-21, those occasional small grants will now be administered through the Consolidated Mini Grants fund.

Historical Data and Projections

	Actual Allocation 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021
						Fund 211
RESOURCES						
1000 Local Sources	$9,626	$0		$0		$0
3000 State Sources	$0	$0		$0		$0
4000 Federal Sources	$0	$0		$0		$0
5200 Interfund Transfers	$0	$0		$0		$0
TOTAL RESOURCES	$9,626	$0		$0		$0
REQUIREMENTS						
2000 Support						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$5,860	$0		$0		$0
400 Supplies and Materials	$3,766	$0		$0		$0
500 Capital Outlay	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$9,626	$0		$0		$0
TOTAL REQUIREMENTS	$9,626	$0		$0		$0

OREGON COMMUNITY FOUNDATION - P-3 ALIGNMENT IMPLEMENTATION

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

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

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

Historical Data and Projections

	Actual Allocation 2017/2018	2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021 Fund 276
RESOURCES						
1000 Local Sources	$33,069	$0		$0		$0
3000 State Sources	$0	$0		$0		$0
4000 Federal Sources	$0	$0		$0		$0
TOTAL RESOURCES	$33,069	$0		$0		$0
REQUIREMENTS						
1000 Instruction						
100 Salaries	$4,420	$0		$0		$0
200 Associated Payroll Costs	$1,953	$0		$0		$0
300 Purchased Services	$8,125	$0		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$14,497	$0		$0		$0
2000 Support Services						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$17,500	$0		$0		$0
400 Supplies and Materials	$1,072	$0		$0		$0
700 Transfers to Other Agencies	$0	$0		$0		$0
Total Support Services	$18,572	$0		$0		$0
TOTAL REQUIREMENTS	$33,069	$0		$0		$0

OUTDOOR SCHOOL - MEASURE 99

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

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

Historical Data and Projections

	Actual Allocation 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021
						Fund 209
RESOURCES						
3000 State Sources	$24,714	$30,300		$32,000		$38,020
TOTAL RESOURCES	$24,714	$30,300		$32,000		$38,020
REQUIREMENTS						
1000 Instruction						
100 Salaries	$3,607	$2,299		$5,000		$4,999
200 Associated Payroll Costs	$1,303	$801		$2,000		$2,021
300 Purchased Services	$19,490	$26,829		$24,000		$30,000
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$24,400	$29,929		$31,000		$37,020
2000 Support Services						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$314	$371		$1,000		$1,000
400 Supplies & Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Support Services	$314	$371		$1,000		$1,000
TOTAL REQUIREMENTS	$24,714	$30,300		$32,000		$38,020

PAS/ NEW OPTIONS
STRUCTURED LEARNING PROGRAM

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

Historical Data and Projections

	Actual Allocation 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021
						Fund 236
RESOURCES						
2102 ESD Apportionment	$498,659	$545,152		$603,521		$609,586
TOTAL RESOURCES	$498,659	$545,152		$603,521		$609,586
REQUIREMENTS						
1000 Instruction						
100 Salaries	$318,439	$348,244	11.56	$370,313	10.50	$354,882
200 Associated Payroll Costs	$159,130	$168,351		$219,202		$210,698
300 Purchased Services	$20,489	$27,487		$13,006		$43,005
400 Supplies	$601	$1,070		$1,000		$1,000
500 Capital Outlay	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
TOTAL	$498,659	$545,152		$603,521		$609,586
TOTAL REQUIREMENTS	$498,659	$545,152	11.56	$603,521	10.50	$609,586

POLK ADOLESCENT DAY TREATMENT CENTER

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

Historical Data and Projections

	Actual Allocation 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021
						Fund 281-283
RESOURCES						
3000 State Sources	$291,783	$366,000		$380,858		$476,900
4000 Federal Sources	$46,303	$44,127		$36,000		$40,000
TOTAL RESOURCES	$338,086	$410,127		$416,858		$516,900
REQUIREMENTS						
1000 Instruction						
100 Salaries	$112,202	$119,872	2.00	$125,622	2.00	$130,686
200 Associated Payroll Costs	$66,535	$68,924		$77,243		$84,900
300 Purchased Services	$105,911	$99,931		$125,000		$175,000
400 Supplies and Materials	$244	$640		$15,398		$27,647
500 Capital Outlays	$0	$6,652		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$284,891	$296,019		$343,263		$418,233
2000 Support Services						
100 Salaries	$3,178	$10,634		$0		$0
200 Associated Payroll Costs	$2,142	$5,184		$0		$0
300 Purchased Services	$28,400	$35,024		$50,000		$75,000
400 Supplies and Materials	$338	$1,210		$0		$0
500 Capital Outlays	$0	$39,280		$0		$0
600 Other Objects	$19,137	$22,776		$23,595		$23,667
Total Support Services	$53,194	$114,108		$73,595		$98,667
TOTAL REQUIREMENTS	$338,086	$410,127	2.00	$416,858	2.00	$516,900

POLK COUNTY BUSINESS DEVELOPMENT JOB TRAINING

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

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

Historical Data and Projections

	Actual Allocation 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021
						Fund 214
RESOURCES						
1000 Local Sources	$2,935	$3,941		$19,400		$0
3000 State Sources	$0	$0		$0		$0
4000 Federal Sources	$0	$0		$0		$0
5200 Gen Fund Transfer	$0	$0		$0		$0
TOTAL RESOURCES	$2,935	$3,941		$19,400		$0
REQUIREMENTS						
1000 Instruction						
100 Salaries	$2,675	$3,000		$15,000		$0
200 Associated Payroll Costs	$216	$241		$1,250		$0
300 Purchased Services	$0	$0		$0		$0
400 Supplies and Materials	$45	$700		$3,150		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$2,935	$3,941		$19,400		$0
2000 Support Services						
300 Purchased Services	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Support Services	$0	$0		$0		$0
TOTAL REQUIREMENTS	$2,935	$3,941		$19,400		$0

STUDENT INVESTMENT ACCOUNT

During the 2019 legislative session, Oregon's leaders made a real commitment to our children, our educators, our schools and our state with the passage of the Student Success Act (SSA). At the heart of the SSA is a commitment to improving access and opportunities for students who have been historically underserved in the education system. When fully implemented, the Student Success Act is expected to invest $2 billion in Oregon education every two years; that's a $1 billion investment in early learning and K-12 education each year. Of those funds, $200 million goes into the State School Fund and the remaining is distributed into three accounts: the Early Learning Account (30%), the Student Investment Account (50%) and the Statewide Education Initiatives Account (30%).

The Student Investment Account (SIA) portion of funding is obtained through a non-competitive grant application process required by each district in Oregon. To develop the Dallas School District plan, the district engaged with stakeholder representatives including; all employee groups, parents, students, community members and district committees in a collaborative process to determine spending priorities. The plan was approved by the School Board in March 2020 and submitted to the Oregon Department of Education in April 2020.

The School Board approved SIA plan for the district and participating charter schools is represented by the 2020-21 allocation shown below. It is uncertain, with the projected economic downturn related to business closures during the pandemic, how much of the allocation the district will receive in 2020-21. Recruitment for the additional positions is on hold until funding is known.

Historical Data and Projections

	Actual Allocation 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021
						Fund 251
RESOURCES						
1000 Local Sources	$0	$0		$0		$0
3000 State	$0	$0		$0		$2,635,114
4000 Federal	$0	$0		$0		$0
5000 Transfers from General Fund	$0	$0		$0		$0
TOTAL RESOURCES	$0	$0		$0		$2,635,114
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$0		$0	24.80	$1,043,453
200 Associated Payroll Costs	$0	$0		$0		$737,697
300 Purchased Services	$0	$0		$0		$55,432
400 Supplies & Materials	$0	$0		$0		$247,517
500 Capital Outlays	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$0	$0		$0		$2,084,099
2000 Support						
100 Salaries	$0	$0		$0	2.20	$189,547
200 Associated Payroll Costs	$0	$0		$0		$111,071
300 Purchased Services	$0	$0		$0		$96,642
400 Supplies & Materials	$0	$0		$0		$22,000
500 Capital Outlays	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$131,755
Total Support	$0	$0		$0		$551,015
TOTAL REQUIREMENTS	$0	$0		$0	27.00	$2,635,114

TITLE IA

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

Title IA programs fall under the new rules established by the Federal Government Every Student Succeeds Act (ESSA). The 2020-21 allocation is expected to be slightly less than the prior fiscal year. In order to maintain current program, supplemental funds from Title II will be sought.

Historical Data and Projections

	Actual Allocation 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021
						Fund 257
RESOURCES						
4000 Federal Funds	$712,004	$648,830		$738,013		$735,245
TOTAL RESOURCES	$712,004	$648,830		$738,013		$735,245
REQUIREMENTS						
1000 Instruction						
100 Salaries	$431,797	$420,710	10.81	$462,938	10.75	$454,278
200 Associated Payroll Costs	$198,627	$190,373		$236,479		$202,787
300 Purchased Services	$41,277	$1,148		$0		$43,235
400 Supplies and Materials	$0	$566		$0		$0
500 Capital Outlay	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$671,702	$612,797		$699,417		$700,300
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	$40,302	$36,033		$38,596		$34,945
Total Support	$40,302	$36,033		$38,596		$34,945
TOTAL REQUIREMENTS	$712,004	$648,830	10.81	$738,013	10.75	$735,245

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 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021 *Fund 277*
RESOURCES						
4000 Federal Sources	$135,207	$94,287		$133,000		$167,000
TOTAL RESOURCES	$135,207	$94,287		$133,000		$167,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$5,167		$0		$0
200 Associated Payroll Costs	$0	$3,211		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$0	$8,378		$0		$0
2000 Support Services						
100 Salaries	$35,567	$42,252	0.50	$40,136	0.50	$76,718
200 Associated Payroll Costs	$12,069	$15,177		$16,246		$31,109
300 Purchased Services	$60,084	$22,910		$69,232		$51,234
400 Supplies & Materials	$19,881	$333		$0		$0
600 Other Objects	$7,607	$5,237		$7,386		$7,939
Total Support Services	$135,207	$85,909		$133,000		$167,000
TOTAL REQUIREMENTS	$135,207	$94,287	0.50	$133,000	0.50	$167,000

TITLE IV (Student Support and Academic Enrichment)

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

The district has used this funding, in the past, to increase mental health support through a partnership with Polk County Mental Health as well as supplementing Title I programs when needed. In 2020-21, the district will direct some of these funds to increase investments in technology as allowed.

Historical Data and Projections

	Actual Allocation 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021
						Fund 297
RESOURCES						
4000 Federal Sources	$17,437	$48,532		$50,000		$50,000
TOTAL RESOURCES	$17,437	$48,532		$50,000		$50,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$9,865		$23,834		$24,311
200 Associated Payroll Costs	$0	$6,131		$11,166		$11,389
300 Purchased Services	$0	$29,841		$0		$6,300
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$0	$45,837		$35,000		$42,000
2000 Support Services						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$17,437	$0		$15,000		$7,020
400 Supplies & Materials	$0	$0		$0		$0
600 Other Objects	$0	$2,695		$0		$980
Total Support Services	$17,437	$2,695		$15,000		$8,000
TOTAL REQUIREMENTS	$17,437	$48,532		$50,000		$50,000

YOUTH TRANSITION PROJECT (YTP)

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

Historical Data and Projections

	Actual Allocation 2017/2018	Actual Allocation 2018/2019	FTE	Projected Allocation 2019/2020	FTE	Projected Allocation 2020/2021
						Fund 213
RESOURCES						
1000 Local Sources						
3000 State Sources	$34,083	$39,250		$38,737		$40,420
4000 Federal Sources	$37,621	$43,324		$42,763		$45,580
5200 Gen Fund Transfer	$0	$0		$0		$0
TOTAL RESOURCES	$71,704	$82,574		$81,500		$86,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$47,056	$45,906	1.00	$46,688	1.00	$46,833
200 Associated Payroll Costs	$15,868	$16,123		$19,003		$19,063
300 Purchased Services	$4,721	$5,178		$7,794		$8,230
400 Supplies and Materials	$0	$10,781		$3,600		$7,787
600 Other Objects	$0	$0		$0		$0
Total Instruction	$67,645	$77,988		$77,085		$81,913
2000 Support Services						
300 Purchased Services	$0	$0		$0		
600 Other Objects	$4,059	$4,586		$4,415		$4,087
Total Support Services	$4,059	$4,586		$4,415		$4,087
TOTAL REQUIREMENTS	$71,704	$82,574	1.00	$81,500	1.00	$86,000

Supplemental Information

2020-2021 REVENUE BUDGET SUMMARY
Dallas School District No. 2

Revenue from Local Sources	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301/302	Fund 401/402
1110 PROPERTY TAXES LEVIED BY DISTRICT	$ 10,831,800	$ 8,000,000					$ 2,831,800	
1190 PENALTIES AND INTEREST ON TAXES	$ 4,000	$ 4,000						
1312 TUITION FR OTHER DISTRICTS	$ -							
1330 TUITION FR INDIVIDUALS	$ -							
1500 EARNINGS ON INVESTMENTS	$ 227,100	$ 160,000	$ 2,000			$ 100	$ 25,000	$ 40,000
1600 FOOD SERVICE SALES	$ 200,000					$ 200,000		
1700 EXTRA-CURRICULAR ACTIVITIES - STUDENT FEES	$ 954,500	$ 104,500			$ 850,000			
1800 COMMUNITY SERVICE ACTIVITIES	$ -							
1910 FACILITY RENTALS	$ 2,100	$ 1,000	$ 1,100					
1920 PRIVATE CONTRIBUTIONS AND DONATIONS	$ 105,000			$ 100,000		$ 5,000		
1940 SERVICES TO OTHER EDUCATION ENTITIES	$ 211,000	$ 211,000						
1960 RECOVERY OF PRIOR YEAR EXPENDITURES	$ -							
1980 FEES CHARGED TO GRANTS	$ 175,000	$ 175,000						
1990 MISCELLANEOUS	$ 256,500	$ 135,000	$ 1,500	$ 110,000		$ 10,000		
Total Revenue from Local Sources	$ 12,967,000	$ 8,790,500	$ 4,600	$ 210,000	$ 850,000	$ 215,100	$ 2,856,800	$ 40,000

Revenue from Intermediate Sources	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301/302	Fund 401/402
2101 COUNTY SCHOOL FUNDS	$ 38,000	$ 38,000						
2102 ESD APPORTIONMENT	$ 669,586	$ 60,000		$ 609,586				
2199 OTHER INTERMED SOURCES	$ -							
Total Revenue from Intermediate Sources	$ 707,586	$ 98,000	$	$ 609,586	$	$	$	$

Revenue from State Sources	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301/302	Fund 401/402
3101 STATE SCHOOL FUND	$ 25,735,242	$ 25,735,242						
3102 STATE SCHOOL FUND - LUNCH MATCH	$ 11,820					$ 11,820		
3103 COMMON SCHOOL FUND	$ 340,000	$ 340,000						
3199 UNRESTRICTED STATE GRANTS - HIGH COST DISABILITY	$ 445,000	$ 430,000				$ 15,000		
3299 OTHER RESTRICTED STATE GRANTS	$ 4,695,454			$4,175,454		$ 20,000		$ 500,000
Total Revenue from State Sources	$ 31,227,516	$ 26,505,242	$	$4,175,454	$	$ 46,820	$	$ 500,000

Revenue from Federal Sources	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301/302	Fund 401/402
4200 FOSTER TRANS / MEDICAID REIMB	$ 7,000	$ 7,000						
4300								
4500 RESTRICTED REVENUE FROM FEDERAL GOV'T	$ 3,135,603	$ 641,718		$1,763,885		$ 730,000		
4700 REVENUE FR FEDERAL GOV'T THU INTERMED	$ 10,000			$ 10,000				
4801 FEDERAL FOREST FEES	$ 350	$ 350						
4899 REVENUE IN LIEU OF PROP TAX	$ 3,200	$ 3,200						
4900 REVENUE FOR/ON BEHALF OF DISTRICT	$ 80,000					$ 80,000		
Total Revenue from Federal Sources	$ 3,236,153	$ 652,268	$	$1,773,885	$	$ 810,000	$	$

Revenue from Other Sources	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301/302	Fund 401/402
5100 LONG TERM FINANCING	$ -							
5200 INTERFUND TRANSFERS	$ 207,550		$ 80,000			$ 10,000	$ 117,550	
5300 SALE OF FIXED ASSETS	$ -							
5400 RESOURCES BEGINNING FUND BALANCE	$ 6,244,025	$ 1,794,025	$ 300,000		$ 300,000	$ 10,000	$ 240,000	$ 3,600,000
Total Revenue from Other Sources	$ 6,451,575	$ 1,794,025	$ 380,000	$	$ 300,000	$ 20,000	$ 357,550	$ 3,600,000
GRAND TOTALS	$ 54,589,830	$ 37,840,035	$ 384,600	$6,768,925	$1,150,000	$1,091,920	$ 3,214,350	$ 4,140,000

	All Funds	Funds 100	Funds 200	Fund 300	Fund 400
Combined Revenue Totals by Fund Type	$ 54,589,830	$ 38,224,635	$9,010,845	$ 3,214,350	$ 4,140,000

2020-2021 EXPENDITURE BUDGET SUMMARY
Dallas School District No. 2

Fund: 100 - General Fund

Instruction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
1111 Primary, K-5	**$ 6,835,341**	$ 4,214,976	$ 2,425,065	$ 141,300	$ 54,000			
1113 Elementary Extracurricular	**$**							
1121 Middle/Junior High Programs	**$ 2,959,023**	$ 1,845,389	$ 1,013,134	$ 66,900	$ 33,250		$ 350	
1122 Middle/Junior High School Extracurricular	**$ 8,095**	$ 5,894	$ 2,201					
1131 High School Programs	**$ 3,477,037**	$ 2,101,529	$ 1,244,808	$ 71,200	$ 47,000	$ 12,500		
1132 High School Extracurricular	**$ 764,968**	$ 455,075	$ 207,393	$ 60,000	$ 19,500	$ 12,500	$ 10,500	
1210 Programs for the Talented and Gifted	**$ 18,832**	$ 12,402	$ 4,631		$ 1,800			
1220 Restrictive Programs-Students with Disabilities	**$ 2,810,767**	$ 1,570,699	$ 1,019,718	$ 202,000	$ 18,350			
1233 Other Programs	**$**							
1250 Less Restrictive Programs for Students with	**$ 1,801,224**	$ 1,025,290	$ 649,728	$ 104,656	$ 21,550			
1271 Behavior/ISS LMS and DHS	**$ 180,805**	$ 113,768	$ 66,038	$ 1,000				
1280 Alternative Education	**$ 4,258,094**	$ 314,470	$ 222,024	$ 3,717,600	$ 4,000			
1291 English Second Language Programs	**$ 190,050**	$ 105,676	$ 82,874	$ 1,500				
1400 Summer School Programs	**$ 10,547**	$ 7,500	$ 3,047					
Total Instruction Expenditures	**$ 23,314,785**	$ 11,772,668	$ 6,940,661	$ 4,366,156	$ 199,450	$ 25,000	$ 10,850	$

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
2110 Attendance and Social Work Services	**$ 8,201**	$ 996	$ 405	$ 4,000	$ 2,800			
2120 Guidance Services	**$ 609,046**	$ 375,054	$ 222,693	$ 6,100	$ 5,200			
2130 Health Services	**$ 381,562**	$ 212,429	$ 133,808	$ 31,925	$ 3,400			
2140 Psychological Services	**$ 479,177**	$ 66,752	$ 43,025	$ 359,400	$ 10,000			
2150 Speech Pathology and Audiology Services	**$ 10,000**			$ 10,000				
2190 Service Direction, Student Support Services	**$ 292,207**	$ 171,404	$ 112,203	$ 6,500	$ 1,000		$ 1,100	
2210 Improvement of Instruction Services	**$ 57,971**	$ 39,721	$ 16,150	$ 1,000			$ 1,100	
2220 Educational Media Services	**$ 475,115**	$ 269,701	$ 170,214	$ 19,800	$ 15,400			
2230 Assessment & Testing	**$ 78,364**	$ 35,124	$ 32,091	$ 10,650	$ 500			
2240 Instructional Staff Development	**$ 1,000**				$ 1,000			
2310 Board of Education Services	**$ 232,000**			$ 144,000	$ 500		$ 87,500	
2320 Executive Administration Services	**$ 335,221**	$ 218,536	$ 108,984	$ 4,700	$ 700		$ 2,300	
2410 Office of the Principal Services	**$ 2,225,847**	$ 1,401,417	$ 784,100	$ 23,450	$ 8,200		$ 8,680	
2520 Fiscal Services	**$ 656,117**	$ 395,604	$ 225,913	$ 30,300	$ 2,500		$ 1,800	
2540 Operation and Maintenance of Plant Services	**$ 2,810,823**	$ 1,098,284	$ 739,809	$ 613,180	$ 229,250	$ 10,000	$ 120,300	
2550 Student Transportation Services	**$ 2,126,905**	$ 22,035	$ 13,670	$ 2,091,200				
2570 Internal Services	**$ 212,718**	$ 52,856	$ 41,342	$ 77,020	$ 41,500			
2640 Staff Services	**$ 290,275**	$ 127,766	$ 119,359	$ 31,550	$ 10,150		$ 1,450	
2660 Technology Services	**$ 1,029,102**	$ 350,809	$ 210,193	$ 215,500	$ 252,000		$ 600	
2680 Interpret and Translation Services	**$ 6,300**			$ 6,300				
2700 Supplemental Retirement Program	**$ 395,000**		$ 395,000					
Total Support Services Expenditures	**$ 12,712,950**	$ 4,838,485	$ 3,368,959	$ 3,686,575	$ 584,100	$ 10,000	$ 224,830	$

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
5200 Transfers of Funds	**$ 10,000**							$ 10,000
Total Other Uses Expenditures	**$ 10,000**	$	$	$	$	$	$	$ 10,000
Contigency (Object 800)	**$ 1,802,300**	$	$	$	$	$	$	$ 1,802,300
Grand Total Fund 100	**$ 37,840,035**	**$ 16,611,153**	**$ 10,309,621**	**$ 8,052,731**	**$ 783,550**	**$ 35,000**	**$ 235,680**	**$ 1,812,300**

Fund: 102 - Facilities, Repairs and Maintenance

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
2540 Operation and Maintenance of Plant Services	**$ 105,150**	$ 7,500	$ 3,050	$ 24,600	$ 20,000	$ 50,000		
Total Support Services Expenditures	**$ 105,150**	$ 7,500	$ 3,050	$ 24,600	$ 20,000	$ 50,000	$	$

Facilities Acquisition and Construction	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
4150 Building Acquisition, Construction, and	**$ 41,900**					$ 41,900		
Total Facilities Acquisition and Construction Expenditures	**$ 41,900**	$	$	$	$	$ 41,900	$	$

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
Total Other Uses Expenditures	**$ 117,550**	$	$	$	$	$	$	$ 117,550
Unappropriated Ending Fund Balance	**$ 120,000**	$	$	$	$	$	$	$ 120,000
Grand Total Fund 102	**$ 384,600**	**$ 7,500**	**$ 3,050**	**$ 24,600**	**$ 20,000**	**$ 91,900**	**$**	**$ 237,550**

Grand Total Combined Funds 100 and 102	**$ 38,224,635**	**$ 16,618,653**	**$ 10,312,671**	**$ 8,077,331**	**$ 803,550**	**$ 126,900**	**$ 235,680**	**$ 2,049,850**

2020-2021 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	$ 1,178,354	$ 577,520	$ 412,417	$ 25,000	$ 163,417			
1121 Middle/Junior High Programs	$ 286,043	$ 116,399	$ 79,094	$ 40,000	$ 49,550		$ 1,000	
1131 High School Programs	$ 855,063	$ 401,567	$ 241,580	$ 55,000	$ 80,916	$ 75,000	$ 1,000	
1132 High School Extracurricular	$ 45,000			$ 20,000		$ 25,000		
1220 Restrictive Programs-Students with Disabilities	$ 961,560	$ 449,763	$ 265,144	$ 218,006	$ 28,647			
1250 Less Restrictive Programs for Students with	$ 702,864	$ 421,860	$ 237,987	$ 18,230	$ 24,787			
1271 Remediation	$							
1272 Title I	$ 742,300	$ 478,589	$ 214,176	$ 49,535				
1280 Alternative Education	$ 270,231	$ 130,176	$ 84,623	$ 55,432				
1291 English Second Language Programs	$ 20,000				$ 20,000			
1400 Summer School Programs	$ 29,500	$ 20,998	$ 8,502					
Total Instruction Expenditures	**$ 5,090,914**	$ 2,596,872	$ 1,543,522	$ 481,203	$ 367,317	$ 100,000	$ 2,000	$

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
2110 Attendance and Social Work Services	$ 137,359	$ 67,150	$ 43,189	$ 7,020	$ 20,000			
2120 Guidance Services	$ 97,279	$ 55,730	$ 38,549	$ 3,000				
2130 Health Services	$ 30,000	$ 21,396	$ 8,604					
2140 Psychological Services	$ 156,000	$ 66,667	$ 29,333	$ 60,000				
2190 Service Direction, Student Support Services	$ 173,511	$ 97,099	$ 74,912	$ 500	$ 1,000			
2210 Improvement of Instruction Services	$ 425,962	$ 191,199	$ 99,042	$ 135,721				
2220 Educational Media Services	$ 2,000				$ 2,000			
2230 Assessment & Testing	$ 15,212	$ 4,800	$ 2,110	$ 8,302				
2240 Instructional Staff Development	$ 71,500			$ 67,500	$ 3,000	$ 1,000		
2540 Operation and Maintenance of Plant Services	$ 167,000			$ 95,000	$ 22,000	$ 50,000		
2550 Student Transportation Services	$ 1,000			$ 1,000				
2610 Direction of Central Support Services	$ 273,688						$ 273,688	
2620 Planning, Grant Writing and Statistical Services	$ 14,500	$ 10,000	$ 4,500					
2640 Staff Services	$							
2660 Technology Services	$ 5,000			$ 5,000				
Total Support Services Expenditures	**$ 1,570,011**	$ 514,041	$ 300,239	$ 383,043	$ 48,000	$ 51,000	$ 273,688	$

Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
3100 Food Services	$							
3300 Community Services	$ 18,000	$ 4,500	$ 1,500	$ 5,000	$ 7,000			
3500 Custody and Care of Children Services	$ 10,000			$ 10,000				
Total Enterprise and Community Services	**$ 28,000**	$ 4,500	$ 1,500	$ 15,000	$ 7,000	$	$	$

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

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
5200 Transfers of Funds	$ 80,000							$ 80,000
Total Other Uses Expenditures	**$ 80,000**	$	$	$	$	$	$	$ 80,000
Grand Total Funds 200 (Except 201 and 203)	**$ 6,768,925**	**$ 3,115,413**	**$ 1,845,261**	**$ 879,246**	**$ 422,317**	**$ 151,000**	**$ 275,688**	**$ 80,000**

Fund: 201 - Student Activity Fund

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

Fund: 203 - Food Service

Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100 Food Services	$ 1,081,920	$ 391,502	$ 269,918	$ 57,500	$ 350,000	$ 10,000	$ 3,000	
Total Enterprise and Community Services	**$ 1,081,920**							$
Unappropriated EFB (Object 800)	**$ 10,000**	$	$	$	$	$	$	$ 10,000
Grand Total Fund 203	**$ 1,091,920**	**$**	**$**	**$**	**$**	**$**	**$**	**$ 10,000**

Grand Total Combined All 200 Funds	**$ 9,010,845**	**$ 3,115,413**	**$ 1,845,261**	**$ 879,246**	**$ 1,472,317**	**$ 151,000**	**$ 275,688**	**$ 190,000**

Fund: 300 - Debt Service General Obligation Bonds

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	$ 3,114,350						$3,114,350	
Total Other Uses Expenditures	**$ 3,114,350**	$	$	$	$	$		$
Unappropriated EFB (Object 800)	**$ 100,000**							$ 100,000
Grand Total Fund 301	**$ 3,214,350**	**$**	**$**	**$**	**$**	**$**	**$3,114,350**	**$ 100,000**

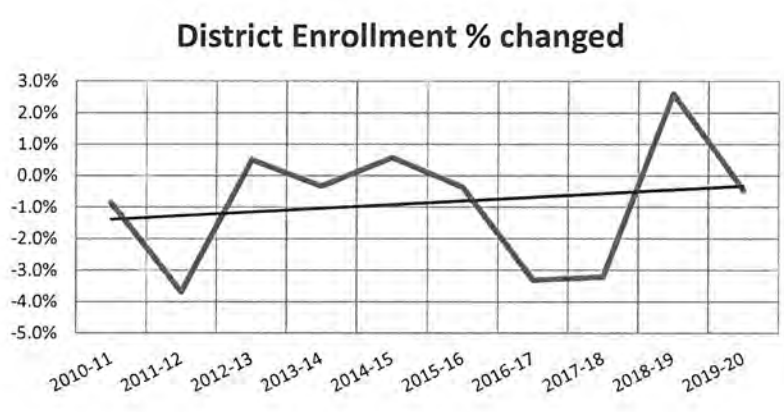
Fund: 400 - Capital Projects

Facilities Acquisition and Construction	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110 Service Area Direction	$ 22,498	$ 16,020	$ 6,478					
4120 Site Acquisition and Development Services	$							
4150 Building Acquisition, Construction, and	$ 4,117,502			$ 50,000		$ 4,067,502		
Total Facilities Acquisition and Construction	**$ 4,140,000**	$ 16,020	$ 6,478	$ 50,000	$	$ 4,067,502	$	$
Unappropriated EFB (Obj 800)	**$**	$	$	$	$	$	$	$
Grand Total Fund 400	**$ 4,140,000**	**$ 16,020**	**$ 6,478**	**$ 50,000**	**$**	**$ 4,067,502**	**$**	**$**

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

Grade Level	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
K	182	191	188	196	155	174	186	202	208	174
1	190	184	221	200	209	183	195	189	200	219
2	193	203	193	218	213	217	193	194	192	199
3	214	196	204	196	223	219	221	200	205	197
4	215	216	197	193	206	226	234	212	207	220
5	214	221	209	205	208	205	227	226	224	213
Subtotal K-5	**1,208**	**1,211**	**1,212**	**1,208**	**1,214**	**1,224**	**1,256**	**1,223**	**1,236**	**1,222**
6	232	218	223	212	204	224	205	225	243	215
7	266	222	224	232	223	211	232	204	232	249
8	258	252	220	235	230	230	219	219	225	245
Subtotal 6-8	**756**	**692**	**667**	**679**	**657**	**665**	**656**	**648**	**700**	**709**
9	262	257	266	233	249	235	248	217	240	240
10	271	238	256	256	232	244	244	248	221	230
11	249	230	217	227	238	209	198	197	210	189
12	210	225	208	213	229	226	207	204	193	191
Morrison	53	55	58	53	60	63	59	53	68	74
Subtotal 9-12	**1,045**	**1,005**	**1,005**	**982**	**1,008**	**977**	**956**	**919**	**932**	**924**
Home Schooled	-	15	40	20	29	23	14	10	6	3
Extended Campus	66	44	59	88	83	92	-	-	-	-
Post High	15	13	12	8	11	10	13	5	6	9
Other	**81**	**72**	**111**	**116**	**123**	**125**	**27**	**15**	**12**	**12**

Total District	**3,090**	**2,980**	**2,995**	**2,985**	**3,002**	**2,991**	**2,895**	**2,805**	**2,880**	**2,867**
# changed	(27)	(110)	15	(10)	17	(11)	(96)	(90)	75	(13)
% changed	-0.9%	-3.7%	0.5%	-0.3%	0.6%	-0.4%	-3.3%	-3.2%	2.6%	-0.5%



ATHLETIC AND ACTIVITY PARTICIPATION

Dallas High School

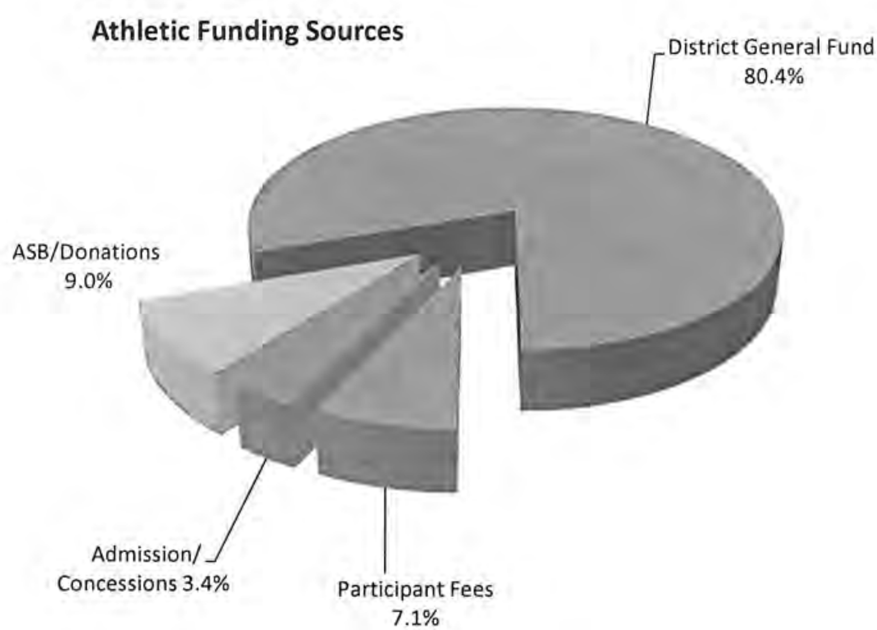
Number of Students Each Year

ACTIVITY	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Athletics:										
Football	81	82	86	86	94	88	93	87	87	81
Volleyball	30	35	28	34	33	32	31	34	35	32
Soccer	68	67	53	55	63	39	61	43	42	36
Cross Country	32	30	31	36	34	28	22	26	19	27
Cheerleaders	31	23	11	25	30	30	27	16	33	41
Wrestling	30	39	46	42	41	36	31	35	35	37
Basketball	61	57	51	70	68	65	62	57	64	56
Swimming	21	22	31	29	13	20	17	6	8	11
Baseball	41	43	46	43	42	39	35	39	29	28
Softball	39	36	24	26	27	25	24	27	31	28
Tennis	58	50	52	49	41	88	57	36	28	40
Track	104	93	103	90	74	67	77	79	93	82
Golf	12	15	17	13	12	25	19	16	12	9
Dance Team	22	20	19	20	14	15	15	0	12	18
Total Athletics	**630**	**612**	**598**	**618**	**586**	**597**	**571**	**501**	**528**	**526**
Other Activities:										
Hi -Q	22	20	9	15	20	29	12	14	15	12
FFA	40	82	77	75	60	56	60	63	38	103
Drama--Thespians	25	30	25	26	32	57	53	55	50	50
Equestrian	16	14	12	13	13	12	12	12	4	3
Vocal Music	49	0	32	36	30	36	33	44	28	28
Band	40	41	27	18	22	17	18	49	38	34
Robotics	0	0	0	0	0	25	17	3	0	0
National Honor Society (11th & 12th)	74	87	80	87	82	83	71	64	71	65
Total Other Activities	**266**	**274**	**262**	**270**	**259**	**315**	**276**	**304**	**244**	**295**

ATHLETIC FUNDING

Dallas High School

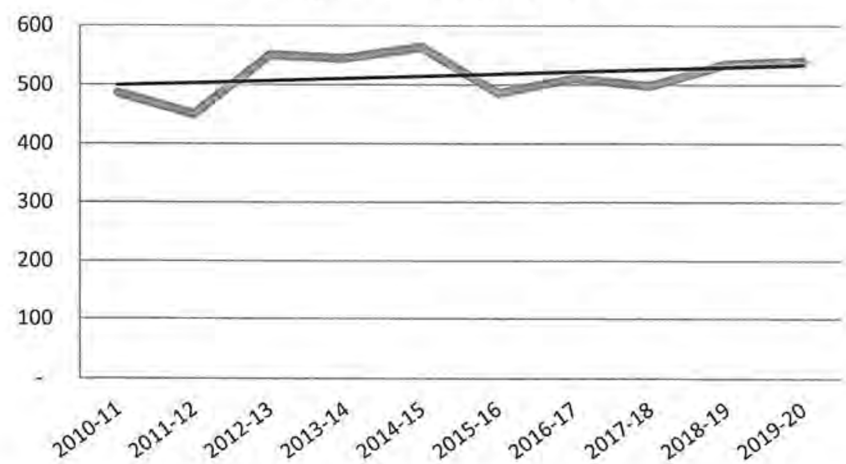
Expense Category	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	%
Coaching Contracts	205,251	212,099	268,114	280,188	284,224	293,872	33.2%
Transportation/Travel	67,614	57,820	61,811	72,885	71,227	80,902	9.1%
Officials	31,856	35,849	33,852	35,307	35,402	28,477	3.2%
Uniforms	19,968	35,811	35,174	23,143	22,311	17,517	2.0%
Equipment	29,605	40,117	19,833	28,409	18,435	30,576	3.5%
Field/Facility Maintenance	25,543	38,470	30,892	88,770	64,195	28,943	3.3%
Athletic Director Office	194,751	197,259	200,164	314,786	316,667	339,811	38.4%
Other	92,425	90,997	103,159	41,553	41,864	65,077	7.4%
Total Athletic Expenditures	**$ 667,013**	**$ 708,422**	**$ 752,999**	**$ 885,041**	**$ 854,325**	**$ 885,175**	100.0%
Funding Sources:							
Participant Fees	60,607	58,924	76,155	65,122	59,835	62,648	7.1%
Community Admission / Concessions	43,467	43,130	32,325	27,190	29,570	30,495	3.4%
ASB Fundraising / Donations	105,460	86,255	78,879	92,056	70,270	79,952	9.0%
District General Fund	457,479	520,113	565,680	700,674	694,650	712,080	80.4%



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

CODE	CONDITION	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
10	Intellectual Disability	21	19	33	35	36	25	26	31	30	28
20	Hearing Impaired	13	3	8	5	11	7	7	6	4	3
40	Vision Impaired	4	4	6	4	6	1	1	-	1	1
50	Speech Impaired	100	67	92	90	88	60	53	47	64	73
60	Emotional Disability	46	41	47	42	55	50	47	44	41	38
70	Orthopedically Impaired	8	5	8	8	8	6	4	4	4	7
74	Traumatic Brain Injury	-	3	4	4	5	2	2	2	4	4
80	Other Health Impaired	91	79	106	109	107	93	116	131	139	143
82	Autistic	68	88	88	84	95	86	86	79	71	65
90	Learning Disability	135	141	159	164	153	156	169	154	178	171
98	Developmental Delay	-	-	-	-	-	-	-	-	-	7
	TOTAL STUDENTS	**486**	**450**	**551**	**545**	**564**	**486**	**511**	**498**	**536**	**540**
	District Enrollment as of April	3,139	3,090	2,980	3,003	3,001	3,002	2,895	2,805	2,880	2,867
	% District Enrollment	15.5%	14.6%	18.5%	18.1%	18.8%	16.2%	17.7%	17.8%	18.6%	18.8%

Total Special Education Students



Special Education Students
Percent of Total Enrollment

Dallas School District No. 2
FACILITY INFORMATION

SCHOOL	YR. BUILT	ADDITIONS	ACREAGE	SQUARE FEET	CLASSROOMS
Lyle	1950	1953, '69, '75, '98, 2017	23.65	51,050	26
Morrison Alternative	1935	1946	1.43	17,209	8
Oakdale Heights	1975	1998, 2017	14.77	55,475	26
Whitworth	1956	1958, '65, '75, '98, 2017	8.35	49,540	26
LaCreole Middle	1966	1975, '96	27.43	115,806	44
Dallas High	1953	1955, '58, '62, '65, '66, '74, '97,02	29.35	195,524	59
Administration	1935	1946	See Morrison	13,154	0
Daily Living Skills (Project Achieve)	1996	- -	0.20	1,372	1
Total District			**105.18**	**499,130**	**190**

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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

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Dallas School District #2, Polk County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021 will be held on Monday, May 11, 2020 at 6:00 p.m.

In light of the COVID-19 state-wide restrictions and in keeping with the efforts of social distancing to reduce the spread of the coronavirus, the meeting of the Dallas School District Budget Committee will be conducted online, rather than in person. Members of the public can access the livestream feed of the meeting by using the link that will be posted to the home page of the Dallas School District website at www.dallas.k12.or.us under Budget Committee Information.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. Any person may make public comment, however, with respect to the social distancing recommendation, the Budget Committee will only accept written comment for the May 11, 2020 meeting. Please submit comment electronically to BudgetCommittee@dsd2.org or by mail addressed to the Dallas School District Budget Committee, 111 SW Ash Street, Dallas, OR 97338. All public comment submitted by 5:00 p.m. on May 8, 2020 will be presented to the Budget Committee at the May 11, 2020 meeting. The Dallas School District Budget Committee remains committed to the public comment process and will consider all public comment submitted.

The next scheduled Budget Committee meeting to receive public comment will be May 18, 2020. This meeting may also be conducted online. Please continue to submit written public comment as detailed above until social distancing recommendations have been lifted.

A copy of the proposed budget document will be available on the Dallas School District website on or after May 7, 2020. A copy of this notice is also posted on the website.

Published on the website
April 22, 2020

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Affidavit of Publication

Polk County Itemizer-Observer

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

STATE OF OREGON
COUNTY OF POLK

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

Copy of a Notice of Budget Committee Meeting – Dallas School District #2

As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on April 29, 2020, and ending on April 29, 2020, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of $ 76.50 is the total cost for the publication of this notice.

Scott J Olson

Subscribed and sworn to before me on

May 5, 2020.

[signature]

Notary Public in and for the State of Oregon

ss

OFFICIAL STAMP
DOUGLAS WARREN JOHNSON
NOTARY PUBLIC-OREGON
COMMISSION NO. 952624
MY COMMISSION EXPIRES JULY 25, 2020

NOTICE OF BUDGET COMMITTEE MEETING

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

As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on June 10, 2020, and ending on June 10, 2020, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of $ 165.75 is the total cost for the publication of this notice.

Scott J Olson

Subscribed and sworn to before me on

June 11, 2020, 2020.

Mary Ocampo

Notary Public in and for the State of Oregon

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OFFICIAL STAMP
MARY OCAMPO
NOTARY PUBLIC - OREGON
COMMISSION NO. 1000317
MY COMMISSION EXPIRES MAY 27, 2024

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

A public meeting of the **Dallas School District No. 2** will be held on **June 22, 2020** at **6:30 pm** by virtual meeting at this link: **https://us02web.zoom.us/j/84021020123?pwd%3DZS9nM3V3TXBvbG02aG1UU05LZlN6QT09.** The purpose of this meeting is to discuss the budget for the fiscal year beginning **July 1, 2020** 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: **Debbie MacLean, Director of Fiscal Services** Telephone: **503-623-5594** Email: **debbie.maclean@dsd2.org**

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount **Last Year 2018-19**	Adopted Budget **This Year 2019-20**	Approved Budget **Next Year 2020-21**
Beginning Fund Balance	$6,657,480	$6,165,000	$6,244,025
Current Year Property Taxes, other than Local Option Taxes	10,087,841	10,212,660	10,831,800
Current Year Local Option Property Taxes	-	-	-
Other Revenue from Local Sources	1,911,794	2,175,150	2,135,200
Revenue from Intermediate Sources	703,352	844,521	707,586
Revenue from State Sources	26,966,480	29,651,026	31,227,516
Revenue from Federal Sources	2,144,189	2,561,866	3,236,153
Interfund Transfers	71,064	290,000	207,550
All Other Budget Resources	1,500	3,500,000	-
Total Resources	**$48,543,701**	**$55,400,223**	**$54,589,830**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	$17,567,553	$18,977,184	$20,142,089
Other Associated Payroll Costs	9,549,888	11,316,687	12,435,827
Purchased Services	7,994,285	8,308,586	9,064,077
Supplies & Materials	1,756,969	2,505,103	2,623,867
Capital Outlay	1,534,173	8,796,370	4,354,402
Other Objects (except debt service & interfund transfers)	317,779	328,822	515,368
Debt Service*	2,718,390	3,067,660	3,114,350
Interfund Transfers*	71,064	290,000	207,550
Operating Contingency	-	1,589,811	1,802,300
Unappropriated Ending Fund Balance & Reserves	7,033,600	220,000	330,000
Total Requirements	**$48,543,701**	**$55,400,223**	**$54,589,830**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	$23,652,810	27,095,159	$29,455,698
FTE	244.84	247.44	262.22
2000 Support Services	12,388,742	13,196,493	14,388,112
FTE	85.48	86.26	88.62
3000 Enterprise & Community Service	987,103	1,116,100	1,109,920
FTE	13.76	13.68	13.19
4000 Facility Acquisition & Construction	1,691,992	8,825,000	4,181,900
FTE	1.6	1.60	0.00
5000 Other Uses	-	-	-
5100 Debt Service*	2,718,390	3,067,660	3,114,350
5200 Interfund Transfers*	71,064	290,000	207,550
6000 Contingency	-	1,589,811	$1,802,300
7000 Unappropriated Ending Fund Balance & Reserves	7,033,600	220,000	$330,000
Total Requirements	**$48,543,701**	**$55,400,223**	**$54,589,830**
Total FTE	**345.68**	**348.98**	**364.03**

* 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 2020-21 reflects a significant increase in resources available to the district with the passage of the Student Success Act during the 2019 legislative session. The new resources are made available through the newly created Corporate Activity Tax. It is estimated that the district will receive an additional $2.3 million. These resources are targeted to improve access and opportunities for students who have been historically underserved in the education system. 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. The board approved district plan includes a significant increase in staff FTE to expand learning options for students across all grade levels, increase student-to-staff ratios, and increase student supports related to social-emotional health. These funds will also allow the district to purchase and align instructional curriculum across all grade levels.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit **4.5527** per $1,000)	4.5527	4.5527	4.5527
Local Option Levy			
Levy For General Obligation Bonds	$2,891,872	$3,018,473	$3,188,085

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$7,767,044	$0
Other Bonds	$0	$0
Other Borrowings	$1,149,000	$0
Total	**$8,916,044**	**$0**

DALLAS SCHOOL DISTRICT No. 2
DALLAS, OREGON
JUNE 22, 2020

RESOLUTION # 19-20-11

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 2020-2021 in the total amount of $54,589,830, 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, 2020, for the following purposes:

GENERAL FUND: (Includes F100 & F102)			
1000	Instruction	$	23,314,785
2000	Support Services	$	12,818,100
4000	Facility Acq and Construction	$	41,900
5000	Transfers	$	127,550
6000	Operating Contingency	$	1,802,300
	TOTAL	**$**	**38,104,635**
SPECIAL REVENUE GRANTS & PROJECTS:			
1000	Instruction	$	5,090,913
2000	Support Services	$	1,570,012
3000	Community Services	$	28,000
4000	Facility Acq and Construction	$	-
5000	Transfers	$	80,000
	TOTAL	**$**	**6,768,925**
UNAPPROPRIATED REQUIREMENTS:			
7000	General Fund (Funds 100 & 102)	$	120,000
7000	Food Service Fund	$	10,000
7000	Student Activity Fund	$	100,000
7000	Debt Service - GO Bonds	$	100,000
	TOTAL	**$**	**330,000**

DEBT SERVICE - GEN OBLIGATION BONDS:			
5000	Debt Service - GO Bonds	$	2,996,800
DEBT SERVICE - FULL FAITH & CREDIT:			
5000	Debt Service - FF & C	$	117,550
FOOD SERVICE:			
3000	Community Services	$	1,081,920
STUDENT ACTIVIY FUNDS:			
1000	Instruction	$	1,050,000
CAPITAL CONTRUCTION BOND PROJECTS:			
4000	Facility Acq and Construction	$	4,140,000
CAPITAL IMPROVEMENTS/OTHER PROJECTS:			
4000	Facility Acq and Construction	$	-

TOTAL APPROPRIATIONS, ALL FUNDS:	**$**	**54,259,830**
TOTAL UNAPPROPRIATED, ALL FUNDS:	**$**	**330,000**
TOTAL ADOPTED BUDGET:	**$**	**54,589,830**

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 2020-2021:

1) At the rate of $4.5527 per $1,000 of assessed value for permanent rate tax;
2) In the amount of $3,188,085 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		$ 3,188,085

The above resolution statements were approved and declared adopted on June 22, 2020.

Superintendent

Board Chair

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

FORM ED-50 2020-2021

To assessor of POLK County

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

☐ Check here if this is an amended form.

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

Mailing Address of District	City	State	Zip	Date Submitted
111 SW Ash Street	Dallas	OR	97338	6/30/2020

Contact Person	Title	Daytime Telephone	Contact Person E-mail
Debbie MacLean	Director of Fiscal Services	(503) 623-5594	debbie.maclean@dsd2.org

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

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

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to **Education Limits** Rate -or- Dollar Amount	Excluded from **Measure 5 Limits** Amount of Levy
1. Rate per $1,000 or dollar amount levied (within permanent rate limit). .	1	4.5527	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001	4b.		$3,188,085
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		**$3,188,085**

PART II: RATE LIMIT CERTIFICATION

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

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

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

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

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

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

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Appendix

DALLAS SCHOOL DISTRICT NO. 2
DALLAS, OREGON
Final August 26, 2019

ITEM: ANNUAL BUSINESS PROCEDURES

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

BUDGET OFFICER
Andy Bellando, Interim Superintendent/Clerk, shall be Budget Officer for FY 2019-2020.

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

CUSTODIAN OF DISTRICT FUNDS
Debra Knox-MacLean, Director of Fiscal Services/Deputy Clerk, shall be Custodian of District Funds.

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

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

FIDELITY BONDS
Andy Bellando, Interim Superintendent/Clerk and Debra Knox-MacLean, Director of Fiscal Services/Deputy Clerk, will each be bonded in the amount of $100,000.

DEPOSITORIES
Depositories for Dallas School District No. 2 funds are designated as follows for FY 2019-2020:

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

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

Wells Fargo Bank, Dallas Branch
Dallas High School Student Body Account
    Checking Accounts Payable
    Passbook Savings
    Scholarship Money Market
Whitworth Elementary School Checking Account

Citizens Bank
District Food Service Account
LaCreole Middle School Student Body Checking Account
Oakdale Elementary School Student Body Checking Account
Lyle Elementary School Student Body Checking Account
Morrison Student Body Checking Account

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

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

LEGAL COUNSEL
The law firm of Garrett, Hemann, Robertson P.C. is recommended as official legal counsel for Dallas School District No. 2. In addition, The Hungerford Law Firm is recommended as legal counsel with regard to special education matters on a case-by-case basis.

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

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

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

AFFIRMATIVE ACTION OFFICER
Dennis Engle, Director of Human Resources, shall serve as Affirmative Action Officer for FY 2019-2020.

ADA COMPLIANCE OFFICER
Autymn Galbraith, Director of Special Education, shall serve as the ADA Compliance Officer for FY 2019-2020.

TITLE IX OFFICER
Tim Larson, Athletic Director, shall serve as the Title IX Officer for FY 2019-2020.

SAFETY OFFICER
Bob Archer, Facilities Director, shall serve as the Safety Officer for FY 2019-2020.

EXPOSURE CONTROL OFFICER
Bob Archer, Facilities Director, shall serve as Exposure Control Officer for FY 2019-2020.

PEST MANAGEMENT OFFICER
Bob Archer, Facilities Director, shall serve as Pest Management Officer for FY 2019-2020.

TITLE I DIRECTOR
Shannon Ritter, Director of Teaching and Learning, shall serve as the Title I Director for FY 2019-2020.

MIGRANT EDUCATION AND ENGLISH LANGUAGE LEARNER OFFICER
Shannon Ritter, Director of Teaching and Learning, shall serve as the Officer of Migrant Education and English Language Learners for FY 2019-2020.

HEARINGS OFFICER
Shannon Ritter, Director of Teaching and Learning, shall serve as Hearings Officer for FY 2019-2020.

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 2019-2020.

Glossary of Terms and Definitions

School Finance 101

ADMr
Resident Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district. Some resident students may attend school in another district. Kindergarten students are counted as half-time students. ADMr included in the database is as of June 30.

ADMw
Weighted Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district (ADMr) as of June 30 adjusted to reflect students with special needs. Kindergarten students are counted as half-time students.
The state school funding formula credits districts with additional ADM for the following factors:
ADMr 1.00 As of June 30
Plus:
Special Education 1.00 December Count of IEP's
English Second Language .50
Pregnant & Parenting 1.00
Poverty Factor .25
Foster Care/Neglected and Delinquent .25 Dept. of Human Resources count
The formula also makes a weighting adjustment to consider the additional cost of operating remote small schools.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MEASURE 5
Property tax limitation passed by Oregon's voters in November 1990, limiting local property taxes for schools to $5 per $1,000 of assessed value.

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

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

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

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

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

PAYROLL COSTS
Amounts paid by a school district on behalf of employees, in addition to gross salary.
Examples are:
Group health insurance;
Contributions to public employees retirement system;
Social security (FICA);
Workers' compensation; and
Unemployment insurance.

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

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

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

SPECIAL REVENUE FUND

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

STAFFING RATIO

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

STATE SCHOOL FUND

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

SUPPLEMENTAL BUDGET

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

TOSA

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

TRANSFERS

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

TRUST AND AGENCY FUND

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

UNAPPROPRIATED ENDING FUND BALANCE (UEFB)

Amount budgeted to carryover to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.

DEFINITIONS OF REVENUE ACCOUNTS

1000 REVENUE FROM LOCAL SOURCES

1111 CURRENT YEAR'S TAXES. Property taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

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

1190 PENALTIES AND INTEREST ON TAXES. Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment.

1200 REVENUE FROM LOCAL GOVERNMENT UNITS OTHER THAN DISTRICTS. Revenue from the appropriations of another local governmental unit. The district is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes. Payments from publicly owned utilities and local housing authorities are recorded here.

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

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

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

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

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

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

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

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

1773 FEES STUDENT TOWELS.

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

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

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

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

1951 TEXTBOOK SALES. Revenue from sale of textbooks.

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

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

1990 MISCELLANEOUS.

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

2000 REVENUE FROM INTERMEDIATE SOURCES

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

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

3000 REVENUE FROM STATE SOURCES

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

3103 COMMON SCHOOL FUND. ORS 327.403.

4000 REVENUE FROM FEDERAL SOURCES

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

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

5000 OTHER SOURCES

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

5300 SALE OF FIXED ASSETS.

5400 BEGINNING FUND BALANCE.

DEFINITIONS OF EXPENDITURE ACCOUNTS

100 SALARIES

111 LICENSED SALARIES. Projected salaries of the licensed teaching staff and administrative personnel.

112 CLASSIFIED SALARIES. Salaries for classified bargaining unit members and confidential employees.

113 ADMINISTRATIVE SALARIES. Salaries for district administrative employees, including building principals, vice-principals, and other employees who manage, direct or administer programs of the district.

114 MANAGERIAL – CLASSIFIED. Salaries for classified or non-licensed employees who supervise or manage programs.

116 RETIREMENT STIPENDS. Under Board Policy No. 2550, 4550 and 5550, individuals granted retirement benefits are eligible to receive monthly compensation for a specified period of time.

121 SUBSTITUTES - LICENSED. Substitute days for licensed personnel.

122 SUBSTITUTES - CLASSIFIED. Substitute pay for classified employees.

124 TEMPORARY CLASSIFIED. Costs of temporary employees and summer maintenance staff.

130 EXTENDED CONTRACT. The District compensates individuals for additional hours in order to provide additional time for specific District and/or building needs beyond employees' regular responsibilities. The hourly rate is established through the collective bargaining process with the number of hours determined administratively.

131 EXTRA DUTY - LICENSED. Costs of "extra duty" assignments covered by the Collective Bargaining Agreement that are associated with co-curricular school activities.

135 HOME INSTRUCTION. Costs for "home instruction" required by law under specific circumstances.

200 ASSOCIATED PAYROLL COSTS

211 PUBLIC EMPLOYEES' RETIREMENT SYSTEM (Employer Contribution). Costs of state mandated employer contributions to the Public Employees' Retirement System on behalf of employees working 600 or more hours in a calendar year. The rate assessed by PERS for 2002-2003 is 12.73%.

220 SOCIAL SECURITY ADMINISTRATION. The 2002-2003 average contribution is 7.65% of gross salary.

231 WORKERS' COMPENSATION. State Accident Insurance Fund, the District's carrier, is funded from this area.

232 UNEMPLOYMENT COMPENSATION. Reimbursement paid to the State of Oregon, Employment Division, based upon actual unemployment benefits paid on behalf of the School District.

241 EMPLOYEE HEALTH INSURANCE. This figure includes medical, vision and dental insurance for all employees who work at least 20 hours per week on a regular basis. Medical insurance for eligible retirees is also included in this object code.

242 TUITION REIMBURSEMENT. Costs for employee self-improvement as provided by collective bargaining agreements. (Note: Object 242 was established in 2000-2001 for these costs.)

300 PURCHASED SERVICES

312 INSTRUCTIONAL PROGRAMS IMPROVEMENT SERVICES. District paid staff development.

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

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

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

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

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

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

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

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

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

350 COMMUNICATIONS. Operating costs for telephones and postage.

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

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

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

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

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

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

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

400 SUPPLIES AND MATERIALS

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

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

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

440 PERIODICALS. Expenditures related to the purchase of periodicals.

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

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

470 COMPUTER SOFTWARE. Purchases of instructional and administrative software.

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

500 CAPITAL OUTLAY

510 LAND ACQUISITION. Expenditures for the purchase of land.

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

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

541 ADDITIONAL EQUIPMENT. Purchases of new equipment.

542 REPLACEMENT EQUIPMENT. Replacement costs of outdated equipment.

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

600 OTHER OBJECTS

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

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

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

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

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

700 TRANSFERS

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

800 OTHER USES OF FUNDS

810 PLANNED RESERVE. Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. Funds to cover Board action regarding administrative and confidential staff compensation are included. Additionally, the 800 series contains the District's contingency fund that may have to be drawn upon to fund any unanticipated maintenance, repair or capital needs. Funds not expended become part of the subsequent year's "cash carry-over."