



DALLAS SCHOOL DISTRICT NO. 2

Adopted Operating Budget

2019-2020

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Dallas School District No. 2

Adopted Operating Budget

2019-2020

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Introduction

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April 22, 2019

BUDGET MESSAGE

Dallas School District No. 2, a municipal organization governed under the laws of the state of Oregon, was organized for the purpose of educating children residing within the boundaries of the district. A five-member school board is elected by the district's voters and is authorized to transact all business on the district's behalf. The budget committee consists of the elected school board members, and an equal number of electors (i.e., registered voters, appointed by the school board). The budget committee's duties are to receive the budget message, review the proposed budget, hear public questions and comments, approve the budget, and limit the amount or rate of taxation prior to formal adoption by the school board at a public hearing. The public hearing on this document is scheduled for June 10, 2019.

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

The school board designates one person to serve as budget officer. The budget officer prepares or supervises the preparation of the budget document. The budget officer acts under the direction of the budget committee. As per the Annual Business Procedures resolution in the appendix, the board formally appointed me, Dr. Michelle Johnstone, to serve as budget officer. This budget was prepared under my direction to show anticipated resources and provide an estimate of costs required to continue educational services for Dallas School District students during fiscal year 2019-20.

Included in this budget proposal are current projections for state and local revenue, a beginning balance based on current year fiscal activity as of April 22, 2019 and cost estimates based on known factors for each program that exists as of April 22, 2019.

The budget for fiscal year 2019-20 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 2019-20 along with a historical report of past fiscal activity.

Dr. Michelle L. Johnstone, Superintendent

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

Governor's Proposed Budget. This budget proposal for 2019-20 is based on the Governor's proposed budget for K-12 education of \$8.97 billion for the 2019-21 biennium which increased funding for K-12 education. We have based our proposed budget on the current State School Fund (SSF) estimate for Dallas School District received on March 4, 2019 from Oregon Department of Education (ODE). The overall proposed general fund budget is \$36,559,731. In addition to the State School Fund, the overall proposed revenue includes property taxes, a common school fund allocation, high cost disability grant and other miscellaneous revenue sources used for general operations of the district.

Legislator's Joint Committee on Student Success. As we prepare this message the Oregon Legislature is on the brink of voting to invest \$2 billion into Oregon's public education system – the largest investment in our schools in Oregon history. House Bill 3427 is the package developed by the Legislature's Joint Committee on Student Success. It would provide \$1 billion directly to an equity-focused School Improvement Fund, allocated directly to school districts for student social-emotional health and safety, well-rounded educational opportunities, smaller class sizes, and more learning time. The additional \$1 billion investment includes money to pay for universal school meals, full funding for Measure 98, more resources for the High Cost Disability Fund, and more. Passage of HB 3427 would fundamentally change the trajectory of Oregon schools and the lives of students. Through the staff engagement process, the district has identified critical areas where these additional School Improvement Fund dollars would immediately serve the needs of students in Dallas School District.

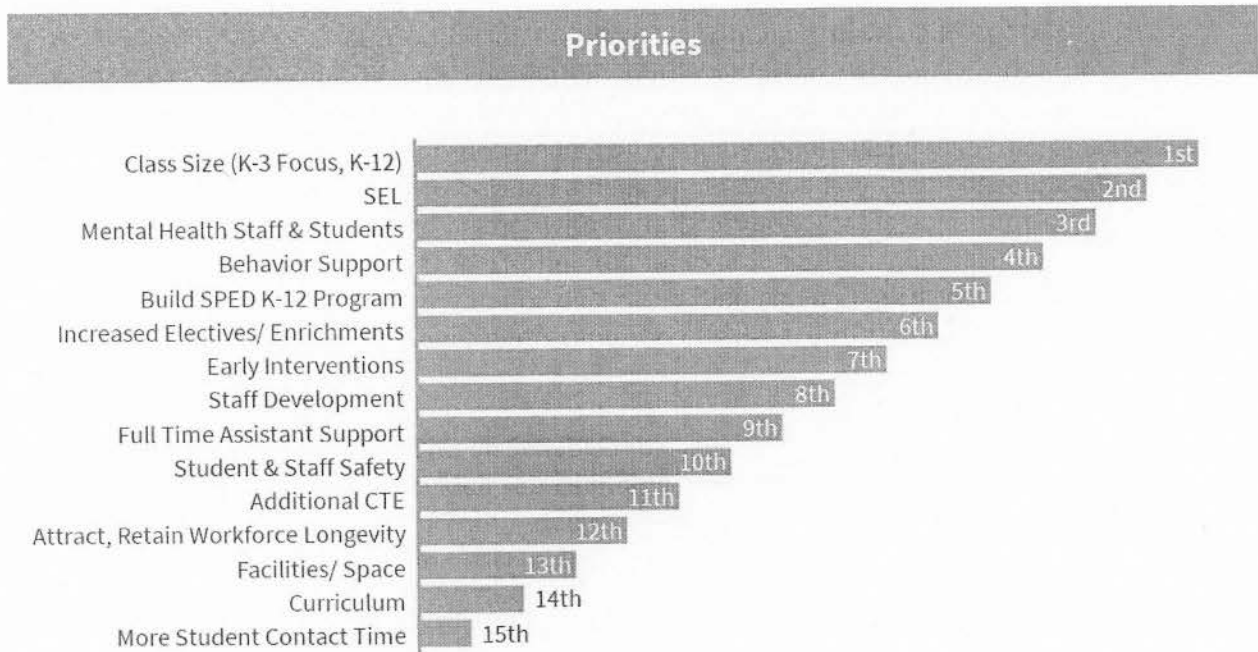
Every Student Succeeds Act. Every Student Succeeds Act (ESSA) was enacted by the Federal government in December 2015. The state plan for Oregon was federally approved August 30, 2017. Dallas School District formed a committee of teachers, parents, and community members to provide input on the district plan. The ESSA Committee began working in March 2017.

The district ESSA plan set priorities to focus on a well-rounded education: developing social and emotional skills, developing academic skills, and developing professional and technical skills. This budget provides for continuation of programs that support the ESSA plan; CTE Classes and an increased partnership with Chemeketa Community College, and Devereux Student Strengths Assessment (DESSA) & RULER (recognizing, understanding, labeling, expressing, regulating emotions) implementation for behavior assessment and behavior supports at the K-8 buildings.

Along with creating a "well rounded" education plan for students the budget presentation changed based on requirements of ESSA. Essentially, this means that areas of the district budget such as special education and Title 1 services traditionally reported at the district level, are now reported at the building level. This change in accounting practice began in 2017-18 making comparison of 2016-17 to subsequent years problematic. Financial reporting aligned with ESSA beginning 2018-19 is in draft form with estimated building level expense reported year to date. The report, when based on the annual audited financial report will be included in the supplemental information section in future years.

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, engages staff in determining the most essential operational values within the budget. The work of this group has been vital. In an effort to expand on this process, a District Collaboration Team (DCT) meets monthly spanning the entire calendar year to provide the time needed to develop a deep understanding of the budget and other district operations. The DCT provides the district with a staff resource that is able to respond to budget pressures as well as revenue changes. The DCT takes a long-term approach to issues such as increased instructional hour requirements, decreased funding, increased special education needs, increased physical education requirements, and the effect each of these challenges have on the budget.

Along with feedback from DCT, Oregon School Employees Association (OSEA) and Dallas Education Association (DEA) both have provided representative feedback on budget priorities. This year an additional step was implemented with a Budget Round Table Discussion in which 40 participants representative of each building and each employee classification worked in table groups to discuss the current issues facing the district. This feedback gathered was consistent among the table groups and identified the district priorities as shown in the chart below.



SEL = Social Emotional Learning

Employee Salaries. This budget reflects step increases and cost of living increases for all employee groups (classified, licensed, administrators, and confidential employees) based on our negotiated agreements. The staffing budget plans for a full school year with no budget reduction days.

Health Insurance. This budget does not reflect an increase to the health insurance cap.

PERS Rate Increases. This budget reflects the increases in employer PERS UAL rates effective 7/01/2019 for the 2019-21 biennium. Rates for employees in the Tier 1 & 2 group have increased from 27.2% to 32.03% (net 4.83%) while the rate for employees in the OPSRP group (hired after August 29, 2003) are increasing from 21.77% to 26.58% (net 4.71%).

Contingency. The proposed budget has a contingency of \$1,589,811 which represents an increase over last year's budgeted amount based on changes in board policies DBDB-Fund Balance and DBDB-AR- Restoration of Low Fund Balance in the adoption process as of the date of this publication.

Technology. The proposed budget for technology in 2019-20 does not include any new initiatives, only replacement of aging labs and chrome carts.

The following chart illustrates change in the overall allocation of resources available in 2019-20 from the prior budget year:

Changes in Resources from Prior Year Budget	\$	3,487,076
State School Support	\$	2,871,926
Beginning Fund Balance	\$	160,000
Interest, Taxes & Local Revenue	\$	591,150
High Cost Disability Grant	\$	(36,000)
ESD Apportionment	\$	(100,000)
 Redistribution of Available Resources		
Staff COLA/Step and net FTE increases	\$	1,740,855
Related PERS costs plus employer rate increase	\$	1,222,693
Charter Schools	\$	308,830
Student Transportation	\$	137,805
Contingency	\$	289,811
Legal Fees	\$	(75,000)
Supplemental Retirement	\$	(80,173)
Miscellaneous Other Changes	\$	(57,745)

Fund 102 Facilities, Repairs and Maintenance. Although a part of general operations, Fund 102 continues to be specifically allocated for facilities, repairs, and maintenance as directed by the board. During 2017-18, the board resolved to set aside \$330,000 for track replacement to occur after the installation of a turf field at Dallas High School's Ron August Field. This spring the district went out to bid for the track replacement. Bids received were \$1.5-1.7 million fully rejected by the board. As the design of the track is reworked and put back out to bid, the district is investigating financing options for this project. In anticipation of potential financing the previously set-aside amount of \$330,000 will go back before the board to reverse the set-aside action making these funds available for transfer to Fund 302 to service the related debt.

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

Fund 203 Food Service. This proposed budget includes sufficient spending authority to accommodate the continuation of a district food service program for 2019-20, with the goal of this program to be self-supporting.

Fund 218 HB 3499. House Bill 3499 directs the Oregon Department of Education (ODE) to develop and implement a statewide education plan for English Language Learners who are in our K-12 education system. The plan addresses disparities experienced by English Language Learners in every indicator of academic success, from the historical practices leading to disproportionate outcomes for the students to the educational needs of the students from K-12 education, by examining and applying culturally appropriate best practices. Dallas School District has been identified as a target district and for a fourth year anticipates receiving \$90,000 to improve our English Language Learners program.

Fund 226 Measure 98. The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) is a 2016 ballot initiative that provides direct funding to school districts to increase high school graduation rates. The measure identifies three key areas to improve high school graduation; establish or expand Career and Technical Education programs, establish or expand college-level educational opportunities in high schools, and establish or expand dropout-prevention strategies in high schools. Dallas School District's plan for Measure 98 implementation is dedicated to implement strategies in all three key areas. The district has expanded and enhanced Career and Technical Education by adding new CTE programs in business, culinary arts and health sciences, while expanding options in information and communication technology and engineering. In 2018 the district added an education pathway bringing the total pathways available to seven. The district is implementing Advancement Via Individual Determination (AVID) program as a dropout prevention strategy. CTE courses are offered with college credit in partnership with Chemeketa Community College. The budget for 2019-20 reflects full funding for CTE programs at Dallas High School as we await legislative action.

Fund 401 Capital Construction Bond Projects. In November 2014, the Dallas community approved a \$17 million maintenance bond. The final \$7.3M bonds were issued in December 2017. The district has completed construction on multi-purpose rooms (MPR's) at both Lyle and Oakdale. Whitworth has undergone a major remodel and with the use of seismic grant funding needed safety upgrades are complete. Renovation to Dallas High School for CTE is in the planning process and anticipated to begin fall of 2019.

New Funds in this proposed budget for 2019-20 have been established in the event the district pursues a potential Full Faith and Credit (FFC) borrowing. The intent of this FFC borrowing would be to fund track replacement at Dallas High School and allow for either building acquisition or construction of Career and Technical Education facility.

Fund 402 Capital Improvement/Acquisition Projects. The current Capital Construction Bond (F401) does not allow the district the ability to purchase property for the Career and Technical Education facility. A current property may be available that would serve this purpose for the district as well as provide space for other needed programs such as a centralized behavior space to serve children in need of a therapeutic environment. Additionally, this borrowing would pay for the track replacement. This fund has been created as a contingency to allow the district to move forward should the board authorize these actions.

Fund 302 Full Faith and Credit (FFC) Debt Service. This fund would be necessary in the event the board authorizes the district to enter into the FFC borrowing described in Fund 402. The borrowing would be structured in a manner that will allow a future bond to refund this debt.

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

Social Emotional Skills

- Trauma Informed Practices
- Social Emotional Curriculum
- Polk County Partnership

Professional and Technical Skills

- High School Success, Measure 98: Oregon Department of Education approved our plan, which is dedicated to implement strategies in all three key areas; improving high graduation rates, expanding Career and Technical Education programs, and expanding dropout prevention strategies. The district is implementing the Advancement Via Individual Determination (AVID) program as a dropout prevention strategy.

Academic Skills

- Science, Technology, Engineering, and Math
- Project Lead the Way
- Deeper Learning

District Transparency through meaningful and timely communication

- District Finance Committee proposal on three new policies; Debt Management, Fund Balance, and Restoration of Low Fund Balance
- Superintendent Special Education Advisory Committee

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

A handwritten signature in black ink that reads "Dr. Michelle Johnstone". The signature is written in a cursive, flowing style.

Dr. Michelle Johnstone
Superintendent

**Dallas School District No. 2
Budget Committee
2019 – 2020**

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

Non-Voting Ad Hoc Members:

Mann, Pally	OSEA President	June 2019
Riester, Charlotte	DEA President	June 2019

Dallas School District No. 2 Budget Calendar 2019 – 2020

April 3, 2019	Publish First Notice of Budget Committee Meeting <i>(19 days prior to meeting.)</i> Notice of the budget committee meeting(s) must state the purpose, time and place of the meeting(s); that the meeting is a public meeting; and whether or not public comment will be taken at the meeting. Notice must be published not earlier than 30 days prior to first meeting and not later than 5 days prior to the first meeting. <i>ORS 294.401</i>
April 10, 2019	Publish Second Notice of Budget Committee Meeting <i>(12 days prior to meeting.)</i> <i>ORS 294.401</i>
April 22, 2019	Budget Committee Meeting Present budget message and comprehensive outline of the 2019-2020 budget proposal. Public comment will be taken. Next budget committee meeting will be scheduled during this meeting.
May 20, 2019	Final Budget Committee Meeting, if needed.
May 29, 2019	Publish Notice of Budget Hearing <i>(12 days prior to hearing.)</i> Notice of Budget Hearing and Financial Summary must provide legal notice of the time and place of the budget hearing; financial summary of the current year's adopted budget and next year's budget as approved by the budget committee; and a statement of indebtedness. Notice must be published not earlier than 30 days prior to hearing and not later than 5 days before the scheduled budget hearing. <i>ORS 294.421</i>
June 10, 2019	Budget Hearing Hold public hearing on the budget as approved by the budget committee. Expenditure adjustments, if any, are restricted to \$5,000 or 10%, whichever is greater, of the amount approved for each fund by the budget committee. Board adopts budget, appropriates funds, and imposes and categorizes taxes.
June 24, 2019	Final Budget Hearing, if needed.
July 15, 2019	Deadline to Certify the 2019-2020 Tax Levy with County Assessor.

**Dallas School District No. 2
2019-2020
SUMMARY OF ALL FUNDS**

Actual 2016-17	Actual 2017-18	Adopted 2018-19	Proposed 2019-20	Approved 2019-20	Adopted 2019-20
\$ 30,197,303	\$ 32,596,406	\$ 33,072,655	\$ 36,559,731	\$ 36,559,731	\$ 36,559,731
232,016	152,644	484,900	494,900	494,900	494,900
\$ 30,429,319	\$ 32,749,050	\$ 33,557,555	\$ 37,054,631	\$ 37,054,631	\$ 37,054,631
2,790,887	3,195,983	3,475,932	4,517,332	4,517,332	4,517,332
2,423,077	9,039,256	6,075,000	4,875,000	4,875,000	4,875,000
-	-	-	3,550,000	3,550,000	3,550,000
948,498	930,215	1,035,150	1,085,600	1,085,600	1,085,600
628,411	663,273	1,200,000	1,150,000	1,150,000	1,150,000
2,270,121	2,365,010	2,818,490	2,967,660	2,967,660	2,967,660
-	-	-	200,000	200,000	200,000
\$ 39,490,313	\$ 48,942,787	\$ 48,162,127	\$ 55,400,223	\$ 55,400,223	\$ 55,400,223

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 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			Budgeted		Proposed	Approved	Adopted
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020	2019/2020	2019/2020
<i>Fund 100</i>								
RESOURCES								
1000 Local Sources	\$6,993,190	\$7,489,788		\$7,563,100		\$8,148,250	\$8,148,250	\$8,148,250
2000 Intermediate Sources	\$384,041	\$243,233		\$340,000		\$241,000	\$241,000	\$241,000
3000 State Sources	\$22,771,559	\$24,324,515		\$23,866,005		\$26,700,931	\$26,700,931	\$26,700,931
4000 Federal Sources	\$231	\$265		\$3,550		\$9,550	\$9,550	\$9,550
5300 Sale of Assets	\$180	\$0		\$0		\$0	\$0	\$0
5000 Beginning Fund Balance	\$1,507,793	\$1,459,692		\$1,300,000		\$1,460,000	\$1,460,000	\$1,460,000
TOTAL RESOURCES	<u>\$31,656,995</u>	<u>\$33,517,492</u>		<u>\$33,072,655</u>		<u>\$36,559,731</u>	<u>\$36,559,731</u>	<u>\$36,559,731</u>
REQUIREMENTS								
1000 Instruction								
100 Salaries	\$10,383,370	\$10,632,259	206.32	\$10,447,722	212.82	\$11,780,556	\$11,780,556	\$11,780,556
200 Associated Payroll Costs	\$5,084,476	\$5,642,008		\$5,783,470		\$6,777,058	\$6,777,058	\$6,777,058
300 Purchased Services	\$3,329,373	\$3,996,056		\$3,819,660		\$4,068,880	\$4,068,880	\$4,068,880
400 Supplies & Materials	\$236,457	\$179,946		\$249,374		\$240,750	\$240,750	\$240,750
500 Capital Outlay	\$6,100	\$5,800		\$0		\$25,000	\$25,000	\$25,000
600 Dues & Fees	\$14,615	\$12,541		\$11,600		\$11,250	\$11,250	\$11,250
Total Instruction	<u>\$19,054,391</u>	<u>\$20,468,609</u>		<u>\$20,311,826</u>		<u>\$22,903,494</u>	<u>\$22,903,494</u>	<u>\$22,903,494</u>
2000 Support								
100 Salaries	\$4,451,611	\$4,606,507	80.63	\$4,245,870	80.66	\$4,653,890	\$4,653,890	\$4,653,890
200 Associated Payroll Costs	\$2,807,586	\$2,963,436		\$2,931,806		\$3,188,960	\$3,188,960	\$3,188,960
300 Purchased Services	\$2,825,189	\$3,730,532		\$3,363,243		\$3,344,846	\$3,344,846	\$3,344,846
400 Supplies & Materials	\$795,615	\$607,178		\$662,530		\$664,950	\$664,950	\$664,950
500 Capital Outlay	\$34,840	\$20,707		\$30,000		\$0	\$0	\$0
600 Other Objects	\$188,072	\$189,438		\$197,380		\$203,780	\$203,780	\$203,780
Total Support	<u>\$11,102,912</u>	<u>\$12,117,797</u>		<u>\$11,430,829</u>		<u>\$12,056,426</u>	<u>\$12,056,426</u>	<u>\$12,056,426</u>
5220 Interfund Transfers	\$40,000	\$10,000		\$30,000		\$10,000	\$10,000	\$10,000
6110 Operating Contingency	\$0	\$0		\$1,300,000		\$1,589,811	\$1,589,811	\$1,589,811
Total Other	<u>\$40,000</u>	<u>\$10,000</u>		<u>\$1,330,000</u>		<u>\$1,599,811</u>	<u>\$1,599,811</u>	<u>\$1,599,811</u>
TOTAL REQUIREMENTS	<u>\$30,197,303</u>	<u>\$32,596,406</u>	286.95	<u>\$33,072,655</u>	293.48	<u>\$36,559,731</u>	<u>\$36,559,731</u>	<u>\$36,559,731</u>
Ending Fund Balance	\$1,459,692	\$921,086						

FACILITIES, REPAIRS & MAINTENANCE FUND - 102

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

In the 2016-17 school year the Dallas Booster Club, along with a strong community contingent, began concentrated efforts to raise funds for the installation of a turf field at the Dallas High's Ron August Field. In 2017-18, the Dallas School Board approved and set-aside \$330,000 designated for track replacement that will be needed upon completion of the turf field.

Spring 2019 the district went out to bid for track replacement. Bids received were \$1.5-1.7 million. At the time of this proposed budget the district is investigating financing options for this project. In anticipation of that financing the previously set-aside funds of \$330,000 will go back before the board to reverse the set-aside and make these funds available for transfer to Fund 302 to service the financing debt.

BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020	2019/2020	2019/2020
<i>Fund 102</i>								
RESOURCES								
1510 Interest Earned	\$1,461	\$2,238		\$1,800		\$2,300	\$2,300	\$2,300
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	\$875	\$1,792		\$2,000		\$1,500	\$1,500	\$1,500
5200 Interfund Transfer	\$100,492	\$67,756		\$100,000		\$80,000	\$80,000	\$80,000
5400 Beginning Fund Balance	\$619,336	\$491,249		\$380,000		\$410,000	\$410,000	\$410,000
TOTAL RESOURCES	<u>\$723,265</u>	<u>\$564,135</u>		<u>\$484,900</u>		<u>\$494,900</u>	<u>\$494,900</u>	<u>\$494,900</u>
REQUIREMENTS								
2000 Support								
100 Salaries	\$10,941	\$30,652		\$19,993		\$15,000	\$15,000	\$15,000
200 Associated Payroll Costs	\$2,728	\$6,255		\$6,804		\$4,900	\$4,900	\$4,900
300 Purchased Services	\$52,276	\$53,653		\$15,000		\$20,000	\$20,000	\$20,000
400 Supplies	\$65,947	\$61,610		\$33,104		\$20,000	\$20,000	\$20,000
500 Capital Equip	\$100,124	\$0		\$0		\$25,000	\$25,000	\$25,000
600 Other Objects	\$0	\$473		\$0		\$0	\$0	\$0
Total Support Services	<u>\$232,016</u>	<u>\$152,644</u>		<u>\$74,900</u>		<u>\$84,900</u>	<u>\$84,900</u>	<u>\$84,900</u>
4150 Facilities Acquisition and Construction								
500 Capital Projects	\$0	\$0		\$400,000		\$200,000	\$200,000	\$200,000
5220 Interfund Transfers	\$0	\$0		\$0		\$200,000	\$200,000	\$200,000
Ending Fund Balance	<u>\$491,249</u>	<u>\$411,491</u>		<u>\$10,000</u>		<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>
TOTAL REQUIREMENTS	<u>\$723,265</u>	<u>\$564,135</u>		<u>\$484,900</u>		<u>\$494,900</u>	<u>\$494,900</u>	<u>\$494,900</u>

SPECIAL REVENUE GRANTS & PROJECTS FUND - 200

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

BUDGET

	Actual			Budgeted		Proposed	Approved	Adopted
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/20	2019/20	2019/20
RESOURCES								
1000 Local Sources	\$190,548	\$193,701		\$277,540		\$271,900	\$271,900	\$271,900
2000 Other Intermediate Sources	\$409,845	\$498,659		\$506,057		\$603,521	\$603,521	\$603,521
3000 State Sources	\$876,378	\$1,022,830		\$1,120,830		\$1,904,595	\$1,904,595	\$1,904,595
4000 Federal Sources	\$1,314,110	\$1,480,792		\$1,571,505		\$1,737,316	\$1,737,316	\$1,737,316
5000 Interfund Transfers	\$6	\$0		\$0		\$0	\$0	\$0
5400 Beginning Fund Balance	\$0	\$0		\$0		\$0	\$0	\$0
TOTAL RESOURCES	\$2,790,887	\$3,195,983		\$3,475,932		\$4,517,332	\$4,517,332	\$4,517,332
REQUIREMENTS								
1000 Instruction								
100 Salaries	\$1,118,631	\$1,273,460	31.61	\$1,291,922	34.62	\$1,605,123	\$1,605,123	\$1,605,123
200 Assoc. Payroll Costs	\$470,317	\$625,446		\$624,580		\$804,539	\$804,539	\$804,539
300 Purchased Services	\$158,241	\$278,359		\$406,170		\$409,800	\$409,800	\$409,800
400 Supplies and Materials	\$65,039	\$74,921		\$124,420		\$145,203	\$145,203	\$145,203
500 Capital Outlay	\$12,018	\$0		\$50,000		\$175,000	\$175,000	\$175,000
600 Other Objects	\$0	\$2,429		\$2,000		\$2,000	\$2,000	\$2,000
Total Instruction	\$1,824,246	\$2,254,616		\$2,499,092		\$3,141,665	\$3,141,665	\$3,141,665
2000 Supporting Services								
100 Salaries	\$446,460	\$338,355	5.82	\$321,029	5.60	\$385,806	\$385,806	\$385,806
200 Assoc. Payroll Costs	\$201,125	\$169,544		\$161,897		\$213,129	\$213,129	\$213,129
300 Purchased Services	\$85,927	\$227,920		\$203,251		\$296,240	\$296,240	\$296,240
400 Supplies and Materials	\$29,029	\$25,869		\$37,300		\$26,200	\$26,200	\$26,200
500 Capital Outlay	\$0	\$0		\$25,000		\$25,000	\$25,000	\$25,000
600 Other Objects	\$115,153	\$100,540		\$107,863		\$108,792	\$108,792	\$108,792
700 Transfer-Othr Agency	\$10,000	\$0		\$0		\$0	\$0	\$0
Total Supporting Services	\$887,694	\$862,228		\$856,340		\$1,055,167	\$1,055,167	\$1,055,167
3000 Community Services								
100 Salaries	\$5,749	\$6,011		\$7,497		\$6,062	\$6,062	\$6,062
200 Assoc. Payroll Costs	\$470	\$490		\$2,003		\$2,938	\$2,938	\$2,938
300 Purchased Services	\$0	\$2,892		\$15,000		\$15,500	\$15,500	\$15,500
400 Supplies and Materials	\$2,236	\$1,991		\$8,000		\$8,000	\$8,000	\$8,000
500 Capital Outlay	\$0	\$0		\$0		\$8,000	\$8,000	\$8,000
600 Other Objects	\$0	\$0		\$8,000		\$0	\$0	\$0
Total Community Services	\$8,455	\$11,384		\$40,500		\$40,500	\$40,500	\$40,500
4000 Facility Building/Aquisition								
500 Capital Outlay	\$0	\$0		\$0		\$200,000	\$200,000	\$200,000
5220 Transfers to Other Funds	\$70,492	\$67,756		\$80,000		\$80,000	\$80,000	\$80,000
TOTAL REQUIREMENTS	\$2,790,887	\$3,195,983	37.43	\$3,475,932	40.22	\$4,517,332	\$4,517,332	\$4,517,332

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 2019-20 reflects remaining funds from second issuance. Additionally, this budget provides for personnel costs necessary to manage projects, clerical support and temporary labor positions as needed.

BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020	2019/2020	2019/2020
<i>Fund 401</i>								
RESOURCES								
1510 Interest Earned	\$63,060	\$97,531		\$75,000		\$75,000	\$75,000	\$75,000
1960 Recover Prior Year Exp	\$0	\$408		\$0		\$0	\$0	\$0
1990 Miscellaneous	\$0	\$0		\$0		\$0	\$0	\$0
3000 State Sources	\$29,103	\$1,526,138		\$1,000,000		\$1,000,000	\$1,000,000	\$1,000,000
5110 Bond Proceeds		\$7,905,951		\$0		\$0	\$0	\$0
5400 Beginning Fund Balance	\$6,699,506	\$4,368,591		\$5,000,000		\$3,800,000	\$3,800,000	\$3,800,000
TOTAL RESOURCES	<u>\$6,791,669</u>	<u>\$13,898,619</u>		<u>\$6,075,000</u>		<u>\$4,875,000</u>	<u>\$4,875,000</u>	<u>\$4,875,000</u>
REQUIREMENTS								
4000 Facilities Acquisition/Construction								
100 Salaries	\$110,028	\$141,727	1.70	\$108,971	1.60	\$130,852	\$130,852	\$130,852
200 Associated Payroll Costs	\$42,803	\$64,163		\$51,890		\$63,778	\$63,778	\$63,778
300 Purchased Services	\$531,279	\$495,923		\$100,000		\$100,000	\$100,000	\$100,000
400 Supplies	\$1,883	\$10,359		\$0		\$0	\$0	\$0
500 Capital Improvements	\$1,598,390	\$8,315,263		\$5,814,139		\$4,580,370	\$4,580,370	\$4,580,370
600 Other Objects	\$138,695	\$11,821		\$0		\$0	\$0	\$0
Total Acquisition/Construction	<u>\$2,423,077</u>	<u>\$9,039,256</u>		<u>\$6,075,000</u>		<u>\$4,875,000</u>	<u>\$4,875,000</u>	<u>\$4,875,000</u>
5220 Transfers to Other Funds	\$0	\$0		\$0		\$0	\$0	\$0
Ending Fund Balance	<u>\$4,368,592</u>	<u>\$4,859,363</u>		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$6,791,669</u>	<u>\$13,898,619</u>	1.70	<u>\$6,075,000</u>	1.60	<u>\$4,875,000</u>	<u>\$4,875,000</u>	<u>\$4,875,000</u>

CAPITAL IMPROVEMENT/ACQUISITION PROJECTS FUND - 402

This fund has been created for 2019-20 in the event that a Full Faith and Credit borrowing is pursued by the district at the end of fiscal year 2018-19. This fund will account for athletic track replacement and surfacing. Additionally, this fund will account for construction and/or acquisition of Career and Technical Education facilities to support, enrich and grow academic programs. The amount shown appropriated for 2019-20 represents full spending for these projects.

BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020	2019/2020	2019/2020
RESOURCES								
1510 Interest Earned	\$0	\$0		\$0		\$50,000	\$50,000	\$50,000
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		\$0		\$3,500,000	\$3,500,000	\$3,500,000
5400 Beginning Fund Balance	\$0	\$0		\$0		\$0	\$0	\$0
TOTAL RESOURCES	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$3,550,000</u>	<u>\$3,550,000</u>	<u>\$3,550,000</u>
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		\$0		\$3,550,000	\$3,550,000	\$3,550,000
600 Other Objects	\$0	\$0		\$0		\$0	\$0	\$0
Total Acquisition/Construction	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$3,550,000</u>	<u>\$3,550,000</u>	<u>\$3,550,000</u>
5220 Transfers to Other Funds	\$0	\$0		\$0		\$0	\$0	\$0
Ending Fund Balance	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$3,550,000</u>	<u>\$3,550,000</u>	<u>\$3,550,000</u>

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 2019-20 school year.

BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020	2019/2020	2019/2020
<i>Fund 203</i>								
RESOURCES:								
1510 Interest Earned	\$64	\$79		\$150		\$100	\$100	\$100
1610 Meal Sales	\$185,695	\$156,557		\$175,000		\$185,000	\$185,000	\$185,000
1920 Donations	\$0	\$14,327		\$0		\$0	\$0	\$0
1990 Miscellaneous	\$6,876	\$5,716		\$20,000		\$20,000	\$20,000	\$20,000
3102 State School Lunch Match	\$9,433	\$9,475		\$10,000		\$10,500	\$10,500	\$10,500
3199 Unrestricted State Grants	\$10,393	\$7,280		\$10,000		\$15,000	\$15,000	\$15,000
3299 Other State Grants	\$9,826	\$17,035		\$20,000		\$20,000	\$20,000	\$20,000
4500 Federal Funds thru State	\$659,058	\$620,349		\$700,000		\$735,000	\$735,000	\$735,000
4900 Revenue for/on behalf of Dist	\$80,697	\$63,437		\$80,000		\$80,000	\$80,000	\$80,000
5200 Interfund Transfer	\$10,000	\$10,000		\$10,000		\$10,000	\$10,000	\$10,000
5400 Beginning Fund Balance	\$12,689	\$36,235		\$10,000		\$10,000	\$10,000	\$10,000
TOTAL RESOURCES	\$984,733	\$940,491		\$1,035,150		\$1,085,600	\$1,085,600	\$1,085,600
REQUIREMENTS								
3100 Food Service Enterprise Svcs								
100 Salaries	\$358,477	\$351,389	13.02	\$357,869	13.68	\$399,895	\$399,895	\$399,895
200 Associated Payroll Costs	\$182,764	\$194,238		\$211,770		\$261,385	\$261,385	\$261,385
300 Purchased Services	\$32,794	\$35,828		\$67,011		\$53,320	\$53,320	\$53,320
400 Supplies & Materials	\$371,369	\$338,245		\$375,000		\$350,000	\$350,000	\$350,000
500 Capital Outlay	\$0	\$7,948		\$10,000		\$8,000	\$8,000	\$8,000
600 Other Objects	\$3,094	\$2,568		\$3,500		\$3,000	\$3,000	\$3,000
Total Community Services	\$948,498	\$930,215		\$1,025,150		\$1,075,600	\$1,075,600	\$1,075,600
Ending Fund Balance	\$36,235	\$10,276		\$10,000		\$10,000	\$10,000	\$10,000
TOTAL REQUIREMENTS	\$984,733	\$940,491		\$1,035,150		\$1,085,600	\$1,085,600	\$1,085,600

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			Budgeted		Proposed	Approved	Adopted
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020	2019/2020	2019/2020
<i>Fund 201</i>								
RESOURCES								
1700 Extra Curricular Activities	\$625,296	\$655,433		\$850,000		\$850,000	\$850,000	\$850,000
5400 Beginning Fund Balance	<u>\$316,556</u>	<u>\$313,441</u>		<u>\$350,000</u>		<u>\$300,000</u>	<u>\$300,000</u>	<u>\$300,000</u>
TOTAL RESOURCES	<u>\$941,852</u>	<u>\$968,874</u>		<u>\$1,200,000</u>		<u>\$1,150,000</u>	<u>\$1,150,000</u>	<u>\$1,150,000</u>
REQUIREMENTS								
Instruction								
1113 Supplies and Materials	\$71,682	\$111,144		\$200,000		\$200,000	\$200,000	\$200,000
1122 Supplies and Materials	\$99,432	\$156,059		\$250,000		\$250,000	\$250,000	\$250,000
1132 Supplies and Materials	<u>\$457,297</u>	<u>\$396,070</u>		<u>\$650,000</u>		<u>\$600,000</u>	<u>\$600,000</u>	<u>\$600,000</u>
Total Instruction	<u>\$628,411</u>	<u>\$663,273</u>		<u>\$1,100,000</u>		<u>\$1,050,000</u>	<u>\$1,050,000</u>	<u>\$1,050,000</u>
Ending Fund Balance	<u>\$313,441</u>	<u>\$305,601</u>		<u>\$100,000</u>		<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>
TOTAL REQUIREMENTS	<u>\$941,852</u>	<u>\$968,874</u>		<u>\$1,200,000</u>		<u>\$1,150,000</u>	<u>\$1,150,000</u>	<u>\$1,150,000</u>

**DEBT SERVICE FUND 301
GENERAL OBLIGATION**

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

In November 2014, the voters authorized bond issuance of up to \$17M. These bonds 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 new bond proceeds will continue to be used in accordance with the ballot measure approved by voters; projects relating to major facility improvements including roofing, classroom heating & ventilation, energy improvements to reduce operating costs, safety/security projects, technology infrastructure and the repurpose of existing spaces.

BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020	2019/2020	2019/2020
<i>Fund 301</i>								
RESOURCES								
1111 Current Year's Taxes	\$2,097,676	\$2,165,935		\$2,488,490		\$2,712,660	\$2,712,660	\$2,712,660
1112 Prior Year's Taxes	\$103,331	\$36,503		\$100,000		\$50,000	\$50,000	\$50,000
1510 Interest on Investments	\$16,808	\$25,150		\$20,000		\$20,000	\$20,000	\$20,000
1990 Miscellaneous		\$0		\$0		\$0	\$0	\$0
5400 Beginning Fund Balance	\$339,392	\$287,086		\$210,000		\$185,000	\$185,000	\$185,000
TOTAL RESOURCES	<u>\$2,557,207</u>	<u>\$2,514,675</u>		<u>\$2,818,490</u>		<u>\$2,967,660</u>	<u>\$2,967,660</u>	<u>\$2,967,660</u>
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	\$2,270,000	\$2,271,890		\$2,236,778		\$2,502,228	\$2,502,228	\$2,502,228
621 Interest		\$93,110		\$481,581		\$365,332	\$365,332	\$365,332
640 Dues and Fees	\$121	\$10		\$130		\$100	\$100	\$100
	<u>\$2,270,121</u>	<u>\$2,365,010</u>		<u>\$2,718,490</u>		<u>\$2,867,660</u>	<u>\$2,867,660</u>	<u>\$2,867,660</u>
5220 Transfer-Loan fr Other Fund	\$0	\$0		\$0		\$0	\$0	\$0
Ending Fund Balance	\$287,086	\$149,665		\$100,000		\$100,000	\$100,000	\$100,000
TOTAL REQUIREMENTS	<u>\$2,557,207</u>	<u>\$2,514,675</u>		<u>\$2,818,490</u>		<u>\$2,967,660</u>	<u>\$2,967,660</u>	<u>\$2,967,660</u>

REPAYMENT SCHEDULE

	Date	Principal	Interest	Total
Series 2015	2019-2020	1,307,228	127,772	1,435,000
	2020-2021	1,302,764	172,236	1,475,000
	2021-2022	1,289,280	225,720	1,515,000
	TOTAL	3,899,272	525,728	4,425,000
	Date	Principal	Interest	Total
Series 2017	2019-2020	1,195,000	237,550	1,432,550
	2020-2021	1,320,000	201,700	1,521,700
	2021-2022	1,470,000	148,900	1,618,900
	2022-2023	1,150,000	95,400	1,245,400
	2023-2024	1,235,000	49,400	1,284,400
	TOTAL	6,370,000	732,950	7,102,950

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

This Fund has been established as a contingency in the event the district seeks Full Faith and Credit (FFC) borrowing currently under consideration by the School Board during 2019-20 proposed budget development. The district may enter into a FFC private placement in order to replace the high school track and make field renovations necessary to level the field. In addition to this need, a FFC borrowing would allow the district to pursue property acquisition not currently allowed by the Ballot Measure approved by voters in November 2014, the proceeds for which are accounted for in Fund 401 - Capital Construction Bond Projects. This borrowing, should it occur, will be structured in a manner that will allow a future bond to refund this debt. The projects funded by this borrowing will be accounted for in Fund 402 - Capital Improvement and Acquisition Projects.

BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020	2019/2020	2019/2020
RESOURCES								
5200 Interfund Transfer	\$0	\$0		\$0		\$200,000	\$200,000	\$200,000
TOTAL RESOURCES	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$200,000</u>	<u>\$200,000</u>	<u>\$200,000</u>
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	\$0	\$0		\$0		\$150,000	\$150,000	\$150,000
621 Interest	\$0	\$0		\$0		\$50,000	\$50,000	\$50,000
Debt Service Requirements	\$0	\$0		\$0		\$200,000	\$200,000	\$200,000
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$200,000</u>	<u>\$200,000</u>	<u>\$200,000</u>

Dallas School District
2019-20
Fund Transfers

Fund		Transfers Out	Transfers In	Purpose
102 -	General Fund: Facilities, Repairs & Maintenance	200,000		To service debt related to a potential Full Faith and Credit borrowing to fund athletic track repair/replacement and Career Technical Educational facility acquisition or construction.
302 -	Debt Service Fund		200,000	
100 -	General Fund: Operations	10,000		To provide additional support to the Food Service Program if needed.
203 -	Food Service Fund		10,000	
200 -	Special Rev Grants & Projects	80,000		To make Cool Schools revenue available for expenditure on Facility, Repairs & Maintenance projects.
102 -	General Fund: Facilities, Repairs & Maintenance		80,000	
Total Transfers		\$ 290,000	\$ 290,000	

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	200,000	80,000
302-Debt Service		200,000

General Fund Resources

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STATE SCHOOL FUND GRANT

2019-2020

Based on \$9 Billion Budget with 49/51 split as of 5/15/2019

Polk County, Dallas SD 2

District ID: 2190

2019-2020 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$7,450,000.00
Federal Forest Fees	=	\$350.00
Common School Fund	=	\$309,767.61
County School Fund	=	\$41,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$3,200.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	\$7,804,317.61

2019-2020 Experience Adjustment

District Average Teacher Experience	=	12.34
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.24

2019-2020 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans. Expend.	=	\$1,835,000.00
Trans per ADMr Rank.	35%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	\$1,284,500.00

2019-2020 Extended ADMw

2019-2020 ADMw	2018-2019 ADMw	Extended ADMw
3,875.25	3,840.41	3,875.25

2019-2020 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
 (3,875.25 x [\$4500 + (\$25 x 0.24)]) X 1.850302658026 = **\$32,309,757**

2019-2020 Total Formula Revenue

General Purpose Grant + Transportation Grant
 = **\$32,309,757 + \$1,284,500 = \$33,594,257**

2019-2020 State School Fund Grant

Total Formula Revenue - Local Revenue
 = \$33,594,257 - \$7,804,318 = **\$25,789,939**

General Purpose Grant per Extended ADMw= \$8,337
 Total Formula Revenue per Extended ADMw= \$8,669
 Charter Schools Rate(ORS 338.155)= \$8,337

Total Paid To date
 SSF Small HS Grant Facility Grant

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

STATE SCHOOL FUND GRANT
2019-2020

As of 5/15/2019

Polk County, Dallas SD 2

District ID: 2190

2019-2020 Extended ADMw**Dallas SD 2: District total extended ADMw for funding calculations**

	2019-2020		2018-2019	
ADMr:	$3,240.00 \times 1.00 =$	3,240.00	$2,828.27 \times 1.00 =$	2,828.27
Students in ESL programs:	$45.00 \times 0.50 =$	22.50	$50.20 \times 0.50 =$	25.10
Students in Pregnant and Parenting Programs:	$3.50 \times 1.00 =$	3.50	$3.10 \times 1.00 =$	3.10
530 IEP Students capped at 11% of District ADMr:	$356.40 \times 1.00 =$	356.40	$352.85 \times 1.00 =$	352.85
Students on IEP Above 11% of ADMr:	$64.90 \times 1.00 =$	64.90	$64.90 \times 1.00 =$	64.90
Students in Poverty:	$508.32 \times 0.25 =$	127.08	$443.35 \times 0.25 =$	110.84
Students in Foster Care and Neglected/Delinquent:	$25.00 \times 0.25 =$	6.25	$25.00 \times 0.25 =$	6.25
Remote Elementary School Correction:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Small High School Correction:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Post Graduate Scholars:	$0.00 \times 0.25 =$	0.00	$0.00 \times 0.25 =$	0.00
	2019-2020 ADMw	3,820.63	2018-2019 ADMw	3,391.31
	Dallas SD 2 Extended ADMw		3,875.25	

Luckiamute Valley Charter School: Charter ADMw for information only

	2019-2020		2018-2019	
ADMr:	$0.00 \times 1.00 =$	0.00	$187.61 \times 1.00 =$	187.61
Students in ESL programs:	$0.00 \times 0.50 =$	0.00	$0.00 \times 0.50 =$	0.00
Students in Pregnant and Parenting Programs:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
0 IEP Students capped at 11% of District ADMr:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Students on IEP Above 11% of ADMr:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Students in Poverty:	$0.00 \times 0.25 =$	0.00	$29.62 \times 0.25 =$	7.41
Students in Foster Care and Neglected/Delinquent:	$0.00 \times 0.25 =$	0.00	$0.00 \times 0.25 =$	0.00
Remote Elementary School Correction:	$54.62 \times 1.00 =$	54.62	$54.62 \times 1.00 =$	54.62
Small High School Correction:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Post Graduate Scholars:	$0.00 \times 0.25 =$	0.00	$0.00 \times 0.25 =$	0.00
	2019-2020 ADMw	54.62	2018-2019 ADMw	249.64

STATE SCHOOL FUND GRANT
2019-2020

As of 5/15/2019

Dallas Community Charter: Charter ADMw for information only

	2019-2020		2018-2019	
ADMr:	0.00 X 1.00 =	0.00	191.89 X 1.00 =	191.89
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	30.29 X 0.25 =	7.57
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2019-2020 ADMw	0.00	2018-2019 ADMw	199.46

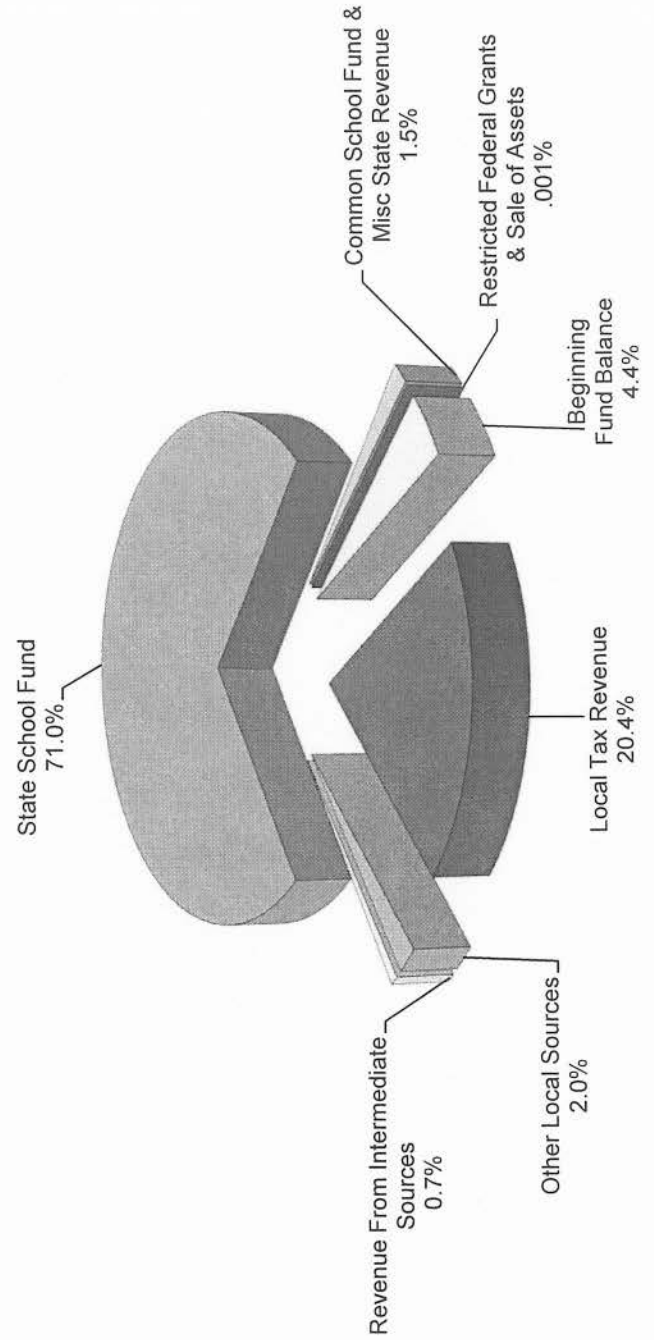
Dallas SD 2 Extended ADMw 3,875.25

**General Fund Revenue
Audited Actual
2017-18**

DESCRIPTION	TOTAL	% of Total
1 Local Tax Revenue	\$6,830,901	20.4%
2 Other Local Sources	\$658,886	2.0%
3 Revenue From Intermediate Sources	\$243,233	0.7%
4 State School Fund	\$23,805,890	71.0%
5 Common School Fund & Misc State Revenue	\$518,625	1.5%
6 Restricted Federal Grants & Sale of Assets	\$265	0.001%
7 Beginning Fund Balance	\$1,459,692	4.4%

TOTAL GENERAL FUND RESOURCES

\$33,517,492 **100.00%**



General Fund Resources 2019-20 Budget

Account	Revenue Source	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
R1111	CURRENT YEAR TAXES	\$6,231,924	\$6,720,313	\$6,750,000	\$7,300,000	\$7,300,000	\$7,300,000
R1112	PRIOR YEAR TAXES	\$217,277	\$105,785	\$150,000	\$150,000	\$150,000	\$150,000
R1113	BACK TAXES-FORCED SALE	\$1,927	\$2,925	\$0	\$0	\$0	\$0
R1190	INTEREST ON TAXES	\$1,336	\$1,879	\$1,600	\$3,750	\$3,750	\$3,750
R1312	TUITION OTHR DIST IN STAT	\$28,000	\$14,000	\$15,000	\$15,000	\$15,000	\$15,000
R1331	TUITION FR INDIVIDUALS	\$0	\$0	\$0	\$0	\$0	\$0
R1414	FOSTER TRANSPORTATION REIMBURSEMENT	\$0	\$6,004	\$0	\$0	\$0	\$0
R1510	INTEREST ON INVESTMENTS	\$65,554	\$87,066	\$81,000	\$125,000	\$125,000	\$125,000
R1710	ADMISSIONS	\$20,574	\$21,862	\$30,000	\$25,000	\$25,000	\$25,000
R1711	DHS AUDITORIUM ADMISSION	\$3,337	\$2,375	\$3,500	\$3,500	\$3,500	\$3,500
R1740	FEES; TEXTBOOKS & MISC	\$640	\$635	\$1,000	\$1,000	\$1,000	\$1,000
R1770	FEES CO-CURRICULAR	\$60,784	\$57,649	\$85,000	\$80,000	\$80,000	\$80,000
R1773	PE / TOWEL FEES	\$4,126	\$4,533	\$0	\$0	\$0	\$0
R1800	OTHER LOCAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0
R1910	FACILITY RENTALS	\$1,188	\$70	\$1,000	\$0	\$0	\$0
R1920	CONTRIBUTIONS & DONATIONS PRIVATE	\$1	\$0	\$0	\$0	\$0	\$0
R1941	SERVICES TO OTHER DISTRICTS	\$10,384	\$29,119	\$40,000	\$40,000	\$40,000	\$40,000
R1943	LVCS CHARTER SCHOOLS	\$147,950	\$186,043	\$165,000	\$175,000	\$175,000	\$175,000
R1960	RECOVER PRIOR YRS EXP	\$0	\$8,975	\$0	\$0	\$0	\$0
R1980	FEES CHARGED TO GRANTS	\$115,153	\$100,540	\$110,000	\$100,000	\$100,000	\$100,000
R1990	MISCELLANEOUS	\$75,146	\$132,914	\$120,000	\$120,000	\$120,000	\$120,000
R1991	PRINTING SERVICES	\$8,890	\$7,101	\$10,000	\$10,000	\$10,000	\$10,000
R1994	SCHOLARSHIPS	(\$1,000)	\$0	\$0	\$0	\$0	\$0
R2101	COUNTY SCHOOL FUNDS	\$36,586	\$40,909	\$40,000	\$41,000	\$41,000	\$41,000
R2102	ESD APPORTIONMENT	\$347,455	\$202,324	\$300,000	\$200,000	\$200,000	\$200,000
R3101	STATE SCHOOL FUND - GEN SUPPORT	\$21,756,602	\$23,805,890	\$23,077,373	\$25,960,931	\$25,960,931	\$25,960,931
R3103	COMMON SCHOOL FUND	\$438,109	\$348,085	\$352,632	\$340,000	\$340,000	\$340,000
R3199	UNRESTRICTED OTHER STATE GRANTS	\$576,848	\$170,541	\$436,000	\$400,000	\$400,000	\$400,000
R3299	RESTRICTED OTHER STATE GRANTS	\$0	\$0	\$0	\$0	\$0	\$0
R4201	FOSTER TRANSPORTATION REIMBURSEMENT	\$0	\$0	\$0	\$6,000	\$6,000	\$6,000
R4500	RESTRICTED FEDERAL GRANTS THRU STATE	\$210	\$0	\$0	\$0	\$0	\$0
R4801	FED FOREST FEES	\$21	\$265	\$350	\$350	\$350	\$350
R4899	OTHER REV IN LIEU OF TAX	\$0	\$0	\$3,200	\$3,200	\$3,200	\$3,200
R5300	SALE COMP LOSS FXD ASSETS	\$180	\$0	\$0	\$0	\$0	\$0
R5400	RESOURCES BEG FUND BAL	\$1,507,793	\$1,459,692	\$1,300,000	\$1,460,000	\$1,460,000	\$1,460,000
TOTAL GENERAL FUND RESOURCES		\$31,656,995	\$33,517,492	\$33,072,655	\$36,559,731	\$36,559,731	\$36,559,731



POLK COUNTY

TREASURER & TAX COLLECTOR

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

October 24, 2018

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 2018-19 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 2018-2019 property tax levy.

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

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

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

Sincerely,

Linda M. Fox
Tax Collector

Enclosure/s

TABLE 4a -- DETAIL OF TAXING DISTRICT LEVIES
TAX YEAR 2018-2019

29

County: POLK

October 10, 2018 8:40 AM

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

602
DALLAS SD 2

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

	PERMANENT	LOCAL OPTION	"GAP" BONDS or UR SPECIAL LEVY	BONDS	
		BEFORE		BEFORE	
	Inside	Inside	Inside	Outside	
	M5 Limit	M5 Limit	M5 Limit	M5 Limit	TOTAL
5 Permanent Levy (if dollar amount)	0.00				0.00
6 Local Option Levy (if dollar amount)*		0.00			0.00
7 "GAP" Bond Levy			0.00		0.00
8 Urban Renewal Special Levy			0.00		0.00
9 Bond Levy				0.00	0.00
10 Total Dollar Levy (add lines 5 through 9)	0.00	0.00	0.00	0.00	0.00

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

0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00

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

					1,661,204,785.00
					0.00
					0.00
					17,243,019.00
					1,643,961,766.00

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

0.0045527	0.0000000	0.0000000	0.0000000	0.0045527
7,484,464.73	0.00	0.00	0.00	7,484,464.73
0.00	0.00	0.00	0.00	0.00
0.00				0.00
0.0000000				0.0000000
0.0045527	0.0000000	0.0000000	0.0000000	0.0045527
7,484,464.73	0.00	0.00	0.00	7,484,464.73
19.20	0.00	0.00	0.00	19.20
0.00	0.00	0.00	0.00	0.00
7,484,483.93	0.00	0.00	0.00	7,484,483.93
7,484,488.27	0.00	0.00	0.00	7,484,488.27
4.34	0.00	0.00	0.00	4.34
-50,222.74	0.00	0.00	0.00	-50,222.74
7,434,265.53	0.00	0.00	0.00	7,434,265.53

- Additional Taxes/Penalties
29 Farmland (ORS 308A.703)
30 Forestland (ORS 308A.703)
31 Small Tract Forestland (STF) (ORS 308A.703)
32 Open Space (ORS 308A.318)
33 Single Family Residence (ORS 308.685)
34 Historic Property (ORS 358.525)
35 Other
36 Late Filing Fee County Only (ORS 308.302)
37 Roll Corrections (ORS 311.206)
incl. omitted property/other roll
corrections, but excl. roll
corrections under ORS 311.208.
38 Total Additional Taxes/Penalties (add lines 29 thru 37)

			9,270.18	9,270.18
			3,075.37	3,075.37
			28.41	28.41
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			2,950.18	2,950.18
			15,324.14	15,324.14

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

7,434,265.53	0.00	0.00	15,324.14	7,449,589.67
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- 40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]

				0.07718771
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* If district has multiple Local Option or Bond levies, please show each levy on a separate 4a page (see instructions about combining in some cases).

** For urban renewal special levies, enter zero on this line: excess value is not subtracted.

*** Line 12/Line 17 computation applies ONLY to dollar levies; if district has a rate levy, enter the tax rate used.

**** Enter only the district or U.R. special levy compression loss. Urban renewal division of tax compression loss is reported on table 4e. See Instructions.

TABLE 4a -- DETAIL OF TAXING DISTRICT LEVIES
TAX YEAR 2018-2019

County: POLK

October 10, 2018 8:40 AM

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

603
DALLAS SD 2 BONDS AFTER 2001

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

PERMANENT	LOCAL OPTION	"GAP" BONDS or UR SPECIAL LEVY	BONDS	
	BEFORE		AFTER	
Inside M5 Limit	Inside M5 Limit	Inside M5 Limit	Outside M5 Limit	TOTAL
0.00				0.00
	0.00			0.00
		0.00		0.00
		0.00		0.00
			2,891,872.00	2,891,872.00
0.00	0.00	0.00	2,891,872.00	2,891,872.00

- Ad Valorem Tax Levies**
 5 Permanent Levy (if dollar amount)
 6 Local Option Levy (if dollar amount)*
 7 "GAP" Bond Levy
 8 Urban Renewal Special Levy
 9 Bond Levy
 10 Total Dollar Levy (add lines 5 through 9)

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

0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	2,891,872.00	2,891,872.00

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

				1,661,204,785.00
				0.00
				0.00
				0.00
				1,661,204,785.00

- Tax Computations**
 18 Tax Rate (for dollar levies, line 12 divided by line 17)***
 19 Amount Tax Rate Will Raise (line 17 times line 18) ...
 20 Truncation Loss (line 19 minus line 12)
 21 Total Timber Offset Amount (county district only)
 22 Timber Tax Rate (line 21 divided by line 17)
 23 Billing Rate (line 18 minus line 22)
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 24c Net Tax for Extension (24 + 24a + 24b)
 25 Actual Tax Extended for District
 26 District's Gain or Loss from Individual Extension (25-24c)
 27 District's Compression Loss (enter as a negative number)****
 28 District Taxes Imposed (line 24c+ line 26 + line 27) .

0.0000000	0.0000000	0.0000000	0.0017408	0.0017408
0.00	0.00	0.00	2,891,825.29	2,891,825.29
0.00	0.00	0.00	-46.71	-46.71
0.00				0.00
0.0000000				0.0000000
0.0000000	0.0000000	0.0000000	0.0017408	0.0017408
0.00	0.00	0.00	2,891,825.29	2,891,825.29
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	2,891,825.29	2,891,825.29
0.00	0.00	0.00	2,891,826.75	2,891,826.75
0.00	0.00	0.00	1.46	1.46
0.00	0.00	0.00		0.00
0.00	0.00	0.00	2,891,826.75	2,891,826.75

- Additional Taxes/Penalties**
 29 Farmland (ORS 308A.703)
 30 Forestland (ORS 308A.703)
 31 Small Tract Forestland (STF) (ORS 308A.703)
 32 Open Space (ORS 308A.318)
 33 Single Family Residence (ORS 308.685)
 34 Historic Property (ORS 358.525)
 35 Other
 36 Late Filing Fee County Only (ORS 308.302)
 37 Roll Corrections (ORS 311.206),
 incl. omitted property/other roll
 corrections, but excl. roll
 corrections under ORS 311.208.
 38 Total Additional Taxes/Penalties (add lines 29 thru 37)

			3,544.60	3,544.60
			1,175.91	1,175.91
			10.86	10.86
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			1,128.06	1,128.06
			5,859.43	5,859.43

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

0.00	0.00	0.00	2,897,686.18	2,897,686.18
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- 40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]

				0.03002390
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* If district has multiple Local Option or Bond levies, please show each levy on a separate 4a page (see instructions about combining in some cases).

** For urban renewal special levies, enter zero on this line: excess value is not subtracted.

*** Line 12/Line 17 computation applies ONLY to dollar levies; if district has a rate levy, enter the tax rate used.

**** Enter only the district or U.R. special levy compression loss. Urban renewal division of tax compression loss is reported on table 4e. See Instructions.

General Fund Requirements

General Fund Expenditures - Function Summary

Budget 2019-20

Function	Function Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1111	K - 5 INSTRUCTION	\$5,151,519	\$5,820,110	68.55	\$5,671,395	73.06	\$6,650,827	\$6,650,827	\$6,650,827
1121	MIDDLE SCHOOL INSTRUCTION	\$2,553,916	\$2,704,349	28.67	\$2,675,583	28.54	\$3,001,281	\$3,001,281	\$3,001,281
1122	MIDDLE SCHOOL EXTRA CURRICULAR	\$6,079	\$7,404		\$7,291		\$7,975	\$7,975	\$7,975
1131	HIGH SCHOOL INSTRUCTION	\$3,262,909	\$3,375,303	32.18	\$3,307,214	33.35	\$3,718,398	\$3,718,398	\$3,718,398
1132	HIGH SCHOOL EXTRA CURRICULAR	\$720,328	\$705,575	3.00	\$696,436	3.00	\$728,524	\$728,524	\$728,524
1210	DISTRICT TALENTED & GIFTED	\$14,957	\$16,399		\$15,377		\$18,949	\$18,949	\$18,949
1221	SPEC ED DLC-LEARNING CENTERS	\$1,686,496	\$1,863,926	34.66	\$1,848,906	27.13	\$1,556,409	\$1,556,409	\$1,556,409
1223	SPEC ED DLS-COMMUNITY TRANSITION	\$153,969	\$163,968	2.75	\$167,686	2.75	\$180,537	\$180,537	\$180,537
1226	TUTORING - HOME INSTRUCTION	\$6,388	\$48,297		\$41,656		\$63,977	\$63,977	\$63,977
1228	SPEC ED DIAGNOSTIC CLASSROOM	\$379,938	\$256,212	3.34	\$326,749	10.69	\$727,487	\$727,487	\$727,487
1233	SPEC ED TUTORING	\$578	\$489		\$0		\$0	\$0	\$0
1250	SPEC ED - RESOURCE CENTERS	\$1,165,744	\$1,542,041	22.00	\$1,572,120	23.63	\$1,836,226	\$1,836,226	\$1,836,226
1271	REMEDIATION	\$83,487	\$87,394	2.00	\$90,280	3.00	\$180,688	\$180,688	\$180,688
1280	ALTERNATE EDUCATION	\$412,872	\$377,895	5.94	\$376,632	4.94	\$437,713	\$437,713	\$437,713
1281	GED PROGRAM	\$23,193	\$6,380		\$10,800		\$7,000	\$7,000	\$7,000
1283	EXTENDED CAMPUS	\$17,540	\$23,912		\$11,000		\$12,500	\$12,500	\$12,500
1284	DALLAS ONLINE ALTERNATIVE	\$171,938	\$84,330	0.50	\$77,804		\$23,025	\$23,025	\$23,025
1288	CHARTER SCHOOLS	\$2,945,057	\$3,158,499		\$3,200,000		\$3,508,830	\$3,508,830	\$3,508,830
1289	TUTORING EXPELLED STUDENTS	\$0	\$8,013		\$0		\$8,443	\$8,443	\$8,443
1291	ENGLISH LANGUAGE LEARNER	\$296,534	\$218,114	2.75	\$214,897	2.75	\$234,703	\$234,703	\$234,703
1292	TEEN PARENT PROGRAMS	\$950	\$0		\$0		\$0	\$0	\$0
1430	SUMMER SCHOOL	\$0	\$0		\$0		\$0	\$0	\$0
	INSTRUCTION SERVICES	\$19,054,391	\$20,468,609	206.32	\$20,311,826	212.82	\$22,903,494	\$22,903,494	\$22,903,494
2113	SOCIAL WORK SERVICES	\$3,000	\$3,000		\$3,000		\$5,000	\$5,000	\$5,000
2114	STUDENT ACCOUNTING SERVICES	\$586	\$1,972		\$1,000		\$800	\$800	\$800
2115	DISTRICT STUDENT SAFETY	\$2,000	\$3,078		\$3,000		\$3,401	\$3,401	\$3,401
2120	STUDENT GUIDANCE	\$514,804	\$530,550	6.90	\$533,214	6.90	\$569,419	\$569,419	\$569,419
2130	STUDENT HEALTH SERVICES	\$158,954	\$194,530	3.50	\$182,903	6.03	\$355,925	\$355,925	\$355,925
2143	PSYCHOLOGICAL SERVICES	\$264,364	\$458,798	1.00	\$451,064	1.00	\$465,622	\$465,622	\$465,622
2150	SPEC ED SPEECH/AUDIOLOGY	\$0	\$1,656		\$7,000		\$1,500	\$1,500	\$1,500
2190	SPEC ED ADMINISTRATION	\$244,591	\$272,204	2.00	\$270,095	2.00	\$289,650	\$289,650	\$289,650
2210	INSTRUCTION IMPROVEMENT	\$69,731	\$73,797		\$2,532	0.30	\$29,346	\$29,346	\$29,346
2211	CURRICULUM ADMINISTRATION	\$150,827	\$157,147		\$7,900	0.20	\$37,953	\$37,953	\$37,953
2220	EDUCATIONAL MEDIA	\$526,054	\$360,107	5.38	\$374,185	5.06	\$393,201	\$393,201	\$393,201
2229	DHS THEATER	\$23,556	\$14,445	0.09	\$5,188	1.00	\$46,195	\$46,195	\$46,195
2230	ASSESSMENT & TESTING	\$76,691	\$96,965	1.00	\$73,920	1.00	\$77,464	\$77,464	\$77,464
2240	STAFF DEVELOPMENT	\$3,539	\$6,700		\$1,500		\$0	\$0	\$0
2310	BOARD OF EDUCATION	\$190,871	\$650,784		\$238,600		\$174,200	\$174,200	\$174,200

General Fund Expenditures - Function Summary

Budget 2019-20

Function	Function Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2320	SUPERINTENDENTS OFFICE	\$298,899	\$321,396	2.00	\$300,234	2.00	\$322,310	\$322,310	\$322,310
2410	PRINCIPALS OFFICE	\$2,032,124	\$2,238,283	25.24	\$2,079,194	22.04	\$2,166,396	\$2,166,396	\$2,166,396
2490	OTHER ADMINISTRATIVE SUPPORT	\$300	\$7,055		\$7,300		\$350	\$350	\$350
2520	FISCAL SERVICES	\$575,648	\$562,963	4.63	\$562,715	4.63	\$613,975	\$613,975	\$613,975
2540	DISTRICT MAINTENANCE	\$2,204,989	\$2,191,401	19.30	\$2,267,897	19.40	\$2,425,902	\$2,425,902	\$2,425,902
2543	CARE & UPKEEP OF GROUNDS	\$97,743	\$117,079	0.90	\$118,145	0.90	\$109,058	\$109,058	\$109,058
2545	DISTRICT VEHICLE SERVICES	\$6,573	\$6,127		\$8,400		\$15,400	\$15,400	\$15,400
2550	STUDENT TRANSPORTATION	\$1,074,358	\$1,232,593	0.20	\$1,336,293	0.20	\$1,463,961	\$1,463,961	\$1,463,961
2558	SPECIAL TRANSPORTATION	\$528,975	\$616,264		\$535,000		\$546,019	\$546,019	\$546,019
2574	PRINTING SERVICES	\$160,586	\$166,824	1.00	\$177,593	1.00	\$182,662	\$182,662	\$182,662
2640	HUMAN RESOURCES	\$214,043	\$273,582	1.50	\$228,781	1.00	\$184,863	\$184,863	\$184,863
2649	TUITION REIMBURSEMENT	\$37,105	\$39,087		\$46,700		\$46,700	\$46,700	\$46,700
2660	TECHNOLOGY SERVICES	\$24,110	\$21,518		\$26,000		\$33,000	\$33,000	\$33,000
2661	TECHNOLOGY DEPARTMENT	\$1,056,557	\$984,958	6.00	\$1,051,301	6.00	\$1,043,554	\$1,043,554	\$1,043,554
2680	INTERPRET/TRANSLATION	\$0	\$2,205		\$0		\$2,600	\$2,600	\$2,600
2700	SUPPLEMENTAL RETIREMENT	\$561,333	\$510,729		\$530,173		\$450,000	\$450,000	\$450,000
	SUPPORT SERVICES	\$11,102,912	\$12,117,797	80.63	\$11,430,829	80.66	\$12,056,426	\$12,056,426	\$12,056,426
5220	INTERFUND TRANSFERS	\$40,000	\$10,000		\$30,000		\$10,000	\$10,000	\$10,000
6110	DIST - OPERATING CONTING		\$0		\$1,300,000		\$1,589,811	\$1,589,811	\$1,589,811
	TOTAL EXPENDITURES	\$30,197,303	\$32,596,406	286.95	\$33,072,655	293.48	\$36,559,731	\$36,559,731	\$36,559,731

General Fund Expenditures - Account Summary

Budget 2019-20

Acct	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
111	LICENSED SALARIES	\$7,928,425	\$8,122,443	138.93	\$8,188,076	141.90	\$8,956,767	\$8,956,767	\$8,956,767
112	CLASSIFIED SALARIES	\$3,807,375	\$4,043,982	133.32	\$4,070,477	136.58	\$4,599,320	\$4,599,320	\$4,599,320
113	ADMINISTRATORS	\$1,360,923	\$1,453,539	11.70	\$1,224,214	12.00	\$1,350,934	\$1,350,934	\$1,350,934
114	MANAGERIAL - CLASSIFIED	\$292,131	\$304,487	3.00	\$300,110	3.00	\$316,170	\$316,170	\$316,170
121	SUBSTITUTES - LICENSED	\$296,244	\$12,617		\$0		\$9,100	\$9,100	\$9,100
122	SUBSTITUTE - CLASSIFIED	\$141,899	\$20,586		\$0		\$11,501	\$11,501	\$11,501
123	TEMPORARY - LICENSED	\$81,608	\$230,980		\$0		\$158,757	\$158,757	\$158,757
124	TEMPORARY - CLASSIFIED	\$49,415	\$36,104		\$0		\$3,588	\$3,588	\$3,588
130	EXTEND CONT/STU TEACH	\$120,255	\$148,368		\$101,201		\$133,699	\$133,699	\$133,699
131	EXTRA DUTY CONTRACTS	\$262,839	\$261,928		\$266,200		\$283,704	\$283,704	\$283,704
135	TUTORING	\$6,112	\$52,736		\$30,000		\$52,223	\$52,223	\$52,223
141	LONGEVITY STIPEND	\$3,500	\$3,000		\$3,500		\$2,500	\$2,500	\$2,500
145	OPT OUT ADD SALARY	\$484,256	\$547,997		\$509,814		\$556,183	\$556,183	\$556,183
	SALARIES	\$14,834,981	\$15,238,766	286.95	\$14,693,591	293.48	\$16,434,446	\$16,434,446	\$16,434,446
211	PERS-EMPLOYER CONTRIBUT	\$2,817,448	\$3,524,170		\$3,541,981		\$4,665,815	\$4,665,815	\$4,665,815
212	PERS-EMPLOYEE PICK-UP	\$826,343	\$859,814		\$876,671		\$975,530	\$975,530	\$975,530
220	SOCIAL SECURITY/MEDICARE	\$1,096,261	\$1,123,527		\$1,114,504		\$1,244,986	\$1,244,986	\$1,244,986
231	WORKERS COMP	\$95,624	\$84,723		\$93,305		\$95,585	\$95,585	\$95,585
232	UNEMPLOYMENT COMP	\$10,528	\$16,639		\$15,000		\$15,000	\$15,000	\$15,000
241	HEALTH INSURANCE	\$3,008,972	\$2,958,403		\$3,027,116		\$2,922,402	\$2,922,402	\$2,922,402
242	TUITION REIMBURSEMENT	\$36,856	\$38,138		\$46,700		\$46,700	\$46,700	\$46,700
244	WELLNESS ACTIVITY	\$30	\$30		\$0		\$0	\$0	\$0
	ASSOCIATED PAYROLL COSTS	\$7,892,061	\$8,605,444	-	\$8,715,277	-	\$9,966,018	\$9,966,018	\$9,966,018
310	INSTR PROF & TECH SERVICE	\$213,652	\$146,110		\$137,300		\$122,175	\$122,175	\$122,175
311	STUDENT INSTR SERVICES	\$7,730	\$8,796		\$7,900		\$8,100	\$8,100	\$8,100
312	INSTR PRG IMP SRV	\$15,427	\$12,448		\$13,000		\$10,000	\$10,000	\$10,000
314	SUBSTITUTE SERVICES	\$0	\$571,452		\$341,600		\$327,100	\$327,100	\$327,100
319	OTHR INSTRUCT SERVICES	\$2,129	\$5,679		\$1,800		\$4,450	\$4,450	\$4,450
321	CUSTODIAL SUBSTITUTES	\$0	\$33,395		\$14,000		\$22,500	\$22,500	\$22,500
322	REPAIRS & MAINTENANCE	\$96,219	\$76,669		\$115,750		\$114,700	\$114,700	\$114,700
324	RENTALS	\$40,643	\$52,565		\$45,500		\$50,750	\$50,750	\$50,750
325	ELECTRICITY	\$285,152	\$270,714		\$286,800		\$280,000	\$280,000	\$280,000
326	FUEL	\$83,800	\$76,227		\$84,000		\$85,000	\$85,000	\$85,000
327	WATER & SEWAGE	\$42,221	\$47,895		\$43,700		\$45,300	\$45,300	\$45,300
328	GARBAGE	\$50,297	\$34,473		\$44,400		\$42,350	\$42,350	\$42,350
331	REIMB STUDENT TRANSPORT	\$1,513,144	\$1,748,802		\$1,778,993		\$1,916,796	\$1,916,796	\$1,916,796
332	NONREIMB STUDENT TRANS	\$55,647	\$56,324		\$55,000		\$55,000	\$55,000	\$55,000
341	LICENSED TRAVEL-IN DIST	\$1,635	\$1,602		\$2,300		\$1,600	\$1,600	\$1,600

General Fund Expenditures - Account Summary

Budget 2019-20

Acct	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
342	LICENSED TRAVEL-OUT DIST	\$16,710	\$19,945		\$21,150		\$18,550	\$18,550	\$18,550
343	STUDENT TRAVEL-OUT DIST	\$7,710	\$8,666		\$5,000		\$5,000	\$5,000	\$5,000
344	CLASSIFIED TRAVEL	\$9,072	\$11,602		\$10,150		\$11,125	\$11,125	\$11,125
349	OTHER TRAVEL	\$18,499	\$31,883		\$20,200		\$14,600	\$14,600	\$14,600
351	TELECOMMUNICATIONS	\$30,372	\$30,984		\$29,700		\$29,900	\$29,900	\$29,900
353	POSTAGE	\$17,745	\$18,749		\$21,900		\$22,650	\$22,650	\$22,650
354	ADVERTISING	\$3,355	\$2,983		\$3,600		\$3,500	\$3,500	\$3,500
355	PRINTING & BINDING	\$0	\$5		\$0		\$0	\$0	\$0
360	CHARTER SCHOOL	\$2,945,057	\$3,158,499		\$3,200,000		\$3,508,830	\$3,508,830	\$3,508,830
371	TUITION PD-OTHER DISTRICT	\$42,757	\$26,190		\$20,000		\$16,000	\$16,000	\$16,000
380	NON-INSTR PROF & TECH	\$433,806	\$558,177		\$595,525		\$488,150	\$488,150	\$488,150
381	AUDIT SERVICES	\$37,005	\$43,470		\$40,000		\$42,000	\$42,000	\$42,000
382	LEGAL SERVICES	\$79,044	\$531,917		\$125,000		\$50,000	\$50,000	\$50,000
385	MANAGEMENT SERVICES	\$0	\$6,750		\$0		\$0	\$0	\$0
386	DATA PROCESSING SRVS	\$31,307	\$54,493		\$38,500		\$41,500	\$41,500	\$41,500
388	ELECTION	\$4,449	\$0		\$0		\$0	\$0	\$0
389	INTERPRET/TRANSLATION	\$0	\$2,433		\$6,000		\$7,600	\$7,600	\$7,600
390	OTHR NON INSTR PROF&TECH	\$69,980	\$73,746		\$73,135		\$67,000	\$67,000	\$67,000
391	RELOCATION EXPENSES	\$0	\$0		\$0		\$0	\$0	\$0
394	SUBSTITUTE SERVICES	\$0	\$2,946		\$1,000		\$1,500	\$1,500	\$1,500
	PURCHASED SERVICES	\$6,154,563	\$7,726,587	-	\$7,182,903	-	\$7,413,726	\$7,413,726	\$7,413,726
410	CONSUMABLE SUPPLIES	\$360,459	\$371,835		\$392,724		\$415,450	\$415,450	\$415,450
411	GRADUATION SUPPLIES	\$4,095	\$3,133		\$4,500		\$4,300	\$4,300	\$4,300
415	FOOD SUPPLIES	\$5,405	\$5,250		\$4,500		\$3,000	\$3,000	\$3,000
420	TEXTBOOKS	\$89,938	\$55,982		\$77,900		\$70,200	\$70,200	\$70,200
430	LIBRARY BOOKS	\$4,939	\$4,489		\$7,000		\$7,000	\$7,000	\$7,000
440	PERIODICALS	\$2,211	\$2,483		\$2,950		\$3,000	\$3,000	\$3,000
460	NON-CONSUMABLE SUPPLIES	\$256,728	\$174,274		\$115,150		\$128,700	\$128,700	\$128,700
461	ERGONOMICS	\$4,433	\$0		\$0		\$0	\$0	\$0
470	COMPUTER SOFTWARE	\$9,459	\$14,758		\$13,100		\$15,050	\$15,050	\$15,050
480	COMPUTER HARDWARE	\$294,404	\$154,919		\$294,080		\$259,000	\$259,000	\$259,000
481	WIRELESS NETWORK	\$0	\$0		\$0		\$0	\$0	\$0
	SUPPLIES & MATERIALS	\$1,032,072	\$787,123	-	\$911,904	-	\$905,700	\$905,700	\$905,700
520	FACILITY IMPROVEMENT	\$0	\$13,124		\$0		\$0	\$0	\$0
541	NEW EQUIPMENT	\$9,660	\$5,800		\$25,000		\$25,000	\$25,000	\$25,000
542	REPLACEMENT EQUIPMENT	\$6,100	\$7,583		\$5,000		\$0	\$0	\$0
550	TECHNOLOGY	\$25,180	\$0		\$0		\$0	\$0	\$0
	CAPITAL OUTLAY	\$40,940	\$26,507		\$30,000		\$25,000	\$25,000	\$25,000

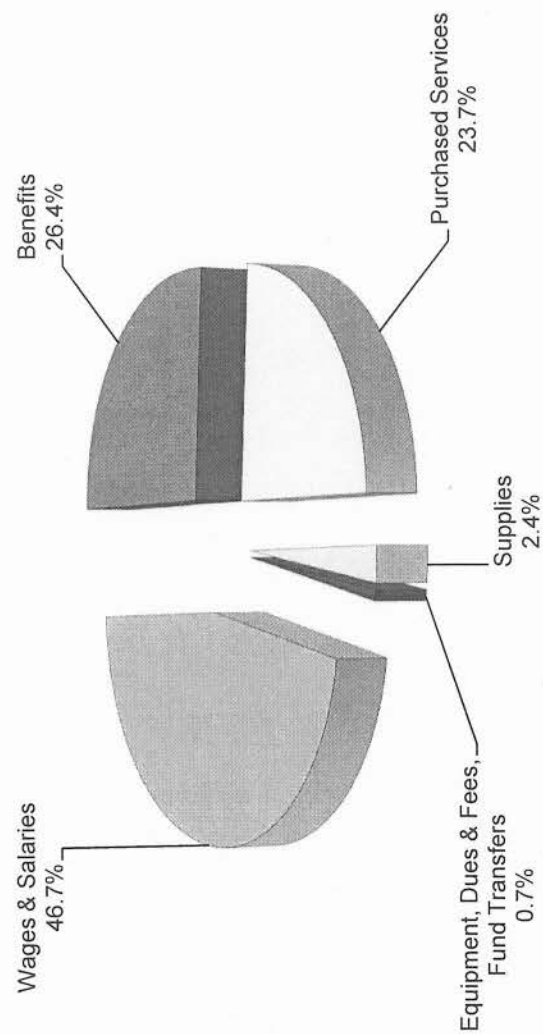
General Fund Expenditures - Account Summary

Budget 2019-20

Acct	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
640	DUES AND FEES	\$40,744	\$38,770		\$38,380		\$33,430	\$33,430	\$33,430
651	LIABILITY INSURANCE	\$60,373	\$58,638		\$61,000		\$72,000	\$72,000	\$72,000
652	FIDELITY BOND & PREMIUM	\$600	\$600		\$600		\$600	\$600	\$600
653	PROPERTY INSURANCE	\$99,872	\$103,814		\$109,000		\$109,000	\$109,000	\$109,000
670	TAXES AND LICENSES	\$1,098	\$156		\$0		\$0	\$0	\$0
	DUES, FEES AND INSURANCE	\$202,687	\$201,979		\$208,980		\$215,030	\$215,030	\$215,030
710	FUND MODIFICATIONS	\$40,000	\$10,000		\$30,000		\$10,000	\$10,000	\$10,000
810	PLANNED RESERVE	\$0	\$0		\$1,300,000		\$1,589,811	\$1,589,811	\$1,589,811
	TOTAL GENERAL FUND	\$30,197,303	\$32,596,406	286.96	\$33,072,655	293.48	\$36,559,731	\$36,559,731	\$36,559,731

General Fund Expenditures By Object
Audited Actual
2017 - 2018

Description	TOTAL	% of Total
1 Wages & Salaries	\$15,238,766	46.7%
2 Benefits	\$8,605,444	26.4%
3 Purchased Services	\$7,726,588	23.7%
4 Supplies	\$787,123	2.4%
5 Equipment, Dues & Fees, Fund Transfers	<u>\$238,485</u>	<u>0.7%</u>
FUND TOTALS	\$32,596,406	100.0%



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

Operational Unit	Actual 2016-2017	Actual 2017-2018	FTE	Adopted 2018-2019	FTE	Proposed 2019-2020	Approved 2019-2020	Adopted 2019-2020
Lyle Elementary	\$ 2,344,861	\$ 3,163,845	40.50	\$ 3,094,578	42.69	\$ 3,577,690	\$ 3,577,690	\$ 3,577,690
Oakdale Elementary	2,186,041	3,048,435	40.94	3,112,296	42.61	3,562,050	3,562,050	3,562,050
Whitworth Elementary	2,456,929	3,351,839	38.38	3,149,888	40.68	3,710,467	3,710,467	3,710,467
LaCreole Middle School	3,887,045	4,578,149	58.32	4,692,434	56.59	5,218,441	5,218,441	5,218,441
Dallas High School	6,093,124	7,409,041	74.72	7,218,282	78.02	8,183,740	8,183,740	8,183,740
Morrison Campus Alternative Program	530,254	569,172	6.06	461,630	4.94	500,005	500,005	500,005
Other District Programs	9,598,025	7,099,481	27.54	7,946,435	26.78	8,032,128	8,032,128	8,032,128
Charter Schools:								
Luckiamute Valley Charter School	2,146,836	2,104,622	0.50	2,146,112	0.50	2,421,986	2,421,986	2,421,986
Dallas Community School	954,188	1,271,822	-	1,251,000	0.69	1,353,224	1,353,224	1,353,224
TOTALS	\$ 30,197,303	\$ 32,596,406	286.95	\$ 33,072,655	293.48	\$ 36,559,731	\$ 36,559,731	\$ 36,559,731

Note: In the 2016-17 fiscal year, special education expenditures were still shown as a centralized service on the "Other District Programs" line. Beginning 2017-18, as a part of the Every Student Succeeds Act (ESSA) implementation, the district changed accounting methods in order to show all services at the building level. This change explains the significant expenditure increase at the school level with a corresponding decrease at the centralized services level when comparing 2016-17 to 2017-18.

Lyle Elementary

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

General Fund Expenditures - Lyle Elementary
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1111	111	LICENSED SALARIES	\$879,118	\$962,535	17.50	\$1,020,280	18.50	\$1,144,611	\$1,144,611	\$1,144,611
	112	CLASSIFIED SALARIES	\$171,224	\$143,433	7.81	\$164,935	8.31	\$221,106	\$221,106	\$221,106
	121	SUBSTITUTES - LICENSED	\$33,429	\$67,342		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$13,849	\$0		\$0		\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$44,003	\$0		\$0		\$25,603	\$25,603	\$25,603
	124	TEMPORARY - CLASSIFIED	\$0	\$13,394		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$3,931	\$6,549		\$3,995		\$6,503	\$6,503	\$6,503
	145	OPT OUT ADD SALARY	\$25,764	\$26,593		\$24,608		\$24,156	\$24,156	\$24,156
	211	PERS-EMPLOYER CONTRIBUT	\$212,665	\$288,640		\$292,901		\$404,710	\$404,710	\$404,710
	212	PERS-EMPLOYEE PICK-UP	\$65,504	\$73,510		\$72,829		\$85,410	\$85,410	\$85,410
	220	SOCIAL SECURITY/MEDICARE	\$85,403	\$89,127		\$92,857		\$108,102	\$108,102	\$108,102
	231	WORKERS COMP	\$5,869	\$5,669		\$5,740		\$6,141	\$6,141	\$6,141
	232	UNEMPLOYMENT COMP	\$267	\$223,176		\$0		\$5,000	\$5,000	\$5,000
	241	HEALTH INSURANCE	\$202,145	\$458		\$227,376		\$230,028	\$230,028	\$230,028
	310	INSTR PROF & TECH SERVICE	\$4,720	\$0		\$5,000		\$5,000	\$5,000	\$5,000
	314	SUBSTITUTE SERVICES	\$0	\$81,299		\$50,000		\$50,000	\$50,000	\$50,000
	319	OTHER INSTRUCTIONAL SERVICE	\$0	\$0		\$0		\$150	\$150	\$150
1210	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$50	\$50	\$50
	380	NON-INSTR PROF & TECH	\$125	\$215		\$200		\$125	\$125	\$125
	410	CONSUMABLE SUPPLIES	\$6,285	\$4,874		\$5,000		\$6,000	\$6,000	\$6,000
	420	TEXTBOOKS	\$21,090	\$16,520		\$20,000		\$8,000	\$8,000	\$8,000
	460	NON-CONSUMABLE SUPPLIES	\$306	\$2,662		\$2,000		\$3,000	\$3,000	\$3,000
		1111	\$1,775,698	\$2,005,994	25.31	\$1,987,721	26.81	\$2,333,695	\$2,333,695	\$2,333,695
	131	EXTRA DUTY CONTRACTS	\$0	\$0		\$0		\$2,989	\$2,989	\$2,989
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$795	\$795	\$795
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$179	\$179	\$179
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$130	\$130	\$130
1221	231	WORKERS COMP	\$0	\$0		\$0		\$12	\$12	\$12
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$700	\$700	\$700
		1210	\$0	\$0	0.00	\$0	0.00	\$4,805	\$4,805	\$4,805
	111	LICENSED SALARIES	\$0	\$42,253	1.00	\$44,564	1.00	\$47,508	\$47,508	\$47,508
	112	CLASSIFIED SALARIES	\$0	\$160,465	6.06	\$154,260	6.56	\$177,742	\$177,742	\$177,742
	122	SUBSTITUTE - CLASSIFIED	\$0	\$17		\$0		\$500	\$500	\$500
	124	TEMPORARY - CLASSIFIED	\$0	\$10,006		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$0	\$3,706		\$0		\$4,002	\$4,002	\$4,002
	141	LONGEVITY STIPEND	\$0	\$300		\$0		\$300	\$300	\$300
	145	OPT OUT ADD SALARY	\$0	\$12,756		\$12,893		\$13,018	\$13,018	\$13,018
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$56,901		\$52,788		\$69,474	\$69,474	\$69,474
	212	PERS-EMPLOYEE PICK-UP	\$0	\$13,724		\$12,703		\$14,645	\$14,645	\$14,645

General Fund Expenditures - Lyle Elementary
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1221	220	SOCIAL SECURITY/MEDICARE	\$0	\$17,025		\$16,196		\$18,638	\$18,638	\$18,638
	231	WORKERS COMP	\$0	\$1,132		\$1,079		\$1,126	\$1,126	\$1,126
	241	HEALTH INSURANCE	\$0	\$33,988		\$41,654		\$55,564	\$55,564	\$55,564
	314	SUBSTITUTE SERVICES	\$0	\$44,655		\$0		\$5,000	\$5,000	\$5,000
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$600	\$600	\$600
	420	TEXTBOOKS	\$0	\$0		\$0		\$3,000	\$3,000	\$3,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$300	\$300	\$300
1221			\$0	\$396,928	7.06	\$336,137	7.56	\$411,417	\$411,417	\$411,417
1250	111	LICENSED SALARIES	\$0	\$9,700	1.00	\$62,252	1.00	\$68,080	\$68,080	\$68,080
	112	CLASSIFIED SALARIES	\$0	0		\$0	0.50	\$16,812	\$16,812	\$16,812
	130	EXTEND CONT/STU TEACH	\$0	3,271		\$0		\$5,002	\$5,002	\$5,002
	145	OPT OUT ADD SALARY	\$0	5,358		\$5,358		\$5,320	\$5,320	\$5,320
	211	PERS-EMPLOYER CONTRIBUT	\$0	14,892		\$14,786		\$25,308	\$25,308	\$25,308
	212	PERS-EMPLOYEE PICK-UP	\$0	4,086		\$4,057		\$5,713	\$5,713	\$5,713
	220	SOCIAL SECURITY/MEDICARE	\$0	5,225		\$5,172		\$7,279	\$7,279	\$7,279
	231	WORKERS COMP	\$0	311		\$327		\$416	\$416	\$416
	241	HEALTH INSURANCE	\$0	2,484		\$2,484		\$9,760	\$9,760	\$9,760
	314	SUBSTITUTE SERVICES	\$0	1,910		\$0		\$1,000	\$1,000	\$1,000
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$1,600	\$1,600	\$1,600
1250			\$0	\$97,235	1.00	\$94,436	1.50	\$146,590	\$146,590	\$146,590
1291	112	CLASSIFIED SALARIES	\$0	\$23,583	0.88	\$22,956	0.88	\$24,474	\$24,474	\$24,474
	141	LONGEVITY STIPEND	\$0	\$100		\$0		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$6,442		\$6,244		\$7,866	\$7,866	\$7,866
	212	PERS-EMPLOYEE PICK-UP	\$0	\$1,421		\$1,377		\$1,474	\$1,474	\$1,474
	220	SOCIAL SECURITY/MEDICARE	\$0	\$1,534		\$1,756		\$1,880	\$1,880	\$1,880
	231	WORKERS COMP	\$0	\$118		\$115		\$112	\$112	\$112
	241	HEALTH INSURANCE	\$0	\$12,200		\$14,640		\$14,400	\$14,400	\$14,400
	314	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$1,000	\$1,000	\$1,000
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$150	\$150	\$150
1291			\$0	\$45,399	0.88	\$47,088	0.88	\$51,456	\$51,456	\$51,456
2120	314	SUBSTITUTE SERVICES	\$0	\$7,941		\$1,800		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$838	\$1,686		\$250		\$250	\$250	\$250
2120			\$838	\$9,627	0.00	\$2,050	0.00	\$250	\$250	\$250
2130	241	HEALTH INSURANCE	\$2,192	\$2,200		\$0		\$0	\$0	\$0
	328	GARBAGE	\$134	\$0		\$100		\$100	\$100	\$100
	380	NON INST PROF TECH	\$0	\$1,248		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$943	\$607		\$750		\$750	\$750	\$750
2130			\$3,268	\$4,055	0.00	\$850	0.00	\$850	\$850	\$850

General Fund Expenditures - Lyle Elementary

2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2143	380	NON-INSTR PROF & TECH	\$25,000	\$67,779		\$75,000		\$75,000	\$75,000	\$75,000
		2143	\$25,000	\$67,779	0.00	\$75,000	0.00	\$75,000	\$75,000	\$75,000
	112	CLASSIFIED SALARIES	\$27,699	\$29,257	1.00	\$27,987	0.69	\$20,511	\$20,511	\$20,511
	122	SUBSTITUTE - CLASSIFIED	\$4,496	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$5,337	\$6,000		\$6,121		\$6,570	\$6,570	\$6,570
	212	PERS-EMPLOYEE PICK-UP	\$1,815	\$1,646		\$1,679		\$1,231	\$1,231	\$1,231
	220	SOCIAL SECURITY/MEDICARE	\$1,957	\$1,843		\$2,141		\$1,569	\$1,569	\$1,569
	231	WORKERS COMP	\$166	\$139		\$140		\$92	\$92	\$92
	241	HEALTH INSURANCE	\$13,200	\$13,200		\$13,200		\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$0	\$923		\$0		\$1,000	\$1,000	\$1,000
	410	CONSUMABLE SUPPLIES	\$278	\$238		\$300		\$300	\$300	\$300
	430	LIBRARY BOOKS	\$803	\$579		\$600		\$600	\$600	\$600
		2220	\$55,751	\$53,824	1.00	\$52,168	0.69	\$31,873	\$31,873	\$31,873
	112	CLASSIFIED SALARIES	\$69,902	\$77,488	2.25	\$72,528	2.25	\$78,763	\$78,763	\$78,763
	113	ADMINISTRATORS	\$101,526	\$96,682	1.00	\$98,614	1.00	\$107,353	\$107,353	\$107,353
	122	SUBSTITUTE - CLASSIFIED	\$25	\$70		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$6,600	\$13,200		\$13,200		\$13,200	\$13,200	\$13,200
	211	PERS-EMPLOYER CONTRIBUT	\$35,872	\$40,402		\$40,316		\$52,978	\$52,978	\$52,978
	212	PERS-EMPLOYEE PICK-UP	\$10,582	\$11,084		\$11,061		\$11,959	\$11,959	\$11,959
	220	SOCIAL SECURITY/MEDICARE	\$13,389	\$14,218		\$14,102		\$15,248	\$15,248	\$15,248
	231	WORKERS COMP	\$879	\$863		\$905		\$889	\$889	\$889
	241	HEALTH INSURANCE	\$13,656	\$390		\$389		\$455	\$455	\$455
	310	INSTR PROF & TECH SERVICE	\$0	\$35		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST		\$1,167		\$500		\$1,000	\$1,000	\$1,000
	353	POSTAGE	\$1,626	\$1,775		\$1,800		\$1,800	\$1,800	\$1,800
	380	NON INST PROF TECH	\$0	\$350		\$0		\$0	\$0	\$0
	389	INTERPRET/TRANSLATION	\$0	\$70		\$0		\$0	\$0	\$0
	394	SUBSTITUTE SERVICES	\$0	\$114		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$799	\$160		\$500		\$500	\$500	\$500
	460	NON-CONSUMABLE SUPPLIES	\$113	\$0		\$300		\$300	\$300	\$300
	640	DUES AND FEES	\$830	\$830		\$830		\$830	\$830	\$830
		2410	\$255,799	\$258,899	3.25	\$255,045	3.25	\$285,275	\$285,275	\$285,275
	112	CLASSIFIED SALARIES	\$73,423	\$67,507	2.00	\$78,062	2.00	\$83,840	\$83,840	\$83,840
	122	SUBSTITUTE - CLASSIFIED	\$7,695	\$1,243		\$0		\$500	\$500	\$500
	124	TEMPORARY - CLASSIFIED	\$0	\$537		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$15,380	\$17,177		\$19,262		\$22,417	\$22,417	\$22,417
	212	PERS-EMPLOYEE PICK-UP	\$4,599	\$4,067		\$4,690		\$5,060	\$5,060	\$5,060
	220	SOCIAL SECURITY/MEDICARE	\$6,136	\$5,085		\$5,979		\$6,452	\$6,452	\$6,452

General Fund Expenditures - Lyle Elementary
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2540	231	WORKERS COMP	\$2,523	\$1,496		\$2,666		\$2,509	\$2,509	\$2,509
	241	HEALTH INSURANCE	\$27,340	\$27,562		\$27,600		\$26,400	\$26,400	\$26,400
	321	CUSTODIAL SUBSTITUTES	\$0	\$13,056		\$4,000		\$4,000	\$4,000	\$4,000
	322	REPAIRS & MAINTENANCE	\$11,616	\$5,486		\$5,000		\$5,000	\$5,000	\$5,000
	324	RENTALS	\$0	\$148		\$0		\$0	\$0	\$0
	325	ELECTRICITY	\$25,365	\$27,243		\$27,000		\$27,000	\$27,000	\$27,000
	326	FUEL	\$10,916	\$9,593		\$11,000		\$11,000	\$11,000	\$11,000
	327	WATER & SEWAGE	\$4,682	\$4,025		\$4,500		\$4,500	\$4,500	\$4,500
	328	GARBAGE	\$7,131	\$4,657		\$6,000		\$6,000	\$6,000	\$6,000
	351	TELECOMMUNICATIONS	\$2,966	\$3,147		\$3,000		\$3,000	\$3,000	\$3,000
	380	NON INST PROF TECH	\$1,102	\$1,302		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$11,979	\$11,818		\$10,000		\$10,000	\$10,000	\$10,000
2543	460	NON-CONSUMABLE SUPPLIES	\$7,583	\$4,477		\$6,000		\$6,000	\$6,000	\$6,000
	670	TAXES AND LICENSES	\$90	\$0		\$0		\$0	\$0	\$0
		2540	\$220,624	\$209,727	2.00	\$214,859	2.00	\$223,678	\$223,678	\$223,678
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$500		\$500	\$500	\$500
	380	NON INST PROF TECH	\$0	\$650		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$595	\$6,871		\$800		\$5,000	\$5,000	\$5,000
		2543	\$595	\$7,521	0.00	\$1,300	0.00	\$5,500	\$5,500	\$5,500
	331	REIMB STUDENT TRANSPORT	\$4,393	\$3,357		\$3,000		\$3,000	\$3,000	\$3,000
		2550	\$4,393	\$3,357	0.00	\$3,000	0.00	\$3,000	\$3,000	\$3,000
	322	REPAIRS & MAINTENANCE	\$894	\$792		\$1,500		\$1,000	\$1,000	\$1,000
	324	RENTALS	\$2,001	\$2,375		\$2,500		\$2,500	\$2,500	\$2,500
		2574	\$2,895	\$3,167	0.00	\$4,000	0.00	\$3,500	\$3,500	\$3,500
2661	480	COMPUTER HARDWARE	\$0	\$0		\$20,925		\$0	\$0	\$0
		2661	\$0	\$0	0.00	\$20,925	0.00	\$0	\$0	\$0
	389	INTERPRET/TRANSLATION	\$0	\$333		\$0		\$800	\$800	\$800
		2680	\$0	\$333	0.00	\$0	0.00	\$800	\$800	\$800
		TOTAL LYLE ELEMENTARY	\$2,344,861	\$3,163,845	40.50	\$3,094,578	42.69	\$3,577,690	\$3,577,690	\$3,577,690

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Oakdale Heights Elementary

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

General Fund Expenditures - Oakdale Heights Elementary

2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1111	111	LICENSED SALARIES	\$897,148	\$894,722	17.50	\$1,029,943	17.50	\$1,100,523	\$1,100,523	\$1,100,523
	112	CLASSIFIED SALARIES	\$151,831	\$175,702	7.38	\$160,934	9.75	\$269,239	\$269,239	\$269,239
	121	SUBSTITUTES - LICENSED	\$14,323	\$306		\$0		\$500	\$500	\$500
	122	SUBSTITUTE - CLASSIFIED	\$5,093	\$0		\$0		\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$0	\$99,016		\$0		\$25,603	\$25,603	\$25,603
	130	EXTEND CONT/STU TEACH	\$670	\$2,740		\$1,499		\$3,001	\$3,001	\$3,001
	141	LONGEVITY STIPEND	\$200	\$200		\$200		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$49,217	\$55,269		\$55,268		\$67,669	\$67,669	\$67,669
	211	PERS-EMPLOYER CONTRIBUT	\$221,433	\$283,311		\$308,128		\$424,235	\$424,235	\$424,235
	212	PERS-EMPLOYEE PICK-UP	\$64,840	\$67,950		\$74,871		\$87,998	\$87,998	\$87,998
	220	SOCIAL SECURITY/MEDICARE	\$84,017	\$92,408		\$95,460		\$111,976	\$111,976	\$111,976
	231	WORKERS COMP	\$5,522	\$5,673		\$5,909		\$6,441	\$6,441	\$6,441
	232	UNEMPLOYMENT COMP	\$51	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$135,821	\$139,781		\$154,640		\$149,649	\$149,649	\$149,649
	310	INSTR PROF & TECH SERVICE	\$0	\$3,868		\$1,500		\$1,800	\$1,800	\$1,800
	311	STUDENT INSTR SERVICES	\$0	\$770		\$500		\$500	\$500	\$500
	314	SUBSTITUTE SERVICES	\$0	\$75,399		\$50,000		\$50,000	\$50,000	\$50,000
	319	OTHER INSTRUCTIONAL SERVICE	\$0	\$0		\$0		\$500	\$500	\$500
	342	LICENSED TRAVEL-OUT DISTR	\$63	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$125	\$125		\$125		\$125	\$125	\$125
	410	CONSUMABLE SUPPLIES	\$5,038	\$5,465		\$5,000		\$5,000	\$5,000	\$5,000
	420	TEXTBOOKS	\$24,362	\$19,921		\$20,000		\$10,000	\$10,000	\$10,000
1210	460	NON-CONSUMABLE SUPPLIES	\$1,654	\$1,008		\$1,000		\$3,000	\$3,000	\$3,000
	470	COMPUTER SOFTWARE	\$0	\$0		\$1,200		\$1,200	\$1,200	\$1,200
	1111		\$1,661,406	\$1,923,633	24.88	\$1,966,177	27.25	\$2,319,059	\$2,319,059	\$2,319,059
	131	EXTRA DUTY CONTRACTS	\$0	\$0		\$0		\$2,505	\$2,505	\$2,505
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$666	\$666	\$666
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$150	\$150	\$150
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$109	\$109	\$109
	231	WORKERS COMP	\$0	\$0		\$0		\$10	\$10	\$10
1221	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$700	\$700	\$700
	1210		\$0	\$0	0.00	\$0	0.00	\$4,140	\$4,140	\$4,140
	111	LICENSED SALARIES	\$0	\$39,660	1.00	\$60,645		\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$0	\$118,854	5.38	\$126,305		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$799		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$0	\$7,053		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$11,550		\$13,200		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$37,207		\$45,312		\$0	\$0	\$0

General Fund Expenditures - Oakdale Heights Elementary

2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1221	212	PERS-EMPLOYEE PICK-UP	\$0	\$9,616		\$12,009		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$13,429		\$15,312		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$869		\$1,018		\$0	\$0	\$0
	232	UNEMPLOYMENT COMP	\$0	\$330		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$0	\$22,270		\$14,031		\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$0	\$15,905		\$0		\$0	\$0	\$0
		1221	\$0	\$277,543	6.38	\$287,832	0.00	\$0	\$0	\$0
1228	111	LICENSED SALARIES	\$0	\$0		\$0	1.00	\$61,223	\$61,223	\$61,223
	112	CLASSIFIED SALARIES	\$0	\$0		\$0	5.38	\$139,238	\$139,238	\$139,238
	130	EXTEND CONT/STU TEACH	\$0	\$0		\$0		\$3,502	\$3,502	\$3,502
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$12,189	\$12,189	\$12,189
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$59,121	\$59,121	\$59,121
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$12,969	\$12,969	\$12,969
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$17,283	\$17,283	\$17,283
	231	WORKERS COMP	\$0	\$0		\$0		\$1,011	\$1,011	\$1,011
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$39,444	\$39,444	\$39,444
	314	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$25,000	\$25,000	\$25,000
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$600	\$600	\$600
	420	TEXTBOOKS	\$0	\$0		\$0		\$3,000	\$3,000	\$3,000
1250	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$300	\$300	\$300
		1228	\$0	\$0	0.00	\$0	6.38	\$374,880	\$374,880	\$374,880
	111	LICENSED SALARIES	\$0	\$68,810	1.00	\$54,213	1.00	\$59,507	\$59,507	\$59,507
	112	CLASSIFIED SALARIES	\$0	\$52,089	1.88	\$53,569	1.38	\$40,432	\$40,432	\$40,432
	130	EXTEND CONT/STU TEACH	\$0	\$4,406		\$0		\$5,002	\$5,002	\$5,002
	141	LONGEVITY STIPEND	\$0	\$100		\$0		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$31,410		\$27,636		\$32,451	\$32,451	\$32,451
	212	PERS-EMPLOYEE PICK-UP	\$0	\$7,510		\$6,467		\$6,303	\$6,303	\$6,303
	220	SOCIAL SECURITY/MEDICARE	\$0	\$8,988		\$8,245		\$8,030	\$8,030	\$8,030
	231	WORKERS COMP	\$0	\$592		\$514		\$453	\$453	\$453
	241	HEALTH INSURANCE	\$0	\$41,816		\$42,480		\$34,800	\$34,800	\$34,800
	314	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$500	\$500	\$500
1250	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$1,600	\$1,600	\$1,600
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$300	\$300	\$300
		1250	\$0	\$215,722	2.88	\$193,124	2.38	\$189,478	\$189,478	\$189,478

General Fund Expenditures - Oakdale Heights Elementary
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1291	112	CLASSIFIED SALARIES	\$0	\$18,409	0.88	\$22,445	0.88	\$23,923	\$23,923	\$23,923
	141	LONGEVITY STIPEND	\$0	\$100		\$0		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$5,035		\$6,105		\$7,689	\$7,689	\$7,689
	212	PERS-EMPLOYEE PICK-UP	\$0	\$1,111		\$1,347		\$1,442	\$1,442	\$1,442
	220	SOCIAL SECURITY/MEDICARE	\$0	\$1,235		\$1,717		\$1,838	\$1,838	\$1,838
	231	WORKERS COMP	\$0	\$91		\$113		\$110	\$110	\$110
	241	HEALTH INSURANCE	\$0	\$13,420		\$14,640		\$14,400	\$14,400	\$14,400
	314	SUBSTITUTE SERVICES	\$0	\$4,625		\$0		\$1,500	\$1,500	\$1,500
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$150	\$150	\$150
		1291	\$0	\$44,025	0.88	\$46,367	0.88	\$51,152	\$51,152	\$51,152
2120	121	SUBSTITUTES - LICENSED	\$2,281	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$93	\$0		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$32	\$0		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$174	\$0		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$12	\$0		\$0		\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$0	\$899		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$10		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$792	\$1,686		\$0		\$0	\$0	\$0
		2120	\$3,383	\$2,595	0.00	\$0	0.00	\$0	\$0	\$0
2130	328	GARBAGE	\$0	\$0		\$100		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$1,248		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$613	\$163		\$500		\$500	\$500	\$500
		2130	\$613	\$1,411	0.00	\$600	0.00	\$500	\$500	\$500
2143	380	NON-INSTR PROF & TECH	\$25,000	\$55,780		\$64,000		\$64,000	\$64,000	\$64,000
		2143	\$25,000	\$55,780	0.00	\$64,000	0.00	\$64,000	\$64,000	\$64,000
2220	112	CLASSIFIED SALARIES	\$16,308	\$18,974	0.69	\$18,694	0.69	\$19,931	\$19,931	\$19,931
	122	SUBSTITUTE - CLASSIFIED	\$968	\$852		\$0		\$500	\$500	\$500
	211	PERS-EMPLOYER CONTRIBUT	\$3,047	\$4,315		\$4,088		\$5,430	\$5,430	\$5,430
	212	PERS-EMPLOYEE PICK-UP	\$1,037	\$1,184		\$1,122		\$1,226	\$1,226	\$1,226
	220	SOCIAL SECURITY/MEDICARE	\$1,322	\$1,517		\$1,430		\$1,563	\$1,563	\$1,563
	231	WORKERS COMP	\$95	\$99		\$94		\$92	\$92	\$92
	410	CONSUMABLE SUPPLIES	\$1,336	\$795		\$500		\$1,400	\$1,400	\$1,400
	430	LIBRARY BOOKS	\$480	\$467		\$500		\$500	\$500	\$500
		2220	\$24,591	\$28,204	0.69	\$26,428	0.69	\$30,642	\$30,642	\$30,642

General Fund Expenditures - Oakdale Heights Elementary

2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2410	112	CLASSIFIED SALARIES	\$63,565	\$68,821	2.25	\$68,216	2.25	\$76,441	\$76,441	\$76,441
	113	ADMINISTRATORS	\$91,548	\$103,778	1.00	\$102,834	0.80	\$87,701	\$87,701	\$87,701
	122	SUBSTITUTE - CLASSIFIED	\$404	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$633	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$4,617	\$5,414		\$5,414		\$5,491	\$5,491	\$5,491
	211	PERS-EMPLOYER CONTRIBUT	\$28,838	\$45,945		\$46,323		\$52,305	\$52,305	\$52,305
	212	PERS-EMPLOYEE PICK-UP	\$9,083	\$10,437		\$10,588		\$10,178	\$10,178	\$10,178
	220	SOCIAL SECURITY/MEDICARE	\$12,056	\$13,312		\$13,499		\$12,977	\$12,977	\$12,977
	231	WORKERS COMP	\$805	\$822		\$846		\$748	\$748	\$748
	241	HEALTH INSURANCE	\$15,316	\$17,284		\$16,030		\$12,834	\$12,834	\$12,834
	342	LICENSED TRAVEL-OUT DIST	\$909	\$0		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$50	\$0		\$0		\$0	\$0	\$0
	353	POSTAGE	\$0	\$2,102		\$2,000		\$2,500	\$2,500	\$2,500
	380	NON-INSTR PROF & TECH	\$0	\$1,496		\$0		\$0	\$0	\$0
	389	INTERPRET/TRANSLATION	\$1,976	\$140		\$1,000		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$740	\$436		\$750		\$1,000	\$1,000	\$1,000
	640	DUES AND FEES	\$830	\$830		\$830		\$830	\$830	\$830
2410			\$231,370	\$270,817	3.25	\$268,330	3.05	\$263,005	\$263,005	\$263,005
2540	112	CLASSIFIED SALARIES	\$75,531	\$70,230	2.00	\$77,043	2.00	\$83,840	\$83,840	\$83,840
	122	SUBSTITUTE - CLASSIFIED	\$2,673	\$3,572		\$0		\$2,001	\$2,001	\$2,001
	211	PERS-EMPLOYER CONTRIBUT	\$15,662	\$18,026		\$19,017		\$25,196	\$25,196	\$25,196
	212	PERS-EMPLOYEE PICK-UP	\$4,678	\$4,420		\$4,623		\$5,150	\$5,150	\$5,150
	220	SOCIAL SECURITY/MEDICARE	\$6,299	\$6,017		\$5,894		\$7,160	\$7,160	\$7,160
	231	WORKERS COMP	\$2,388	\$1,662		\$2,631		\$2,540	\$2,540	\$2,540
	241	HEALTH INSURANCE	\$27,361	\$28,600		\$28,800		\$36,557	\$36,557	\$36,557
	321	CUSTODIAL SUBSTITUTES	\$0	\$2,027		\$2,000		\$2,000	\$2,000	\$2,000
	322	REPAIRS & MAINTENANCE	\$2,506	\$1,049		\$2,500		\$2,500	\$2,500	\$2,500
	325	ELECTRICITY	\$61,597	\$55,139		\$61,000		\$56,000	\$56,000	\$56,000
	326	FUEL	\$1,681	\$2,483		\$2,000		\$2,500	\$2,500	\$2,500
	327	WATER & SEWAGE	\$3,567	\$3,042		\$3,000		\$3,500	\$3,500	\$3,500
	328	GARBAGE	\$4,663	\$5,185		\$5,500		\$6,000	\$6,000	\$6,000
	351	TELECOMMUNICATIONS	\$3,564	\$3,670		\$3,500		\$3,750	\$3,750	\$3,750
	380	NON-INSTR PROF & TECH	\$874	\$892		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$10,458	\$6,509		\$10,000		\$10,000	\$10,000	\$10,000
	460	NON-CONSUMABLE SUPPLIES	\$2,373	\$1,597		\$6,000		\$6,000	\$6,000	\$6,000
2540			\$225,875	\$214,119	2.00	\$233,508	2.00	\$254,694	\$254,694	\$254,694

General Fund Expenditures - Oakdale Heights Elementary

2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2543	322	REPAIRS & MAINTENANCE	\$150	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$95		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,449	\$4,884		\$800		\$3,000	\$3,000	\$3,000
		2543	\$1,599	\$4,979	0.00	\$800	0.00	\$3,000	\$3,000	\$3,000
2550	331	REIMB STUDENT TRANSPORT	\$4,502	\$5,720		\$3,000		\$3,000	\$3,000	\$3,000
	332	NONREIMB STUDENT TRANS	\$0	\$140		\$0		\$0	\$0	\$0
		2550	\$4,502	\$5,860	0.00	\$3,000	0.00	\$3,000	\$3,000	\$3,000
2574	322	REPAIRS & MAINTENANCE	\$691	\$636		\$1,000		\$1,000	\$1,000	\$1,000
	324	RENTALS	\$2,012	\$2,375		\$2,500		\$2,500	\$2,500	\$2,500
		2574	\$2,703	\$3,011	0.00	\$3,500	0.00	\$3,500	\$3,500	\$3,500
2661	480	COMPUTER HARDWARE	\$5,000	\$0		\$18,630		\$0	\$0	\$0
		2661	\$5,000	\$0	0.00	\$18,630	0.00	\$0	\$0	\$0
2680	389	INTERPRET/TRANSLATION	\$0	\$735		\$0		\$1,000	\$1,000	\$1,000
		2680	\$0	\$735	0.00	\$0	0.00	\$1,000	\$1,000	\$1,000
		TOTAL OAKDALE HEIGHTS ELEMENTARY	\$2,186,041	\$3,048,435	40.94	\$3,112,296	42.61	\$3,562,050	\$3,562,050	\$3,562,050

Whitworth Elementary

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

General Fund Expenditures - Whitworth Elementary

2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1111	111	LICENSED SALARIES	\$1,001,341	\$1,060,079	16.00	\$988,016	16.00	\$1,089,272	\$1,089,272	\$1,089,272
	112	CLASSIFIED SALARIES	\$36,622	\$43,203	2.36	\$51,058	3.00	\$79,395	\$79,395	\$79,395
	121	SUBSTITUTES - LICENSED	\$22,544	\$624		\$0		\$500	\$500	\$500
	122	SUBSTITUTE - CLASSIFIED	\$2,977	\$0		\$0		\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$0	\$37,356		\$0		\$25,603	\$25,603	\$25,603
	124	TEMPORARY - CLASSIFIED	\$9,160	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$4,500	\$4,485		\$1,499		\$3,502	\$3,502	\$3,502
	141	LONGEVITY STIPEND	\$100	\$0		\$100		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$26,400	\$16,225		\$13,200		\$13,200	\$13,200	\$13,200
	211	PERS-EMPLOYER CONTRIBUT	\$232,139	\$293,447		\$272,341		\$368,991	\$368,991	\$368,991
	212	PERS-EMPLOYEE PICK-UP	\$63,440	\$67,168		\$63,232		\$72,688	\$72,688	\$72,688
	220	SOCIAL SECURITY/MEDICARE	\$81,252	\$84,932		\$80,621		\$91,915	\$91,915	\$91,915
	231	WORKERS COMP	\$5,395	\$5,322		\$4,851		\$5,109	\$5,109	\$5,109
	232	UNEMPLOYMENT COMP	\$1,069	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$191,563	\$225,200		\$195,579		\$211,898	\$211,898	\$211,898
	244	WELLNESS ACTIVITY	\$0	\$29		\$0		\$0	\$0	\$0
1210	311	STUDENT INSTRUCTIONAL SERV	\$0	\$193		\$0		\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$0	\$32,375		\$25,000		\$15,000	\$15,000	\$15,000
	342	LICENSED TRAVEL-OUT DIST	\$0	\$125		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$5,206	\$4,575		\$5,000		\$5,000	\$5,000	\$5,000
	420	TEXTBOOKS	\$30,706	\$14,213		\$15,000		\$15,000	\$15,000	\$15,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$932		\$2,000		\$1,000	\$1,000	\$1,000
		1111	\$1,714,415	\$1,890,483	18.36	\$1,717,497	19.00	\$1,998,073	\$1,998,073	\$1,998,073
	131	EXTRA DUTY CONTRACTS	\$0	\$0		\$0		\$2,790	\$2,790	\$2,790
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$742	\$742	\$742
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$167	\$167	\$167
1221	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$121	\$121	\$121
	231	WORKERS COMP	\$0	\$0		\$0		\$11	\$11	\$11
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$700	\$700	\$700
		1210	\$0	\$0	0.00	\$0	0.00	\$4,531	\$4,531	\$4,531
1221	111	LICENSED SALARIES	\$0	\$58,752	1.00	\$60,645	1.00	\$47,508	\$47,508	\$47,508
	112	CLASSIFIED SALARIES	\$0	\$144,332	5.56	\$141,486	6.06	\$173,500	\$173,500	\$173,500
	130	EXTEND CONT/STU TEACH	\$0	\$4,640		\$0		\$5,002	\$5,002	\$5,002
	141	LONGEVITY STIPEND	\$0	\$400		\$0		\$398	\$398	\$398
	145	OPT OUT ADD SALARY	\$0	\$13,200		\$13,200		\$11,920	\$11,920	\$11,920

General Fund Expenditures - Whitworth Elementary

2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1221	211	PERS-EMPLOYER CONTRIBUT	\$0	\$53,877		\$52,339		\$69,098	\$69,098	\$69,098
	212	PERS-EMPLOYEE PICK-UP	\$0	\$13,217		\$12,920		\$14,300	\$14,300	\$14,300
	220	SOCIAL SECURITY/MEDICARE	\$0	\$16,001		\$16,473		\$18,227	\$18,227	\$18,227
	231	WORKERS COMP	\$0	\$1,060		\$1,085		\$1,099	\$1,099	\$1,099
	241	HEALTH INSURANCE	\$0	\$38,500		\$41,040		\$43,360	\$43,360	\$43,360
	314	SUBSTITUTE SERVICES	\$0	\$7,622		\$0		\$15,000	\$15,000	\$15,000
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$600	\$600	\$600
	420	TEXTBOOKS	\$0	\$0		\$0		\$3,000	\$3,000	\$3,000
1228	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$300	\$300	\$300
		1221	\$0	\$351,601	6.56	\$339,188	7.06	\$403,312	\$403,312	\$403,312
	111	LICENSED SALARIES	\$0	\$45,280	1.00	\$46,172	1.00	\$66,364	\$66,364	\$66,364
	112	CLASSIFIED SALARIES	\$0	\$72,630	2.34	\$77,269	3.31	\$87,009	\$87,009	\$87,009
	130	EXTEND CONT/STU TEACH	\$0	\$3,571		\$0		\$3,502	\$3,502	\$3,502
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$21,060		\$26,997		\$43,452	\$43,452	\$43,452
	212	PERS-EMPLOYEE PICK-UP	\$0	\$5,473		\$7,406		\$9,808	\$9,808	\$9,808
1250	220	SOCIAL SECURITY/MEDICARE	\$0	\$9,034		\$9,443		\$12,502	\$12,502	\$12,502
	231	WORKERS COMP	\$0	\$595		\$607		\$732	\$732	\$732
	232	UNEMPLOYMENT COMP	\$0	\$2,648		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$0	\$37,263		\$42,109		\$28,739	\$28,739	\$28,739
	314	SUBSTITUTE SERVICES	\$0	\$8,932		\$0		\$10,000	\$10,000	\$10,000
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$600	\$600	\$600
	420	TEXTBOOKS	\$0	\$0		\$0		\$3,000	\$3,000	\$3,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$300	\$300	\$300
1250		1228	\$0	\$206,485	3.34	\$210,003	4.31	\$272,608	\$272,608	\$272,608
	111	LICENSED SALARIES	\$0	\$73,713	1.00	\$73,512	2.00	\$144,730	\$144,730	\$144,730
	112	CLASSIFIED SALARIES	\$0	\$31,230	1.56	\$35,803	1.56	\$41,366	\$41,366	\$41,366
	121	SUBSTITUTES - LICENSED	\$0	\$357		\$0		\$100	\$100	\$100
	130	EXTEND CONT/STU TEACH	\$0	\$3,271		\$0		\$4,002	\$4,002	\$4,002
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$0	\$5,500		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$28,629		\$30,745		\$61,810	\$61,810	\$61,810
1250	212	PERS-EMPLOYEE PICK-UP	\$0	\$6,315		\$6,955		\$11,814	\$11,814	\$11,814
	220	SOCIAL SECURITY/MEDICARE	\$0	\$8,242		\$8,868		\$15,059	\$15,059	\$15,059
	231	WORKERS COMP	\$0	\$526		\$561		\$849	\$849	\$849
	241	HEALTH INSURANCE	\$0	\$13,200		\$13,200		\$26,400	\$26,400	\$26,400

General Fund Expenditures - Whitworth Elementary

2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1250	314	SUBSTITUTE SERVICES	\$0	\$107		\$0	\$3,000	\$3,000	\$3,000
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0	\$1,200	\$1,200	\$1,200
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0	\$600	\$600	\$600
		1250	\$0	\$171,090	2.56	\$176,244	\$317,630	\$317,630	\$317,630
1291	112	CLASSIFIED SALARIES	\$0	\$892	0.00	\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$195		\$0	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$54		\$0	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$68		\$0	\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$4		\$0	\$0	\$0	\$0
		1291	\$0	\$1,213	0.00	\$0	\$0	\$0	\$0
2120	121	SUBSTITUTES - LICENSED	\$1,404	\$0		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$313	\$0		\$0	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$84	\$0		\$0	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$107	\$0		\$0	\$0	\$0	\$0
	231	WORKERS COMP	\$7	\$0		\$0	\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$0	\$337		\$0	\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$350	\$350		\$350	\$350	\$350	\$350
		2120	\$2,266	\$687	0.00	\$350	\$350	\$350	\$350
2130	112	CLASSIFIED SALARIES	\$20,413	\$21,664	0.81	\$22,439	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$3,593	\$4,713		\$4,907	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$1,222	\$1,293		\$1,346	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$1,532	\$1,635		\$1,717	\$0	\$0	\$0
	231	WORKERS COMP	\$110	\$108		\$112	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$12,200	\$12,200		\$14,640	\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$169	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$484	\$84		\$100	\$100	\$100	\$100
		2130	\$39,723	\$41,697	0.81	\$45,261	\$100	\$100	\$100
2143	380	NON-INSTR PROF & TECH	\$50,000	\$65,000		\$64,000	\$64,000	\$64,000	\$64,000
		2143	\$50,000	\$65,000	0.00	\$64,000	\$64,000	\$64,000	\$64,000

General Fund Expenditures - Whitworth Elementary

2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2220	111	LICENSED SALARIES	\$70,324	\$73,326	1.00	\$73,512	\$80,080	\$80,080	\$80,080
	112	CLASSIFIED SALARIES	\$27,525	\$14,720	0.69	\$15,673	\$17,556	\$17,556	\$17,556
	121	SUBSTITUTES - LICENSED	\$175	\$0		\$0	\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$456	\$0		\$0	\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$0		\$100	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$18,817	\$21,326		\$23,446	\$30,316	\$30,316	\$30,316
	212	PERS-EMPLOYEE PICK-UP	\$5,059	\$4,672		\$5,357	\$5,858	\$5,858	\$5,858
	220	SOCIAL SECURITY/MEDICARE	\$7,141	\$6,554		\$6,830	\$7,469	\$7,469	\$7,469
	231	WORKERS COMP	\$488	\$406		\$411	\$412	\$412	\$412
	241	HEALTH INSURANCE	\$27,129	\$14,400		\$14,400	\$14,400	\$14,400	\$14,400
2410	314	SUBSTITUTE SERVICES	\$0	\$682		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$474	\$263		\$500	\$500	\$500	\$500
	430	LIBRARY BOOKS	\$666	\$0		\$700	\$700	\$700	\$700
	440	PERIODICALS	\$186	\$0		\$300	\$300	\$300	\$300
		2220	\$158,541	\$136,350	1.69	\$141,229	\$157,591	\$157,591	\$157,591
	112	CLASSIFIED SALARIES	\$75,640	\$74,625	2.25	\$70,388	\$76,441	\$76,441	\$76,441
	113	ADMINISTRATORS	\$101,526	\$102,864	0.80	\$87,258	\$93,022	\$93,022	\$93,022
	122	SUBSTITUTE - CLASSIFIED	\$86	\$257		\$0	\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100	\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$5,018	\$6,016		\$6,016	\$5,998	\$5,998	\$5,998
2410	211	PERS-EMPLOYER CONTRIBUT	\$39,829	\$46,832		\$42,747	\$54,199	\$54,199	\$54,199
	212	PERS-EMPLOYEE PICK-UP	\$10,942	\$10,560		\$9,826	\$10,534	\$10,534	\$10,534
	220	SOCIAL SECURITY/MEDICARE	\$13,317	\$13,307		\$12,528	\$13,430	\$13,430	\$13,430
	231	WORKERS COMP	\$905	\$853		\$791	\$774	\$774	\$774
	241	HEALTH INSURANCE	\$17,980	\$16,283		\$13,073	\$13,120	\$13,120	\$13,120
	342	LICENSED TRAVEL-OUT DIST	\$168	\$716		\$200	\$200	\$200	\$200
	353	POSTAGE	\$1,668	\$1,673		\$1,800	\$1,800	\$1,800	\$1,800
	380	NON-INSTR PROF & TECH	\$0	\$525		\$0	\$0	\$0	\$0
	389	INTERPRET/TRANSLATION	\$0	\$18		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$13	\$20		\$500	\$300	\$300	\$300
2410	460	NON-CONSUMABLE SUPPLIES	\$484	\$1,463		\$500	\$300	\$300	\$300
	640	DUES AND FEES	\$830	\$830		\$830	\$830	\$830	\$830
		2410	\$268,508	\$276,941	3.05	\$246,557	\$271,048	\$271,048	\$271,048

General Fund Expenditures - Whitworth Elementary
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2540	112	CLASSIFIED SALARIES	\$78,648	\$70,052	2.00	\$77,043	\$82,750	\$82,750	\$82,750
	122	SUBSTITUTE - CLASSIFIED	\$200	\$0		\$0	\$500	\$500	\$500
	145	OPT OUT ADD SALARY	\$0	\$0		\$5,947	\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$15,405	\$15,090		\$18,150	\$23,882	\$23,882	\$23,882
	212	PERS-EMPLOYEE PICK-UP	\$4,655	\$4,140		\$4,979	\$5,391	\$5,391	\$5,391
	220	SOCIAL SECURITY/MEDICARE	\$5,534	\$4,989		\$6,349	\$6,873	\$6,873	\$6,873
	231	WORKERS COMP	\$2,404	\$1,483		\$2,686	\$2,528	\$2,528	\$2,528
	241	HEALTH INSURANCE	\$26,769	\$23,400		\$15,705	\$14,400	\$14,400	\$14,400
	321	CUSTODIAL SUBSTITUTES	\$0	\$1,964		\$2,000	\$2,000	\$2,000	\$2,000
	322	REPAIRS & MAINTENANCE	\$4,352	\$2,636		\$5,000	\$5,000	\$5,000	\$5,000
	325	ELECTRICITY	\$23,077	\$16,387		\$20,000	\$19,000	\$19,000	\$19,000
	326	FUEL	\$10,837	\$10,520		\$10,000	\$11,000	\$11,000	\$11,000
	327	WATER & SEWAGE	\$4,781	\$1,845		\$5,000	\$4,000	\$4,000	\$4,000
	328	GARBAGE	\$9,567	\$6,212		\$7,500	\$7,000	\$7,000	\$7,000
2543	344	CLASSIFIED TRAVEL	\$14	\$0		\$0	\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$2,740	\$2,899		\$2,700	\$3,000	\$3,000	\$3,000
	380	NON-INSTR PROF & TECH	\$1,319	\$1,453		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$10,253	\$7,545		\$10,000	\$10,000	\$10,000	\$10,000
	460	NON-CONSUMABLE SUPPLIES	\$2,860	\$1,523		\$1,500	\$1,500	\$1,500	\$1,500
	670	TAXES AND LICENSES	\$90	\$0		\$0	\$0	\$0	\$0
	2540		\$203,505	\$172,138	2.00	\$194,560	\$205,424	\$205,424	\$205,424
	324	RENTALS	\$88	\$0		\$0	\$0	\$0	\$0
	328	GARBAGE	\$235	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,473	\$1,056		\$1,500	\$1,500	\$1,500	\$1,500
2550	2543		\$1,795	\$1,056	0.00	\$1,500	\$1,500	\$1,500	\$1,500
	331	REIMB STUDENT TRANSPORT	\$15,444	\$13,745	0.00	\$10,000	\$10,000	\$10,000	\$10,000
2574	2550		\$15,444	\$13,745	0.00	\$10,000	\$10,000	\$10,000	\$10,000
	322	REPAIRS & MAINTENANCE	\$705	\$550		\$1,000	\$1,000	\$1,000	\$1,000
	324	RENTALS	\$2,027	\$2,375		\$2,500	\$2,500	\$2,500	\$2,500
2661	2574		\$2,732	\$2,925	0.00	\$3,500	\$3,500	\$3,500	\$3,500
	480	COMPUTER HARDWARE	\$0	\$19,904		\$0	\$0	\$0	\$0
2680	2661		\$0	\$19,904	0.00	\$0	\$0	\$0	\$0
	389	INTERPRET/TRANSLATION	\$0	\$525		\$0	\$800	\$800	\$800
TOTAL WHITWORTH ELEMENTARY			\$2,456,929	\$3,351,839	38.38	\$3,149,888	\$3,710,467	\$3,710,467	\$3,710,467

LaCreole Middle School

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

General Fund Expenditures - LaCreole Middle School
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1121	111	LICENSED SALARIES	\$1,557,927	\$1,669,682	28.54	\$1,626,080	28.54	\$1,753,255	\$1,753,255	\$1,753,255
	112	CLASSIFIED SALARIES	\$3,315	\$3,534	0.13	\$3,016		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$81,610	\$4,121		\$0		\$2,799	\$2,799	\$2,799
	123	TEMPORARY - LICENSED	\$0	\$0		\$0		\$40,975	\$40,975	\$40,975
	130	EXTEND CONT/STU TEACH	\$2,893	\$1,607		\$996		\$8,504	\$8,504	\$8,504
	131	EXTRA DUTY CONTRACTS	\$4,632	\$2,374		\$4,499		\$2,505	\$2,505	\$2,505
	145	OPT OUT ADD SALARY	\$78,906	\$90,938		\$84,668		\$103,536	\$103,536	\$103,536
	211	PERS-EMPLOYER CONTRIBUT	\$318,389	\$376,147		\$399,733		\$530,585	\$530,585	\$530,585
	212	PERS-EMPLOYEE PICK-UP	\$96,482	\$94,772		\$103,156		\$114,694	\$114,694	\$114,694
	220	SOCIAL SECURITY/MEDICARE	\$129,585	\$130,531		\$131,379		\$145,484	\$145,484	\$145,484
	231	WORKERS COMP	\$8,454	\$8,072		\$8,101		\$8,286	\$8,286	\$8,286
	232	UNEMPLOYMENT COMP	\$0	\$61		\$0		\$5,000	\$5,000	\$5,000
	241	HEALTH INSURANCE	\$230,578	\$217,618		\$217,705		\$184,908	\$184,908	\$184,908
	310	INSTR PROF & TECH SERVICE	\$1,035	\$1,377		\$4,000		\$4,150	\$4,150	\$4,150
	311	STUDENT INSTRUCTIONAL SERV	\$0	\$70		\$0		\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$0	\$60,253		\$40,000		\$40,000	\$40,000	\$40,000
	319	OTHER INSTRUCTIONAL SERV	\$0	\$210		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$60	\$1,775		\$1,000		\$500	\$500	\$500
	324	RENTALS	\$2,487	\$3,494		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$310		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$12,066	\$15,209		\$13,750		\$14,250	\$14,250	\$14,250
	420	TEXTBOOKS	\$357	\$1,024		\$4,000		\$8,000	\$8,000	\$8,000
	440	PERIODICALS	\$396	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$4,147	\$9,499		\$9,500		\$9,000	\$9,000	\$9,000
	470	COMPUTER SOFTWARE	\$81	\$0		\$0		\$2,100	\$2,100	\$2,100
	480	COMPUTER HARDWARE	\$20,293	\$5,729		\$23,000		\$22,000	\$22,000	\$22,000
	541	NEW EQUIPMENT	\$0	\$5,800		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$225	\$140		\$1,000		\$750	\$750	\$750
1121			\$2,553,916	\$2,704,349	28.67	\$2,675,583	28.54	\$3,001,281	\$3,001,281	\$3,001,281
1122	131	EXTRA DUTY CONTRACTS	\$4,632	\$5,478		\$5,510		\$5,808	\$5,808	\$5,808
	211	PERS-EMPLOYER CONTRIBUT	\$817	\$1,191		\$1,205		\$1,544	\$1,544	\$1,544
	212	PERS-EMPLOYEE PICK-UP	\$278	\$327		\$331		\$348	\$348	\$348
	220	SOCIAL SECURITY/MEDICARE	\$328	\$383		\$245		\$252	\$252	\$252
	231	WORKERS COMP	\$24	\$26		\$0		\$23	\$23	\$23
1122			\$6,079	\$7,404	0.00	\$7,291	0.00	\$7,975	\$7,975	\$7,975

General Fund Expenditures - LaCreole Middle School
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1210	131	EXTRA DUTY CONTRACTS	\$0	\$0		\$0		\$1,993	\$1,993	\$1,993
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$530	\$530	\$530
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$120	\$120	\$120
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$86	\$86	\$86
	231	WORKERS COMP	\$0	\$0		\$0		\$8	\$8	\$8
		1210	\$0	\$0	0.00	\$0	0.00	\$2,737	\$2,737	\$2,737
1221	111	LICENSED SALARIES	\$0	\$40,357	1.00	\$49,388	1.00	\$42,364	\$42,364	\$42,364
	112	CLASSIFIED SALARIES	\$0	\$120,384	6.56	\$151,480	6.38	\$169,537	\$169,537	\$169,537
	124	TEMPORARY - CLASSIFIED	\$0	\$4,711		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$0	\$3,005		\$0		\$3,001	\$3,001	\$3,001
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$0	\$12,077		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$40,327		\$49,229		\$60,250	\$60,250	\$60,250
	212	PERS-EMPLOYEE PICK-UP	\$0	\$9,864		\$12,448		\$13,296	\$13,296	\$13,296
	220	SOCIAL SECURITY/MEDICARE	\$0	\$12,915		\$15,871		\$16,949	\$16,949	\$16,949
	231	WORKERS COMP	\$0	\$890		\$1,038		\$1,018	\$1,018	\$1,018
	241	HEALTH INSURANCE	\$0	\$46,306		\$67,440		\$54,000	\$54,000	\$54,000
1226	314	SUBSTITUTE SERVICES	\$0	\$31,439		\$0		\$20,000	\$20,000	\$20,000
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$3,000	\$3,000	\$3,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$300	\$300	\$300
		1221	\$0	\$322,276	7.56	\$353,495	7.38	\$390,415	\$390,415	\$390,415
	135	TUTORING	\$0	\$0		\$0		\$15,372	\$15,372	\$15,372
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$4,086	\$4,086	\$4,086
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$922	\$922	\$922
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$1,176	\$1,176	\$1,176
	231	WORKERS COMP	\$0	\$0		\$0		\$60	\$60	\$60
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$75	\$75	\$75
		1226	\$0	\$0	0.00	\$0	0.00	\$21,691	\$21,691	\$21,691
1228	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$0		\$80,000	\$80,000	\$80,000
		1228	\$0	\$0	0.00	\$0	0.00	\$80,000	\$80,000	\$80,000
1250	111	LICENSED SALARIES	\$0	\$57,328	1.00	\$59,038	1.00	\$49,221	\$49,221	\$49,221
	112	CLASSIFIED SALARIES	\$0	\$97,551	4.38	\$112,691	5.00	\$131,758	\$131,758	\$131,758
	121	SUBSTITUTES - LICENSED	\$0	\$55		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$0	\$3,271		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$9,672		\$13,200		\$12,236	\$12,236	\$12,236

General Fund Expenditures - LaCreole Middle School
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1250	211	PERS-EMPLOYER CONTRIBUT	\$0	\$37,772		\$43,590	\$51,356	\$51,356	\$51,356
	212	PERS-EMPLOYEE PICK-UP	\$0	\$9,247		\$11,096	\$11,593	\$11,593	\$11,593
	220	SOCIAL SECURITY/MEDICARE	\$0	\$12,568		\$14,147	\$14,781	\$14,781	\$14,781
	231	WORKERS COMP	\$0	\$804		\$932	\$899	\$899	\$899
	241	HEALTH INSURANCE	\$0	\$28,596		\$42,426	\$43,929	\$43,929	\$43,929
	314	SUBSTITUTE SERVICES	\$0	\$3,706		\$0	\$20,000	\$20,000	\$20,000
	319	OTHER INSTRUCTIONAL SERV	\$0	\$60		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0	\$1,800	\$1,800	\$1,800
	420	TEXTBOOKS	\$0	\$0		\$0	\$1,200	\$1,200	\$1,200
		1250	\$0	\$260,630	5.38	\$297,120	\$338,773	\$338,773	\$338,773
	112	CLASSIFIED SALARIES	\$28,098	\$28,018	1.00	\$28,624	\$34,849	\$34,849	\$34,849
	122	SUBSTITUTE - CLASSIFIED	\$270	\$0		\$0	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600	\$5,636	\$5,636	\$5,636
1271	211	PERS-EMPLOYER CONTRIBUT	\$6,133	\$7,466		\$7,703	\$10,761	\$10,761	\$10,761
	212	PERS-EMPLOYEE PICK-UP	\$2,085	\$2,048		\$2,113	\$2,429	\$2,429	\$2,429
	220	SOCIAL SECURITY/MEDICARE	\$2,675	\$2,623		\$2,695	\$3,097	\$3,097	\$3,097
	231	WORKERS COMP	\$180	\$165		\$193	\$195	\$195	\$195
	241	HEALTH INSURANCE	\$0	\$0		\$0	\$1,929	\$1,929	\$1,929
	314	SUBSTITUTE SERVICES	\$0	\$982		\$1,000	\$0	\$0	\$0
		1271	\$46,042	\$47,902	1.00	\$48,928	\$58,896	\$58,896	\$58,896
	111	LICENSED SALARIES	\$6,091	\$0		\$0	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$30,232	\$36,852	1.94	\$37,378	\$25,710	\$25,710	\$25,710
	122	SUBSTITUTE - CLASSIFIED	\$1,886	\$20		\$0	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$275		\$0	\$0	\$0	\$0
1280	211	PERS-EMPLOYER CONTRIBUT	\$6,430	\$7,457		\$8,174	\$6,834	\$6,834	\$6,834
	212	PERS-EMPLOYEE PICK-UP	\$1,816	\$1,852		\$2,243	\$1,543	\$1,543	\$1,543
	220	SOCIAL SECURITY/MEDICARE	\$2,761	\$2,844		\$2,859	\$1,966	\$1,966	\$1,966
	231	WORKERS COMP	\$209	\$189		\$185	\$117	\$117	\$117
	232	UNEMPLOYMENT COMP	\$0	\$656		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$12,440	\$15,045		\$14,032	\$14,106	\$14,106	\$14,106
	314	SUBSTITUTE SERVICES	\$0	\$3,395		\$1,000	\$0	\$0	\$0
		1280	\$61,865	\$68,585	1.94	\$65,871	\$50,276	\$50,276	\$50,276

**General Fund Expenditures - LaCreole Middle School
2019-20 Budget**

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1289	135	TUTORING	\$0	\$0		\$0		\$2,036	\$2,036	\$2,036
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$541	\$541	\$541
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$122	\$122	\$122
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$96	\$96	\$96
	231	WORKERS COMP	\$0	\$0		\$0		\$8	\$8	\$8
	1289		\$0	\$0	0.00	\$0	0.00	\$2,803	\$2,803	\$2,803
2120	111	LICENSED SALARIES	\$984	\$41,401	1.00	\$42,957	1.00	\$49,221	\$49,221	\$49,221
	112	CLASSIFIED SALARIES	\$33,529	\$34,889	1.00	\$32,220	1.00	\$34,353	\$34,353	\$34,353
	122	SUBSTITUTE - CLASSIFIED	\$32	\$0		\$0		\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$37,605	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$1,083	\$833		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$12,761	\$16,450		\$16,441		\$22,214	\$22,214	\$22,214
	212	PERS-EMPLOYEE PICK-UP	\$4,340	\$4,513		\$4,511		\$5,014	\$5,014	\$5,014
	220	SOCIAL SECURITY/MEDICARE	\$5,526	\$5,735		\$5,731		\$6,393	\$6,393	\$6,393
	231	WORKERS COMP	\$376	\$365		\$362		\$366	\$366	\$366
	232	UNEMPLOYMENT	\$5,070	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$28,004	\$28,821		\$29,040		\$28,800	\$28,800	\$28,800
	344	CLASSIFIED TRAVEL	\$51	\$0		\$200		\$200	\$200	\$200
2130	349	OTHER TRAVEL	\$80	\$85		\$100		\$100	\$100	\$100
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$250		\$250	\$250	\$250
	470	COMPUTER SOFTWARE	\$460	\$0		\$0		\$0	\$0	\$0
	2120		\$129,901	\$133,092	2.00	\$131,832	2.00	\$146,911	\$146,911	\$146,911
	112	CLASSIFIED SALARIES	\$14,084	\$38,285	1.63	\$40,437	0.94	\$26,986	\$26,986	\$26,986
	122	SUBSTITUTES - CLASSIFIED	\$903	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$1,616	\$8,331		\$8,844		\$7,173	\$7,173	\$7,173
	212	PERS-EMPLOYEE PICK-UP	\$544	\$2,211		\$2,426		\$1,619	\$1,619	\$1,619
	220	SOCIAL SECURITY/MEDICARE	\$1,120	\$2,737		\$3,093		\$2,064	\$2,064	\$2,064
	231	WORKERS COMP	\$83	\$193		\$205		\$122	\$122	\$122
2143	241	HEALTH INSURANCE	\$0	\$9,900		\$13,200		\$13,200	\$13,200	\$13,200
	314	SUBSTITUTE SERVICES	\$0	\$2,213		\$1,000		\$1,000	\$1,000	\$1,000
	410	CONSUMABLE SUPPLIES	\$1,161	\$748		\$100		\$100	\$100	\$100
	2130		\$19,511	\$64,618	1.63	\$69,305	0.94	\$52,264	\$52,264	\$52,264
	380	NON-INSTR PROF & TECH	\$54,500	\$73,000	0.00	\$75,000	0.00	\$75,000	\$75,000	\$75,000
	2143		\$54,500	\$73,000	0.00	\$75,000	0.00	\$75,000	\$75,000	\$75,000

General Fund Expenditures - LaCreole Middle School
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2220	111	LICENSED SALARIES	\$65,617	\$0		\$0		\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$24,166	\$24,866	1.00	\$27,987	1.00	\$29,834	\$29,834	\$29,834
	121	SUBSTITUTES - LICENSED	\$1,404	\$0		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$10,219	\$0		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$0		\$100		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$3,300		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$20,071	\$4,964		\$9,430		\$11,670	\$11,670	\$11,670
	212	PERS-EMPLOYEE PICK-UP	\$5,393	\$1,095		\$2,081		\$2,186	\$2,186	\$2,186
	220	SOCIAL SECURITY/MEDICARE	\$7,169	\$2,113		\$2,654		\$2,787	\$2,787	\$2,787
	231	WORKERS COMP	\$512	\$137		\$190		\$180	\$180	\$180
	241	HEALTH INSURANCE	\$26,893	\$3,300		\$0		\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$0	\$3,137		\$1,000		\$0	\$0	\$0
	319	OTHR INSTRUCT SERVICES	\$1,800	\$1,800		\$1,800		\$800	\$800	\$800
	410	CONSUMABLE SUPPLIES	\$406	\$0		\$400		\$1,000	\$1,000	\$1,000
2230	430	LIBRARY BOOKS	\$558	\$0		\$700		\$700	\$700	\$700
	440	PERIODICALS	\$109	\$1,035		\$1,000		\$1,050	\$1,050	\$1,050
	2220		\$164,415	\$45,747	1.00	\$53,942	1.00	\$56,807	\$56,807	\$56,807
	380	NON-INSTN PROF & TECH	\$3,925	\$0		\$0		\$5,500	\$5,500	\$5,500
	2230		\$3,981	\$0	0.00	\$0	0.00	\$5,500	\$5,500	\$5,500
	112	CLASSIFIED SALARIES	\$102,838	\$108,000	3.00	\$103,639	3.00	\$111,760	\$111,760	\$111,760
	113	ADMINISTRATORS	\$185,719	\$194,668	2.00	\$193,852	2.00	\$210,001	\$210,001	\$210,001
	122	SUBSTITUTE - CLASSIFIED	\$1,161	\$500		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$12,369	\$19,216		\$19,216		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$57,563	\$70,429		\$74,960		\$94,576	\$94,576	\$94,576
	212	PERS-EMPLOYEE PICK-UP	\$17,897	\$17,397		\$19,002		\$19,948	\$19,948	\$19,948
	220	SOCIAL SECURITY/MEDICARE	\$22,108	\$23,900		\$24,228		\$25,312	\$25,312	\$25,312
	231	WORKERS COMP	\$1,481	\$1,476		\$1,535		\$1,430	\$1,430	\$1,430
	241	HEALTH INSURANCE	\$45,462	\$31,525		\$29,615		\$57,294	\$57,294	\$57,294
2410	341	LICENSED TRAVEL-IN DIST	\$0	\$73		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$365	\$1,365		\$1,000		\$1,000	\$1,000	\$1,000
	353	POSTAGE	\$3,306	\$3,375		\$3,500		\$3,500	\$3,500	\$3,500
	380	NON-INSTN PROF & TECH	\$99	\$35		\$0		\$200	\$200	\$200
	394	SUBSTITUTE SERVICES	\$0	\$279		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,475	\$1,060		\$1,500		\$1,500	\$1,500	\$1,500
	460	NON-CONSUMABLE SUPPLIES	\$276	\$205		\$300		\$500	\$500	\$500
	640	DUES AND FEES	\$1,690	\$1,790		\$1,790		\$1,790	\$1,790	\$1,790
	2410		\$453,808	\$475,293	5.00	\$474,137	5.00	\$535,411	\$535,411	\$535,411
	2230									
	2410									
	2230									
	2410									

General Fund Expenditures - LaCreole Middle School
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2540	112	CLASSIFIED SALARIES	\$144,143	\$138,459	4.15	\$145,230	3.80	\$132,205	\$132,205	\$132,205
	122	SUBSTITUTE - CLASSIFIED	\$1,531	\$107		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$16,562	\$11,480		\$11,456		\$5,636	\$5,636	\$5,636
	211	PERS-EMPLOYER CONTRIBUT	\$23,433	\$29,172		\$34,267		\$36,638	\$36,638	\$36,638
	212	PERS-EMPLOYEE PICK-UP	\$7,751	\$7,477		\$9,401		\$8,270	\$8,270	\$8,270
	220	SOCIAL SECURITY/MEDICARE	\$12,042	\$11,005		\$11,986		\$10,545	\$10,545	\$10,545
	231	WORKERS COMP	\$4,447	\$2,972		\$5,078		\$4,009	\$4,009	\$4,009
	241	HEALTH INSURANCE	\$21,556	\$24,177		\$32,047		\$36,398	\$36,398	\$36,398
	321	CUSTODIAL SUBSTITUTES	\$0	\$6,316		\$2,000		\$6,000	\$6,000	\$6,000
	322	REPAIRS & MAINTENANCE	\$7,149	\$4,884		\$6,000		\$6,000	\$6,000	\$6,000
	324	RENTALS	\$150	\$70		\$0		\$0	\$0	\$0
	325	ELECTRICITY	\$42,114	\$47,261		\$51,000		\$50,000	\$50,000	\$50,000
	326	FUEL	\$17,850	\$16,088		\$20,000		\$19,000	\$19,000	\$19,000
	327	WATER & SEWAGE	\$16,721	\$24,432		\$17,000		\$19,000	\$19,000	\$19,000
	328	GARBAGE	\$7,018	\$2,714		\$7,000		\$6,000	\$6,000	\$6,000
	351	TELECOMMUNICATIONS	\$4,224	\$4,378		\$4,500		\$4,500	\$4,500	\$4,500
	380	NON-INSTN PROF & TECH	\$1,877	\$3,763		\$1,500		\$0	\$0	\$0
2543	410	CONSUMABLE SUPPLIES	\$31,810	\$20,200		\$27,000		\$27,000	\$27,000	\$27,000
	460	NON-CONSUMABLE SUPPLIES	\$9,713	\$1,490		\$7,000		\$8,000	\$8,000	\$8,000
	670	TAXES AND LICENSES	\$448	\$0		\$0		\$0	\$0	\$0
	2540		\$370,540	\$356,444	4.15	\$392,466	3.80	\$379,201	\$379,201	\$379,201
	322	REPAIRS & MAINTENANCE	\$1,430	\$144		\$1,500		\$1,500	\$1,500	\$1,500
	324	RENTALS	\$0	\$698		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$6,227	\$1,548		\$2,000		\$2,000	\$2,000	\$2,000
	460	NON-CONSUMABLE SUPPLIES	\$239	\$0		\$0		\$0	\$0	\$0
	2543		\$7,896	\$2,390	0.00	\$3,500	0.00	\$3,500	\$3,500	\$3,500
	331	REIMB STUDENT TRANSPORT	\$9,807	\$10,068		\$5,000		\$5,000	\$5,000	\$5,000
2550	332	NONREIMB STUDENT TRANS	\$1,357	\$2,392		\$0		\$0	\$0	\$0
2574	2550		\$11,164	\$12,461	0.00	\$5,000	0.00	\$5,000	\$5,000	\$5,000
	322	REPAIRS & MAINTENANCE	\$789	\$566		\$1,000		\$1,000	\$1,000	\$1,000
	324	RENTALS	\$2,586	\$3,062		\$3,000		\$3,000	\$3,000	\$3,000
2661	480	COMPUTER HARDWARE	\$3,374	\$3,627	0.00	\$4,000	0.00	\$4,000	\$4,000	\$4,000
2680	2661		\$54	\$0		\$34,965		\$0	\$0	\$0
	389	INTERPRET/TRANSLATION	\$54	\$0	0.00	\$34,965	0.00	\$0	\$0	\$0
	2680		\$0	\$333		\$0		\$0	\$0	\$0
TOTAL LACREOLE MIDDLE SCHOOL			\$3,887,045	\$4,578,149	58.32	\$4,692,434	56.59	\$5,218,441	\$5,218,441	\$5,218,441

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Dallas High School

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

**General Fund Expenditures - Dallas High School
2019-20 Budget**

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1131	111	LICENSED SALARIES	\$1,935,865	\$1,975,787	31.49	\$1,954,439	32.66	\$2,097,362	\$2,097,362	\$2,097,362
	112	CLASSIFIED SALARIES	\$11,501	\$12,918	0.69	\$13,517	0.69	\$15,132	\$15,132	\$15,132
	121	SUBSTITUTES - LICENSED	\$100,505	\$5,282		\$0		\$5,001	\$5,001	\$5,001
	122	SUBSTITUTES - CLASSIFIED	\$236	\$0		\$0		\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$0	\$0		\$0		\$40,975	\$40,975	\$40,975
	124	TEMPORARY - CLASSIFIED	\$26,350	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$7,071	\$13,866		\$7,497		\$14,994	\$14,994	\$14,994
	131	EXTRA DUTY CONTRACTS	\$22,449	\$30,132		\$30,187		\$47,516	\$47,516	\$47,516
	145	OPT OUT ADD SALARY	\$63,223	\$73,439		\$54,684		\$67,869	\$67,869	\$67,869
	211	PERS-EMPLOYER CONTRIBUT	\$417,023	\$504,246		\$512,180		\$667,467	\$667,467	\$667,467
	212	PERS-EMPLOYEE PICK-UP	\$119,677	\$121,013		\$123,619		\$136,130	\$136,130	\$136,130
	220	SOCIAL SECURITY/MEDICARE	\$160,393	\$156,356		\$156,646		\$172,297	\$172,297	\$172,297
	231	WORKERS COMP	\$10,614	\$9,609		\$9,350		\$9,728	\$9,728	\$9,728
	232	UNEMPLOYMENT COMP	\$0	\$231		\$10,000		\$5,000	\$5,000	\$5,000
	241	HEALTH INSURANCE	\$325,373	\$306,188		\$321,321		\$313,327	\$313,327	\$313,327
	310	INSTR PROF & TECH SERVICE	\$3,685	\$4,244		\$0		\$0	\$0	\$0
	311	STUDENT INSTRUC SERVICE	\$5,866	\$5,911		\$5,600		\$5,600	\$5,600	\$5,600
	314	SUBSTITUTE SERVICES	\$0	\$106,434		\$44,800		\$50,000	\$50,000	\$50,000
	319	OTHR NON INSTR PROF&TECH	\$329	\$3,609		\$0		\$3,000	\$3,000	\$3,000
	322	REPAIRS & MAINTENANCE	\$307	\$765		\$1,000		\$1,000	\$1,000	\$1,000
	324	RENTALS	\$1,390	\$1,320		\$1,000		\$4,000	\$4,000	\$4,000
	328	GARBAGE	\$544	\$544		\$0		\$500	\$500	\$500
	341	LICENSED TRAVEL-IN DIST	\$64	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$17	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$250	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$140		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$26,669	\$25,486		\$41,374		\$39,500	\$39,500	\$39,500
	420	TEXTBOOKS	\$7,885	\$526		\$4,500		\$4,500	\$4,500	\$4,500
	440	PERIODICALS	\$25	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$15,386	\$16,592		\$15,500		\$5,000	\$5,000	\$5,000
	470	COMPUTER SOFTWARE	\$36	\$0		\$0		\$0	\$0	\$0
	541	NEW EQUIPMENT	\$0	\$0		\$0		\$12,500	\$12,500	\$12,500
	640	DUES AND FEES	\$177	\$664		\$0		\$0	\$0	\$0
1131			\$3,262,909	\$3,375,303	32.18	\$3,307,214	33.35	\$3,718,398	\$3,718,398	\$3,718,398

General Fund Expenditures - Dallas High School
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1132	112	CLASSIFIED SALARIES	\$86,607	\$93,529	2.00	\$80,741	2.00	\$86,059	\$86,059	\$86,059
	113	ADMINISTRATORS	\$97,106	\$98,364	1.00	\$98,304	1.00	\$104,797	\$104,797	\$104,797
	122	SUBSTITUTES - CLASSIFIED	\$1,031	\$1,947		\$0		\$2,500	\$2,500	\$2,500
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$2,570	\$2,570	\$2,570
	130	EXTEND CONT/STU TEACH	\$12,728	\$14,996		\$10,999		\$13,006	\$13,006	\$13,006
	131	EXTRA DUTY CONTRACTS	\$220,644	\$213,715		\$215,516		\$215,603	\$215,603	\$215,603
	145	OPT OUT ADD SALARY	\$6,600	\$1,650		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$73,668	\$96,198		\$95,677		\$120,451	\$120,451	\$120,451
	212	PERS-EMPLOYEE PICK-UP	\$21,271	\$22,702		\$24,334		\$25,472	\$25,472	\$25,472
	220	SOCIAL SECURITY/MEDICARE	\$32,336	\$32,391		\$24,108		\$25,260	\$25,260	\$25,260
	231	WORKERS COMP	\$2,140	\$2,019		\$826		\$1,719	\$1,719	\$1,719
	232	UNEMPLOYMENT COMP	\$149	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$29,727	\$31,647		\$31,131		\$31,587	\$31,587	\$31,587
	322	REPAIRS & MAINTENANCE	\$2,638	\$3,100		\$5,000		\$4,000	\$4,000	\$4,000
	324	RENTALS	\$2,851	\$6,786		\$8,000		\$8,000	\$8,000	\$8,000
	342	LICENSED TRAVEL-OUT DIST	\$5,062	\$4,493		\$5,000		\$5,000	\$5,000	\$5,000
	343	STUDENT TRAVEL-OUT DIST	\$7,710	\$8,666		\$5,000		\$5,000	\$5,000	\$5,000
	344	CLASSIFIED TRAVEL	\$1,428	\$603		\$1,000		\$1,000	\$1,000	\$1,000
	349	OTHER TRAVEL	\$1,169	\$2,036		\$500		\$500	\$500	\$500
	351	TELECOMMUNICATIONS	\$0	\$1,102		\$700		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$34,560	\$2,694		\$30,000		\$0	\$0	\$0
	390	OTHR NON INSTR PROF&TECH	\$35,307	\$33,231		\$31,000		\$31,000	\$31,000	\$31,000
	410	CONSUMABLE SUPPLIES	\$18,071	\$14,367		\$16,000		\$18,000	\$18,000	\$18,000
	460	NON-CONSUMABLE SUPPLIES	\$7,211	\$7,601		\$2,000		\$4,000	\$4,000	\$4,000
	541	NEW EQUIPMENT	\$0	\$0		\$0		\$12,500	\$12,500	\$12,500
	542	REPLACEMENT EQUIPMENT	\$6,100	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$14,213	\$11,737		\$10,600		\$10,500	\$10,500	\$10,500
		1132	\$720,328	\$705,575	3.00	\$696,436	3.00	\$728,524	\$728,524	\$728,524
1210	131	EXTRA DUTY CONTRACTS	\$0	\$0		\$0		\$1,993	\$1,993	\$1,993
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$530	\$530	\$530
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$120	\$120	\$120
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$86	\$86	\$86
	231	WORKERS COMP	\$0	\$0		\$0		\$8	\$8	\$8
		1210	\$0	\$0	0.00	\$0	0.00	\$2,737	\$2,737	\$2,737

General Fund Expenditures - Dallas High School
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1221	111	LICENSED SALARIES	\$0	\$68,353	1.00	\$68,686	1.00	\$76,652	\$76,652	\$76,652
	112	CLASSIFIED SALARIES	\$0	\$142,790	6.09	\$155,070	3.44	\$96,365	\$96,365	\$96,365
	121	SUBSTITUTES - LICENSED	\$0	\$34		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$0	\$3,406		\$0		\$3,502	\$3,502	\$3,502
	141	LONGEVITY STIPEND	\$0	\$200		\$0		\$200	\$200	\$200
	145	OPT OUT ADD SALARY	\$0	\$13,200		\$13,200		\$13,200	\$13,200	\$13,200
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$56,304		\$56,574		\$57,836	\$57,836	\$57,836
	212	PERS-EMPLOYEE PICK-UP	\$0	\$13,592		\$13,821		\$11,401	\$11,401	\$11,401
	220	SOCIAL SECURITY/MEDICARE	\$0	\$16,757		\$17,622		\$14,991	\$14,991	\$14,991
	231	WORKERS COMP	\$0	\$1,098		\$1,139		\$875	\$875	\$875
	241	HEALTH INSURANCE	\$0	\$58,375		\$70,080		\$33,608	\$33,608	\$33,608
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$0		\$3,000	\$3,000	\$3,000
	314	SUBSTITUTE SERVICES	\$0	\$11,705		\$0		\$8,000	\$8,000	\$8,000
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$1,000	\$1,000	\$1,000
1223	420	TEXTBOOKS	\$0	\$0		\$0		\$3,000	\$3,000	\$3,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$300	\$300	\$300
		1221	\$0	\$385,813	7.09	\$396,192	4.44	\$323,930	\$323,930	\$323,930
	111	LICENSED SALARIES	\$0	\$39,909	1.00	\$41,347	1.00	\$50,936	\$50,936	\$50,936
	112	CLASSIFIED SALARIES	\$0	\$48,837	1.75	\$45,911	1.75	\$44,868	\$44,868	\$44,868
	130	EXTEND CONT/STU TEACH	\$0	\$3,271		\$0		\$3,502	\$3,502	\$3,502
	141	LONGEVITY STIPEND	\$0	\$200		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$5,636	\$5,636	\$5,636
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$23,781		\$22,511		\$30,669	\$30,669	\$30,669
	212	PERS-EMPLOYEE PICK-UP	\$0	\$5,526		\$5,235		\$6,297	\$6,297	\$6,297
	220	SOCIAL SECURITY/MEDICARE	\$0	\$6,098		\$6,675		\$8,024	\$8,024	\$8,024
	231	WORKERS COMP	\$0	\$450		\$425		\$476	\$476	\$476
	241	HEALTH INSURANCE	\$0	\$33,000		\$39,601		\$29,529	\$29,529	\$29,529
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$600	\$600	\$600
1226		1223	\$0	\$161,071	2.75	\$161,705	2.75	\$180,537	\$180,537	\$180,537
	135	TUTORING	\$0	\$4,543		\$0		\$30,718	\$30,718	\$30,718
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$994		\$0		\$8,165	\$8,165	\$8,165
	212	PERS-EMPLOYEE PICK-UP	\$0	\$273		\$0		\$1,843	\$1,843	\$1,843
	220	SOCIAL SECURITY/MEDICARE	\$0	\$348		\$0		\$1,440	\$1,440	\$1,440
	231	WORKERS COMP	\$0	\$23		\$0		\$120	\$120	\$120
	344	CLASSIFIED TRAVEL	\$0	\$24		\$0		\$0	\$0	\$0
		1226	\$0	\$6,204	0.00	\$0	0.00	\$42,286	\$42,286	\$42,286

**General Fund Expenditures - Dallas High School
2019-20 Budget**

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1250	111	LICENSED SALARIES	\$0	\$163,038	3.00	\$152,991	\$168,236	\$168,236	\$168,236
	112	CLASSIFIED SALARIES	\$0	\$115,523	3.69	\$94,801	\$103,286	\$103,286	\$103,286
	121	SUBSTITUTES - LICENSED	\$0	\$726		\$0	\$201	\$201	\$201
	122	SUBSTITUTES - CLASSIFIED	\$0	\$0		\$0	\$500	\$500	\$500
	130	EXTEND CONT/STU TEACH	\$0	\$10,219		\$0	\$10,505	\$10,505	\$10,505
	141	LONGEVITY STIPEND	\$0	\$200		\$0	\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$0	\$18,700		\$19,800	\$26,400	\$26,400	\$26,400
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$69,699		\$60,772	\$83,540	\$83,540	\$83,540
	212	PERS-EMPLOYEE PICK-UP	\$0	\$18,455		\$16,056	\$18,553	\$18,553	\$18,553
	220	SOCIAL SECURITY/MEDICARE	\$0	\$22,355		\$20,471	\$23,644	\$23,644	\$23,644
	231	WORKERS COMP	\$0	\$1,470		\$1,330	\$1,400	\$1,400	\$1,400
	241	HEALTH INSURANCE	\$0	\$52,557		\$54,240	\$39,600	\$39,600	\$39,600
	314	SUBSTITUTE SERVICES	\$0	\$11,173		\$0	\$8,000	\$8,000	\$8,000
	390	OTHR NON INSTR PROF&TECH	\$0	\$0		\$0	\$26,000	\$26,000	\$26,000
1271	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0	\$1,800	\$1,800	\$1,800
	420	TEXTBOOKS	\$0	\$0		\$0	\$5,000	\$5,000	\$5,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0	\$900	\$900	\$900
		1250	\$0	\$484,115	6.69	\$420,461	\$517,665	\$517,665	\$517,665
	112	CLASSIFIED SALARIES	\$16,461	\$23,507	1.00	\$23,418	\$69,061	\$69,061	\$69,061
	122	SUBSTITUTE - CLASSIFIED	\$6,332	\$0		\$0	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$6,600	\$6,050		\$6,600	\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$4,217	\$5,512		\$6,565	\$22,248	\$22,248	\$22,248
	212	PERS-EMPLOYEE PICK-UP	\$1,431	\$1,310		\$1,801	\$4,540	\$4,540	\$4,540
	220	SOCIAL SECURITY/MEDICARE	\$2,249	\$2,261		\$2,297	\$5,788	\$5,788	\$5,788
	231	WORKERS COMP	\$155	\$145		\$171	\$355	\$355	\$355
	241	HEALTH INSURANCE	\$0	\$0		\$0	\$13,200	\$13,200	\$13,200
	314	SUBSTITUTE SERVICES	\$0	\$706		\$500	\$0	\$0	\$0
		1271	\$37,445	\$39,492	1.00	\$41,352	\$121,792	\$121,792	\$121,792
1281	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$0	\$1,000	\$1,000	\$1,000
	371	TUITION PD-OTHER DISTRICT	\$0	\$0		\$0	\$6,000	\$6,000	\$6,000
1283		1283	\$0	\$0	0.00	\$0	\$7,000	\$7,000	\$7,000
	371	TUITION PD-OTHER DISTRICT	\$13,302	\$20,190		\$10,000	\$10,000	\$10,000	\$10,000
	420	TEXTBOOKS	\$4,238	\$3,722		\$1,000	\$2,500	\$2,500	\$2,500
		1283	\$17,540	\$23,912	0.00	\$11,000	\$12,500	\$12,500	\$12,500

General Fund Expenditures - Dallas High School
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1284	111	LICENSED SALARIES	\$0	\$32,288	0.50	\$33,539	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$0	\$8,775		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$8,971		\$7,335	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$2,459		\$2,012	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$2,905		\$2,566	\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$186		\$152	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$0	\$7,200		\$7,200	\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$0	\$899		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$85	\$0		\$0	\$0	\$0	\$0
		1284	\$85	\$63,683	0.50	\$52,804	\$0	\$0	\$0
1289	130	EXTEND CONT/STU TEACH	\$0	\$191		\$0	\$0	\$0	\$0
	135	TUTORING	\$0	\$1,076		\$0	\$4,097	\$4,097	\$4,097
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$277		\$0	\$1,089	\$1,089	\$1,089
	212	PERS-EMPLOYEE PICK-UP	\$0	\$76		\$0	\$246	\$246	\$246
	220	SOCIAL SECURITY/MEDICARE	\$0	\$95		\$0	\$192	\$192	\$192
	231	WORKERS COMP	\$0	\$6		\$0	\$16	\$16	\$16
	344	CLASSIFIED TRAVEL	\$0	\$19		\$0	\$0	\$0	\$0
		1289	\$0	\$1,740	0.00	\$0	\$5,640	\$5,640	\$5,640
1291	130	EXTEND CONT/STU TEACH	\$0	\$2,196		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$473		\$0	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$130		\$0	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$165		\$0	\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$10		\$0	\$0	\$0	\$0
		1291	\$0	\$2,974	0.00	\$0	\$0	\$0	\$0
1292	390	OTHER PROF TECH	\$880	\$0		\$0	\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$70	\$0		\$0	\$0	\$0	\$0
		1292	\$950	\$0	0.00	\$0	\$0	\$0	\$0
2120	111	LICENSED SALARIES	\$154,117	\$134,259	2.90	\$153,682	\$168,801	\$168,801	\$168,801
	112	CLASSIFIED SALARIES	\$67,924	\$60,584	2.00	\$62,075	\$67,935	\$67,935	\$67,935
	122	SUBSTITUTE - CLASSIFIED	\$934	\$0		\$0	\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$0	\$25,516		\$0	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$13,220	\$2,498		\$0	\$6,503	\$6,503	\$6,503
	145	OPT OUT ADD SALARY	\$18,913	\$21,065		\$18,315	\$17,973	\$17,973	\$17,973

General Fund Expenditures - Dallas High School

2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2120	211	PERS-EMPLOYER CONTRIBUT	\$47,472	\$56,822		\$54,571		\$73,137	\$73,137	\$73,137
	212	PERS-EMPLOYEE PICK-UP	\$14,238	\$14,530		\$14,044		\$15,673	\$15,673	\$15,673
	220	SOCIAL SECURITY/MEDICARE	\$19,316	\$17,927		\$17,998		\$19,976	\$19,976	\$19,976
	231	WORKERS COMP	\$1,275	\$1,140		\$1,105		\$1,160	\$1,160	\$1,160
	241	HEALTH INSURANCE	\$28,441	\$40,842		\$66,592		\$39,600	\$39,600	\$39,600
	344	CLASSIFIED TRAVEL	\$249	\$307		\$300		\$300	\$300	\$300
	349	OTHER TRAVEL	\$0	\$185		\$200		\$250	\$250	\$250
	353	POSTAGE	\$4,965	\$4,141		\$5,000		\$5,000	\$5,000	\$5,000
2130	410	CONSUMABLE SUPPLIES	\$461	\$267		\$600		\$600	\$600	\$600
	411	GRADUATION SUPPLIES	\$3,497	\$2,682		\$3,500		\$3,500	\$3,500	\$3,500
	460	NON-CONSUMABLE SUPPLIES	\$3,394	\$1,783		\$1,000		\$1,500	\$1,500	\$1,500
		2120	\$378,416	\$384,549	4.90	\$398,982	4.90	\$421,908	\$421,908	\$421,908
	112	CLASSIFIED SALARIES	\$0	\$0		\$0		\$125,736	\$125,736	\$125,736
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$13,200	\$13,200	\$13,200
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$36,929	\$36,929	\$36,929
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$8,336	\$8,336	\$8,336
2143	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$10,629	\$10,629	\$10,629
	231	WORKERS COMP	\$0	\$0		\$0		\$658	\$658	\$658
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$43,200	\$43,200	\$43,200
	410	CONSUMABLE SUPPLIES	\$573	\$952		\$0		\$0	\$0	\$0
		2130	\$573	\$952	0.00	\$0	4.59	\$238,688	\$238,688	\$238,688
	380	NON-INSTR PROF & TECH	\$35,000	\$36,500		\$37,500		\$37,500	\$37,500	\$37,500
		2143	\$35,000	\$36,500	0.00	\$37,500	0.00	\$37,500	\$37,500	\$37,500
	111	LICENSED SALARIES	\$29,828	\$46,007		\$0		\$18,881	\$18,881	\$18,881
2210	130	EXTEND CONT/STU TEACH	\$900	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$5,451		\$0		\$1,980	\$1,980	\$1,980
	211	PERS-EMPLOYER CONTRIBUT	\$6,862	\$11,187		\$0		\$5,545	\$5,545	\$5,545
	212	PERS-EMPLOYEE PICK-UP	\$1,844	\$3,069		\$0		\$1,252	\$1,252	\$1,252
	220	SOCIAL SECURITY/MEDICARE	\$2,325	\$3,944		\$0		\$1,596	\$1,596	\$1,596
	231	WORKERS COMP	\$146	\$233		\$0		\$92	\$92	\$92
	241	WORKERS COMP	\$5,500	\$0		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$0	\$18		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$133		\$0		\$0	\$0	\$0
		2210	\$47,404	\$70,042	0.00	\$0	0.30	\$29,346	\$29,346	\$29,346

General Fund Expenditures - Dallas High School
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2220	111	LICENSED SALARIES	\$65,968	\$46,139	1.00	\$47,781	1.00	\$54,365	\$54,365	\$54,365
	121	SUBSTITUTES - LICENSED	\$983	\$23		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$0	\$150		\$195		\$3,502	\$3,502	\$3,502
	211	PERS-EMPLOYER CONTRIBUT	\$14,754	\$10,082		\$10,492		\$15,381	\$15,381	\$15,381
	212	PERS-EMPLOYEE PICK-UP	\$3,964	\$2,731		\$2,879		\$3,472	\$3,472	\$3,472
	220	SOCIAL SECURITY/MEDICARE	\$5,025	\$3,224		\$3,670		\$4,423	\$4,423	\$4,423
	231	WORKERS COMP	\$321	\$216		\$201		\$244	\$244	\$244
	241	HEALTH INSURANCE	\$14,400	\$13,200		\$13,200		\$13,200	\$13,200	\$13,200
	314	SUBSTITUTE SERVICES	\$0	\$1,461		\$1,000		\$1,000	\$1,000	\$1,000
	410	CONSUMABLE SUPPLIES	\$764	\$1,188		\$1,200		\$1,500	\$1,500	\$1,500
2229	430	LIBRARY BOOKS	\$2,432	\$3,443		\$4,500		\$4,500	\$4,500	\$4,500
	440	PERIODICALS	\$1,276	\$1,298		\$1,500		\$1,500	\$1,500	\$1,500
		2220	\$109,889	\$83,155	1.00	\$86,618	1.00	\$103,087	\$103,087	\$103,087
	112	CLASSIFIED SALARIES	\$8,828	\$8,830	0.09	\$2,023	1.00	\$30,718	\$30,718	\$30,718
	124	TEMPORARY - CLASSIFIED	\$0	\$288		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$1,426	\$1,728		\$0		\$8,165	\$8,165	\$8,165
	212	PERS-EMPLOYEE PICK-UP	\$383	\$381		\$0		\$1,843	\$1,843	\$1,843
	220	SOCIAL SECURITY/MEDICARE	\$666	\$683		\$155		\$2,349	\$2,349	\$2,349
	231	WORKERS COMP	\$44	\$42		\$10		\$120	\$120	\$120
	241	HEALTH INSURANCE	\$1,437	\$1,330		\$0		\$0	\$0	\$0
2230	322	REPAIRS & MAINTENANCE	\$7,940	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$691	\$1,163		\$3,000		\$3,000	\$3,000	\$3,000
	460	NON-CONSUMABLE SUPPLIES	\$2,142	\$0		\$0		\$0	\$0	\$0
		2229	\$23,556	\$14,445	0.09	\$5,188	1.00	\$46,195	\$46,195	\$46,195
	112	CLASSIFIED SALARIES	\$32,886	\$35,046	1.00	\$32,684	1.00	\$34,849	\$34,849	\$34,849
	122	SUBSTITUTE - CLASSIFIED	\$981	\$0		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$752	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$339	\$1,778		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$7,449	\$9,560		\$8,911		\$11,189	\$11,189	\$11,189
2230	212	PERS-EMPLOYEE PICK-UP	\$2,002	\$2,109		\$1,967		\$2,097	\$2,097	\$2,097
	220	SOCIAL SECURITY/MEDICARE	\$2,572	\$2,627		\$2,508		\$2,674	\$2,674	\$2,674

General Fund Expenditures - Dallas High School
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted	
2230	231	WORKERS COMP	\$183	\$178		\$160		\$155	\$155	\$155	
	241	HEALTH INSURANCE	\$14,400	\$14,520		\$14,640		\$14,400	\$14,400	\$14,400	
	344	CLASSIFIED TRAVEL	\$452	\$302		\$750		\$0	\$0	\$0	
	380	NON INST PROF TECH	\$2,120	\$890		\$0		\$0	\$0	\$0	
	410	CONSUMABLE SUPPLIES	\$75	\$0		\$0		\$500	\$500	\$500	
		2230	\$64,312	\$67,110	1.00	\$61,720	1.00	\$65,964	\$65,964	\$65,964	
2240	342	LICENSED TRAVEL-OUT DIST	\$0	\$960		\$0		\$0	\$0	\$0	
	349	OTHER TRAVEL	\$830	\$0		\$0		\$0	\$0	\$0	
	410	CONSUMABLE SUPPLIES	\$0	\$4,299		\$0		\$0	\$0	\$0	
			2240	\$830	\$5,259	0.00	\$0	0.00	\$0	\$0	\$0
2410	112	CLASSIFIED SALARIES	\$176,140	\$186,831	6.00	\$175,778	4.00	\$150,391	\$150,391	\$150,391	
	113	ADMINISTRATORS	\$280,227	\$297,782	3.00	\$296,026		\$322,515	\$322,515	\$322,515	
	122	SUBSTITUTE - CLASSIFIED	\$1,182	\$0		\$0		\$0	\$0	\$0	
	130	EXTEND CONT/STU TEACH	\$1,884	\$0		\$0		\$0	\$0	\$0	
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$200	\$200	\$200	
	145	OPT OUT ADD SALARY	\$19,500	\$12,893		\$12,893		\$12,884	\$12,884	\$12,884	
	211	PERS-EMPLOYER CONTRIBUT	\$98,910	\$121,335		\$118,147		\$140,350	\$140,350	\$140,350	
	212	PERS-EMPLOYEE PICK-UP	\$28,667	\$28,791		\$29,088		\$29,159	\$29,159	\$29,159	
	220	SOCIAL SECURITY/MEDICARE	\$34,752	\$35,586		\$37,087		\$37,178	\$37,178	\$37,178	
	231	WORKERS COMP	\$2,361	\$2,293		\$2,284		\$2,087	\$2,087	\$2,087	
	241	HEALTH INSURANCE	\$66,121	\$84,257		\$83,509		\$71,595	\$71,595	\$71,595	
	342	LICENSED TRAVEL-OUT DIST	\$3,346	\$2,886		\$4,000		\$4,000	\$4,000	\$4,000	
	2540	344	CLASSIFIED TRAVEL	\$170	\$260		\$300		\$300	\$300	\$300
349		OTHER TRAVEL	\$155	\$0		\$500		\$250	\$250	\$250	
353		POSTAGE	\$2,112	\$2,119		\$3,000		\$3,000	\$3,000	\$3,000	
380		NON-INSTR PROF & TECH	\$0	\$324		\$0		\$0	\$0	\$0	
394		SUBSTITUTE SERVICES	\$0	\$2,447		\$1,000		\$1,000	\$1,000	\$1,000	
410		CONSUMABLE SUPPLIES	\$2,285	\$972		\$3,000		\$2,500	\$2,500	\$2,500	
460		NON-CONSUMABLE SUPPLIES	\$2,498	\$531		\$1,500		\$1,500	\$1,500	\$1,500	
480		COMPUTER HARDWARE	\$6,947	\$0		\$0		\$0	\$0	\$0	
640		DUES AND FEES	\$3,191	\$3,780		\$3,000		\$3,000	\$3,000	\$3,000	
			2410	\$730,547	\$783,221	9.00	\$771,212	7.00	\$781,909	\$781,909	\$781,909
		112	CLASSIFIED SALARIES	\$191,413	\$213,109	5.53	\$199,786	6.00	\$263,172	\$263,172	\$263,172
		122	SUBSTITUTE - CLASSIFIED	\$8,510	\$6,118		\$0		\$2,001	\$2,001	\$2,001
	141	LONGEVITY STIPEND	\$200	\$100		\$200		\$200	\$200	\$200	
	145	OPT OUT ADD SALARY	\$1,253	\$7,084		\$2,124		\$13,200	\$13,200	\$13,200	

**General Fund Expenditures - Dallas High School
2019-20 Budget**

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2540	211	PERS-EMPLOYER CONTRIBUT	\$37,205	\$43,983		\$48,598		\$69,509	\$69,509	\$69,509
	212	PERS-EMPLOYEE PICK-UP	\$10,183	\$9,921		\$12,127		\$14,542	\$14,542	\$14,542
	220	SOCIAL SECURITY/MEDICARE	\$14,724	\$16,823		\$15,461		\$21,310	\$21,310	\$21,310
	231	WORKERS COMP	\$6,148	\$4,716		\$6,854		\$7,980	\$7,980	\$7,980
	232	UNEMPLOYMENT COMP	\$3,618	\$10,396		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$64,005	\$69,937		\$70,889		\$60,720	\$60,720	\$60,720
	321	CUSTODIAL SUBSTITUTES	\$0	\$9,737		\$4,000		\$8,000	\$8,000	\$8,000
	322	REPAIRS & MAINTENANCE	\$19,347	\$13,625		\$30,500		\$30,500	\$30,500	\$30,500
	324	RENTALS	\$565	\$250		\$0		\$0	\$0	\$0
	325	ELECTRICITY	\$103,619	\$107,288		\$108,000		\$108,000	\$108,000	\$108,000
	326	FUEL	\$33,521	\$29,320		\$32,000		\$32,000	\$32,000	\$32,000
	327	WATER & SEWAGE	\$10,825	\$12,615		\$12,000		\$12,000	\$12,000	\$12,000
	328	GARBAGE	\$17,165	\$11,260		\$15,000		\$13,000	\$13,000	\$13,000
	344	CLASSIFIED TRAVEL	\$0	\$42		\$0		\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$6,291	\$6,619		\$6,600		\$6,600	\$6,600	\$6,600
	380	NON-INSTR PROF & TECH	\$3,986	\$6,803		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$38,256	\$46,416		\$44,000		\$45,000	\$45,000	\$45,000
	460	NON-CONSUMABLE SUPPLIES	\$8,793	\$2,425		\$14,000		\$14,000	\$14,000	\$14,000
2543	530	OTHER IMPROVMENTS	\$0	\$13,124		\$0		\$0	\$0	\$0
	541	NEW EQUIPMENT	\$0	\$0		\$5,000		\$0	\$0	\$0
	640	DUES AND FEES	\$394	\$0		\$0		\$0	\$0	\$0
	670	TAXES AND LICENSES	\$269	\$0		\$0		\$0	\$0	\$0
		2540	\$580,289	\$641,709	5.53	\$627,139	6.00	\$721,734	\$721,734	\$721,734
	322	REPAIRS & MAINTENANCE	\$210	\$0		\$500		\$500	\$500	\$500
	324	RENTALS	\$88	\$0		\$0		\$0	\$0	\$0
	328	GARBAGE	\$0	\$30		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$21,765	\$9,315		\$16,000		\$15,000	\$15,000	\$15,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$510		\$400		\$400	\$400	\$400
	541	NEW EQUIPMENT	\$0	\$0		\$20,000		\$0	\$0	\$0
		2543	\$22,062	\$9,856		\$36,900		\$15,900	\$15,900	\$15,900

**General Fund Expenditures - Dallas High School
2019-20 Budget**

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2550	331	REIMB STUDENT TRANSPORT	\$3,337	\$4,693		\$1,500		\$1,500	\$1,500	\$1,500
	332	NONREIMB STUDENT TRANS	\$54,290	\$53,792		\$55,000		\$55,000	\$55,000	\$55,000
		2550	\$57,627	\$58,484	0.00	\$56,500	0.00	\$56,500	\$56,500	\$56,500
2574	322	REPAIRS & MAINTENANCE	\$776	\$787		\$1,000		\$1,000	\$1,000	\$1,000
	324	RENTALS	\$2,584	\$2,861		\$3,000		\$3,000	\$3,000	\$3,000
		2574	\$3,360	\$3,648	0.00	\$4,000	0.00	\$4,000	\$4,000	\$4,000
2661	480	COMPUTER HARDWARE	\$0	\$0		\$45,360		\$0	\$0	\$0
		2661	\$0	\$0	0.00	\$45,360	0.00	\$0	\$0	\$0
2680	389	INTERPRET/TRANSLATION	\$0	\$228		\$0		\$0	\$0	\$0
		2680	\$0	\$228	0.00	\$0	0.00	\$0	\$0	\$0
		TOTAL DALLAS HIGH SCHOOL	\$6,093,124	\$7,409,041	74.72	\$7,218,282	78.02	\$8,183,740	\$8,183,740	\$8,183,740

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Morrison Campus Alternative Program

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

General Fund Expenditures - Morrison Campus Alternative Program
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1280	111	LICENSED SALARIES	\$206,249	\$171,575	3.00	\$178,723	3.00	\$195,667	\$195,667	\$195,667
	112	CLASSIFIED SALARIES	\$9,848	\$10,129	1.00	\$9,619	1.00	\$32,819	\$32,819	\$32,819
	121	SUBSTITUTES - LICENSED	\$1,316	\$0		\$0		\$0	\$0	\$0
	122	SUBSTITUTES - CLASSIFIED	\$329	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$450	\$1,497		\$0		\$0	\$0	\$0
	135	TUTORING	\$0	\$4,754		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$940	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$44,588	\$43,656		\$45,436		\$65,096	\$65,096	\$65,096
	212	PERS-EMPLOYEE PICK-UP	\$12,409	\$10,952		\$11,390		\$13,709	\$13,709	\$13,709
	220	SOCIAL SECURITY/MEDICARE	\$16,120	\$13,139		\$14,523		\$17,479	\$17,479	\$17,479
	231	WORKERS COMP	\$1,056	\$860		\$870		\$967	\$967	\$967
	241	HEALTH INSURANCE	\$49,293	\$40,700		\$39,600		\$52,800	\$52,800	\$52,800
	310	INSTR PROF & TECH SERVICE	\$2,061	\$2,900		\$4,000		\$4,200	\$4,200	\$4,200
	314	SUBSTITUTE SERVICES	\$0	\$7,354		\$1,000		\$1,100	\$1,100	\$1,100
2143	341	LICENSED TRAVEL-IN DIST	\$5	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,869	\$1,738		\$2,000		\$2,000	\$2,000	\$2,000
	420	TEXTBOOKS	\$112	\$55		\$600		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$4,363	\$0		\$3,000		\$1,600	\$1,600	\$1,600
		1280	\$351,008	\$309,310	4.00	\$310,761	4.00	\$387,437	\$387,437	\$387,437
	380	NON-INSTR PROF & TECH	\$35,000	\$36,500		\$37,500		\$37,500	\$37,500	\$37,500
		2143	\$35,000	\$36,500	0.00	\$37,500	0.00	\$37,500	\$37,500	\$37,500
	380	NON INST PROF TECH	\$0	\$200		\$0		\$0	\$0	\$0
		2230	\$0	\$200	0.00	\$0	0.00	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$35,051	\$38,890	1.69	\$35,702	0.69	\$20,327	\$20,327	\$20,327
2410	113	ADMINISTRATORS	\$20,992	\$69,131		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$68	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$2,060	\$1,200		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$3,032		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$11,315	\$28,411		\$7,808		\$5,403	\$5,403	\$5,403
	212	PERS-EMPLOYEE PICK-UP	\$3,481	\$6,722		\$2,142		\$1,220	\$1,220	\$1,220
	220	SOCIAL SECURITY/MEDICARE	\$4,139	\$8,176		\$2,732		\$1,555	\$1,555	\$1,555
	231	WORKERS COMP	\$301	\$522		\$180		\$93	\$93	\$93
	241	HEALTH INSURANCE	\$13,733	\$15,127		\$13,200		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$446		\$200		\$0	\$0	\$0

General Fund Expenditures - Morrison Campus Alternative Program
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2410	344	CLASSIFIED TRAVEL	\$0	\$49		\$50	\$0	\$0	\$0
	353	POSTAGE	\$63	\$112		\$100	\$50	\$50	\$50
	410	CONSUMABLE SUPPLIES	\$124	\$0		\$300	\$300	\$300	\$300
	411	GRADUATION SUPPLIES	\$598	\$451		\$1,000	\$800	\$800	\$800
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$300	\$0	\$0	\$0
	640	DUES AND FEES	\$169	\$845		\$200	\$0	\$0	\$0
2410			\$92,092	\$173,113	1.69	\$63,914	\$29,748	\$29,748	\$29,748
2540	112	CLASSIFIED SALARIES	\$12,285	\$13,644	0.38	\$13,642	\$9,773	\$9,773	\$9,773
	122	SUBSTITUTE - CLASSIFIED	\$0	\$100		\$0	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$2,128	\$2,128		\$2,124	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$2,542	\$3,460		\$3,448	\$2,598	\$2,598	\$2,598
	212	PERS-EMPLOYEE PICK-UP	\$865	\$949		\$946	\$586	\$586	\$586
	220	SOCIAL SECURITY/MEDICARE	\$1,102	\$1,214		\$1,206	\$748	\$748	\$748
	231	WORKERS COMP	\$390	\$302		\$486	\$293	\$293	\$293
	241	HEALTH INSURANCE	\$682	\$700		\$703	\$3,322	\$3,322	\$3,322
	321	CUSTODIAL SUBSTITUTES	\$0	\$148		\$0	\$500	\$500	\$500
	322	REPAIRS & MAINTENANCE	\$4,128	\$2,809		\$2,500	\$2,500	\$2,500	\$2,500
	325	ELECTRICITY	\$12,623	\$7,846		\$9,000	\$9,000	\$9,000	\$9,000
	326	FUEL	\$5,641	\$5,303		\$4,500	\$5,000	\$5,000	\$5,000
	327	WATER & SEWAGE	\$719	\$930		\$750	\$850	\$850	\$850
	328	GARBAGE	\$2,487	\$3,010		\$2,000	\$2,500	\$2,500	\$2,500
	351	TELECOMMUNICATIONS	\$743	\$687		\$800	\$800	\$800	\$800
	380	NON-INSTR PROF & TECH	\$668	\$523		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$2,099	\$2,960		\$3,500	\$3,500	\$3,500	\$3,500
	460	NON-CONSUMABLE SUPPLIES	\$271	\$688		\$1,000	\$750	\$750	\$750
	670	TAXES AND LICENSES	\$45	\$0		\$0	\$0	\$0	\$0
2540			\$49,418	\$47,401	0.38	\$46,605	\$42,720	\$42,720	\$42,720
2550	331	REIMB STUDENT TRANSPORT	\$1,463	\$1,269		\$1,500	\$1,200	\$1,200	\$1,200
2574	2550		\$1,463	\$1,269	0.00	\$1,500	\$1,200	\$1,200	\$1,200
	322	REPAIRS & MAINTENANCE	\$176	\$73		\$150	\$100	\$100	\$100
	324	RENTALS	\$1,097	\$1,306		\$1,200	\$1,300	\$1,300	\$1,300
2574			\$1,273	\$1,380	0.00	\$1,350	\$1,400	\$1,400	\$1,400
TOTAL MORRISON CAMPUS ALTERNATIVE			\$530,254	\$569,172	6.06	\$461,630	\$500,005	\$500,005	\$500,005

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Other District Programs

General Fund Expenditures - Other District Programs
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1210	131	EXTRA DUTY CONTRACTS	\$10,483	\$10,228		\$10,488	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$2,257	\$2,567		\$2,294	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$629	\$609		\$629	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$783	\$759		\$466	\$0	\$0	\$0
	231	WORKERS COMP	\$51	\$47		\$0	\$0	\$0	\$0
	244	WELLNESS ACTIVITY	\$0	\$1		\$0	\$0	\$0	\$0
	390	OTHER NON-INSTR PROF TECH	\$374	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$380	\$2,189		\$1,500	\$0	\$0	\$0
		1210	\$14,957	\$16,399	0.00	\$15,377	\$0	\$0	\$0
			\$256,535	\$0		\$0	\$0	\$0	\$0
1221	111	LICENSED SALARIES	\$694,337	\$15,360		\$0	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$15,784	\$251		\$0	\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$44,259	\$818		\$0	\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$8,824	\$0		\$0	\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$18,960	\$0		\$22,502	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$1,200	\$100		\$1,200	\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$64,074	\$1,100		\$0	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$206,381	\$4,878		\$6,979	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$59,954	\$1,025		\$1,818	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$81,961	\$1,339		\$2,318	\$0	\$0	\$0
1223	220	SOCIAL SECURITY/MEDICARE	\$5,813	\$86		\$47	\$0	\$0	\$0
	231	WORKERS COMP	\$222,331	\$24,745		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$3,321	\$47,561		\$0	\$0	\$0	\$0
	310	INSTR PROF & TECH SERVICE	\$0	\$30,032		\$90,000	\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$24	\$76		\$0	\$0	\$0	\$0
	342	LICENSED TRAVEL	\$2,281	\$2,282		\$3,200	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$7,200	\$0	\$0	\$0
	420	TEXTBOOKS	\$459	\$110		\$800	\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$1,686,496	\$129,764	0.00	\$136,063	\$0	\$0	\$0
		1221	\$1,686,496	\$129,764	0.00	\$136,063	\$0	\$0	\$0
1223	111	LICENSED SALARIES	\$36,574	\$0		\$0	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$46,345	\$0		\$0	\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$351	\$0		\$0	\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$765	\$0		\$0	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$2,600	\$0		\$3,502	\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$0		\$100	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$18,039	\$0		\$788	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$5,137	\$0		\$216	\$0	\$0	\$0

General Fund Expenditures - Other District Programs
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1223	220	SOCIAL SECURITY/MEDICARE	\$5,598	\$0		\$276	\$0	\$0	\$0
	231	WORKERS COMP	\$456	\$0		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$37,400	\$2,200		\$0	\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$299	\$415		\$400	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$305	\$283		\$700	\$0	\$0	\$0
		1223	\$153,969	\$2,898	0.00	\$5,982	\$0	\$0	\$0
1226	135	TUTORING	\$5,586	\$37,394		\$30,000	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$51	\$981		\$6,561	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$17	\$542		\$1,800	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$426	\$2,861		\$2,295	\$0	\$0	\$0
	231	WORKERS COMP	\$27	\$174		\$0	\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$270	\$91		\$1,000	\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$11	\$51		\$0	\$0	\$0	\$0
		1226	\$6,388	\$42,093	0.00	\$41,656	\$0	\$0	\$0
1228	111	LICENSED SALARIES	\$69,226	\$0		\$0	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$69,573	\$3,425		\$0	\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$2,544	\$178		\$0	\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$1,629	\$0		\$0	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$2,068	\$150		\$3,502	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$26,767	\$1,021		\$766	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$7,621	\$220		\$210	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$10,303	\$287		\$268	\$0	\$0	\$0
	231	WORKERS COMP	\$749	\$19		\$0	\$0	\$0	\$0
	232	UNEMPLOYMENT COMP	\$0	\$2,317		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$37,421	\$3,234		\$0	\$0	\$0	\$0
	310	INSTR PROF & TECH SERVICE	\$151,346	\$37,440		\$97,000	\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$0	\$1,437		\$10,000	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$693	\$0		\$1,200	\$0	\$0	\$0
1233	420	TEXTBOOKS	\$0	\$0		\$3,600	\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$200	\$0	\$0	\$0
		1228	\$379,938	\$49,727	0.00	\$116,746	\$0	\$0	\$0
	135	TUTORING	\$526	\$324		\$0	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$40	\$25		\$0	\$0	\$0	\$0
	231	WORKERS COMP	\$3	\$1		\$0	\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$10	\$138		\$0	\$0	\$0	\$0
		1233	\$578	\$489	0.00	\$0	\$0	\$0	\$0

General Fund Expenditures - Other District Programs
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1250	111	LICENSED SALARIES	\$446,214	\$71,743	2.00	\$108,428	\$119,016	\$119,016	\$119,016
	112	CLASSIFIED SALARIES	\$211,022	\$25,915	1.00	\$28,624	\$29,691	\$29,691	\$29,691
	121	SUBSTITUTES - LICENSED	\$15,556	\$498		\$0	\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$10,152	\$0		\$0	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$22,930	\$14,686		\$33,306	\$8,004	\$8,004	\$8,004
	141	LONGEVITY STIPEND	\$600	\$200		\$599	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$15,736	\$0		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$133,202	\$24,063		\$38,913	\$41,654	\$41,654	\$41,654
	212	PERS-EMPLOYEE PICK-UP	\$38,673	\$5,757		\$10,257	\$9,403	\$9,403	\$9,403
	220	SOCIAL SECURITY/MEDICARE	\$52,193	\$7,906		\$13,170	\$12,071	\$12,071	\$12,071
	231	WORKERS COMP	\$3,629	\$524		\$640	\$666	\$666	\$666
	241	HEALTH INSURANCE	\$179,116	\$42,754		\$40,800	\$42,000	\$42,000	\$42,000
	310	INSTR PROF & TECH SERVICE	\$0	\$27,424		\$0	\$0	\$0	\$0
	311	STUDENT INSTR SERVICES	\$100	\$0		\$0	\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$0	\$9,316		\$22,000	\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$540	\$798		\$0	\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$8	\$318		\$0	\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$368	\$332		\$0	\$0	\$0	\$0
	349	OTHER TRAVEL	\$179	\$378		\$0	\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$13	\$0		\$0	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$0		\$1,500	\$0	\$0	\$0
1281	390	OTHR NON INSTR PROF&TECH	\$21,665	\$25,935		\$25,935	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$6,077	\$3,002		\$8,150	\$1,300	\$1,300	\$1,300
	420	TEXTBOOKS	\$807	\$0		\$2,000	\$1,000	\$1,000	\$1,000
	460	NON-CONSUMABLE SUPPLIES	\$906	\$230		\$900	\$1,500	\$1,500	\$1,500
	470	COMPUTER SOFTWARE	\$0	\$130		\$1,000	\$800	\$800	\$800
	480	COMPUTER HARDWARE	\$6,059	\$0		\$6,200	\$4,000	\$4,000	\$4,000
		1250	\$1,165,744	\$261,910	3.00	\$342,422	\$271,105	\$271,105	\$271,105
	310	INSTR PROF & TECH SERVICE	\$1,430	\$380		\$800	\$0	\$0	\$0
1284	371	TUITION PD-OTHER DISTRICT	\$21,763	\$6,000		\$10,000	\$0	\$0	\$0
		1281	\$23,193	\$6,380	0.00	\$10,800	\$0	\$0	\$0
	111	LICENSED SALARIES	\$73,707	\$0		\$0	\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$860	\$0		\$0	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$1,718	\$0		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$14,275	\$0		\$0	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$4,512	\$0		\$0	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$5,547	\$0		\$0	\$0	\$0	\$0

General Fund Expenditures - Other District Programs
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1284	231	WORKERS COMP	\$368	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$16,740	\$0		\$0		\$0	\$0	\$0
	310	INSTR PROF & TECH SERVICE	\$46,055	\$20,423		\$25,000		\$23,025	\$23,025	\$23,025
	314	SUBSTITUTE SERVICES	\$0	\$225		\$0		\$0	\$0	\$0
	371	TUITION PD-OTHER DISTRICT	\$7,692	\$0		\$0		\$0	\$0	\$0
	420	TEXTBOOKS	\$381	\$0		\$0		\$0	\$0	\$0
		1284	\$171,853	\$20,647	0.00	\$25,000	0.00	\$23,025	\$23,025	\$23,025
1289	135	TUTORING	\$0	\$4,645		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$1,008		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$277		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$321		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$22		\$0		\$0	\$0	\$0
		1289	\$0	\$6,273	0.00	\$0	0.00	\$0	\$0	\$0
1291	111	LICENSED SALARIES	\$141,045	\$73,765	1.00	\$73,512	1.00	\$80,080	\$80,080	\$80,080
	112	CLASSIFIED SALARIES	\$45,281	\$0		\$0		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$1,177	\$161		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$1,130	\$0		\$0		\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$0	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$2,723	\$150		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$200	\$0		\$200		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$26,028	\$20,139		\$20,039		\$25,650	\$25,650	\$25,650
	212	PERS-EMPLOYEE PICK-UP	\$7,029	\$4,444		\$4,423		\$4,805	\$4,805	\$4,805
	220	SOCIAL SECURITY/MEDICARE	\$13,820	\$5,560		\$5,639		\$6,126	\$6,126	\$6,126
	231	WORKERS COMP	\$949	\$334		\$330		\$330	\$330	\$330
	241	HEALTH INSURANCE	\$56,237	\$17,700		\$14,400		\$14,254	\$14,254	\$14,254
	314	SUBSTITUTE SERVICES	\$0	\$1,976		\$1,500		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$206	\$90		\$500		\$500	\$500	\$500
	342	LICENSED TRAVEL-OUT DIST	\$117	\$0		\$350		\$350	\$350	\$350
	344	CLASSIFIED TRAVEL	\$417	\$183		\$250		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$175	\$0		\$300		\$0	\$0	\$0
		1291	\$296,534	\$124,503	1.00	\$121,443	1.00	\$132,095	\$132,095	\$132,095
2113	380	NON-INSTR PROF & TECH	\$3,000	\$3,000		\$3,000		\$5,000	\$5,000	\$5,000
		2113	\$3,000	\$3,000	0.00	\$3,000	0.00	\$5,000	\$5,000	\$5,000
2114	410	CONSUMABLE SUPPLIES	\$586	\$1,972		\$1,000		\$800	\$800	\$800
		2114	\$586	\$1,972	0.00	\$1,000	0.00	\$800	\$800	\$800

General Fund Expenditures - Other District Programs
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2115	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0	\$1,018	\$1,018	\$1,018
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0	\$271	\$271	\$271
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0	\$60	\$60	\$60
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0	\$48	\$48	\$48
	231	WORKERS COMP	\$0	\$0		\$0	\$4	\$4	\$4
	380	NON-INSTR PROF & TECH	\$2,000	\$2,984		\$3,000	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$94		\$0	\$1,000	\$1,000	\$1,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0	\$1,000	\$1,000	\$1,000
		2115	\$2,000	\$3,078	0.00	\$3,000	\$3,401	\$3,401	\$3,401
2130	111	LICENSED SALARIES	\$0	\$0		\$0	\$30,612	\$30,612	\$30,612
	112	CLASSIFIED SALARIES	\$14,210	\$39,608	1.06	\$30,208	\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$169	\$0		\$0	\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$442		\$0	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$3,671	\$10,868		\$8,659	\$9,805	\$9,805	\$9,805
	212	PERS-EMPLOYEE PICK-UP	\$1,249	\$2,799		\$2,208	\$1,837	\$1,837	\$1,837
	220	SOCIAL SECURITY/MEDICARE	\$1,605	\$3,436		\$2,816	\$2,341	\$2,341	\$2,341
	231	WORKERS COMP	\$110	\$237		\$195	\$128	\$128	\$128
	241	HEALTH INSURANCE	\$0	\$5,983		\$3,300	\$6,600	\$6,600	\$6,600
	341	LICENSED TRAVEL-IN DIST	\$341	\$327		\$500	\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$200	\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$149		\$0	\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$25		\$0	\$0	\$0	\$0
2130	353	POSTAGE	\$98	\$72		\$200	\$200	\$200	\$200
	380	NON-INSTR PROF & TECH	\$56,816	\$131		\$0	\$0	\$0	\$0
	390	OTHR NON INSTR PROF&TECH	\$9,075	\$10,040		\$10,000	\$10,000	\$10,000	\$10,000
	410	CONSUMABLE SUPPLIES	\$1,322	\$1,081		\$2,000	\$2,000	\$2,000	\$2,000
		2130	\$95,266	\$81,796	1.06	\$66,886	\$63,523	\$63,523	\$63,523
	111	LICENSED SALARIES	\$28,270	\$82,195	1.00	\$54,213	\$61,223	\$61,223	\$61,223
	123	TEMPORARY - LICENSED	\$0	\$1,750		\$0	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$0	\$0		\$0	\$2,001	\$2,001	\$2,001
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$7,751		\$11,856	\$16,805	\$16,805	\$16,805
	212	PERS-EMPLOYEE PICK-UP	\$0	\$1,791		\$3,253	\$3,793	\$3,793	\$3,793
2143	220	SOCIAL SECURITY/MEDICARE	\$2,163	\$6,422		\$4,147	\$4,835	\$4,835	\$4,835
	231	WORKERS COMP	\$135	\$382		\$249	\$265	\$265	\$265
	241	HEALTH INSURANCE	\$0	\$14,259		\$14,346	\$13,200	\$13,200	\$13,200

General Fund Expenditures - Other District Programs
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2143	312	INSTR PRG IMP SRV	\$357	\$0		\$1,000		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$0	\$47		\$0		\$500	\$500	\$500
	344	CLASSIFIED TRAVEL	\$0	\$36		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,438	\$3,626		\$4,000		\$2,000	\$2,000	\$2,000
	460	NON-CONSUMABLE SUPPLIES	\$7,502	\$5,980		\$5,000		\$8,000	\$8,000	\$8,000
		2143	\$39,864	\$124,239	1.00	\$98,064	1.00	\$112,622	\$112,622	\$112,622
2150	130	EXTEND CONT/STU TEACH	\$0	\$110		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$24		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$7		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$8		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$0	\$1,506		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$7,000		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$1,500	\$1,500	\$1,500
		2150	\$0	\$1,656	0.00	\$7,000	0.00	\$1,500	\$1,500	\$1,500
2190	112	CLASSIFIED SALARIES	\$45,162	\$47,471	1.00	\$45,157	1.00	\$48,501	\$48,501	\$48,501
	113	ADMINISTRATORS	\$107,118	\$115,091	1.00	\$109,420	1.00	\$116,647	\$116,647	\$116,647
	130	EXTEND CONT/STU TEACH	\$2,175	\$4,867		\$2,999		\$5,002	\$5,002	\$5,002
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$34,461	\$45,366		\$42,722		\$54,253	\$54,253	\$54,253
	212	PERS-EMPLOYEE PICK-UP	\$9,273	\$10,048		\$9,461		\$10,215	\$10,215	\$10,215
	220	SOCIAL SECURITY/MEDICARE	\$11,512	\$12,465		\$12,062		\$13,019	\$13,019	\$13,019
	231	WORKERS COMP	\$733	\$736		\$707		\$715	\$715	\$715
	241	HEALTH INSURANCE	\$27,785	\$28,050		\$28,067		\$28,098	\$28,098	\$28,098
	341	LICENSED TRAVEL-IN DIST	\$181	\$59		\$300		\$300	\$300	\$300
	342	LICENSED TRAVEL-OUT DIST	\$1,469	\$1,062		\$2,000		\$2,000	\$2,000	\$2,000
	344	CLASSIFIED TRAVEL	\$0	\$59		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$577	\$4,444		\$5,000		\$2,000	\$2,000	\$2,000
	353	POSTAGE	\$141	\$68		\$100		\$200	\$200	\$200
	354	ADVERTISING	\$121	\$30		\$200		\$0	\$0	\$0
	389	INTERPRET/TRANSLATION	\$0	\$0		\$5,000		\$5,000	\$5,000	\$5,000
	390	OTHR NON INSTR PROF&TECH	\$2,108	\$795		\$5,000		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$543	\$447		\$700		\$2,500	\$2,500	\$2,500
	415	FOOD SUPPLIES	\$86	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$1,045	\$1,045		\$1,100		\$1,100	\$1,100	\$1,100
		2190	\$244,591	\$272,204	2.00	\$270,095	2.00	\$289,650	\$289,650	\$289,650

General Fund Expenditures - Other District Programs
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2210	111	LICENSED SALARIES	\$6,275	\$0		\$0	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$3,125	\$0		\$0	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$7,378	\$2,940		\$1,499	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$2,547	\$0		\$328	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$800	\$0		\$90	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$1,273	\$225		\$115	\$0	\$0	\$0
	231	WORKERS COMP	\$91	\$13		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$591	\$0		\$0	\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$0	\$63		\$0	\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$22	\$460		\$500	\$0	\$0	\$0
2211	349	OTHER TRAVEL	\$225	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$54		\$0	\$0	\$0	\$0
		2210	\$22,327	\$3,755	0.00	\$2,532	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$8,601	\$11,759		\$0	\$0	\$23,255	\$23,255
	113	ADMINISTRATORS	\$89,678	\$88,386		\$0	\$23,255	\$23,255	\$23,255
	145	OPT OUT ADD SALARY	\$2,063	\$413		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$21,882	\$25,706		\$0	\$7,449	\$7,449	\$7,449
	212	PERS-EMPLOYEE PICK-UP	\$6,012	\$5,760		\$0	\$1,395	\$1,395	\$1,395
	220	SOCIAL SECURITY/MEDICARE	\$7,273	\$7,428		\$0	\$1,779	\$1,779	\$1,779
	231	WORKERS COMP	\$465	\$456		\$0	\$96	\$96	\$96
2211	232	UNEMPLOYMENT COMP	\$0	\$0		\$5,000	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$11,901	\$15,268		\$0	\$2,979	\$2,979	\$2,979
	342	LICENSED TRAVEL-OUT DIST	\$1,100	\$899		\$1,200	\$500	\$500	\$500
	344	CLASSIFIED TRAVEL	\$50	\$0		\$100	\$0	\$0	\$0
	349	OTHER TRAVEL	\$753	\$0		\$500	\$500	\$500	\$500
	353	POSTAGE	\$4	\$26		\$100	\$0	\$0	\$0
	640	DUES AND FEES	\$1,045	\$1,045		\$1,000	\$0	\$0	\$0
		2211	\$150,827	\$157,147	0.00	\$7,900	\$37,953	\$37,953	\$37,953
2220	311	STUDENT INSTR SERVICES	\$1,764	\$1,852		\$1,800	\$2,000	\$2,000	\$2,000
	380	NON-INSTR PROF & TECH	\$11,103	\$10,975		\$12,000	\$11,200	\$11,200	\$11,200
		2220	\$12,867	\$12,827	0.00	\$13,800	\$13,200	\$13,200	\$13,200
2230	349	OTHER TRAVEL	\$0	\$0		\$500	\$0	\$0	\$0
	386	DATA PROCESSING SRVS	\$7,197	\$29,206		\$10,000	\$6,000	\$6,000	\$6,000
	390	OTHR NON INSTR PROF&TECH	\$571	\$0		\$1,200	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$630	\$450		\$500	\$0	\$0	\$0
		2230	\$8,398	\$29,656	0.00	\$12,200	\$6,000	\$6,000	\$6,000

General Fund Expenditures - Other District Programs
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2240	342	LICENSED TRAVEL-OUT DIST	\$449	\$0		\$500		\$0	\$0	\$0
	349	OTHER TRAVEL	\$1,989	\$299		\$500		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$271	\$1,142		\$500		\$0	\$0	\$0
		2240	\$2,709	\$1,441	0.00	\$1,500	0.00	\$0	\$0	\$0
2310	342	LICENSED TRAVEL-OUT DIST	\$344	\$1,028		\$2,000		\$2,000	\$2,000	\$2,000
	349	OTHER TRAVEL	\$995	\$1,285		\$1,500		\$1,000	\$1,000	\$1,000
	354	ADVERTISING	\$1,591	\$1,330		\$1,500		\$1,000	\$1,000	\$1,000
	380	NON-INSTR PROF & TECH	\$630	\$0		\$500		\$0	\$0	\$0
	381	AUDIT SERVICES	\$37,005	\$43,470		\$40,000		\$42,000	\$42,000	\$42,000
	382	LEGAL SERVICES	\$79,044	\$531,917		\$125,000		\$50,000	\$50,000	\$50,000
	385	MANAGEMENT SERVICES	\$0	\$6,750		\$0		\$0	\$0	\$0
	388	ELECTION	\$4,449	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$136	\$248		\$100		\$700	\$700	\$700
	415	FOOD SUPPLIES	\$464	\$0		\$0		\$0	\$0	\$0
2320	460	NONCONSUMABLE SUPPLIES	\$139	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$8,443	\$8,813		\$10,000		\$8,500	\$8,500	\$8,500
	651	LIABILITY INSURANCE	\$57,631	\$55,943		\$58,000		\$69,000	\$69,000	\$69,000
		2310	\$190,871	\$650,784	0.00	\$238,600	0.00	\$174,200	\$174,200	\$174,200
	112	CLASSIFIED SALARIES	\$64,019	\$65,597	1.00	\$62,558	1.00	\$65,949	\$65,949	\$65,949
	113	ADMINISTRATORS	\$142,676	\$142,781	1.00	\$132,613	1.00	\$136,588	\$136,588	\$136,588
	122	SUBSTITUTE - CLASSIFIED	\$0	\$2,256		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$6,219	\$4,909		\$4,950		\$6,329	\$6,329	\$6,329
	211	PERS-EMPLOYER CONTRIBUT	\$34,980	\$47,226		\$47,365		\$59,456	\$59,456	\$59,456
	212	PERS-EMPLOYEE PICK-UP	\$12,282	\$12,356		\$12,007		\$12,532	\$12,532	\$12,532
2330	220	SOCIAL SECURITY/MEDICARE	\$15,007	\$15,641		\$15,048		\$15,750	\$15,750	\$15,750
	231	WORKERS COMP	\$952	\$917		\$928		\$890	\$890	\$890
	241	HEALTH INSURANCE	\$15,939	\$18,654		\$15,265		\$15,816	\$15,816	\$15,816
	342	LICENSED TRAVEL-OUT DIST	\$2,151	\$1,918		\$2,500		\$2,000	\$2,000	\$2,000
	344	CLASSIFIED TRAVEL	\$166	\$636		\$500		\$0	\$0	\$0
	349	OTHER TRAVEL	\$1,133	\$2,209		\$1,500		\$2,000	\$2,000	\$2,000
	353	POSTAGE	\$508	\$24		\$200		\$200	\$200	\$200

General Fund Expenditures - Other District Programs
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2320	354	ADVERTISING	\$250	\$1,300		\$1,300	\$1,000	\$1,000	\$1,000
	380	NON-INSTR PROF & TECH	\$140	\$653		\$200	\$500	\$500	\$500
	410	CONSUMABLE SUPPLIES	\$377	\$931		\$500	\$1,000	\$1,000	\$1,000
	415	FOOD SUPPLIES	\$686	\$418		\$500	\$0	\$0	\$0
	440	PERIODICALS	\$70	\$0		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$1,045	\$2,669		\$2,000	\$2,000	\$2,000	\$2,000
	652	FIDELITY BOND & PREMIUM	\$300	\$300		\$300	\$300	\$300	\$300
2320			\$298,899	\$321,396	2.00	\$300,234	\$322,310	\$322,310	\$322,310
2490	130	EXTEND CONT/STU TEACH	\$0	\$43		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$9		\$0	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$3		\$0	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$3		\$0	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$6,696		\$7,000	\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$300	\$300		\$300	\$350	\$350	\$350
		2490	\$300	\$7,055	0.00	\$7,300	\$350	\$350	\$350
2520	112	CLASSIFIED SALARIES	\$241,196	\$216,818	3.63	\$224,286	\$238,655	\$238,655	\$238,655
	114	MANAGERIAL - CLASSIFIED	\$116,209	\$118,735	1.00	\$115,363	\$121,538	\$121,538	\$121,538
	122	SUBSTITUTE - CLASSIFIED	\$673	\$921		\$0	\$1,000	\$1,000	\$1,000
	145	OPT OUT ADD SALARY	\$10,536	\$12,261		\$12,103	\$11,649	\$11,649	\$11,649
	211	PERS-EMPLOYER CONTRIBUT	\$73,802	\$85,031		\$87,876	\$111,141	\$111,141	\$111,141
	212	PERS-EMPLOYEE PICK-UP	\$21,012	\$20,447		\$21,105	\$22,431	\$22,431	\$22,431
	220	SOCIAL SECURITY/MEDICARE	\$27,586	\$25,908		\$26,909	\$28,598	\$28,598	\$28,598
	231	WORKERS COMP	\$1,756	\$1,573		\$1,670	\$1,624	\$1,624	\$1,624
	241	HEALTH INSURANCE	\$51,685	\$43,300		\$38,303	\$39,839	\$39,839	\$39,839
	244	WELLNESS ACTIVITY	\$30	\$0		\$0	\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$1,319	\$2,393		\$1,500	\$2,200	\$2,200	\$2,200
	349	OTHER TRAVEL	\$2,920	\$7,411		\$2,000	\$2,000	\$2,000	\$2,000
	353	POSTAGE	\$694	\$3,135		\$3,500	\$2,800	\$2,800	\$2,800
	354	ADVERTISING	\$363	\$323		\$600	\$500	\$500	\$500
	380	NON-INSTR PROF & TECH	\$19,030	\$18,690		\$21,000	\$25,000	\$25,000	\$25,000
	394	SUBSTITUTE SERVICES	\$0	\$106		\$0	\$500	\$500	\$500
	410	CONSUMABLE SUPPLIES	\$2,504	\$3,787		\$3,500	\$2,500	\$2,500	\$2,500
	460	NON-CONSUMABLE SUPPLIES	\$0	\$964		\$200	\$200	\$200	\$200
	640	DUES AND FEES	\$4,034	\$861		\$2,500	\$1,500	\$1,500	\$1,500
	652	FIDELITY BOND & PREMIUM	\$300	\$300		\$300	\$300	\$300	\$300
2520			\$575,648	\$562,963	4.63	\$562,715	\$613,975	\$613,975	\$613,975

General Fund Expenditures - Other District Programs
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2540	112	CLASSIFIED SALARIES	\$145,250	\$136,635	2.25	\$135,746	2.35	\$149,821	\$149,821	\$149,821
	114	MANAGERIAL - CLASSIFIED	\$95,716	\$101,151	1.00	\$98,640	1.00	\$103,887	\$103,887	\$103,887
	122	SUBSTITUTE - CLASSIFIED	\$7,903	\$711		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$1,300	\$1,200		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$0	\$0		\$1,202		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$14,619	\$14,619		\$14,616		\$7,260	\$7,260	\$7,260
	211	PERS-EMPLOYER CONTRIBUT	\$46,338	\$54,550		\$54,720		\$69,365	\$69,365	\$69,365
	212	PERS-EMPLOYEE PICK-UP	\$15,625	\$14,958		\$15,012		\$15,658	\$15,658	\$15,658
	220	SOCIAL SECURITY/MEDICARE	\$19,876	\$19,304		\$19,141		\$19,964	\$19,964	\$19,964
	231	WORKERS COMP	\$7,332	\$4,956		\$8,050		\$7,472	\$7,472	\$7,472
	232	UNEMPLOYMENT COMP	\$303	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$16,675	\$15,227		\$15,285		\$32,574	\$32,574	\$32,574
	321	CUSTODIAL SUBSTITUTES	\$0	\$148		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$4,904	\$6,621		\$8,500		\$9,000	\$9,000	\$9,000
	324	RENTALS	\$649	\$275		\$1,000		\$1,500	\$1,500	\$1,500
	325	ELECTRICITY	\$16,757	\$9,552		\$10,800		\$11,000	\$11,000	\$11,000
	326	FUEL	\$3,354	\$2,919		\$4,500		\$4,500	\$4,500	\$4,500
	327	WATER & SEWAGE	\$926	\$1,005		\$1,450		\$1,450	\$1,450	\$1,450
	328	GARBAGE	\$1,237	\$861		\$1,200		\$1,250	\$1,250	\$1,250
	344	CLASSIFIED TRAVEL	\$2,798	\$3,540		\$3,500		\$3,500	\$3,500	\$3,500
	349	OTHER TRAVEL	\$1,945	\$2,075		\$1,400		\$1,500	\$1,500	\$1,500
	351	TELECOMMUNICATIONS	\$3,501	\$3,343		\$4,500		\$4,250	\$4,250	\$4,250
	353	POSTAGE	\$31	\$0		\$0		\$0	\$0	\$0
	355	PRINTING & BINDING	\$0	\$5		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$7,819	\$4,024		\$6,000		\$5,000	\$5,000	\$5,000
	390	OTHR NON INSTR PROF&TECH	\$0	\$3,682		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$25,850	\$31,384		\$32,000		\$32,000	\$32,000	\$32,000
	460	NON-CONSUMABLE SUPPLIES	\$9,681	\$805		\$4,500		\$4,500	\$4,500	\$4,500
	542	REPLACEMENT EQUIPMENT	\$0	\$7,583		\$5,000		\$0	\$0	\$0
	640	DUES AND FEES	\$182	\$35		\$0		\$0	\$0	\$0
	653	PROPERTY INSURANCE	\$99,872	\$103,814		\$109,000		\$109,000	\$109,000	\$109,000
	670	TAXES AND LICENSES	\$157	\$156		\$0		\$0	\$0	\$0
2540			\$550,599	\$545,138	3.25	\$555,762	3.35	\$594,451	\$594,451	\$594,451

General Fund Expenditures - Other District Programs
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2543	112	CLASSIFIED SALARIES	\$31,117	\$30,949	0.90	\$34,905	\$37,186	\$37,186	\$37,186
	145	OPT OUT ADD SALARY	\$0	\$1,100		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$5,489	\$6,961		\$7,634	\$9,884	\$9,884	\$9,884
	212	PERS-EMPLOYEE PICK-UP	\$1,867	\$1,910		\$2,094	\$2,231	\$2,231	\$2,231
	220	SOCIAL SECURITY/MEDICARE	\$2,381	\$2,441		\$2,670	\$2,845	\$2,845	\$2,845
	231	WORKERS COMP	\$1,074	\$668		\$1,192	\$1,112	\$1,112	\$1,112
	241	HEALTH INSURANCE	\$13,569	\$10,674		\$14,400	\$14,400	\$14,400	\$14,400
	322	REPAIRS & MAINTENANCE	\$3,214	\$4,284		\$2,500	\$2,500	\$2,500	\$2,500
	324	RENTALS	\$0	\$1,025		\$0	\$750	\$750	\$750
	328	GARBAGE	\$115	\$0		\$0	\$0	\$0	\$0
2545	349	OTHER TRAVEL	\$30	\$320		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$3,634	\$29,032		\$8,000	\$8,000	\$8,000	\$8,000
	460	NON-CONSUMABLE SUPPLIES	\$1,257	\$1,774		\$750	\$750	\$750	\$750
	640	DUES AND FEES	\$50	\$140		\$0	\$0	\$0	\$0
		2543	\$63,796	\$91,278	0.90	\$74,145	\$79,658	\$79,658	\$79,658
	322	REPAIRS & MAINTENANCE	\$2,486	\$3,432		\$5,000	\$12,000	\$12,000	\$12,000
	410	CONSUMABLE SUPPLIES	\$203	\$0		\$400	\$400	\$400	\$400
	460	NON-CONSUMABLE SUPPLIES	\$1,141	\$0		\$0	\$0	\$0	\$0
	651	LIABILITY INSURANCE	\$2,742	\$2,695		\$3,000	\$3,000	\$3,000	\$3,000
		2545	\$6,573	\$6,127	0.00	\$8,400	\$15,400	\$15,400	\$15,400
2550	113	ADMINISTRATORS	\$22,420	\$22,097	0.20	\$21,815	\$21,925	\$21,925	\$21,925
	211	PERS-EMPLOYER CONTRIBUT	\$5,006	\$6,010		\$5,934	\$7,023	\$7,023	\$7,023
	212	PERS-EMPLOYEE PICK-UP	\$1,345	\$1,326		\$1,309	\$1,316	\$1,316	\$1,316
	220	SOCIAL SECURITY/MEDICARE	\$1,614	\$1,633		\$1,669	\$1,677	\$1,677	\$1,677
	231	WORKERS COMP	\$102	\$99		\$97	\$90	\$90	\$90
	241	HEALTH INSURANCE	\$2,975	\$2,977		\$2,976	\$2,653	\$2,653	\$2,653
	331	REIMB STUDENT TRANSPORT	\$794,370	\$935,628		\$1,075,193	\$1,168,017	\$1,168,017	\$1,168,017
	342	LICENSED TRAVEL-OUT DIST	\$0	\$36		\$0	\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$189		\$0	\$0	\$0	\$0
	349	OTHER TRAVEL	\$106	\$1,695		\$0	\$0	\$0	\$0
2550	380	NON-INSTR PROF & TECH	\$0	\$61		\$0	\$0	\$0	\$0
	386	DATA PROCESSING SRVS	\$0	\$3,785		\$2,500	\$2,500	\$2,500	\$2,500
		2550	\$827,939	\$975,535	0.20	\$1,111,493	\$1,205,201	\$1,205,201	\$1,205,201

General Fund Expenditures - Other District Programs
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2558	112	CLASSIFIED SALARIES	\$0	\$2,322		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$560		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$139		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$159		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$12		\$0		\$0	\$0	\$0
	331	REIMB STUDENT TRANSPORT	\$528,001	\$612,439		\$534,000		\$545,019	\$545,019	\$545,019
	410	CONSUMABLE SUPPLIES	\$974	\$632		\$1,000		\$1,000	\$1,000	\$1,000
		2558	\$528,975	\$616,264	0.00	\$535,000	0.00	\$546,019	\$546,019	\$546,019
2574	112	CLASSIFIED SALARIES	\$41,509	\$46,433	1.00	\$42,702	1.00	\$45,881	\$45,881	\$45,881
	122	SUBSTITUTE - CLASSIFIED	\$692	\$1,077		\$0		\$1,501	\$1,501	\$1,501
	124	TEMPORARY - CLASSIFIED	\$50	\$0		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$10,765	\$14,241		\$13,432		\$17,236	\$17,236	\$17,236
	212	PERS-EMPLOYEE PICK-UP	\$2,893	\$3,184		\$2,964		\$3,246	\$3,246	\$3,246
	220	SOCIAL SECURITY/MEDICARE	\$3,745	\$4,147		\$3,780		\$4,137	\$4,137	\$4,137
	231	WORKERS COMP	\$251	\$401		\$265		\$261	\$261	\$261
	322	REPAIRS & MAINTENANCE	\$19,370	\$20,610		\$25,100		\$25,100	\$25,100	\$25,100
	324	RENTALS	\$20,069	\$24,146		\$20,800		\$21,700	\$21,700	\$21,700
	380	NON-INSTR PROF & TECH	\$0	\$330		\$500		\$500	\$500	\$500
	410	CONSUMABLE SUPPLIES	\$33,226	\$21,524		\$38,000		\$35,000	\$35,000	\$35,000
2640	460	NON-CONSUMABLE SUPPLIES	\$4,978	\$6,249		\$3,000		\$1,500	\$1,500	\$1,500
	470	COMPUTER SOFTWARE	\$0	\$24		\$0		\$0	\$0	\$0
		2574	\$144,248	\$149,066	1.00	\$157,243	1.00	\$162,762	\$162,762	\$162,762
	112	CLASSIFIED SALARIES	\$0	\$34,675	0.80	\$53,762		\$0	\$0	\$0
	113	ADMINISTRATORS	\$120,387	\$121,916	0.70	\$83,478	1.00	\$127,130	\$127,130	\$127,130
	145	OPT OUT ADD SALARY	\$0	\$4,465		\$5,358		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$26,882	\$41,510		\$22,691		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$7,223	\$9,540		\$3,643		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$8,881	\$12,159		\$9,860		\$9,725	\$9,725	\$9,725
	231	WORKERS COMP	\$553	\$707		\$628		\$521	\$521	\$521
	241	HEALTH INSURANCE	\$13,718	\$11,244		\$16,511		\$13,737	\$13,737	\$13,737
	312	INSTR PRG IMP SRV	\$15,070	\$12,448		\$12,000		\$10,000	\$10,000	\$10,000
	341	LICENSED TRAVEL-IN DIST	\$26	\$0		\$0		\$0	\$0	\$0

General Fund Expenditures - Other District Programs
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2640	342	LICENSED TRAVEL-OUT DIST	\$1,026	\$670		\$1,000		\$500	\$500	\$500
	344	CLASSIFIED TRAVEL	\$63	\$595		\$200		\$0	\$0	\$0
	349	OTHER TRAVEL	\$4,913	\$8,827		\$5,000		\$4,500	\$4,500	\$4,500
	351	TELECOMMUNICATIONS	\$336	\$0		\$0		\$0	\$0	\$0
	353	POSTAGE	\$235	\$31		\$100		\$100	\$100	\$100
	354	ADVERTISING	\$1,029	\$0		\$0		\$1,000	\$1,000	\$1,000
	380	NON-INSTR PROF & TECH	\$5,820	\$5,119		\$6,000		\$10,000	\$10,000	\$10,000
	390	OTHR NON INSTR PROF&TECH	\$0	\$62		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,510	\$1,718		\$2,000		\$3,000	\$3,000	\$3,000
	415	FOOD SUPPLIES	\$4,169	\$4,832		\$4,000		\$3,000	\$3,000	\$3,000
2649	440	PERIODICALS	\$150	\$150		\$150		\$150	\$150	\$150
	460	NON-CONSUMABLE SUPPLIES	\$0	\$498		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$2,051	\$2,417		\$2,400		\$1,500	\$1,500	\$1,500
			\$214,043	\$273,582	1.50	\$228,781	1.00	\$184,863	\$184,863	\$184,863
	242	TUITION REIMBURSEMENT	\$36,856	\$38,138		\$46,700		\$46,700	\$46,700	\$46,700
	342	LICENSED TRAVEL-OUT DIST	\$0	\$949		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$249	\$0		\$0		\$0	\$0	\$0
			\$37,105	\$39,087	0.00	\$46,700	0.00	\$46,700	\$46,700	\$46,700
	386	DATA PROCESSING SRVS	\$24,110	\$21,503		\$26,000		\$33,000	\$33,000	\$33,000
	410	CONSUMABLE SUPPLIES	\$0	\$16		\$0		\$0	\$0	\$0
2660			\$24,110	\$21,518	0.00	\$26,000	0.00	\$33,000	\$33,000	\$33,000
	112	CLASSIFIED SALARIES	\$228,947	\$233,846	5.00	\$245,965	5.00	\$282,415	\$282,415	\$282,415
	113	ADMINISTRATORS	\$0	\$0	1.00	\$86,107	1.00	\$0	\$0	\$0
	114	MANAGERIAL - CLASSIFIED	\$80,205	\$84,600		\$6,008		\$90,745	\$90,745	\$90,745
	124	TEMPORARY - CLASSIFIED	\$4,279	\$5,927		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$6,000	\$6,000		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$200		\$100		\$7,152	\$7,152	\$7,152
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$61,551	\$77,857		\$81,093		\$106,431	\$106,431	\$106,431
	212	PERS-EMPLOYEE PICK-UP	\$18,615	\$19,631		\$20,687		\$23,221	\$23,221	\$23,221
2661	220	SOCIAL SECURITY/MEDICARE	\$24,002	\$24,617		\$26,376		\$29,598	\$29,598	\$29,598
	231	WORKERS COMP	\$1,563	\$1,517		\$1,612		\$1,698	\$1,698	\$1,698
	241	HEALTH INSURANCE	\$52,843	\$51,118		\$67,573		\$68,794	\$68,794	\$68,794
	322	REPAIRS & MAINTENANCE	\$381	\$540		\$1,000		\$1,500	\$1,500	\$1,500
	344	CLASSIFIED TRAVEL	\$1,287	\$1,694		\$1,500		\$3,500	\$3,500	\$3,500
	349	OTHER TRAVEL	\$0	\$299		\$1,000		\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$1,557	\$0		\$0		\$0	\$0	\$0
			\$228,947	\$233,846	5.00	\$245,965	5.00	\$282,415	\$282,415	\$282,415
			\$80,205	\$84,600	1.00	\$6,008	1.00	\$90,745	\$90,745	\$90,745
			\$4,279	\$5,927		\$0		\$0	\$0	\$0
			\$6,000	\$6,000		\$0		\$0	\$0	\$0

General Fund Expenditures - Other District Programs
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
2661	353	POSTAGE	\$318	\$97		\$500	\$1,500	\$1,500	\$1,500
	380	NON-INSTR PROF & TECH	\$52,168	\$145,984		\$150,000	\$72,000	\$72,000	\$72,000
	410	CONSUMABLE SUPPLIES	\$52,000	\$61,679		\$55,000	\$65,000	\$65,000	\$65,000
	460	NON-CONSUMABLE SUPPLIES	\$156,859	\$102,678		\$25,000	\$40,000	\$40,000	\$40,000
	461	ERGONOMICS	\$4,433	\$0		\$0	\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$6,604	\$10,583		\$10,000	\$10,000	\$10,000	\$10,000
	480	COMPUTER HARDWARE	\$256,052	\$129,286		\$145,000	\$233,000	\$233,000	\$233,000
	541	NEW EQUIPMENT	\$9,660	\$0		\$0	\$0	\$0	\$0
	550	TECHNOLOGY	\$25,180	\$0		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$300	\$300		\$300	\$300	\$300	\$300
			2661	\$1,051,504	6.00	\$931,421	\$1,043,554	\$1,043,554	\$1,043,554
2680	389	INTERPRET/TRANSLATION	\$0	\$53		\$0	\$0	\$0	\$0
			2680	\$53	0.00	\$0	\$0	\$0	\$0
2700	241	HEALTH INSURANCE	\$561,333	\$510,729		\$530,173	\$450,000	\$450,000	\$450,000
			2700	\$510,729	0.00	\$530,173	\$450,000	\$450,000	\$450,000
5220	710	FUND MODIFICATIONS	\$40,000	\$10,000		\$30,000	\$10,000	\$10,000	\$10,000
			5220	\$10,000	0.00	\$30,000	\$10,000	\$10,000	\$10,000
6110	810	PLANNED RESERVE	\$0	\$0		\$1,300,000	\$1,589,811	\$1,589,811	\$1,589,811
			6110	\$0	0.00	\$1,300,000	\$1,589,811	\$1,589,811	\$1,589,811
		TOTAL OTHER DISTRICT PROGRAMS	\$9,598,025	\$7,099,481	27.54	\$7,946,435	\$8,032,128	\$8,032,128	\$8,032,128

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Charter Schools

Luckiamute Valley Charter Schools

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

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

Dallas Community School

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

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General Fund Expenditures - Luckiamute Valley Charter School
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1250	111	LICENSED SALARIES	\$0	\$12,567	0.50	\$29,519	0.50	\$31,469	\$31,469	\$31,469
	130	EXTEND CONT/STU TEACH	\$0	\$681		\$0		\$1,501	\$1,501	\$1,501
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$3,604		\$8,029		\$10,478	\$10,478	\$10,478
	212	PERS-EMPLOYEE PICK-UP	\$0	\$795		\$1,771		\$1,978	\$1,978	\$1,978
	220	SOCIAL SECURITY/MEDICARE	\$0	\$976		\$2,258		\$2,520	\$2,520	\$2,520
	231	WORKERS COMP	\$0	\$58		\$135		\$138	\$138	\$138
	241	HEALTH INSURANCE	\$0	\$2,750		\$6,600		\$6,600	\$6,600	\$6,600
	342	LICENSED TRAVEL-OUT DIST	\$0	\$237		\$0		\$300	\$300	\$300
		1250	\$0	\$21,668	0.50	\$48,312	0.50	\$54,984	\$54,984	\$54,984
1288	360	CHARTER SCHOOL	\$1,994,057	\$1,917,562		\$1,950,000		\$2,184,442	\$2,184,442	\$2,184,442
2540	351	TELECOMMUNICATIONS	\$4,140	\$4,329	0.00	\$3,000	0.00	\$4,000	\$4,000	\$4,000
2550	331	REIMB STUDENT TRANSPORT	\$148,639	\$161,062	0.00	\$144,800	0.00	\$178,560	\$178,560	\$178,560
		2550	\$148,639	\$161,062	0.00	\$144,800	0.00	\$178,560	\$178,560	\$178,560
		TOTAL LUCKIATMUTE VALLEY CHARTER SCHOOL	\$2,146,836	\$2,104,622	0.50	\$2,146,112	0.50	\$2,421,986	\$2,421,986	\$2,421,986

General Fund Expenditures - Dallas Community School
2019-20 Budget

Function	Account	Account Title	2016-17 Actual	2017-18 Actual	FTE	2018-19 Adopted	FTE	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
1250	111	LICENSED SALARIES	\$0	\$17,219	0.50	\$0		\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$0	\$0		\$0	0.69	\$19,430	\$19,430	\$19,430
	130	EXTEND CONT/STU TEACH	\$0	\$1,089		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$4,980		\$0		\$5,165	\$5,165	\$5,165
	212	PERS-EMPLOYEE PICK-UP	\$0	\$1,099		\$0		\$1,166	\$1,166	\$1,166
	220	SOCIAL SECURITY/MEDICARE	\$0	\$1,348		\$0		\$1,485	\$1,485	\$1,485
	231	WORKERS COMP	\$0	\$86		\$0		\$89	\$89	\$89
	241	HEALTH INSURANCE	\$0	\$3,850		\$0		\$0	\$0	\$0
		1250	\$0	\$29,671	0.50	\$0	0.69	\$27,335	\$27,335	\$27,335
1288	360	CHARTER SCHOOL	\$950,999	\$1,240,937		\$1,250,000		\$1,324,388	\$1,324,388	\$1,324,388
2550	331	REIMB STUDENT TRANSPORT	\$3,188	\$821	0.00	\$1,000	0.00	\$1,500	\$1,500	\$1,500
		2550	\$3,188	\$821	0.00	\$1,000	0.00	\$1,500	\$1,500	\$1,500
		TOTAL DALLAS COMMUNITY SCHOOL	\$954,188	\$1,271,822	0.00	\$1,251,000	0.69	\$1,353,224	\$1,353,224	\$1,353,224

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Special Revenue Funds

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SPECIAL REVENUE GRANTS & PROJECTS

RESOURCES	Actual Allocation		Adopted	Projected
	2016 / 2017	2017 / 2018	2018 / 2019	2019 / 2020
Collaboration Grant	353,106	353,106	-	-
College and Career Readiness - Measure 98	8,912	459,467	471,194	1,165,000
Consolidated Mini Grants	83,132	59,684	300,000	335,000
Cool Schools Senate Bill 1149	70,492	67,756	80,000	80,000
Dallas Community Programs	8,455	8,492	12,500	12,500
Dallas High School Teen Parent Program	-	2,892	10,000	10,000
English Language Learner - HB3499	12,701	107,371	90,000	110,000
Individuals with Disabilities Education Act (IDEA)	497,184	519,285	545,540	585,540
IDEA - Section 619, Preschool Grant	11,243	730	10,000	10,000
Medicaid Administrative Claims Survey Reimbursement	50,489	54,201	60,340	60,000
Mid-Willamette Valley Beginning Educator Mentoring Grant	61,659	72,663	34,701	75,000
OEA Choice Trust - Employee Wellness	6,463	9,626	-	-
Oregon Community Foundation-P3 Alignment	33,694	33,069	-	-
Outdoor School - M99	-	24,714	-	32,000
PAS/ New Options	409,845	498,659	506,057	603,521
Polk Adolescent Day Treatment Center	379,010	338,086	401,354	416,858
Polk County Business Development Job Training	-	2,935	24,700	19,400
Title I	652,719	712,004	725,500	738,013
Title IIA - Improving Teacher Quality	83,410	135,207	131,290	133,000
Title IV - Safe and Drug Free Schools	-	17,437	-	50,000
Youth Transition Project	68,370	71,704	72,756	81,500
TOTAL RESOURCES	2,790,887	3,195,983	3,475,932	4,517,332
REQUIREMENTS				
1000 - INSTRUCTION				
Collaboration Grant	2,476	-	-	-
College and Career Readiness - Measure 98	-	250,578	261,552	703,805
Consolidated Mini Grants	32,666	24,929	176,500	176,500
English Language Learner - HB3499	12,701	61,056	64,286	65,000
Individuals with Disabilities Education Act (IDEA)	316,563	352,634	375,939	385,274
IDEA - Section 619, Preschool Grant	10,610	689	8,350	2,400
Oregon Community Foundation-P3 Alignment Implementation	4,836	14,497	-	-
Outdoor School - M99	-	24,400	-	31,000
PAS/ New Options	409,845	498,659	506,057	603,521
Polk Adolescent Day Treatment Center	354,050	284,891	328,636	343,263
Polk County Business Development Job Training	-	2,935	24,700	19,400
Title I	615,980	671,702	684,434	699,417
Title IV - Safe and Drug Free Schools	-	-	-	35,000
Youth Transition Project	64,519	67,645	68,638	77,085
Total Instruction	\$ 1,824,246	\$ 2,254,616	\$ 2,499,092	\$ 3,141,665
2000 - SUPPORT SERVICES				
Collaboration Grant	350,630	-	-	-
College and Career Readiness - Measure 98	8,912	208,889	209,642	261,195
Consolidated Mini Grants	50,468	34,755	105,500	140,500
English Language Learner - HB3499	-	46,315	25,714	45,000
Individuals with Disabilities Education Act (IDEA)	180,621	166,651	169,601	200,266
IDEA - Section 619, Preschool Grant	633	41	1,650	7,600
Medicaid Administrative Claims Survey Reimbursement	50,489	54,201	60,340	60,000
Mid-Willamette Valley Beginning Educator Mentoring Grant	61,659	72,663	34,701	75,000
OEA Choice Trust - Employee Wellness	6,463	9,626	-	-
Oregon Community Foundation-P3 Alignment Implementation	28,858	18,572	-	-
Outdoor School - M99	-	314	-	1,000
Polk Adolescent Day Treatment Center	24,960	53,194	72,718	73,595
Title I	36,739	40,302	41,066	38,596
Title IIA - Improving Teacher Quality	83,410	135,207	131,290	133,000
Title IV - Safe and Drug Free Schools	-	17,437	-	15,000
Youth Transition Project	3,852	4,059	4,118	4,415
Total Support Services	\$ 887,694	\$ 862,228	\$ 856,340	\$ 1,055,167
3000 - COMMUNITY SERVICE				
Consolidated Mini Grants	-	-	18,000	18,000
Dallas Community Programs	8,455	8,492	12,500	12,500
Dallas High School Teen Parent Program	-	2,892	10,000	10,000
Total Community Services	\$ 8,455	\$ 11,384	\$ 40,500	\$ 40,500
4150 - FACILITY ACQUISITION (College and Career-M98)	\$ -	\$ -	\$ -	\$ 200,000
5220 - INTERFUND TRANSFERS (Cool Schools SB 1149)	\$ 70,492	\$ 67,756	\$ 80,000	\$ 80,000
TOTAL REQUIREMENTS	\$ 2,790,887	\$ 3,195,983	\$ 3,475,932	\$ 4,517,332

COLLABORATION GRANT

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

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

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020
	<i>Fund 205</i>					
RESOURCES						
1000 Local Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$353,106	\$0		\$0		\$0
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Interfund Transfers	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$353,106</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
REQUIREMENTS						
1000 Instruction						
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$2,476	\$0		\$0		\$0
600 Other	\$0	\$0		\$0		\$0
Total Instruction	\$2,476	\$0		\$0		\$0
2000 Support						
100 Salaries	\$212,841	\$0		\$0		\$0
200 Associated Payroll Costs	\$83,188	\$0		\$0		\$0
300 Purchased Services	\$12,218	\$0		\$0		\$0
400 Supplies and Materials	\$22,490	\$0		\$0		\$0
600 Other Objects	\$19,893	\$0		\$0		\$0
Total Instruction	<u>\$350,630</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$353,106</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>

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 2019-20 the allocation shown below represents full legislative funding during this session. Fully funded, the district would add a Summer Bridge program for incoming freshman, add CNA training to the current CTE instructional strands and invest in equipment and facility upgrades to improve CTE programs.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/19	FTE	2019/2020
						<i>Fund 226</i>
RESOURCES						
1000 Local Sources	\$8,912	\$6,752		\$0		\$0
2199 Other Intermediate Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$0	\$452,715		\$471,194		\$1,165,000
4000 Federal Sources	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$8,912</u>	<u>\$459,467</u>		<u>\$471,194</u>		<u>\$1,165,000</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$104,856	1.80	\$94,603	3.50	\$294,002
200 Associated Payroll Costs	\$0	\$58,447		\$36,949		\$109,803
300 Purchased Services	\$0	\$71,665		\$85,000		\$125,000
400 Supplies and Materials	\$0	\$13,181		\$15,000		\$50,000
500 Capital Outlay	\$0	\$0		\$30,000		\$125,000
600 Other Objects	\$0	\$2,429		\$0		\$0
Total Instruction	<u>\$0</u>	<u>\$250,578</u>		<u>\$261,552</u>		<u>\$703,805</u>
2000 Support Services						
100 Salaries	\$397	\$118,051	1.57	\$121,303	1.60	\$134,949
200 Associated Payroll Costs	\$66	\$64,241		\$63,904		\$76,246
300 Purchased Services	\$8,449	\$26,342		\$24,435		\$50,000
400 Supplies and Materials	\$0	\$255		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Support Services	<u>\$8,912</u>	<u>\$208,889</u>		<u>\$209,642</u>		<u>\$261,195</u>
4000 Facilities Acquisition/Construction						
500 Capital Improvements	\$0	\$0		\$0		\$200,000
TOTAL REQUIREMENTS	<u>\$8,912</u>	<u>\$459,467</u>	3.37	<u>\$471,194</u>	5.10	<u>\$1,165,000</u>

CONSOLIDATED MINI GRANTS

A number of small grants and contracts are awarded to Dallas School District each year. Fund 299 was established to account for these activities and the receipt of funds outside the scope of General Fund. Current activity in this fund may include: e-scrip earnings and expenditures, IDEA & IDEA Enhancement mini grants, Career Pathways, Long Term Facilities Planning and other grants obtained by educators for use in their classrooms.

The projected allocation for 2019-20 remains high enough to allow expenditure authority for new grant opportunities.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020
RESOURCES						
1000 Local Sources	\$11,778	\$10,870		\$100,000		\$100,000
3000 State	\$64,442	\$39,500		\$125,000		\$135,000
4000 Federal	\$6,642	\$9,315		\$75,000		\$100,000
5000 Transfers from General Fund	\$0	\$0		\$0		\$0
TOTAL RESOURCES	\$82,862	\$59,684		\$300,000		\$335,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$3,244		\$10,000		\$10,000
200 Associated Payroll Costs	\$0	\$1,127		\$4,500		\$4,500
300 Purchased Services	\$6,005	\$1,590		\$75,000		\$75,000
400 Supplies & Materials	\$14,642	\$18,969		\$35,000		\$35,000
500 Capital Outlays	\$12,018	\$0		\$50,000		\$50,000
600 Other Objects	\$0	\$0		\$2,000		\$2,000
Total Instruction	\$32,664	\$24,929		\$176,500		\$176,500
2000 Support						
100 Salaries	\$35,470	\$0		\$10,000		\$10,000
200 Associated Payroll Costs	\$12,039	\$0		\$4,500		\$4,500
300 Purchased Services	\$958	\$34,731		\$40,000		\$75,000
400 Supplies & Materials	\$1,730	\$24		\$25,000		\$25,000
500 Capital Outlays	\$0	\$0		\$25,000		\$25,000
600 Other Objects	\$0	\$0		\$1,000		\$1,000
Total Support	\$50,198	\$34,755		\$105,500		\$140,500
3000 Community Services						
100 Salaries	\$0	\$0		\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0		\$0
300 Purchased Services	\$0	\$0		\$5,000		\$5,000
400 Supplies & Materials	\$0	\$0		\$5,000		\$5,000
500 Capital Outlays	\$0	\$0		\$8,000		\$8,000
Total Community Service	\$0	\$0		\$18,000		\$18,000
TOTAL REQUIREMENTS	\$82,862	\$59,684		\$300,000		\$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.

During 2018-19 the district was fully reimbursed for projects submitted against the previously approved ODOE original release of \$936,626. The balance remaining is \$461,585, however, the district will need to complete eligible projects in order to claim against this balance for reimbursement after 2019-20.

Historical Data and Projections

	Actual Allocation			Projected Allocation	Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE 2019/2020
<i>Fund 202</i>					
RESOURCES					
1990 PacificCorp Public Purpose	\$70,492	\$67,756		\$80,000	\$80,000
5400 Beginning Balance	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL RESOURCES	<u>\$70,492</u>	<u>\$67,756</u>		<u>\$80,000</u>	<u>\$80,000</u>
REQUIREMENTS					
5220 Transfer to F102	\$70,492	\$67,756		\$80,000	\$80,000
5220 Transfer to F401	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$70,492</u>	<u>\$67,756</u>		<u>\$80,000</u>	<u>\$80,000</u>

DALLAS COMMUNITY PROGRAMS

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

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

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020
	<i>Fund 262</i>					
RESOURCES						
1000 Local Sources	\$8,455	\$8,492		\$12,500		\$12,500
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Gen Fund Transfer	\$0	\$0		\$0		\$0
5400 Beginning Fund Balance	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
TOTAL RESOURCES	<u>\$8,455</u>	<u>\$8,492</u>		<u>\$12,500</u>		<u>\$12,500</u>
 REQUIREMENTS						
3300 Community Services						
100 Salaries	\$5,749	\$6,011		\$7,500		\$6,062
200 Associated Payroll Costs	\$470	\$490		\$2,000		\$2,938
300 Purchased Services	\$0	\$0		\$0		\$500
400 Supplies & Materials	\$2,236	\$1,991		\$3,000		\$3,000
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
Total Community Services	<u>\$8,455</u>	<u>\$8,492</u>		<u>\$12,500</u>		<u>\$12,500</u>
 TOTAL REQUIREMENTS	<u><u>\$8,455</u></u>	<u><u>\$8,492</u></u>		<u><u>\$12,500</u></u>		<u><u>\$12,500</u></u>

DALLAS HIGH SCHOOL TEEN PARENT PROGRAM

In 2014-15, the district received a federal subsidy grant through ODE that will reimburse the costs of child care paid by the district for the students enrolled in the teen parent program that have placed their children in the Dragonfly pre-school operated by Salem Child Development Center. The district received continuation of the subsidy for the 2015-16 and 2016-17 school years but did not have teen parents eligible for the assistance. In 2017-18, students were enrolled and eligible for assistance. An allocation has been established for 2019-20 to allow for continued funding.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020
						<i>Fund 222</i>
RESOURCES						
1000 Local Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$0	\$0		\$0		\$0
4000 Federal Sources	\$0	\$2,892		\$10,000		\$10,000
TOTAL RESOURCES	<u>\$0</u>	<u>\$2,892</u>		<u>\$10,000</u>		<u>\$10,000</u>
REQUIREMENTS						
1000 Instruction						
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instructional Services	\$0	\$0		\$0		\$0
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Support Services	\$0	\$0		\$0		\$0
3000 Community Services						
300 Purchased Services	\$0	\$2,892		\$10,000		\$10,000
600 Other Objects	\$0	\$0		\$0		\$0
Total Community Services	<u>\$0</u>	<u>\$2,892</u>		<u>\$10,000</u>		<u>\$10,000</u>
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$2,892</u>		<u>\$10,000</u>		<u>\$10,000</u>

ENGLISH LANGUAGE LEARNER PROGRAM - HB 3499

House Bill 3499 directs the Oregon Department of Education (ODE) to develop and implement a statewide education plan for English Language Learners who are in our K-12 education system. The plan 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. For 2019-20 the district expects to fully utilize the remaining funds.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020
<i>Fund 218</i>						
RESOURCES						
1000 Local Sources	\$0	\$0		\$0		\$0
2199 Other Intermediate Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$12,701	\$107,371		\$90,000		\$110,000
4000 Federal Sources	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$12,701</u>	<u>\$107,371</u>		<u>\$90,000</u>		<u>\$110,000</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$14,316		\$12,997		\$15,000
200 Associated Payroll Costs	\$0	\$5,285		\$4,423		\$5,000
300 Purchased Services	\$0	\$612		\$35,066		\$20,000
400 Supplies and Materials	\$12,701	\$40,843		\$11,800		\$25,000
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$12,701</u>	<u>\$61,056</u>		<u>\$64,286</u>		<u>\$65,000</u>
2000 Support Services						
100 Salaries	\$0	\$8,012		\$7,994		\$12,990
200 Associated Payroll Costs	\$0	\$2,949		\$2,720		\$5,093
300 Purchased Services	\$0	\$35,353		\$15,000		\$26,917
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Support Services	<u>\$0</u>	<u>\$46,315</u>		<u>\$25,714</u>		<u>\$45,000</u>
TOTAL REQUIREMENTS	<u>\$12,701</u>	<u>\$107,371</u>		<u>\$90,000</u>		<u>\$110,000</u>

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

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

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020
	<i>Fund 237</i>					
RESOURCES						
4000 Revenue from Federal Sources	\$497,184	\$519,285		\$545,540		\$585,540
TOTAL RESOURCES	<u>\$497,184</u>	<u>\$519,285</u>		<u>\$545,540</u>		<u>\$585,540</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$226,498	\$230,848	4.56	\$230,206	4.25	\$236,726
200 Associated Payroll Costs	\$89,023	\$116,956		\$120,733		\$118,893
300 Purchased Services	\$22	\$4,480		\$20,000		\$20,000
400 Supplies and Materials	\$1,020	\$350		\$5,000		\$9,655
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
Total Instruction	<u>\$316,563</u>	<u>\$352,634</u>		<u>\$375,939</u>		<u>\$385,274</u>
2000 Support Services						
100 Salaries	\$92,720	\$90,605	3.00	\$90,094	3.00	\$97,240
200 Associated Payroll Costs	\$59,133	\$46,056		\$47,127		\$68,376
300 Purchased Services	\$68	\$64		\$500		\$500
400 Supplies and Materials	\$690	\$533		\$1,000		\$1,000
600 Other Objects	<u>\$28,010</u>	<u>\$29,393</u>		<u>\$30,880</u>		<u>\$33,150</u>
Total Support Services	<u>\$180,621</u>	<u>\$166,651</u>		<u>\$169,601</u>		<u>\$200,266</u>
TOTAL REQUIREMENTS	<u>\$497,184</u>	<u>\$519,285</u>	7.56	<u>\$545,540</u>	7.25	<u>\$585,540</u>

**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 kindergarteners.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020
						<i>Fund 204</i>
RESOURCES						
4000 Federal Sources	\$11,243	\$730		\$10,000		\$10,000
TOTAL RESOURCES	<u>\$11,243</u>	<u>\$730</u>		<u>\$10,000</u>		<u>\$10,000</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$2,029	\$0		\$1,500		\$0
200 Associated Payroll Costs	\$293	\$0		\$500		\$0
300 Purchased Services	\$0	\$0		\$1,350		\$0
400 Supplies and Materials	\$8,288	\$689		\$5,000		\$2,400
600 Other	\$0	\$0		\$0		\$0
Total Instruction	\$10,610	\$689		\$8,350		\$2,400
2000 Support Services						
100 Salaries	\$0	\$0		\$0		\$3,131
200 Associated Payroll Costs	\$0	\$0		\$0		\$1,228
300 Purchased Services	\$0	\$0		\$0		\$2,591
400 Supplies and Materials	\$0	\$0		\$1,000		\$0
600 Other	\$633	\$41		\$650		\$650
Total Support Services	\$633	\$41		\$1,650		\$7,600
TOTAL REQUIREMENTS	<u>\$11,243</u>	<u>\$730</u>		<u>\$10,000</u>		<u>\$10,000</u>

MEDICAID ADMINISTRATIVE CLAIMS SURVEY REIMBURSEMENT

Dallas School District partners with Northwest Regional ESD to administer a Medicaid Administrative Claims (MAC) Survey so the district can be reimbursed for the cost to provide 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 partial funding for the district nurse.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020
	<i>Fund 240</i>					
RESOURCES						
1990 Local Sources	\$50,489	\$54,201		\$60,340		\$60,000
TOTAL RESOURCES	<u>\$50,489</u>	<u>\$54,201</u>		<u>\$60,340</u>		<u>\$60,000</u>
REQUIREMENTS						
2000 Support Services						
100 Salaries	\$28,143	\$30,539	0.66	\$34,278	0.50	\$33,612
200 Associated Payroll Costs	\$22,125	\$21,827		\$24,062		\$21,388
300 Purchased Services	\$221	\$1,835		\$2,000		\$5,000
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other	\$0	\$0		\$0		\$0
Total Support Services	\$50,489	\$54,201		\$60,340		\$60,000
TOTAL REQUIREMENTS	<u>\$50,489</u>	<u>\$54,201</u>	0.66	<u>\$60,340</u>	0.50	<u>\$60,000</u>

MID-WILLAMETTE VALLEY EDUCATOR EFFECTIVENESS
Beginning Educator Mentoring Grant

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

The Mentoring Grant, a part of this Network, is a Master Teacher model for mentoring beginning teachers. We are currently part of a consortium with Salem-Keizer and Central School District, among others. 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.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020
	<i>Fund 278</i>					
RESOURCES						
3000 State Sources	\$61,659	\$72,663		\$34,701		\$75,000
TOTAL RESOURCES	<u>\$61,659</u>	<u>\$72,663</u>		<u>\$34,701</u>		<u>\$75,000</u>
REQUIREMENTS						
2000 Support Services						
100 Salaries	\$46,048	\$52,403	0.50	\$24,995		\$53,748
200 Associated Payroll Costs	\$14,936	\$20,259		\$8,506		\$20,052
300 Purchased Services	\$675	\$0		\$1,000		\$1,000
400 Supplies and Materials	\$0	\$0		\$200		\$200
600 Other Objects	\$0	\$0		\$0		\$0
Total Support	<u>\$61,659</u>	<u>\$72,663</u>		<u>\$34,701</u>		<u>\$75,000</u>
TOTAL REQUIREMENTS	<u>\$61,659</u>	<u>\$72,663</u>	0.50	<u>\$34,701</u>		<u>\$75,000</u>

OEA CHOICE TRUST GRANT - EMPLOYEE WELLNESS

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

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020
<i>Fund 211</i>						
RESOURCES						
1000 Local Sources	\$6,463	\$9,626		\$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	<u>\$6,463</u>	<u>\$9,626</u>		<u>\$0</u>		<u>\$0</u>
REQUIREMENTS						
2000 Support						
100 Salaries	\$0	\$0		\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0		\$0
300 Purchased Services	\$3,543	\$5,860		\$0		\$0
400 Supplies and Materials	\$2,920	\$3,766		\$0		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$6,463</u>	<u>\$9,626</u>		<u>\$0</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$6,463</u>	<u>\$9,626</u>		<u>\$0</u>		<u>\$0</u>

OREGON COMMUNITY FOUNDATION - P-3 ALIGNMENT IMPLEMENTATION

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

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

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

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020
<i>Fund 276</i>						
RESOURCES						
1000 Local Sources	\$33,694	\$33,069		\$0		\$0
3000 State Sources	\$0	\$0		\$0		\$0
4000 Federal Sources	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$33,694</u>	<u>\$33,069</u>		<u>\$0</u>		<u>\$0</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$3,521	\$4,420		\$0		\$0
200 Associated Payroll Costs	\$1,162	\$1,953		\$0		\$0
300 Purchased Services		\$8,125		\$0		\$0
400 Supplies and Materials	\$154	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$4,836</u>	<u>\$14,497</u>		<u>\$0</u>		<u>\$0</u>
2000 Support Services						
100 Salaries	\$13,206	\$0		\$0		\$0
200 Associated Payroll Costs	\$4,503	\$0		\$0		\$0
300 Purchased Services	\$220	\$17,500		\$0		\$0
400 Supplies and Materials	\$929	\$1,072		\$0		\$0
700 Transfers to Other Agencies	\$10,000	\$0		\$0		\$0
Total Support Services	<u>\$28,858</u>	<u>\$18,572</u>		<u>\$0</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$33,694</u>	<u>\$33,069</u>		<u>\$0</u>		<u>\$0</u>

OUTDOOR SCHOOL - MEASURE 99

Measure 99 created an Outdoor School Education Fund with 4 percent of the revenue or between \$5.5 million per year and adjusted for inflation in the Oregon State Lottery Fund. The measure required that withdrawals 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. The district partnered with Camp Tapawingo to provide sixth grade students the outdoor school experience and education.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020
	<i>Fund 209</i>					
RESOURCES						
4000 Federal Sources	\$0	\$24,714		\$0		\$32,000
TOTAL RESOURCES	<u>\$0</u>	<u>\$24,714</u>		<u>\$0</u>		<u>\$32,000</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$3,607		\$0		\$5,000
200 Associated Payroll Costs	\$0	\$1,303		\$0		\$2,000
300 Purchased Services	\$0	\$19,490		\$0		\$24,000
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$0</u>	<u>\$24,400</u>		<u>\$0</u>		<u>\$31,000</u>
2000 Support Services						
100 Salaries	\$0	\$0		\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0		\$0
300 Purchased Services	\$0	\$314		\$0		\$1,000
400 Supplies & Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Support Services	<u>\$0</u>	<u>\$314</u>		<u>\$0</u>		<u>\$1,000</u>
TOTAL REQUIREMENTS	<u><u>\$0</u></u>	<u><u>\$24,714</u></u>		<u><u>\$0</u></u>		<u><u>\$32,000</u></u>

**PAS/ NEW OPTIONS
STRUCTURED LEARNING PROGRAM**

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

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020
<i>Fund 236</i>						
RESOURCES						
2102 ESD Apportionment	\$409,845	\$498,659		\$506,057		\$603,521
TOTAL RESOURCES	<u>\$409,845</u>	<u>\$498,659</u>		<u>\$506,057</u>		<u>\$603,521</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$284,689	\$318,439	11.18	\$325,340	11.56	\$370,313
200 Associated Payroll Costs	\$122,150	\$159,130		\$168,017		\$219,202
300 Purchased Services	\$1,451	\$20,489		\$12,000		\$13,006
400 Supplies	\$1,555	\$601		\$700		\$1,000
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
TOTAL	<u>\$409,845</u>	<u>\$498,659</u>		<u>\$506,057</u>		<u>\$603,521</u>
TOTAL REQUIREMENTS	<u>\$409,845</u>	<u>\$498,659</u>	11.18	<u>\$506,057</u>	11.56	<u>\$603,521</u>

POLK ADOLESCENT DAY TREATMENT CENTER

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

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020
<i>Fund 281-283</i>						
RESOURCES						
3000 State Sources	\$352,663	\$291,783		\$365,354		\$380,858
4000 Federal Sources	\$26,347	\$46,303		\$36,000		\$36,000
TOTAL RESOURCES	<u>\$379,010</u>	<u>\$338,086</u>		<u>\$401,354</u>		<u>\$416,858</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$118,757	\$112,202	2.00	\$119,201	2.00	\$125,622
200 Associated Payroll Costs	\$66,583	\$66,535		\$69,315		\$77,243
300 Purchased Services	\$151,174	\$105,911		\$125,000		\$125,000
400 Supplies and Materials	\$17,536	\$244		\$15,120		\$15,398
500 Capital Outlays	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$354,050</u>	<u>\$284,891</u>		<u>\$328,636</u>		<u>\$343,263</u>
2000 Support Services						
100 Salaries	\$0	\$3,178		\$0		\$0
200 Associated Payroll Costs	\$0	\$2,142		\$0		\$0
300 Purchased Services	\$3,632	\$28,400		\$50,000		\$50,000
400 Supplies and Materials	\$0	\$338		\$0		\$0
600 Other Objects	\$21,328	\$19,137		\$22,718		\$23,595
Total Support Services	<u>\$24,960</u>	<u>\$53,194</u>		<u>\$72,718</u>		<u>\$73,595</u>
TOTAL REQUIREMENTS	<u>\$379,010</u>	<u>\$338,086</u>	2.00	<u>\$401,354</u>	2.00	<u>\$416,858</u>

POLK COUNTY BUSINESS DEVELOPMENT JOB TRAINING

In 2017-18, Morrison Alternative Program received a Business Development grant through Polk County with the stated purpose of assisting high school students to become more employable through job training and volunteer opportunities. Students will received a \$500 stipend after completion of an 8 week session as well as up to \$150 to purchase work clothing and work-related necessities. Students will have the opportunity to explore jobs in the areas of Automotive, Office Support, Health Care, Construction and Print Media. The 2019-20 allocation allows for full execution of the grant funds received.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020
						<i>Fund 214</i>
RESOURCES						
1000 Local Sources	\$0	\$2,935		\$24,700		\$19,400
3000 State Sources	\$0	\$0		\$0		\$0
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Gen Fund Transfer	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$0</u>	<u>\$2,935</u>		<u>\$24,700</u>		<u>\$19,400</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$2,675		\$18,000		\$15,000
200 Associated Payroll Costs	\$0	\$216		\$1,700		\$1,250
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$45		\$5,000		\$3,150
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$0</u>	<u>\$2,935</u>		<u>\$24,700</u>		<u>\$19,400</u>
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Support Services	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$2,935</u>		<u>\$24,700</u>		<u>\$19,400</u>

TITLE I

The Title I program is the largest federal aid program for our nation's schools. The goal of the program is to provide help and instruction in reading and math for the students who need it most. Under the Title I regulations, these funds are distributed to schools within the district where the concentration of low-income families is as high as, or higher than, the district average. The primary focus of the Dallas Title I program for grades K - 5 is to provide additional reading/math instruction to children who are at risk of reading/math failure.

Title 1 programs fall under the new rules established by the Federal Government Every Student Succeeds Act (ESSA). Funding is expected to increase slightly in the 2019-20 fiscal year at the Federal level although no allocations have yet been made. The district does not expect any carryover of funds from 2018-19.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020
	<i>Fund 257</i>					
RESOURCES						
4000 Federal Funds	\$652,719	\$712,004		\$725,500		\$738,013
TOTAL RESOURCES	<u>\$652,719</u>	<u>\$712,004</u>		<u>\$725,500</u>		<u>\$738,013</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$438,530	\$431,797	11.06	\$435,117	10.81	\$462,938
200 Associated Payroll Costs	\$177,450	\$198,627		\$202,262		\$236,479
300 Purchased Services	\$0	\$41,277		\$47,055		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$615,980</u>	<u>\$671,702</u>		<u>\$684,434</u>		<u>\$699,417</u>
2000 Support Services						
100 Salaries	\$0	\$0		\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0		\$0
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$36,739</u>	<u>\$40,302</u>		<u>\$41,066</u>		<u>\$38,596</u>
Total Support	<u>\$36,739</u>	<u>\$40,302</u>		<u>\$41,066</u>		<u>\$38,596</u>
TOTAL REQUIREMENTS	<u>\$652,719</u>	<u>\$712,004</u>	11.06	<u>\$725,500</u>	10.81	<u>\$738,013</u>

TITLE IIA (IMPROVING TEACHER QUALITY)

Title IIA, Improving Teacher Quality, combines the former Eisenhower Professional Development program and the Class Size Reduction program into one program that focuses on preparing, training and recruiting high-quality teachers. This allocation will be used to fund an Instructional Coach that will work with teachers to increase their effectiveness, strengthen their instructional techniques and teach them additional strategies to assist struggling students. For 2019-20 this grant will also support instructional professional development opportunities related to social emotional learning and student professional technical skills development.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020
	<i>Fund 277</i>					
RESOURCES						
4000 Federal Sources	\$83,410	\$135,207		\$131,290		\$133,000
	<hr/>	<hr/>		<hr/>		<hr/>
TOTAL RESOURCES	<hr/> \$83,410	<hr/> \$135,207		<hr/> \$131,290		<hr/> \$133,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$0		\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
	<hr/>	<hr/>		<hr/>		<hr/>
Total Instruction	<hr/> \$0	<hr/> \$0		<hr/> \$0		<hr/> \$0
2000 Support Services						
100 Salaries	\$17,635	\$35,567	0.50	\$32,015	0.50	\$40,136
200 Associated Payroll Costs	\$5,135	\$12,069		\$11,528		\$16,246
300 Purchased Services	\$55,942	\$60,084		\$70,315		\$69,232
400 Supplies & Materials	\$0	\$19,881		\$10,000		\$0
600 Other Objects	\$4,699	\$7,607		\$7,432		\$7,386
	<hr/>	<hr/>		<hr/>		<hr/>
Total Support Services	<hr/> \$83,410	<hr/> \$135,207		<hr/> \$131,290		<hr/> \$133,000
TOTAL REQUIREMENTS	<hr/> \$83,410	<hr/> \$135,207	0.50	<hr/> \$131,290	0.50	<hr/> \$133,000

TITLE IV (Student Support and Academic Enrichment)

The newly enacted bipartisan Every Student Succeeds Act (ESSA) includes a flexible block grant program known as Student Support and Academic Enrichment Grants (SSAEG) under Title IV Part A, which was authorized at \$1.65 billion in fiscal year 2017. 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 to increase mental health support through a partnership with Polk County Mental Health. Additionally, funding will support the budget shortfall in Title I programs related to reduced federal funding

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020
						<i>Fund 297</i>
RESOURCES						
4000 Federal Sources	\$0	\$17,437		\$0		\$50,000
TOTAL RESOURCES	<u>\$0</u>	<u>\$17,437</u>		<u>\$0</u>		<u>\$50,000</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$0		\$0		\$23,834
200 Associated Payroll Costs	\$0	\$0		\$0		\$11,166
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
Total Instruction	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$35,000</u>
2000 Support Services						
100 Salaries	\$0	\$0		\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0		\$0
300 Purchased Services	\$0	\$17,437		\$0		\$15,000
400 Supplies & Materials	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
Total Support Services	<u>\$0</u>	<u>\$17,437</u>		<u>\$0</u>		<u>\$15,000</u>
TOTAL REQUIREMENTS	<u><u>\$0</u></u>	<u><u>\$17,437</u></u>		<u><u>\$0</u></u>		<u><u>\$50,000</u></u>

YOUTH TRANSITION PROJECT (YTP)

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

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2016/2017	2017/2018	FTE	2018/2019	FTE	2019/2020
<i>Fund 213</i>						
RESOURCES						
1000 Local Sources						
3000 State Sources	\$31,806	\$34,083		\$34,581		\$38,737
4000 Federal Sources	\$36,564	\$37,621		\$38,175		\$42,763
5200 Gen Fund Transfer	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$68,370</u>	<u>\$71,704</u>		<u>\$72,756</u>		<u>\$81,500</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$44,255	\$47,056	1.00	\$44,958	1.00	\$46,688
200 Associated Payroll Costs	\$13,578	\$15,868		\$16,182		\$19,003
300 Purchased Services	\$3,990	\$4,721		\$6,498		\$7,794
400 Supplies and Materials	\$2,695	\$0		\$1,000		\$3,600
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$64,519</u>	<u>\$67,645</u>		<u>\$68,638</u>		<u>\$77,085</u>
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$3,852</u>	<u>\$4,059</u>		<u>\$4,118</u>		<u>\$4,415</u>
Total Support Services	<u>\$3,852</u>	<u>\$4,059</u>		<u>\$4,118</u>		<u>\$4,415</u>
TOTAL REQUIREMENTS	<u>\$68,370</u>	<u>\$71,704</u>	1.00	<u>\$72,756</u>	1.00	<u>\$81,500</u>

Supplemental Information

2019-2020 REVENUE BUDGET SUMMARY
Dallas School District No. 2

		TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301/302	Fund 401/402
Revenue from Local Sources									
1110	PROPERTY TAXES LEVIED BY DISTRICT	\$ 10,212,660	\$ 7,450,000					\$ 2,762,660	
1190	PENALTIES AND INTEREST ON TAXES	\$ 3,750	\$ 3,750						
1312	TUITION FR OTHER DISTRICTS	\$ 15,000	\$ 15,000						
1330	TUITION FR INDIVIDUALS	\$							
1500	EARNINGS ON INVESTMENTS	\$ 272,400	\$ 125,000	\$ 2,300			\$ 100	\$ 20,000	\$ 125,000
1600	FOOD SERVICE SALES	\$ 185,000					\$ 185,000		
1700	EXTRA-CURRICULAR ACTIVITIES - STUDENT FEES	\$ 959,500	\$ 109,500			\$ 850,000			
1800	COMMUNITY SERVICE ACTIVITIES	\$ 12,500			\$ 12,500				
1910	FACILITY RENTALS	\$ 1,100		\$ 1,100					
1920	PRIVATE CONTRIBUTIONS AND DONATIONS	\$ 119,400			\$ 119,400				
1940	SERVICES TO OTHER EDUCATION ENTITIES	\$ 215,000	\$ 215,000						
1960	RECOVERY OF PRIOR YEAR EXPENDITURES	\$							
1980	FEES CHARGED TO GRANTS	\$ 100,000	\$ 100,000						
1990	MISCELLANEOUS	\$ 291,500	\$ 130,000	\$ 1,500	\$ 140,000		\$ 20,000		
Total Revenue from Local Sources		\$ 12,387,810	\$ 8,148,250	\$ 4,900	\$ 271,900	\$ 850,000	\$ 205,100	\$ 2,782,660	\$ 125,000

		TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301/302	Fund 401/402
Revenue from Intermediate Sources									
2101	COUNTY SCHOOL FUNDS	\$ 41,000	\$ 41,000						
2102	ESD APPORTIONMENT	\$ 803,521	\$ 200,000		\$ 603,521				
2199	OTHER INTERMED SOURCES	\$							
Total Revenue from Intermediate Sources		\$ 844,521	\$ 241,000	\$	\$ 603,521	\$	\$	\$	\$

		TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301/302	Fund 401/402
Revenue from State Sources									
3101	STATE SCHOOL FUND	\$ 25,708,696	\$ 25,708,696						
3102	STATE SCHOOL FUND - LUNCH MATCH	\$ 10,500					\$ 10,500		
3103	COMMON SCHOOL FUND	\$ 340,000	\$ 340,000						
3199	UNRESTRICTED STATE GRANTS - HIGH COST DISABILITY	\$ 415,000	\$ 400,000				\$ 15,000		
3299	OTHER RESTRICTED STATE GRANTS	\$ 3,176,830	\$ 252,235		\$ 1,904,595		\$ 20,000		\$ 1,000,000
Total Revenue from State Sources		\$ 29,651,026	\$ 26,700,931	\$	\$ 1,904,595	\$	\$ 45,500	\$	\$ 1,000,000

		TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301/302	Fund 401/402
Revenue from Federal Sources									
4201	FOSTER TRANSPORTATION	\$ 6,000	\$ 6,000						
4500	RESTRICTED REVENUE FROM FEDERAL GOV'T	\$ 2,462,316			\$ 1,727,316		\$ 735,000		
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		\$ 2,561,866	\$ 9,550	\$	\$ 1,737,316	\$	\$ 815,000	\$	\$

		TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301/302	Fund 401/402
Revenue from Other Sources									
5100	LONG TERM FINANCING	\$ 3,500,000							\$ 3,500,000
5200	INTERFUND TRANSFERS	\$ 290,000		\$ 80,000			\$ 10,000	\$ 200,000	
5300	SALE OF FIXED ASSETS	\$							
5400	RESOURCES BEGINNING FUND BALANCE	\$ 6,165,000	\$ 1,460,000	\$ 410,000		\$ 300,000	\$ 10,000	\$ 185,000	\$ 3,800,000
Total Revenue from Other Sources		\$ 9,955,000	\$ 1,460,000	\$ 490,000	\$	\$ 300,000	\$ 20,000	\$ 385,000	\$ 7,300,000

GRAND TOTALS	\$ 55,400,223	\$ 36,559,731	\$ 494,900	\$ 4,517,332	\$ 1,150,000	\$ 1,085,600	\$ 3,167,660	\$ 8,425,000
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	All Funds	Funds 100	Funds 200	Fund 300	Fund 400
Combined Revenue Totals by Fund Type	\$ 55,400,223	\$ 37,054,631	\$ 6,752,932	\$ 3,167,660	\$ 8,425,000

2019-2020 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	\$ 6,650,827	\$ 4,100,085	\$ 2,370,292	\$ 123,250	\$ 57,200			
1113 Elementary Extracurricular	\$							
1121 Middle/Junior High Programs	\$ 3,001,281	\$ 1,911,574	\$ 988,957	\$ 44,650	\$ 55,350		\$ 750	
1122 Middle/Junior High School Extracurricular	\$ 7,975	\$ 5,808	\$ 2,167					
1131 High School Programs	\$ 3,718,398	\$ 2,288,849	\$ 1,303,949	\$ 64,100	\$ 49,000	\$ 12,500		
1132 High School Extracurricular	\$ 728,524	\$ 424,536	\$ 204,488	\$ 54,500	\$ 22,000	\$ 12,500	\$ 10,500	
1210 Programs for the Talented and Gifted	\$ 18,949	\$ 12,271	\$ 4,579		\$ 2,100			
1220 Restrictive Programs-Students with Disabilities	\$ 2,528,411	\$ 1,443,006	\$ 895,530	\$ 166,075	\$ 23,800			
1233 Other Programs	\$							
1250 Less Restrictive Programs for Students with	\$ 1,836,226	\$ 1,089,275	\$ 663,251	\$ 58,800	\$ 24,900			
1271 Behavior/ISS LMS and DHS	\$ 180,688	\$ 116,146	\$ 64,543					
1280 Alternative Education	\$ 3,997,511	\$ 260,329	\$ 176,927	\$ 3,554,155	\$ 6,100			
1291 English Second Language Programs	\$ 234,703	\$ 128,678	\$ 102,375	\$ 3,350	\$ 300			
1400 Summer School Programs	\$							
Total Instruction Expenditures	\$ 22,903,494	\$ 11,780,556	\$ 6,777,057	\$ 4,068,880	\$ 240,750	\$ 25,000	\$ 11,250	\$

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	\$ 9,201	\$ 1,018	\$ 383	\$ 5,000	\$ 2,800			
2120 Guidance Services	\$ 569,419	\$ 344,786	\$ 212,333	\$ 5,850	\$ 6,450			
2130 Health Services	\$ 355,925	\$ 196,533	\$ 144,642	\$ 11,300	\$ 3,450			
2140 Psychological Services	\$ 465,622	\$ 63,224	\$ 38,898	\$ 353,500	\$ 10,000			
2150 Speech Pathology and Audiology Services	\$ 1,500				\$ 1,500			
2190 Service Direction, Student Support Services	\$ 289,650	\$ 170,251	\$ 106,299	\$ 9,500	\$ 2,500		\$ 1,100	
2210 Improvement of Instruction Services	\$ 67,299	\$ 44,117	\$ 22,183	\$ 1,000				
2220 Educational Media Services	\$ 439,396	\$ 263,596	\$ 142,250	\$ 16,000	\$ 17,550			
2230 Assessment & Testing	\$ 77,464	\$ 34,949	\$ 30,515	\$ 11,500	\$ 500			
2240 Instructional Staff Development	\$							
2310 Board of Education Services	\$ 174,200			\$ 96,000	\$ 700		\$ 77,500	
2320 Executive Administration Services	\$ 322,310	\$ 208,866	\$ 104,444	\$ 5,700	\$ 1,000		\$ 2,300	
2410 Office of the Principal Services	\$ 2,166,396	\$ 1,379,189	\$ 749,827	\$ 20,600	\$ 9,500		\$ 7,280	
2520 Fiscal Services	\$ 613,975	\$ 372,842	\$ 203,634	\$ 33,000	\$ 2,700		\$ 1,800	
2540 Operation and Maintenance of Plant Services	\$ 2,550,360	\$ 984,370	\$ 645,490	\$ 594,200	\$ 214,300		\$ 112,000	
2550 Student Transportation Services	\$ 2,009,980	\$ 21,925	\$ 12,759	\$ 1,974,296	\$ 1,000			
2570 Internal Services	\$ 182,662	\$ 54,083	\$ 24,879	\$ 67,200	\$ 36,500			
2640 Staff Services	\$ 231,563	\$ 127,130	\$ 70,683	\$ 26,100	\$ 6,150		\$ 1,500	
2660 Technology Services	\$ 1,076,904	\$ 387,012	\$ 229,742	\$ 111,500	\$ 348,350		\$ 300	
2680 Interpret and Translation Services	\$ 2,600			\$ 2,600				
2700 Supplemental Retirement Program	\$ 450,000		\$ 450,000					
Total Support Services Expenditures	\$ 12,056,426	\$ 4,653,890	\$ 3,188,960	\$ 3,344,846	\$ 664,950	\$	\$ 203,780	\$

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
Contingency (Object 800)	\$ 1,589,811	\$	\$	\$	\$	\$	\$	\$ 1,589,811
Grand Total Fund 100	\$ 36,559,731	\$ 16,434,446	\$ 9,966,018	\$ 7,413,726	\$ 905,700	\$ 25,000	\$ 215,030	\$ 1,599,811

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	\$ 64,900	\$ 15,000	\$ 4,900		\$ 20,000	\$ 25,000		
Total Support Services Expenditures	\$ 64,900	\$ 15,000	\$ 4,900	\$	\$ 20,000	\$ 25,000	\$	\$

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	\$ 220,000			\$ 20,000		\$ 200,000		
Total Facilities Acquisition and Construction Expenditures	\$ 220,000	\$	\$	\$ 20,000	\$	\$ 200,000	\$	\$

Other Uses Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
Total Other Uses Expenditures	\$ 200,000	\$	\$	\$	\$	\$	\$	\$ 200,000
Unappropriated Ending Fund Balance	\$ 10,000	\$	\$	\$	\$	\$	\$	\$ 10,000
Grand Total Fund 102	\$ 494,900	\$ 15,000	\$ 4,900	\$ 20,000	\$ 20,000	\$ 225,000	\$	\$ 210,000

Grand Total Combined Funds 100 and 102	\$ 37,054,631	\$ 16,449,446	\$ 9,970,918	\$ 7,433,726	\$ 925,700	\$ 250,000	\$ 215,030	\$ 1,809,811
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2019-2020 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	\$ 30,000			\$ 25,000	\$ 5,000			
1121 Middle/Junior High Programs	\$ 47,000	\$ 5,000	\$ 2,000	\$ 34,000	\$ 5,000		\$ 1,000	
1122 Middle/Junior High Extracurricular	\$							
1131 High School Programs	\$ 707,014	\$ 250,065	\$ 109,949	\$ 145,000	\$ 76,000	\$ 125,000	\$ 1,000	
1132 High School Extracurricular	\$ 70,000			\$ 20,000		\$ 50,000		
1220 Restrictive Programs-Students with Disabilities	\$ 867,334	\$ 447,305	\$ 263,225	\$ 138,006	\$ 18,798			
1250 Less Restrictive Programs for Students with	\$ 442,600	\$ 269,060	\$ 132,491	\$ 27,794	\$ 13,255			
1260 Early Intervention	\$							
1272 Title I	\$ 734,417	\$ 486,772	\$ 247,645					
1280 Alternative Education	\$ 168,767	\$ 125,016	\$ 41,601		\$ 2,150			
1291 English Second Language Programs	\$ 45,000			\$ 20,000	\$ 25,000			
1400 Summer School Programs	\$ 29,532	\$ 21,905	\$ 7,628					
Total Instruction Expenditures	\$ 3,141,665	\$ 1,605,123	\$ 804,539	\$ 409,800	\$ 145,203	\$ 175,000	\$ 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	\$ 35,000			\$ 15,000	\$ 20,000			
2130 Health Services	\$ 60,000	\$ 33,612	\$ 21,388	\$ 5,000				
2190 Service Direction, Student Support Services	\$ 167,116	\$ 97,240	\$ 68,376	\$ 500	\$ 1,000			
2210 Improvement of Instruction Services	\$ 499,550	\$ 234,202	\$ 114,648	\$ 150,500	\$ 200			
2220 Educational Media Services	\$ 2,000				\$ 2,000			
2230 Assessment & Testing	\$ 6,950	\$ 3,131	\$ 1,228	\$ 2,591				
2240 Instructional Staff Development	\$ 61,259	\$ 7,621	\$ 2,988	\$ 46,649	\$ 3,000		\$ 1,000	
2540 Operation and Maintenance of Plant Services	\$ 95,000			\$ 70,000		\$ 25,000		
2550 Student Transportation Services	\$ 1,000			\$ 1,000				
2610 Direction of Central Support Services	\$ 107,792						\$ 107,792	
2620 Planning, Grant Writing and Statistical Services	\$ 14,500	\$ 10,000	\$ 4,500					
2630 Information Services	\$							
2640 Staff Services	\$							
2660 Technology Services	\$ 5,000			\$ 5,000				
Total Support Services Expenditures	\$ 1,055,167	\$ 385,806	\$ 213,128	\$ 296,240	\$ 26,200	\$ 25,000	\$ 108,792	\$
Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
3100 Food Services	\$ 18,000			\$ 5,000	\$ 5,000	\$ 8,000		
3300 Community Services	\$ 12,500	\$ 6,062	\$ 2,938	\$ 500	\$ 3,000			
3500 Custody and Care of Children Services	\$ 10,000			\$ 10,000				
Total Enterprise and Community Services	\$ 40,500	\$ 6,062	\$ 2,938	\$ 15,500	\$ 8,000	\$ 8,000	\$	\$
Facilities Acquisition and Construction	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
4110 Service Area Direction	\$							
4120 Site Acquisition and Development Services	\$							
4150 Building Acquisition, Construction, and	\$ 200,000					\$ 200,000		
4190 Other Facilities Construction Services	\$							
Total Facilities Acquisition and Construction	\$ 200,000	\$	\$	\$	\$	\$ 200,000	\$	\$
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)	\$ 4,517,332	\$ 1,996,991	\$ 1,020,606	\$ 721,540	\$ 179,403	\$ 408,000	\$ 110,792	\$ 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	\$ 1,075,600	\$ 399,895	\$ 261,385	\$ 53,320	\$ 350,000	\$ 8,000	\$ 3,000	
Total Enterprise and Community Services	\$ 1,075,600	\$	\$	\$	\$	\$	\$	\$
Unappropriated EFB (Object 800)	\$ 10,000	\$	\$	\$	\$	\$	\$	\$ 10,000
Grand Total Fund 203	\$ 1,085,600	\$	\$	\$	\$	\$	\$	\$ 10,000

Grand Total Combined All 200 Funds	\$ 6,752,932	\$ 1,996,991	\$ 1,020,606	\$ 721,540	\$ 1,229,403	\$ 408,000	\$ 110,792	\$ 190,000
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Fund: 301 - Debt Service General Obligation Bonds

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	\$ 3,067,660						\$ 3,067,660	
Total Other Uses Expenditures	\$ 3,067,660	\$	\$	\$	\$	\$	\$	\$
Unappropriated EFB (Object 800)	\$ 100,000	\$	\$	\$	\$	\$	\$	\$ 100,000
Grand Total Fund 301	\$ 3,167,660	\$	\$	\$	\$	\$	\$ 3,067,660	\$ 100,000

Fund: 400 - Capital Projects

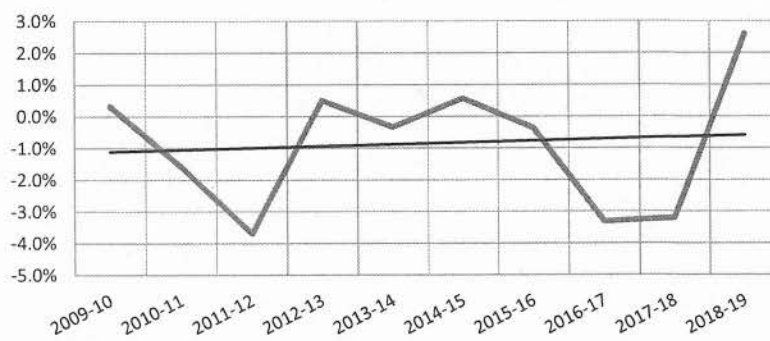
Facilities Acquisition and Construction	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110 Service Area Direction	\$ 121,666	\$ 86,939	\$ 34,727					
4120 Site Acquisition and Development Services	\$							
4150 Building Acquisition, Construction, and	\$ 8,303,334	\$ 43,913	\$ 29,051	\$ 100,000		\$ 8,130,370		
Total Facilities Acquisition and Construction	\$ 8,425,000	\$ 130,852	\$ 63,778	\$ 100,000	\$	\$ 8,130,370	\$	\$
Unappropriated EFB (Obj 800)	\$	\$	\$	\$	\$	\$	\$	\$
Grand Total Fund 400	\$ 8,425,000	\$ 130,852	\$ 63,778	\$ 100,000	\$	\$ 8,130,370	\$	\$

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

Grade Level	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
K	197	182	191	188	196	155	174	186	202	208
1	193	190	184	221	200	209	183	195	189	200
2	215	193	203	193	218	213	217	193	194	192
3	222	214	196	204	196	223	219	221	200	205
4	216	215	216	197	193	206	226	234	212	207
5	225	214	221	209	205	208	205	227	226	224
Subtotal K-5	1,268	1,208	1,211	1,212	1,208	1,214	1,224	1,256	1,223	1,236
6	263	232	218	223	212	204	224	205	225	243
7	259	266	222	224	232	223	211	232	204	232
8	246	258	252	220	235	230	230	219	219	225
Subtotal 6-8	768	756	692	667	679	657	665	656	648	700
9	277	262	257	266	233	249	235	248	217	240
10	271	271	238	256	256	232	244	244	248	221
11	202	249	230	217	227	238	209	198	197	210
12	292	210	225	208	213	229	226	207	204	193
Morrison	61	53	55	58	53	60	63	59	53	68
Subtotal 9-12	1,103	1,045	1,005	1,005	982	1,008	977	956	919	932
Home Schooled	-	-	15	40	20	29	23	14	10	6
Extended Campus	-	66	44	59	88	83	92	-	-	-
Post High	-	15	13	12	8	11	10	13	5	6
Other		81	72	111	116	123	125	27	15	12

Total District	3,139	3,090	2,980	2,995	2,985	3,002	2,991	2,895	2,805	2,880
# changed	10	(49)	(110)	15	(10)	17	(11)	(96)	(90)	75
% changed	0.3%	-1.6%	-3.7%	0.5%	-0.3%	0.6%	-0.4%	-3.3%	-3.2%	2.6%

District Enrollment % changed



ATHLETIC AND ACTIVITY PARTICIPATION

Dallas High School Number of Students Each Year

ACTIVITY	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
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Athletics:

Football	82	81	82	86	86	94	88	93	87	87
Volleyball	32	30	35	28	34	33	32	31	34	35
Soccer	73	68	67	53	55	63	39	61	43	42
Cross Country	30	32	30	31	36	34	28	22	26	19
Cheerleaders	32	31	23	11	25	30	30	27	16	33
Wrestling	35	30	39	46	42	41	36	31	35	35
Basketball	67	61	57	51	70	68	65	62	57	64
Swimming	33	21	22	31	29	13	20	17	6	8
Baseball	41	41	43	46	43	42	39	35	39	29
Softball	41	39	36	24	26	27	25	24	27	31
Tennis	58	58	50	52	49	41	88	57	36	28
Track	112	104	93	103	90	74	67	77	79	93
Golf	18	12	15	17	13	12	25	19	16	12
Dance Team	29	22	20	19	20	14	15	15	0	12
Total Athletics	683	630	612	598	618	586	597	571	501	528

Other Activities:

Hi-Q	16	22	20	9	15	20	29	12	14	15
DECA	22	-	-	-	-	-	0	0	0	0
FFA	40	40	82	77	75	60	56	60	63	38
Drama--Thespians	21	25	30	25	26	32	57	53	55	50
Equestrian	22	16	14	12	13	13	12	12	12	4
Vocal Music	53	49	-	32	36	30	36	33	44	28
Band	56	40	41	27	18	22	17	18	49	38
Robotics	-	-	-	-	-	-	25	17	3	0
HOSA	-	-	-	-	-	-	0	0	0	0
National Honor Society (11th & 12th)	71	74	87	80	87	82	83	71	64	71
Total Other Activities	301	266	274	262	270	259	315	276	304	244

ATHLETIC FUNDING

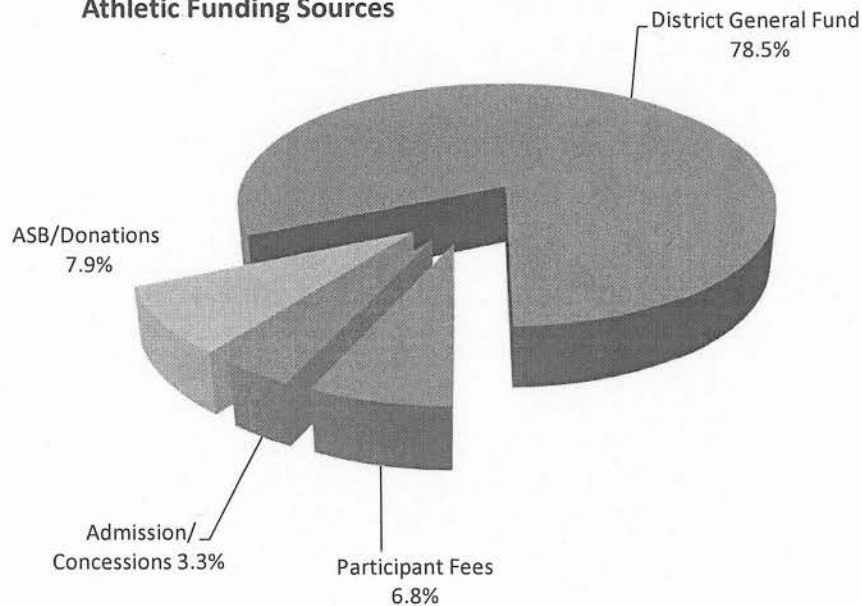
Dallas High School

Expense Category	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	%
Coaching Contracts	189,917	205,251	212,099	268,114	280,188	284,224	33.3%
Transportation/Travel	54,224	67,614	57,820	61,811	72,885	71,227	8.3%
Officials	30,254	31,856	35,849	33,852	35,307	35,402	4.1%
Uniforms	36,717	19,968	35,811	35,174	23,143	22,311	2.6%
Equipment	5,515	29,605	40,117	19,833	28,409	18,435	2.2%
Field/Facility Maintenance	6,063	25,543	38,470	30,892	88,770	64,195	7.5%
Athletic Director Office	193,452	194,751	197,259	200,164	314,786	316,667	37.1%
Other	103,774	92,425	90,997	103,159	41,553	41,864	4.9%
Total Athletic Expenditures	\$ 619,916	\$ 667,013	\$ 708,422	\$ 752,999	\$ 885,041	\$ 854,325	100.0%

Funding Sources:

Participant Fees	57,836	60,607	58,924	76,155	65,122	59,835	7.0%
Community Admission / Concessions	21,210	43,467	43,130	32,325	27,190	29,570	3.5%
ASB Fundraising / Donations	120,191	105,460	86,255	78,879	92,056	70,270	8.2%
District General Fund	420,679	457,479	520,113	565,680	700,674	694,650	81.3%

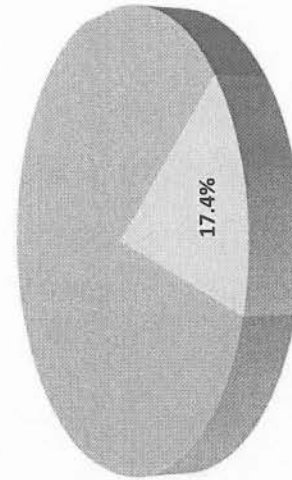
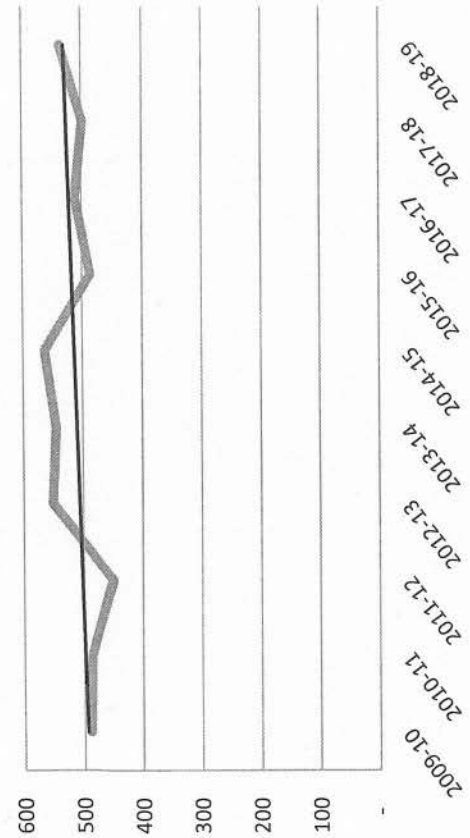
Athletic Funding Sources



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

CODE	CONDITION	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
10	Intellectual Disability	23	21	19	33	35	36	25	26	31	30
20	Hearing Impaired	8	13	3	8	5	11	7	7	6	4
40	Vision Impaired	4	4	4	6	4	6	1	1	-	1
50	Speech Impaired	81	100	67	92	90	88	60	53	47	64
60	Emotional Disability	47	46	41	47	42	55	50	47	44	41
70	Orthopedically Impaired	5	8	5	8	8	8	6	4	4	4
74	Traumatic Brain Injury	-	-	3	4	4	5	2	2	2	4
80	Other Health Impaired	89	91	79	106	109	107	93	116	131	139
82	Autistic	76	68	88	88	84	95	86	86	79	71
90	Learning Disability	155	135	141	159	164	153	156	169	154	178
TOTAL STUDENTS		488	486	450	551	545	564	486	511	498	536
District Enrollment as of April		3,129	3,139	3,090	2,980	3,003	3,001	3,002	2,895	2,805	2,880
% District Enrollment		15.6%	15.5%	14.6%	18.5%	18.1%	18.8%	16.2%	17.7%	17.8%	18.6%

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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Affidavit Of Publication

STATE OF Oregon

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County of Polk

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, 2019 to June 30, 2020 will be held in the Boardroom at the Dallas School District Office, 111 SW Ash Street, Dallas, Oregon. The meeting will take place on April 22, 2019 at 6:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting to discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after April 23, 2019 at the Dallas School District Office, 111 SW Ash Street, Dallas, Oregon, between the hours of 8:00 a.m. and 4:00 p.m.

(April 3, 2019)

I, Emily Mentzer, being

first duly sworn, depose and say I am the EDITOR

of the Polk County Itemizer-Observer, a newspaper of general circulation as defined by ORS 193.010 and 193.020, printed and published at Dallas in the aforesaid county and state; that the Bdgt Comm Mtg PO#190568

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

04/03/19

Subscribed and sworn to before me this

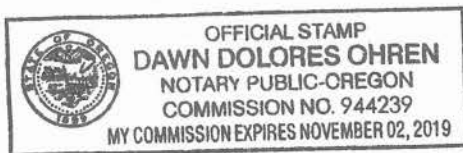
April 3, 2019

Dawn Dolores Ohren

Notary Public for Oregon

(My Commission Expires November 2, 2019)

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



Affidavit Of Publication

STATE OF Oregon

ss.

County of Polk

SECOND NOTICE OF BUDGET COMMITTEE MEETING Dallas School District

A public meeting of the Budget Committee of the Dallas School District #2, Polk County, State of Oregon, to discuss the budget for fiscal year July 1, 2019 to June 30, 2020 will be held in the Board room at the Dallas School District Office, 111 SW Ash Street, Dallas, Oregon. The meeting will take place on April 22, 2019

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(April 10, 2019)

I, Emily Mentzer, being

first duly sworn, depose and say I am the EDITOR

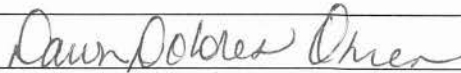
of the Polk County Itemizer-Observer, a newspaper of general circulation as defined by ORS 193.010 and 193.020, printed and published at Dallas in the aforesaid county and state; that the 2nd Bdgt Comm PO#190568

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

04/10/19

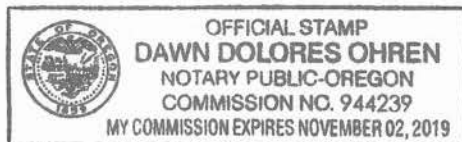


Subscribed and sworn to before me this April 10, 2019



Notary Public for Oregon

(My Commission Expires November 2, 2019)



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

Affidavit Of Publication

STATE OF Oregon

ss.

County of Polk

I, Emily Mentzer, being

first duly sworn, depose and say I am the EDITOR

of the Polk County Itemizer–Observer, a newspaper of general circulation
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the aforesaid county and state; that the FORM ED-1 PO#190568

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

05/29/19

Emily Mentzer

Subscribed and sworn to before me this

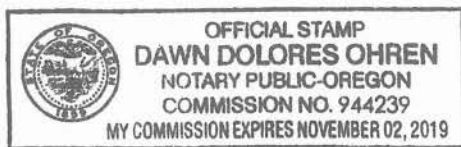
May 30, 2019

Dawn Dolores Ohren

Notary Public for Oregon

(My Commission Expires

November 2, 2019



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

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of Dallas School District No. 2 will be held on June 10, 2019 at 6:30 pm at Dallas School District, 111 SW Ash Street, Dallas, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Dallas School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 111 SW Ash Street between the hours of 8:00 a.m. and 4:00 p.m., or online at www.dallas.k12.or.us. This budget is for an annual period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Debbie MacLean

Telephone: 503-623-5594

Email: debbie.maclean@dsd2.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	\$6,956,294	\$7,250,000	\$6,165,000
Current Year Property Taxes, other than Local Option Taxes	9,031,462	9,488,490	10,212,660
Current Year Local Option Property Taxes	27,029	21,600	3,750
Other Revenue from Local Sources	1,787,769	2,064,090	2,171,400
Revenue from Intermediate Sources	741,892	846,057	844,521
Revenue from State Sources	26,907,273	26,026,835	33,151,026
Revenue from Federal Sources	2,164,844	2,355,055	2,561,866
Interfund Transfers	77,756	110,000	290,000
All Other Budget Resources	7,905,951	-	0
Total Resources	\$55,600,269	\$48,162,127	\$55,400,223

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$17,380,360	\$16,800,871	\$18,977,184
Other Associated Payroll Costs	9,665,580	9,774,221	11,316,687
Purchased Services	8,821,162	7,989,335	8,308,586
Supplies & Materials	1,963,391	2,589,728	2,505,103
Capital Outlay	8,349,718	6,329,139	8,796,370
Other Objects (except debt service & interfund transfers)	319,810	330,343	328,822
Debt Service*	2,365,010	2,718,490	3,067,660
Interfund Transfers*	77,756	110,000	290,000
Operating Contingency	-	1,300,000	1,589,811
Unappropriated Ending Fund Balance & Reserves	6,657,482	220,000	220,000
Total Requirements	\$55,600,269	\$48,162,127	\$55,400,223

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

1000 Instruction	\$23,386,497	\$23,910,918	\$27,095,159
FTE	243.52	237.93	247.44
2000 Support Services	13,132,669	12,362,069	13,196,493
FTE	96.55	86.45	86.26
3000 Enterprise & Community Service	941,599	1,065,650	1,116,100
FTE	13.38	13.02	13.68
4000 Facility Acquisition & Construction	9,039,256	6,475,000	8,825,000
FTE	1.70	1.70	1.60
5000 Other Uses	-	-	-
5100 Debt Service*	2,365,010	2,718,490	3,067,660
5200 Interfund Transfers*	77,756	110,000	290,000
6000 Contingency	-	1,300,000	1,589,811
7000 Unappropriated Ending Fund Balance	6,657,482	220,000	220,000
Total Requirements	\$55,600,269	\$48,162,127	\$55,400,223
Total FTE	355.15	339.10	348.98

* 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 2019-20 reflects the district's plan to use a significant increase in State resources to strengthen instructional programs and increase current service level. Instructional FTE is being added to meet increased student enrollment after nearly a decade of flat or declining enrollment. Further, the district has increased expenditures in the areas of mental health, behavior and special education programs in order to meet significant growth in the number of students with critical needs.

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	\$2,289,387	\$2,891,872	\$3,018,473

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$10,269,272	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$10,269,272	\$0

DALLAS SCHOOL DISTRICT No. 2
DALLAS, OREGON
JUNE 10, 2019

RESOLUTION # 18-19-08

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 2019-2020 in the total amount of \$55,400,223, 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, 2019, for the following purposes:

GENERAL FUND: (Includes F100 & F102)

1000 Instruction	\$ 22,903,494
2000 Support Services	\$ 12,141,326
4000 Facility Acq and Construction	\$ 200,000
5000 Transfers	\$ 210,000
6000 Operating Contingency	\$ 1,589,811
TOTAL	\$ 37,044,631

SPECIAL REVENUE GRANTS & PROJECTS:

1000 Instruction	\$ 3,141,665
2000 Support Services	\$ 1,055,167
3000 Community Services	\$ 40,500
4000 Capital Outlay	\$ 200,000
5000 Transfers	\$ 80,000
TOTAL	\$ 4,517,332

UNAPPROPRIATED REQUIREMENTS:

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

DEBT SERVICE - GEN OBLIGATION BONDS:

5000 Debt Service - GO Bonds	\$ 2,867,660
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DEBT SERVICE - FULL FAITH & CREDIT:

5000 Debt Service - FF & C	\$ 200,000
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FOOD SERVICE:

3000 Community Services	\$ 1,075,600
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STUDENT ACTIVITY FUNDS:

1000 Instruction	\$ 1,050,000
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CAPITAL CONSTRUCTION BOND PROJECTS:

4000 Construction	\$ 4,875,000
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CAPITAL IMPROVEMENTS/OTHER PROJECTS:

4000 Construction	\$ 3,550,000
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TOTAL APPROPRIATIONS, ALL FUNDS:	\$ 55,180,223
TOTAL UNAPPROPRIATED, ALL FUNDS:	\$ 220,000
TOTAL ADOPTED BUDGET:	\$ 55,400,223

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 2019-2020:

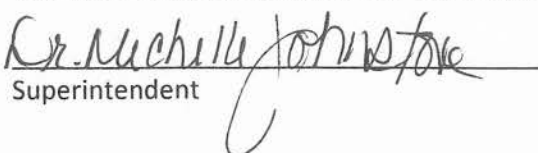
- 1) At the rate of \$4.5527 per \$1,000 of assessed value for permanent rate tax;
- 2) In the amount of \$3,018,473 for debt service on general obligation bonds;

CATEGORIZING THE TAX

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

	<u>Subject to the Education Limitation</u>	<u>Excluded from Limitation</u>
Permanent Rate Tax	<u>\$ 4.5527 / \$1,000</u>	
General Obligation Debt Service		<u>\$ 3,018,473</u>

The above resolution statements were approved and declared adopted on June 10, 2019.


 Superintendent


 Board Chair

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

FORM ED-50 2019-2020

To assessor of POLK County

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

☐ Check here if this is
an amended form.

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

<u>111 SW Ash Street</u> Mailing Address of District	<u>Dallas</u> City	<u>OR</u> State	<u>97338</u> Zip	<u>6/30/2019</u> Date Submitted
<u>Debbie MacLean</u> Contact Person	<u>Director of Fiscal Services</u> Title	<u>(503) 623-5594</u> Daytime Telephone	<u>debbie.maclea@d2.org</u> Contact Person E-mail	

CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	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.			\$3,018,473
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) 4c.			\$3,018,473

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.

Appendix

DALLAS SCHOOL DISTRICT NO. 2
DALLAS, OREGON
July 9, 2018

ITEM: ANNUAL BUSINESS PROCEDURES

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

BUDGET OFFICER

Dr. Michelle Johnstone, Superintendent/Clerk, shall be Budget Officer for FY 2018-2019.

DEPUTY CLERK

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

CUSTODIAN OF DISTRICT FUNDS

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

AUTHORIZATION TO BORROW FUNDS

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

AUTHORIZATION TO SIGN CHECKS

Dr. Michelle Johnstone, Superintendent/Clerk, 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

Dr. Michelle Johnstone, Superintendent/Clerk and Debra Knox-MacLean, Director of Fiscal Services/Deputy Clerk, will each be bonded in the amount of \$100,000.

DEPOSITORIES

Depositories for Dallas School District No. 2 funds are designated as follows for FY 2018-2019:

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.

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

Dr. Michelle Johnstone, Superintendent/Clerk, shall serve as Affirmative Action Officer for FY 2018-2019.

ADA COMPLIANCE OFFICER

Autymn Galbraith, Director of Special Education, shall serve as the ADA Compliance Officer for FY 2018-2019.

TITLE IX OFFICER

Tim Larson, Athletic Director, shall serve as the Title IX Officer for FY 2018-2019.

SAFETY OFFICER

Kevin Montague, Facilities Director, shall serve as the Safety Officer for FY 2018-2019.

EXPOSURE CONTROL OFFICER

Kevin Montague, Facilities Director, shall serve as Exposure Control Officer for FY 2018-2019.

PEST MANAGEMENT OFFICER

Kevin Montague, Facilities Director, shall serve as Pest Management Officer for FY 2018-2019.

TITLE I DIRECTOR

Steve Martinelli, Principal, Whitworth Elementary School, shall serve as the Title I Director for FY 2018-2019.

MIGRANT EDUCATION AND ENGLISH LANGUAGE LEARNER OFFICER

Dr. Michelle Johnstone, Superintendent/Clerk, shall serve as the Officer of Migrant Education and English Language Learners for FY 2018-2019.

HEARINGS OFFICER

Steve Martinelli, Principal, Whitworth Elementary School, shall serve as Hearings Officer for FY 2018-2019.

AHERA Designation

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

Healthy and Safe Schools Plan Administrator

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

Glossary of Terms and Definitions

School Finance 101

ADMr

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

ADMw

Weighted Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district (ADMr) as of June 30 adjusted to reflect students with special needs. Kindergarten students are counted as half-time students.

The state school funding formula credits districts with additional ADM for the following factors:

ADMr 1.00 As of June 30

Plus:

Special Education 1.00 December Count of IEP's

English Second Language .50

Pregnant & Parenting 1.00

Poverty Factor .25

Foster Care/Neglected and Delinquent .25 Dept. of Human Resources count

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

APPROPRIATION

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

ASSETS

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

BUDGET

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

BUDGET DOCUMENT

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

BUDGETARY CONTROL

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

BUDGETARY EXPENDITURES

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

CAPITAL OUTLAY

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

CAPITAL PROJECTS FUND

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

CASH BASIS

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

DEBT SERVICE FUND

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

LICENSED EMPLOYEES

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

CLASSIFIED EMPLOYEES

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

CONTINGENCY

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

CURRENT RESOURCES

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

DEFICIT

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

ENTERPRISE FUNDS

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

EXPENDITURES

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

FTE

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

FALL ENROLLMENT

Number of students enrolled in school on October 1st.

FIXED ASSETS

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

FUNCTION CLASSIFICATION

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

FUND

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

GENERAL FUND

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

INTERNAL SERVICE FUND

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

LIABILITIES

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

MEASURE 5

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

MEASURE 47

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

MEASURE 50

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

MODIFIED ACCRUAL BASIS

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

OBJECT

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

OPERATING BUDGET

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

PAYROLL COSTS

Amounts paid by a school district on behalf of employees, in addition to gross salary.

Examples are:

- Group health insurance;
- Contributions to public employees retirement system;
- Social security (FICA);
- Workers' compensation; and
- Unemployment insurance.

PROGRAM BUDGET

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

RESOURCES

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

REVENUES

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

SPECIAL REVENUE FUND

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

STAFFING RATIO

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

STATE SCHOOL FUND

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

SUPPLEMENTAL BUDGET

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

TOSA

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

TRANSFERS

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

TRUST AND AGENCY FUND

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

UNAPPROPRIATED ENDING FUND BALANCE (UEFB)

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

DEFINITIONS OF REVENUE ACCOUNTS

1000 REVENUE FROM LOCAL SOURCES

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

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

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

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

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

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

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

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

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

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

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

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

1773 FEES STUDENT TOWELS.

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

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

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

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

1951 TEXTBOOK SALES. Revenue from sale of textbooks.

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

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

1990 MISCELLANEOUS.

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

2000 REVENUE FROM INTERMEDIATE SOURCES

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

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

3000 REVENUE FROM STATE SOURCES

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

3103 COMMON SCHOOL FUND. ORS 327.403.

4000 REVENUE FROM FEDERAL SOURCES

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

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

5000 OTHER SOURCES

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

5300 SALE OF FIXED ASSETS.

5400 BEGINNING FUND BALANCE.

DEFINITIONS OF EXPENDITURE ACCOUNTS

100 SALARIES

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

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

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

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

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

121 SUBSTITUTES - LICENSED. Substitute days for licensed personnel.

122 SUBSTITUTES - CLASSIFIED. Substitute pay for classified employees.

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

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

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

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

200 ASSOCIATED PAYROLL COSTS

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

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

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

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

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

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

300 PURCHASED SERVICES

312 INSTRUCTIONAL PROGRAMS IMPROVEMENT SERVICES. District paid staff development.

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

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

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

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

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

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

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

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

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

350 COMMUNICATIONS. Operating costs for telephones and postage.

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

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

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

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

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

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

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

400 SUPPLIES AND MATERIALS

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

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

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

440 PERIODICALS. Expenditures related to the purchase of periodicals.

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

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

470 COMPUTER SOFTWARE. Purchases of instructional and administrative software.

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

500 CAPITAL OUTLAY

510 LAND ACQUISITION. Expenditures for the purchase of land.

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

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

541 ADDITIONAL EQUIPMENT. Purchases of new equipment.

542 REPLACEMENT EQUIPMENT. Replacement costs of outdated equipment.

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

600 OTHER OBJECTS

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

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

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

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

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

700 TRANSFERS

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

800 OTHER USES OF FUNDS

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