

**Dallas School District No. 2  
Adopted Operating Budget  
2015-2016**

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# Introduction

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

Compliance with Local Budget Law is critical for the Dallas School District. The budget must be completed and adopted by the School Board by June 30, 2015, the day before the start of the fiscal year to which the budget applies. Without a budget for the new fiscal year in place, Dallas School District's authority to spend money or incur obligations would expire on June 30, 2015. The District's ability to impose a property tax is also legally bound to the budgeting process.

Budgeting is a joint effort between the people affected by the budget and the appointed and elected officials responsible for providing the service. Citizen involvement is encouraged through the Budget Committee meeting process conducted in the spring of 2015.

In accordance with Oregon Revised Statutes 294.305 to 294.565, the Dallas School District's proposed budget for fiscal year 2015 - 2016 outlines the programs and services provided throughout the district and a viable fiscal strategy to carry them out.

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April 27, 2015

## 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 22, 2015.

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

The school board designates one person to serve as budget officer. The budget officer prepares or supervises the preparation of the budget document. The budget officer acts under the direction of the budget committee. As per the Annual Business Procedures resolution in the appendix, the board formally appointed me, Dennis Engle, to serve as budget officer. This budget was prepared under my direction to show anticipated resources and provide an estimate of costs required to continue basic educational services for Dallas School District during fiscal year 2015-16.

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 27, 2015, and cost estimates based on known factors for each program that existed as of April 27, 2015.

The budget for fiscal year 2015-16 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 2015-16 along with a historical report of past fiscal activity.

The legislature increased funding for K-12 education based in part on full day kindergarten reimbursement beginning with the 2015-16 school year. They also split the funding 50% - 50% across the two years of the biennium. This is a departure from previous funding cycles and necessitates Dallas School District planning for increased expenditures in the second year of the biennium. This has been accomplished by reserving

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Dennis Engle, Interim Superintendent • Cory Bradshaw, Assistant Superintendent

Board of Directors: Michael Blanchard • Michael Bollman • Lu Ann Meyer • Matt Posey • Jonathan Woods



funds typically allocated by the legislature in the second year of the biennium in an account created specifically for this purpose.

We have based our proposed budget on the current state school fund (SSF) estimate received on March 23, 2015. The revenue in the proposed budget from the SSF is \$21,994,482. This amount is based on 50% of the biennial state budget rather than the traditional 49% typical in year one. The overall proposed general fund budget is \$31,323,272. This includes property taxes, a common school fund allocation, and other miscellaneous revenue sources used for general operations of the district in addition to the SSF.

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 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 has been formed that will meet monthly spanning the entire calendar year to provide the time needed to develop a deep understanding of the budget and other district operations. This will provide the district with a staff resource that is able to respond to budget pressures as well as revenue changes. The district collaboration team will take a long-term approach to issues such as increased instructional hour requirements, decreasing federal funding, increasing special education needs as well as increased physical education requirements and the effect each of these challenges have on the budget.

The district collaboration team will continuously examine priorities established by the priority based budgeting committee as a part of their core mission. These priorities have included:

- Primary class size (under 30)
- Interventions and enrichments
- Instructional coaches and intervention specialists essential to improving instruction and implementing of state standards
- Digital literacy
- Positive Behavior Supports (PBIS) at all levels

The proposed 2015-16 general fund budget represents continued support for these priorities. The budget also provides for the continuation of programs implemented during the 2014-15 school year including electives at LaCreole Middle School, increased special education (SPED) support and increases in access to technology as well as strengthening network bandwidth. There are no proposed general fund reductions.

In brief, this budget provides additional support for:

- Full-day kindergarten implementation
- Instructional assistants for kindergarten classrooms
- Music instruction at Lyle Elementary and Oakdale Heights Elementary
- Increased time for our school psychologist position
- Increased FTE for language arts at Dallas High School
- Additional technology and increased bandwidth across the district
- Increased (SPED) staff at Dallas High School

**Full-day Kindergarten Implementation.** In December 2013, district administrators began analysis of what full-day kindergarten implementation would involve: enrollment, staffing, schedules, furniture/fixtures, curriculum materials, transportation, food services, and class size and facility considerations. More recently, teachers have been engaged in planning and preparing for full-day kindergarten implementation. Kindergarten teachers and Title I Specialists attended ODE's spring 2014 Kindergarten Summit, have visited full-day kindergarten programs in Corvallis School District, and attended COSA's Full-Day Kindergarten Conference in February 2015.

As a professional learning community, kindergarten teachers have:

- Purposed to create learning environments and use instructional strategies that lead to children questioning, exploring, inquiring, communicating, creating, collaborating, presenting, playing, and moving
- Resolved that students can be expected to reach higher achievement in reading and writing and that kindergarten assessments may need to be revised to match those expected outcomes
- Created template schedules for instruction and the kindergarten day
- Given input to use of facility space and regarding needed instructional materials
- Planned dates and activities for screening, registration, and orientation
- Planned joint ongoing professional development in literacy instruction strategies

Kindergarten PLC work is ongoing. Steps for summer 2015 include:

- Preparation/planning time for teachers and assistants
- Facilitated P-3 alignment work
- Summer Jump Start programs for students entering kindergarten and transitioning from kindergarten to first grade

We plan for full-day kindergartners to be engaged in learning activities that are developmentally and age appropriate: fitting activities, materials, schedules and all other aspects of the program to best engage their young minds and bodies for the day. We expect that students will achieve higher levels of literacy and math competence by the end of their school year.

**Music Instruction at Lyle Elementary and Oakdale Heights Elementary.** Music instruction will return to Lyle and Oakdale. Music instruction is planned for 30 minutes per week for all grades at both Lyle and Oakdale. The inclusion of full-day kindergarten necessitated a discussion of additional support staff at our two K-3 buildings. It was the staff's choice that music instruction was the first priority.

**Increased Time for our School Psychologist Position.** Changes in training programs for new SPED teachers have over time limited the type of tests they can administer. These tests can now only be administered by a TSPC licensed school psychologist. This service can either be performed by district staff or contracted out.

**Increased FTE for Language Arts at Dallas High School.** The new language arts position at DHS will provide staff an opportunity to design and implement writing lab courses to aide students in preparation for state testing as well as completing work samples to show evidence for essential skills. The additional courses will also serve as electives to support our progress towards compliance in meeting the 990 instructional hours.

**Additional Technology for each Building and Increased Bandwidth across the District.** This coming school year will see more upgrades to our internal infrastructure, and an additional 450 mobile devices added to our schools.

**Increased SPED Staff at Dallas High School.** An additional educational resource center (ERC) SPED teacher at DHS would have a similar schedule to the current ERC SPED teachers. This person would teach four classes per day. These classes would be basic math, basic language arts, and transition. This teacher would also have two case management periods and carry a caseload of 30-35 students. This is a caseload that is comparable to the remaining SPED teachers throughout the district.

**Health Insurance.** There is no increase to the health insurance cap.

**Employee Salaries.** This budget reflects a 3% cost of living increase for all employee groups (classified, licensed, administrators and confidential employees).

**Contingency.** The proposed budget has a contingency of \$1,142,540. This \$142,540 increase from 2014-15 contingency budget of \$1,000,000 represents 9.9% of the growth in resources from 2014-15 that are not identified as set-aside for a specific purpose.

The following depicts the overall allocation of increased revenue:

<b>Changes in Resources from Prior Year</b>		<b>\$ 3,104,826</b>
State Support	35%	\$ 1,095,069
50/50 v. 49/51 Split Increase	15%	462,578
Kindergarten	11%	347,850
New Charter School	28%	869,000
Property Taxes	8%	250,200
Beginning Fund Balance	3%	100,000
High Cost Disability Grant	-3%	(80,000)
Other	2%	60,129
<b>Allocation of New Resources</b>		
Salaries COLA & Steps	17%	520,684
New Positions (FDK, HS & SpEd)	15%	477,622
Benefits (PERS rate reduction)	6%	184,647
<b>Not Related to Salaries</b>		
Charter School Flow Through	23%	712,700
50/50 Split Reserve	15%	462,578
Supplies & Equipment	8%	233,763
Extended Campus	5%	144,500
Contingency (9.9% of State Increase)	5%	142,540
Contracted Services (Health & Data Processing)	4%	128,718
Utilities and Transportation	3%	88,365
<b>Total</b>		<b>\$ 3,104,826</b>

**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. All payments from Cool Schools Senate Bill 1149 will be placed in this fund. In addition, a transfer from general fund has been budgeted to accommodate building level requests to set aside a portion of unspent funds from specific budget accounts for future facility and equipment needs that fit the criteria of fund 102. 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 loss of funds in Title I and Title II programs due to federal level reductions continue to have an impact on the 2015-16 budget. We have planned reductions of \$32,000 in Title I and Title II.

The following programs will continue within special revenue funds.

**Fund 278 New Teacher Mentoring.** We are part of a consortium of school districts called the Mid-Willamette Valley Educator Effectiveness – Beginning Educator Mentoring Grant. This grant along with Title II dollars allow us to hire a full-time teacher to mentor our first and second year teachers. This type of mentoring from a master teacher is one of the most promising practices to increase educator effectiveness.

**Fund 211 Wellness Grant.** Dallas School District has been awarded the third year of a wellness grant through OEA Trust. This grant is funded at \$15,000 for building a culture of wellness including healthy eating, physical activity and stress management.

**Fund 276 P-3 Grant.** Dallas School District has been awarded the second year of a three year grant from Oregon Community Foundation for pre-K through grade 3 transitions. This grant is a consortium between Dallas, Central, Perrydale and Falls City School Districts. The year two award is \$75,000.

**Fund 203 Food Service.** In April 2014, after completing a thorough review of the district food services program, the district entered into a partnership agreement with Central School District to share a food service director as a first step in implementing a self-operated program. This proposed budget includes sufficient spending authority to accommodate the continuation of this model for 2015-2016.

**Fund 401 Capital Construction Bond Projects.** In November 2014, the Dallas community approved a \$17 million maintenance bond. During the first year of the bond, work will be focusing on building envelopes (roofing, siding, weatherproof systems). First will be replacement or restoration of roofs that are currently showing indicators of failure. Where possible, roof surfaces will be restored using a restoration process rather than complete replacement. This can be done for approximately 30% of the cost of replacement. Roof areas which have deteriorated beyond the parameters for restoration will be replaced with new. Both processes will be utilized at the District Office/Morrison, Oakdale Heights and Whitworth Elementary during the summer of 2015.

In addition to the roofing projects, the district will work on designing new multi-purpose rooms (MPR's) to be constructed at Lyle and Oakdale, a new covered play area at Oakdale, renovation of the DHS vocational shop to a true Career and Technical Education Center (CTE) and renovation of the stage/storage areas at Whitworth Elementary to better utilize the space for educational needs. Construction of these areas is anticipated to start summer of 2016.

In order to access available SB1149 energy incentive dollars, energy audits will be performed on all district buildings to identify energy saving measures where we can continue to make gains in energy conservation. Identified projects approved by Oregon Department of Energy may be done during the first year depending on potential savings and recommendations of the Citizens Oversight Committee (COC).

A more up-to-date asbestos plan will also be performed district wide to provide the knowledge of potential abatement costs during projects throughout the life of the bond. Some technology upgrades will be deployed, small group instructional space will be constructed at Lyle, some underground drainage projects will be done at DHS, Lyle, LCMS and WW to correct aging storm and/or sanitary drainage issues. Using the prioritized list of projects, additional projects may be added as time and funding allow as recommended by the COC.

## **Effect of 2014-15 General Fund Budget Increases.**

**LaCreole Middle School.** This school year, parents, students and staff have seen the reinstatement of electives and other programs that have helped create a positive culture of learning and accepting challenges. After much collaborative planning during 2013-14, the staff at LaCreole developed a new schedule and program offerings to meet recommended best practices of middle schools. Keeping the needs of middle school students at the forefront, a schedule was developed offering a host of electives including: art, digital art, choir, band, drama, Spanish, robotics, and leadership. In addition to electives, a rotating schedule was incorporated every nine weeks to give students an opportunity to grow through the Exploratory Wheel which are classes important to supporting their development and skill building at this unique time of life. In our Exploratory Wheel we offer students, a STEM class (science, technology, engineering and math) class for challenging their design process and thinking, a technology class to support their development in digital literacy and helping them become positive digital citizens. We also offer health and a health extension class we simply refer to as exploratory, furthering our students' opportunity to discuss the challenges of being in the 11-14 age group. A key focus of course offerings is to challenge students and require them to critically think throughout their day. Electives have made a big difference this year – kids are happy. They get to try new things and every day they like school more. Middle schoolers have more grit right now because they've been taught mistakes are okay - it's how we learn. A lot of that comes from the principal asking teachers to do the same thing – try things. We are teaching and modeling problem-solving for kids.

**Autism Team.** Dallas School District created their own autism team with the 2014-15 school year. The autism team currently supports 101 students with autism, while continuing to complete additional referrals. They provide direct instruction through social skills class for all district buildings, including Luckiamute Valley Charter School. On in-service days and during PLC's, the autism team has provided comprehensive and easily accessible professional development for SPED and general education teachers around the topic of autism and the affect it has on our children and the necessary supports that are needed for them to be successful in the school environment. Supports include visuals for academics and behavior, social scripts, communication boards, discrete trial work stations and data collection systems.

**Special Ed Program Specialist.** The SPED program specialist provides support throughout the entire school district. She provides direct instruction to our SPED students at Morrison and at our local private schools. She currently has a caseload of 28 and completes the paperwork duties for the self-contained classrooms at LaCreole Middle School. In addition to case management, she has attended and facilitated 125 IDEA meetings. The SPED program specialist has provided training to all of the SPED teachers on data collection, writing a standardized based IEP, extended assessments, system performance review and improvement, and diploma options. Our SPED specialist is an active team member for the student intervention teams located at Lyle and Dallas High School. She has also participated in the early childhood SPED identification process and administers the extended assessment, informal assessment, and standardized testing for SPED and TAG eligibilities.

**DHS Behavior Support.** Our behavioral support position during the 2014-15 school year has allowed us to refashion the in-school suspension room into an academic and behavior support center. The center, open from 8:00 a.m. – 4:00 p.m. and provides a safe place for students to receive academic and behavioral support before and after school as well as during the school day for a variety of reasons and individual needs often not specifically addressed in the classroom.

By emphasizing the use of evidence and data, our behavioral support specialist has worked closely with administration, counselors and teachers to create and provide interventions that have reduced disciplinary incidents, increased the sense of social and emotional safety of the school environment for many students and has provided tutoring and support to directly improve academic outcomes. To date, there have been

more than 3,000 student contacts with the behavioral support specialist saving countless instructional hours otherwise lost to discipline or re-teaching of course material. The continual re-teaching, opportunities for problem solving, combined with acknowledgement or feedback of positive student behavior has promoted a climate of greater productivity and learning.

There is no way to adequately address the positive impact the behavioral support specialist position has made on Dallas High School and the ways in which students, staff, parents, and teachers have come to rely on it as an additional support for our students. It has greatly shifted how we refer, assist, and evaluate students and their ongoing needs.

**Technology.** Our network infrastructure has grown significantly in the past two years to support wireless and mobile devices in our school district. We have rolled out 100% Wi-Fi coverage in our schools. In most locations up to 90 devices at a time in a classroom can be supported. This is due to the purchase and installation of 251 wireless access points throughout the district. Since the 2013-14 school year, Dallas has purchased 294 Chromebooks, 264 iPads, and 30 Android tablets. Our network infrastructure supports these devices, as well as 2,000+ unique student and staff owned devices each day. Between the influx of mobile devices, as well as our 1,100 deployed desktop computers, staff and students view upwards of 350GB of data from the internet each day.



Dennis Engle  
Interim Superintendent

**Dallas School District No. 2  
Budget Committee  
2015 – 2016**

<u>Name</u>		<u>Term</u>
Blanchard, Michael	School Board Director	June 2017
Bollman, Michael	School Board Director	June 2015
Davis, John	Budget Committee Member	February 2017
Gardner, Alisha	Budget Committee Member	February 2017
Locke, Greg	Budget Committee Member	February 2016
Meyer, Lu Ann	School Board Director	June 2017
Morris, David	Budget Committee Member	February 2018
Posey, Matt	School Board Director	June 2015
Schrock, Jordan	Budget Committee Member	February 2016
Woods, Jonathan	School Board Director	June 2017

**Non-Voting Ad Hoc Members:**

Graves, Janice	OSEA President	June 2015
Travis, Stephen	DEA President	June 2015

## Dallas School District No. 2

### Budget Calendar 2015 – 2016

- |                |  |
|----------------|--|
| April 8, 2015  | <b>Publish First Notice of Budget Committee Meeting</b> <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. First publication notice must be separated from the second publication notice by at least 5 days. <i>ORS 294.401</i> |
| April 15, 2015 | <b>Publish Second Notice of Budget Committee Meeting</b> <i>(12 days prior to meeting.)</i> <i>ORS 294.401</i>   |
| April 27, 2015 | <b>Budget Committee Meeting</b><br>Present budget message and comprehensive outline of the 2015-2016 budget proposal. Public comment will be taken. Next budget committee meeting will be scheduled at this meeting.   |
| June 1, 2015   | <b>Final Budget Committee Meeting, if needed.</b>  |
| June 10, 2015  | <b>Publish Notice of Budget Hearing</b> <i>(12 days prior to hearing.)</i><br>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 22, 2015  | <b>Budget Hearing</b><br>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 29, 2015  | <b>Final Budget Hearing, if needed.</b>  |
| July 15, 2015  | <b>Deadline to Certify the 2014-2015 Tax Levy to the County Assessor.</b>  |



**Dallas School District No. 2**  
**2015 - 2016**  
**SUMMARY OF ALL FUNDS**

Actual 2012-13	Actual 2013-14	Adopted 2014-15		Proposed 2015-16	Approved 2015-16	Adopted 2015-16
\$ 23,784,094	\$ 25,945,280	\$ 28,218,446	General Fund	\$ 31,323,272	\$ 31,323,272	\$ 31,888,272
153,191	124,236	592,600	Facilities, Repairs & Maintenance	850,700	850,700	850,700
<b>\$ 23,937,285</b>	<b>\$ 26,069,516</b>	<b>\$ 28,811,046</b>	<b>Total General Funds</b>	<b>\$ 32,173,972</b>	<b>\$ 32,173,972</b>	<b>\$ 32,738,972</b>
<b>2,118,313</b>	<b>2,897,258</b>	<b>3,060,117</b>	<b>Special Revenue Grants &amp; Projects</b>	<b>2,835,866</b>	<b>2,835,866</b>	<b>2,835,866</b>
<b>126,127</b>	<b>538,775</b>	<b>300,500</b>	<b>Capital Construction Bond Projects</b>	<b>9,400,000</b>	<b>9,400,000</b>	<b>9,400,000</b>
<b>841,676</b>	<b>868,606</b>	<b>1,023,391</b>	<b>Food Services</b>	<b>990,000</b>	<b>990,000</b>	<b>990,000</b>
<b>603,932</b>	<b>591,524</b>	<b>1,200,000</b>	<b>Student Activity Funds</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>
<b>2,072,521</b>	<b>2,174,566</b>	<b>2,340,550</b>	<b>Debt Service Fund - GO Bonds</b>	<b>2,417,750</b>	<b>2,417,750</b>	<b>2,417,750</b>
<b>28,333</b>	<b>32,370</b>	<b>31,200</b>	<b>Debt Service Fund - Other</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>\$ 29,728,187</b>	<b>\$ 33,172,615</b>	<b>\$ 36,766,804</b>	<b>TOTAL</b>	<b>\$ 49,017,588</b>	<b>\$ 49,017,588</b>	<b>\$ 49,582,588</b>

**STATEMENT OF ASSURANCE**

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

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

**DALLAS SCHOOL DISTRICT NO. 2**  
**GENERAL FUND - 100**

The General Fund accounts for all activities related to the general operation of Dallas School District in providing instruction and support services to students grades K-12. All revenues and expenditures are recorded here except those required to be accounted for in another fund. This report provides a high level summary of all general fund actual and planned financial activity from fiscal year 2012-13 through fiscal year 2015-16.

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
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016	2015/2016	2015/2016
<i>Fund 100</i>								
<b>RESOURCES</b>								
1000 Local Sources	\$6,072,374	\$6,102,657		\$6,228,700		\$6,473,940	\$6,473,940	\$6,473,940
2000 Intermediate Sources	\$248,899	\$275,390		\$373,000		\$403,000	\$403,000	\$403,000
3000 State Sources	\$17,010,230	\$19,216,433		\$20,613,196		\$23,342,782	\$23,342,782	\$23,342,782
4000 Federal Sources	\$5,212	\$3,664		\$3,550		\$3,550	\$3,550	\$3,550
5300 Sale of Assets	\$0	\$0		\$0		\$0	\$0	\$0
5000 Beginning Fund Balance	\$1,829,641	\$1,382,262		\$1,000,000		\$1,100,000	\$1,100,000	\$1,665,000
<b>TOTAL RESOURCES</b>	<u>\$25,166,356</u>	<u>\$26,980,406</u>		<u>\$28,218,446</u>		<u>\$31,323,272</u>	<u>\$31,323,272</u>	<u>\$31,888,272</u>
<b>REQUIREMENTS</b>								
1000 Instruction								
100 Salaries	\$8,178,755	\$8,784,256	197.03	\$9,404,091	207.20	\$10,171,645	\$10,171,645	\$10,318,315
200 Associated Payroll Costs	\$4,229,986	\$4,632,500		\$5,113,536		\$5,265,234	\$5,265,234	\$5,340,908
300 Purchased Services	\$1,754,515	\$2,378,883		\$2,271,209		\$3,086,500	\$3,086,500	\$3,116,500
400 Supplies & Materials	\$186,432	\$222,364		\$234,750		\$352,200	\$352,200	\$352,200
500 Capital Outlay	\$0	\$13,000		\$15,500		\$15,000	\$15,000	\$15,000
600 Dues & Fees	\$14,900	\$15,783		\$9,240		\$9,500	\$9,500	\$9,500
Total Instruction	<u>\$14,364,588</u>	<u>\$16,046,785</u>		<u>\$17,048,326</u>		<u>\$18,900,079</u>	<u>\$18,900,079</u>	<u>\$19,152,423</u>
2000 Support								
100 Salaries	\$3,568,362	\$3,663,850	74.37	\$3,726,759	78.75	\$3,957,551	\$3,972,475	\$4,134,020
200 Associated Payroll Costs	\$2,697,925	\$2,741,251		\$2,889,295		\$2,922,244	\$2,927,533	\$3,013,043
300 Purchased Services	\$2,456,093	\$2,586,822		\$2,533,012		\$2,798,663	\$2,798,663	\$2,798,663
400 Supplies & Materials	\$367,177	\$666,352		\$590,550		\$799,363	\$799,363	\$799,363
500 Capital Outlay	\$131,263	\$6,161		\$195,000		\$103,000	\$103,000	\$103,000
600 Other Objects	\$170,353	\$189,689		\$198,304		\$197,254	\$197,254	\$197,254
Total Support	<u>\$9,391,173</u>	<u>\$9,854,125</u>		<u>\$10,132,920</u>		<u>\$10,778,075</u>	<u>\$10,798,288</u>	<u>\$11,045,343</u>
5220 Interfund Transfers	\$28,333	\$44,370		\$37,200		\$40,000	\$40,000	\$40,000
6110 Operating Contingency	\$0	\$0		\$1,000,000		\$1,142,540	\$1,142,540	\$1,650,506
6111 Reserve - 50/50 Split 2016-17	\$0	\$0		\$0		\$462,578	\$442,365	\$0
Total Other	<u>\$28,333</u>	<u>\$44,370</u>		<u>\$1,037,200</u>		<u>\$1,645,118</u>	<u>\$1,624,905</u>	<u>\$1,690,506</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$23,784,094</u>	<u>\$25,945,280</u>	271.39	<u>\$28,218,446</u>	285.95	<u>\$31,323,272</u>	<u>\$31,323,272</u>	<u>\$31,888,272</u>
<b>Ending Fund Balance</b>	<u>\$1,382,262</u>	<u>\$1,035,126</u>						

### FACILITIES, REPAIRS & MAINTENANCE FUND - 102

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

During 2014-2015 the district completed several necessary projects that had the potential to be reimbursed from the receipt of bond proceeds from the November 2014 voter authorized facilities repairs and maintenance bond. This fund is expected to be reimbursed \$443,000 for those projects and that amount is included as a part of the beginning fund balance. The 2015-2016 budget includes appropriation authority for replacement of aging vehicles in the maintenance department, temporary summer workers for assistance with upkeep of grounds and \$150,000 additional spending authority for facility projects that are not included in the first issuance of the bond. Additionally this budget allows for \$80,000 of the Cool Schools money to be set aside for building principals to use as seed money for projects related to their facilities. These funds can be increased annually by buildings from money they save from specific areas of their general fund for future facility needs. This program was started last year at DHS and is planned to be extended to other buildings for the 2015-2016 fiscal year. A transfer amount in general fund is included for this purpose.

### BUDGET

	Audited Actual 2012/2013	2013/2014	FTE	Budgeted 2014/2015	FTE	Proposed 2015/2016	Approved 2015/2016	Adopted 2015/2016
<i>Fund 102</i>								
<b>RESOURCES</b>								
1510 Interest Earned	\$863	\$479		\$1,500		\$1,600	\$1,600	\$1,600
1910 Land Lease	\$1,100	\$1,100		\$1,100		\$1,100	\$1,100	\$1,100
1920 Contributions & Donations	\$0	\$2,000		\$0		\$0	\$0	\$0
1960 Recover Prior Years Exp	\$0	\$2,233		\$0		\$0	\$0	\$0
1990 Miscellaneous	\$1,281	\$7,879		\$4,000		\$5,000	\$5,000	\$5,000
5200 Interfund Transfer	\$0	\$671,368		\$86,000		\$110,000	\$110,000	\$110,000
5300 Sale of Assets	\$0	\$20,000		\$0		\$0	\$0	\$0
5400 Beginning Fund Balance	\$263,743	\$113,796		\$500,000		\$733,000	\$733,000	\$733,000
<b>TOTAL RESOURCES</b>	<u>\$266,987</u>	<u>\$818,855</u>		<u>\$592,600</u>		<u>\$850,700</u>	<u>\$850,700</u>	<u>\$850,700</u>
<b>REQUIREMENTS</b>								
2540 Support								
100 Salaries	\$0	\$486		\$20,001		\$19,993	\$19,993	\$19,993
200 Associated Payroll Costs	\$0	\$40		\$6,880		\$7,093	\$7,093	\$7,093
300 Purchased Services	\$21,888	\$45,616		\$5,719		\$50,000	\$50,000	\$50,000
400 Supplies	\$19,832	\$52,321		\$10,000		\$230,614	\$230,614	\$230,614
500 Capital Equip	\$111,471	\$25,773		\$0		\$100,000	\$100,000	\$100,000
600 Other Objects	\$0	\$0		\$0		\$0	\$0	\$0
Total Support Services	<u>\$153,191</u>	<u>\$124,236</u>		<u>\$42,600</u>		<u>\$407,700</u>	<u>\$407,700</u>	<u>\$407,700</u>
4150 Facilities Acquisition and Construction								
500 Capital Projects	\$0	\$0		\$300,000		\$0	\$0	\$0
Ending Fund Balance	<u>\$113,796</u>	<u>\$694,620</u>		<u>\$250,000</u>		<u>\$443,000</u>	<u>\$443,000</u>	<u>\$443,000</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$266,987</u>	<u>\$818,855</u>		<u>\$592,600</u>		<u>\$850,700</u>	<u>\$850,700</u>	<u>\$850,700</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
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016	2015/2016	2015/2016
<b>RESOURCES</b>								
1000 Local Sources	\$109,562	\$624,225		\$463,978		\$415,000	\$415,000	\$415,000
2000 Other Intermediate Sources	\$275,128	\$269,966		\$341,248		\$348,670	\$348,670	\$348,670
3000 State Sources	\$262,494	\$625,937		\$889,127		\$734,820	\$734,820	\$734,820
4000 Federal Sources	\$1,471,129	\$1,365,130		\$1,360,764		\$1,337,376	\$1,337,376	\$1,337,376
5000 Interfund Transfers	\$0	\$12,000		\$5,000		\$0	\$0	\$0
5400 Beginning Fund Balance	\$0	\$0		\$0		\$0	\$0	\$0
<b>TOTAL RESOURCES</b>	<b>\$2,118,313</b>	<b>\$2,897,258</b>		<b>\$3,060,117</b>		<b>\$2,835,866</b>	<b>\$2,835,866</b>	<b>\$2,835,866</b>
<b>REQUIREMENTS</b>								
1000 Instruction								
100 Salaries	\$960,158	\$934,336	24.61	\$918,762	25.10	\$959,472	\$959,472	\$959,472
200 Assoc. Payroll Costs	\$460,879	\$476,098		\$476,805		\$466,440	\$466,440	\$466,440
300 Purchased Services	\$130,673	\$128,859		\$157,000		\$166,350	\$166,350	\$166,350
400 Supplies and Materials	\$50,753	\$58,740		\$68,327		\$58,857	\$58,857	\$58,857
500 Capital Outlay	\$0	\$0		\$25,000		\$50,000	\$50,000	\$50,000
600 Other Objects	\$1,229	\$495		\$2,500		\$3,114	\$3,114	\$3,114
Total Instruction	\$1,603,692	\$1,598,528		\$1,648,394		\$1,704,233	\$1,704,233	\$1,704,233
2000 Supporting Services								
100 Salaries	\$214,232	\$386,531	8.73	\$583,973	5.39	\$409,492	\$409,492	\$409,492
200 Assoc. Payroll Costs	\$90,370	\$167,608		\$282,973		\$182,031	\$182,031	\$182,031
300 Purchased Services	\$88,449	\$117,673		\$155,877		\$236,516	\$236,516	\$236,516
400 Supplies and Materials	\$22,929	\$43,412		\$40,000		\$39,597	\$39,597	\$39,597
500 Capital Outlay	\$0	\$0		\$25,000		\$25,000	\$25,000	\$25,000
600 Other Objects	\$83,471	\$88,463		\$92,274		\$83,997	\$83,997	\$83,997
700 Transfer-Othr Agency	\$0	\$30,000		\$30,000		\$30,000	\$30,000	\$30,000
Total Supporting Services	\$499,452	\$833,686		\$1,210,097		\$1,006,633	\$1,006,633	\$1,006,633
3000 Community Services								
100 Salaries	\$10,427	\$31,042		\$47,022		\$12,155	\$12,155	\$12,155
200 Assoc. Payroll Costs	\$1,257	\$8,027		\$15,004		\$4,225	\$4,225	\$4,225
300 Purchased Services	\$608	\$660		\$50,600		\$25,400	\$25,400	\$25,400
400 Supplies and Materials	\$2,877	\$5,801		\$5,000		\$3,220	\$3,220	\$3,220
600 Other Objects	\$0	\$50		\$0		\$0	\$0	\$0
Total Community Services	\$15,169	\$45,580		\$117,626		\$45,000	\$45,000	\$45,000
5220 Transfers to Other Funds	\$0	\$419,464		\$84,000		\$80,000	\$80,000	\$80,000
<b>TOTAL REQUIREMENTS</b>	<b>\$2,118,313</b>	<b>\$2,897,258</b>	<b>33.33</b>	<b>\$3,060,117</b>	<b>30.49</b>	<b>\$2,835,866</b>	<b>\$2,835,866</b>	<b>\$2,835,866</b>

### CAPITAL CONSTRUCTION BOND PROJECTS FUND - 401

In November 2014, voters approved the District to issue \$17M general obligation bonds to provide major facility repairs and improvements including major additions/remodels of our elementary multi-purpose areas and our high school career and technical center. The bond projects 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 and provided for reimbursement of \$443K in projects completed prior to the sale during the 2014-2015 school year. The beginning fund balance reflects the remaining funds from the first issuance. The district is expected to issue the remaining bonds of \$9.3M in 2018.

The construction costs budgeted in fiscal year 2015-2016 include appropriation authority to complete several roofing projects, energy, seismic and asbestos audits, siding and painting, technology upgrades and construction planning costs for major renovation and construction projects expected to begin during the summer of 2016. Additionally, this budget provides for the hiring of necessary personnel to manage projects, provide clerical support and temporary labor positions as needed.

### BUDGET

	Audited Actual 2012/2013	2013/2014	FTE	Budgeted 2014/2015	FTE	Proposed 2015/2016	Approved 2015/2016	Adopted 2015/2016
<i>Fund 401</i>								
<b>RESOURCES</b>								
1510 Interest Earned	\$1,435	\$873		\$500		\$100,000	\$100,000	\$100,000
1960 Recover Prior Year Exp	\$0	\$3,755		\$0		\$0	\$0	\$0
1990 Miscellaneous	\$0	\$9,270		\$0		\$0	\$0	\$0
3000 State Sources	\$140,512	\$0		\$0		\$0	\$0	\$0
4700 Federal thru Intermediate Sources	\$0	\$0		\$0		\$0	\$0	\$0
5110 Bond Proceeds	\$0	\$0		\$0		\$0	\$0	\$0
5400 Beginning Fund Balance	\$509,057	\$524,877		\$300,000		\$9,300,000	\$9,300,000	\$9,300,000
<b>TOTAL RESOURCES</b>	<u>\$651,004</u>	<u>\$538,775</u>		<u>\$300,500</u>		<u>\$9,400,000</u>	<u>\$9,400,000</u>	<u>\$9,400,000</u>
<b>REQUIREMENTS</b>								
4000 Facilities Acquisition/Construction								
100 Salaries	\$19,110	\$58,456		\$0	2.25	\$163,323	\$163,323	\$163,323
200 Associated Payroll Costs	\$8,539	\$19,476		\$0		\$95,298	\$95,298	\$95,298
300 Purchased Services	\$0	\$0		\$0		\$0	\$0	\$0
400 Supplies	\$0	\$0		\$0		\$0	\$0	\$0
500 Capital Equip-New	\$98,001	\$206,746		\$299,500		\$2,596,378	\$2,596,378	\$2,596,378
600 Other Objects	\$477	\$2,193		\$0		\$0	\$0	\$0
Total Acquisition/Construction	<u>\$126,127</u>	<u>\$286,871</u>		<u>\$299,500</u>		<u>\$2,855,000</u>	<u>\$2,855,000</u>	<u>\$2,855,000</u>
5220 Transfers to Other Funds	\$0	\$251,904		\$1,000		\$0	\$0	\$0
Ending Fund Balance	<u>\$524,877</u>	<u>\$0</u>		<u>\$0</u>		<u>\$6,545,000</u>	<u>\$6,545,000</u>	<u>\$6,545,000</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$651,004</u>	<u>\$538,775</u>	0.00	<u>\$300,500</u>	2.25	<u>\$9,400,000</u>	<u>\$9,400,000</u>	<u>\$9,400,000</u>

### FOOD SERVICE FUND - 203

The District Food Service Program operates on funds generated from sale of meals and federal reimbursements from the National School Lunch Program. Prior to the 2014-15 fiscal year, Dallas School District contracted with a food service management company to provide a district-wide nutrition program. In January 2014, as a part of the required Requests for Proposals (RFP) process, the district conducted a major financial and operations review of its Food Service Program seeking to find efficiencies and areas of quality improvement. Part of this review included investigating options other than contracting for services. In April 2014, after completing the RFP process, the District entered into a partnership agreement with Central School District to share a Food Service Director as the first step in implementing a self-operated program. This proposed budget includes sufficient spending authority to successfully accommodate the continuation of this model.

### BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016	2015/2016	2015/2016
<i>Fund 203</i>								
<b>RESOURCES:</b>								
1510 Interest Earned	\$151	\$184		\$151		\$200	\$200	\$200
1610 Food Service	\$187,180	\$180,477		\$196,600		\$190,000	\$190,000	\$190,000
1920 Donations	\$0	\$2,000		\$0		\$0	\$0	\$0
1960 Recover prior year expenses	\$4,982	\$0		\$3,000		\$0	\$0	\$0
1990 Miscellaneous	\$8,036	\$7,448		\$5,036		\$10,000	\$10,000	\$10,000
3102 State School Lunch Match	\$9,604	\$9,967		\$9,604		\$10,000	\$10,000	\$10,000
3299 Other State Grants	\$7,895	\$2,256		\$52,000		\$10,000	\$10,000	\$10,000
4500 Federal Funds thru State	\$601,280	\$615,883		\$672,000		\$684,800	\$684,800	\$684,800
4900 Revenue for/on behalf of Dist	\$39,153	\$46,066		\$50,000		\$60,000	\$60,000	\$60,000
5200 Interfund Transfer	\$0	\$0		\$0		\$10,000	\$10,000	\$10,000
5400 Beginning Fund Balance	\$31,384	\$47,990		\$35,000		\$15,000	\$15,000	\$15,000
<b>TOTAL RESOURCES</b>	<b>\$889,666</b>	<b>\$912,271</b>		<b>\$1,023,391</b>		<b>\$990,000</b>	<b>\$990,000</b>	<b>\$990,000</b>

### REQUIREMENTS

<b>3100 Food Service Enterprise Svcs</b>								
100 Salaries	\$37,774	\$43,704	14.69	\$280,001	14.81	\$315,593	\$315,593	\$315,593
200 Associated Payroll Costs	\$51,904	\$58,164		\$207,444		\$194,832	\$194,832	\$194,832
300 Purchased Services	\$699,552	\$704,460		\$67,000		\$70,000	\$70,000	\$70,000
400 Supplies & Materials	\$44,044	\$59,297		\$349,965		\$391,575	\$391,575	\$391,575
500 Capital Outlay	\$5,811	\$0		\$60,000		\$0	\$0	\$0
600 Other Objects	\$2,590	\$2,980		\$3,000		\$3,000	\$3,000	\$3,000
<b>Total Community Services</b>	<b>\$841,676</b>	<b>\$868,606</b>		<b>\$967,410</b>		<b>\$975,000</b>	<b>\$975,000</b>	<b>\$975,000</b>
<b>Ending Fund Balance</b>	<b>\$47,990</b>	<b>\$43,665</b>		<b>\$55,981</b>		<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$889,666</b>	<b>\$912,271</b>		<b>\$1,023,391</b>		<b>\$990,000</b>	<b>\$990,000</b>	<b>\$990,000</b>

### STUDENT ACTIVITY FUND - 201

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

### BUDGET

	Audited 2012/2013	Actual 2013/2014	FTE	Budgeted 2014/2015	FTE	Proposed 2015/2016	Approved 2015/2016	Adopted 2015/2016
<i>Fund 201</i>								
<b>RESOURCES</b>								
1700 Extra Curricular Activities	\$610,760	\$633,322		\$950,000		\$950,000	\$950,000	\$950,000
5400 Beginning Fund Balance	\$269,676	\$276,504		\$250,000		\$250,000	\$250,000	\$250,000
<b>TOTAL RESOURCES</b>	<u>\$880,436</u>	<u>\$909,826</u>		<u>\$1,200,000</u>		<u>\$1,200,000</u>	<u>\$1,200,000</u>	<u>\$1,200,000</u>
<b>REQUIREMENTS</b>								
Instruction								
1113 Supplies and Materials	\$79,762	\$78,666		\$150,000		\$150,000	\$150,000	\$150,000
1122 Supplies and Materials	\$95,863	\$99,597		\$250,000		\$250,000	\$250,000	\$250,000
1132 Supplies and Materials	\$428,307	\$413,261		\$700,000		\$700,000	\$700,000	\$700,000
Total Instruction	<u>\$603,932</u>	<u>\$591,524</u>		<u>\$1,100,000</u>		<u>\$1,100,000</u>	<u>\$1,100,000</u>	<u>\$1,100,000</u>
Ending Fund Balance	<u>\$276,504</u>	<u>\$318,302</u>		<u>\$100,000</u>		<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$880,436</u>	<u>\$909,826</u>		<u>\$1,200,000</u>		<u>\$1,200,000</u>	<u>\$1,200,000</u>	<u>\$1,200,000</u>

**DEBT SERVICE FUND 301  
GENERAL OBLIGATION**

The Debt Service Fund provides for 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.

The voters approved an \$8.6M General Obligation Bond in November 2009. These bonds were subsequently sold as Series 2010 and funded major facility repairs and improvements including roofing, boiler replacement, parking lot repairs and expansion, energy projects, flooring replacement, window and siding replacement. The final payment on this bond will be made in 2015-16.

In November 2014, the voters authorized bond issuance of up to \$17M. These bonds will be sold incrementally with the first issuance of \$9.7M General Obligation Bonds in April 2015. These funds will be used for projects relating to major facility improvements including roofing, classroom heating & ventilation, energy improvements to reduce operating costs, safety/security projects, technology infrastructure and upgrades and the repurpose of existing spaces.

**BUDGET**

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016	2015/2016	2015/2016
<i>Fund 301</i>								
<b>RESOURCES</b>								
1111 Current Year's Taxes	\$2,124,447	\$2,143,419		\$2,183,550		\$2,060,750	\$2,060,750	\$2,060,750
1112 Prior Year's Taxes	\$108,983	\$85,647		\$50,000		\$50,000	\$50,000	\$50,000
1510 Interest on Investments	\$6,375	\$7,047		\$7,000		\$7,000	\$7,000	\$7,000
1990 Miscellaneous	\$0	\$0		\$0		\$0	\$0	\$0
5200 Interfund Transfer	\$0	\$0		\$0		\$0	\$0	\$0
5400 Beginning Fund Balance	\$138,134	\$305,419		\$100,000		\$300,000	\$300,000	\$300,000
<b>TOTAL RESOURCES</b>	<u>\$2,377,940</u>	<u>\$2,541,531</u>		<u>\$2,340,550</u>		<u>\$2,417,750</u>	<u>\$2,417,750</u>	<u>\$2,417,750</u>
<b>REQUIREMENTS</b>								
5110 Debt Service								
610 Redemption of Principal	\$1,995,000	\$2,115,000		\$2,200,000		\$2,290,000	\$2,290,000	\$2,290,000
621 Interest	\$77,400	\$59,445		\$40,410		\$20,610	\$20,610	\$20,610
640 Dues and Fees	\$121	\$121		\$140		\$140	\$140	\$140
	<u>\$2,072,521</u>	<u>\$2,174,566</u>		<u>\$2,240,550</u>		<u>\$2,310,750</u>	<u>\$2,310,750</u>	<u>\$2,310,750</u>
5220 Transfer-Loan fr Other Fund	\$0	\$0		\$0		\$0	\$0	\$0
7000 Unappropriated End Balance	\$305,419	\$366,965		\$100,000		\$107,000	\$107,000	\$107,000
<b>TOTAL REQUIREMENTS</b>	<u>\$2,377,940</u>	<u>\$2,541,531</u>		<u>\$2,340,550</u>		<u>\$2,417,750</u>	<u>\$2,417,750</u>	<u>\$2,417,750</u>

**REPAYMENT SCHEDULE**

	Date	Principal	Interest	Total
Series 2010	2015-2016	2,290,000	20,610	2,310,610
Series 2015	2016-2017	2,221,399	48,601	2,270,000
	2017-2018	2,271,890	93,110	2,365,000
	2018-2019	1,303,778	86,222	1,390,000
	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
<b>TOTAL</b>		<b>11,986,340</b>	<b>774,270</b>	<b>12,760,610</b>



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

In June 2005, the Board elected to participate in the FlexFund Program sponsored by Oregon School Boards Association. The program allowed the district to pool with other districts to borrow money to improve district facilities at more favorable interest rates and lower administrative and legal costs than were otherwise available. The district was required to identify a list of maintenance projects which were approved by the lender prior to closing of the loan. The district borrowed \$250,000 at 5% interest for a term of 10.5 years. This fund was established to account for the district's annual obligation related to this note which was repaid in full during fiscal year 2014-15.

**BUDGET**

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016	2015/2016	2015/2016
<b>RESOURCES</b>								
5200 Interfund Transfer	\$28,333	\$32,370		\$31,200		\$0	\$0	\$0
<b>TOTAL RESOURCES</b>	<u>\$28,333</u>	<u>\$32,370</u>		<u>\$31,200</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>REQUIREMENTS</b>								
5110 Debt Service								
610 Redemption of Principal	\$25,000	\$30,000		\$30,000		\$0	\$0	\$0
621 Interest	\$3,333	\$2,370		\$1,200		\$0	\$0	\$0
Debt Service Requirements	\$28,333	\$32,370		\$31,200		\$0	\$0	\$0
<b>TOTAL REQUIREMENTS</b>	<u>\$28,333</u>	<u>\$32,370</u>		<u>\$31,200</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Dallas School District  
2015-16  
Transfers of Funds**

<b>Fund</b>	<b>Transfers Out</b>	<b>Transfers In</b>	<b>Purpose</b>
100 - General Fund: Operations	30,000		To establish a set-aside amount for future projects at each school.
102 - General Fund: Facilities, Repairs & Maintenance		30,000	
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	
<b>Total Transfers</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	

**Summary Total by Fund:**

100 - General Fund: Operations	40,000	
200 - Special Rev Grants & Projects	80,000	
203 - Food Service Program		10,000
102 -General Fund: Facilities		110,000

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# General Fund Resources

STATE SCHOOL FUND GRANT  
2015-2016

As of 3/23/2015

Polk County, Dallas SD 2

District ID: 2190

**2015-2016 Extended ADMw****Dallas SD 2 (non-charter)**

	2015-2016	2014-2015
ADM: 3,087.00 X 1.00 =	3,087.00	2,793.59 X 1.00 = 2,793.59
Students in ESL programs: 39.00 X 0.50 =	19.50	40.22 X 0.50 = 20.11
Students in Pregnant and Parenting Programs: 7.00 X 1.00 =	7.00	3.74 X 1.00 = 3.74
440 IEP Students capped at 11% of District ADM: 361.57 X 1.00 =	361.57	328.25 X 1.00 = 328.25
Students on IEP Above 11% of ADM: 37.80 X 1.00 =	37.80	37.80 X 1.00 = 37.80
Students in Poverty: 558.39 X 0.25 =	139.60	507.50 X 0.25 = 126.88
Students in Foster Care and Neglected/Delinquent: 22.00 X 0.25 =	5.50	22.00 X 0.25 = 5.50
Remote Elementary School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Small High School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
<b>2015-2016 ADMw</b>	<b>3,657.97</b>	<b>2014-2015 ADMw 3,315.87</b>

**Dallas SD 2 (non-charter) Extended ADMw 3,657.97**

**Luckiamute Valley Charter School**

	2015-2016	2014-2015
ADM: 200.00 X 1.00 =	200.00	190.53 X 1.00 = 190.53
Students in ESL programs: 6.00 X 0.50 =	3.00	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 ADM: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Students on IEP Above 11% of ADM: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Students in Poverty: 36.18 X 0.25 =	9.05	34.61 X 0.25 = 8.65
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: 31.08 X 1.00 =	31.08	31.08 X 1.00 = 31.08
Small High School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
<b>2015-2016 ADMw</b>	<b>243.13</b>	<b>2014-2015 ADMw 230.26</b>

**Luckiamute Valley Charter School Extended ADMw 243.13**

**Dallas SD 2 Extended ADMw 3,901.09**

## STATE SCHOOL FUND GRANT

2015-2016

Based on \$7.235 Billion Co-Chair's Budget with 50/50 split as of 3/23/2015

Polk County, Dallas SD 2

District ID: 2190

**2015-2016 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$5,805,000.00
Federal Forest Fees	=	\$350.00
Common School Fund	=	\$309,297.07
County School Fund	=	\$30,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$3,200.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	<b>\$6,147,847.07</b>

**2015-2016 Experience Adjustment**

District Average Teacher Experience	=	12.92
State Average Teacher Experience	=	12.90
Experience Adjustment (Difference in District and State Teacher Experience)	=	<b>0.02</b>

**2015-2016 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.	=	\$1,433,812.00
Trans per ADMr Rank.	24%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	<b>\$1,003,668.40</b>

**2015-2016 Extended ADMw**

	2015-2016 ADMw	2014-2015 ADMw	Extended ADMw
Dallas SD 2 (non-charter)	3,657.97	3,315.87	3,657.97
Luckiamute Valley Charter School	243.13	230.26	243.13
<b>District Extended ADMw</b>			<b>3,901.09</b>

**2015-2016 General Purpose Grant**

(Extended ADMw x [ \$4500 + ( \$25 x Experience Adjustment ) ] ) x Funding Ratio  
 ( 3,901.09 x [ \$4500 + ( \$25 x 0.02 ) ] ) X 1.545757397828 = \$27,138,660

**2015-2016 Total Formula Revenue**

General Purpose Grant + Transportation Grant  
 = \$27,138,660 + \$1,003,668 = \$28,142,329

**2015-2016 State School Fund Grant**

Total Formula Revenue - Local Revenue

= \$28,142,329 - \$6,147,847 = **\$21,994,482**

General Purpose Grant per Extended ADMw= \$6,957

Total Formula Revenue per Extended ADMw= \$7,214

Charter Schools Rate( ORS 338.155 )= \$6,957

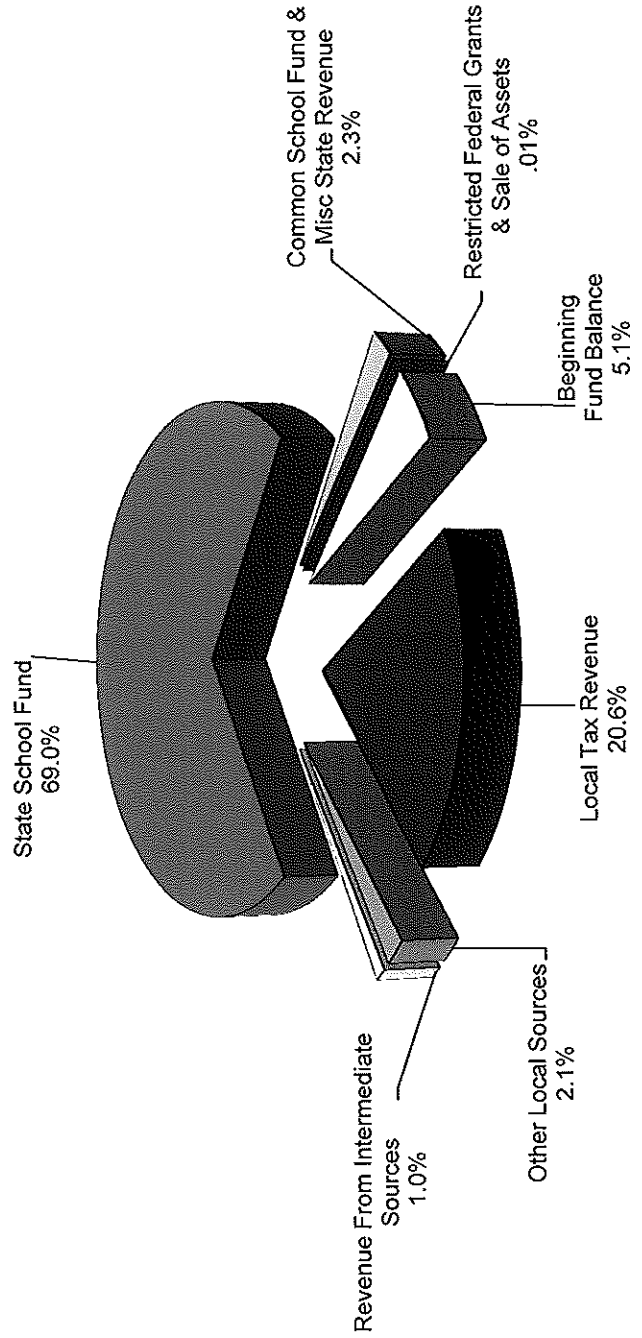
Total Paid To date			Estimated Remaining Balance Due			High Cost Disability
SSF	Small HS Grant	Facility Grant	SSF	Small HS Grant	Facility Grant	

**General Fund Revenue  
Audited Actual  
2013 - 2014**

DESCRIPTION	TOTAL	% of Total
1 Local Tax Revenue	\$5,545,998	20.6%
2 Other Local Sources	\$556,658	2.1%
3 Revenue From Intermediate Sources	\$275,390	1.0%
4 State School Fund	\$18,608,647	69.0%
5 Common School Fund & Misc State Revenue	\$607,786	2.3%
6 Restricted Federal Grants & Sale of Assets	\$3,664	0.01%
7 Beginning Fund Balance	\$1,382,263	5.1%

**TOTAL GENERAL FUND RESOURCES**

**\$26,980,406 100.00%**



**General Fund Resources**  
**2015-16 Budget**

Account	Revenue Source	2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed	2015-16 Approved	2014-15 Adopted
R1111	CURRENT YEAR TAXES	\$5,286,064	\$5,326,419	\$5,560,000	\$5,810,200	\$5,810,200	\$5,810,200
R1112	PRIOR YEAR TAXES	\$287,252	\$218,426	\$130,000	\$130,000	\$130,000	\$130,000
R1113	BACK TAXES-FORCED SALE	\$0	\$524	\$0	\$0	\$0	\$0
R1190	INTEREST ON TAXES	\$974	\$629	\$1,000	\$1,000	\$1,000	\$1,000
R1312	TUITION OTHR DIST IN STAT	\$93,684	\$84,149	\$70,000	\$72,000	\$72,000	\$72,000
R1331	TUITION FR INDIVIDUALS		\$5,688	\$5,000	\$5,000	\$5,000	\$5,000
R1510	INTEREST ON INVESTMENTS	\$33,102	\$28,584	\$33,000	\$33,000	\$33,000	\$33,000
R1710	ADMISSIONS	\$21,210	\$29,949	\$30,000	\$30,000	\$30,000	\$30,000
R1711	DHS AUDITORIUM ADMISSION	\$3,215	\$5,339	\$3,500	\$3,500	\$3,500	\$3,500
R1740	FEES; TEXTBOOKS & MISC	\$1,331	\$1,547	\$1,200	\$1,240	\$1,240	\$1,240
R1770	FEES CO-CURRICULAR	\$59,902	\$55,222	\$80,000	\$83,500	\$83,500	\$83,500
R1773	PE / TOWEL FEES	\$13,721	\$14,760	\$8,000	\$8,000	\$8,000	\$8,000
R1800	OTHER LOCAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0
R1910	FACILITY RENTALS	\$14,916	\$13,984	\$15,000	\$7,000	\$7,000	\$7,000
R1920	CONTRIBUTIONS & DONATIONS PRIVATE	\$1,500	\$7,814	\$5,000	\$1,000	\$1,000	\$1,000
R1941	SERVICES TO OTHER DISTRICTS	\$0	\$5,659	\$30,500	\$30,500	\$30,500	\$30,500
R1943	LVCS CHARTER SCHOOLS	\$79,728	\$101,905	\$90,000	\$90,000	\$90,000	\$90,000
R1960	RECOVER PRIOR YRS EXP	\$1,691	\$62,365	\$1,000	\$1,000	\$1,000	\$1,000
R1980	FEES CHARGED TO GRANTS	\$71,577	\$88,369	\$75,000	\$76,500	\$76,500	\$76,500
R1990	MISCELLANEOUS	\$96,834	\$46,771	\$85,000	\$85,000	\$85,000	\$85,000
R1991	PRINTING SERVICES	\$5,673	\$4,553	\$5,000	\$5,000	\$5,000	\$5,000
R1994	SCHOLARSHIPS	\$0	\$0	\$500	\$500	\$500	\$500
R2101	COUNTY SCHOOL FUNDS	\$39,027	\$40,356	\$30,000	\$30,000	\$30,000	\$30,000
R2102	ESD APPORTIONMENT	\$209,872	\$235,034	\$343,000	\$373,000	\$373,000	\$373,000
R3101	STATE SCHOOL FUND - GEN SUPPORT	\$16,616,692	\$18,608,647	\$20,088,985	\$21,994,482	\$21,994,482	\$21,994,482
R3103	COMMON SCHOOL FUND	\$310,847	\$468,677	\$274,211	\$309,300	\$309,300	\$309,300
R3199	UNRESTRICTED OTHER STATE GRANTS	\$82,691	\$138,690	\$250,000	\$170,000	\$170,000	\$170,000
R3299	RESTRICTED OTHER STATE GRANTS	\$0	\$419	\$0	\$869,000	\$869,000	\$869,000
R4500	RESTRICTED FEDERAL GRANTS THRU STATE	\$1,500	\$0	\$0	\$0	\$0	\$0
R4801	FED FOREST FEES	\$347	\$329	\$350	\$350	\$350	\$350
R4899	OTHER REV IN LIEU OF TAX	\$3,364	\$3,335	\$3,200	\$3,200	\$3,200	\$3,200
R5300	SALE COMP LOSS FXD ASSETS	\$0	\$0	\$0	\$0	\$0	\$0
R5400	RESOURCES BEG FUND BAL	\$1,829,641	\$1,382,263	\$1,000,000	\$1,100,000	\$1,100,000	\$1,665,000
<b>TOTAL GENERAL FUND RESOURCES</b>		<b>\$25,166,356</b>	<b>\$26,980,406</b>	<b>\$28,218,446</b>	<b>\$31,323,272</b>	<b>\$31,323,272</b>	<b>\$31,888,272</b>





# POLK COUNTY

TREASURER & TAX COLLECTOR

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

October 21, 2014

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 2014-15 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 2014-2015 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](http://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

October 06, 2014 5:25 PM

602
DALLAS SD 2

		"GAP" BONDS or UR SPECIAL LEVY		
PERMANENT	LOCAL OPTION		BONDS	
	BEFORE		BEFORE	
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
			0.00	0.00
0.00	0.00	0.00	0.00	0.00

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) .....

11 Amount Raised in Other Counties . . . . .

12 Net Dollar Levy for Tax Rate (line 10 minus line 11).

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 .....

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)  
4a Gain from UR Division of Tax Rate Truncation. . . . .  
4b Gain or Loss from UR Division of Tax Across Counties  
4c 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
6,161,417.96	0.00	0.00	0.00	6,161,417.96
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
6,161,417.96	0.00	0.00	0.00	6,161,417.96
6.40	0.00	0.00	0.00	6.40
0.00	0.00	0.00	0.00	0.00
6,161,424.38	0.00	0.00	0.00	6,161,424.38
6,161,424.51	0.00	0.00	0.00	6,161,424.51
0.13	0.00	0.00	0.00	0.13
-166,277.94	0.00	0.00		-166,277.94
5,995,146.57	0.00	0.00	0.00	5,995,146.57

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)

			3,028.92	3,028.92
			192.25	192.25
			46.69	46.69
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			3,267.86	3,267.86

5,995,146.57	0.00	0.00	3,267.86	5,998,414.43
--------------	------	------	----------	--------------

CTIONS| 0.0753548

\*\*\*\* 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 2014-2015**

30

County: POLK

October 06, 2014 5:25 PM

- 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	
	Inside M5 Limit	BEFORE Inside M5 Limit	Inside M5 Limit	AFTER Outside M5 Limit	TOTAL
5 Permanent Levy (if dollar amount) .....	0.00				0.00
6 Local Option Levy (if dollar amount)* .....		0.00			0.00
7 "GAP" Bond Levy .....			0.00		0.00
8 Urban Renewal Special Levy .....			0.00		0.00
9 Bond Levy .....				2,347,903.00	2,347,903.00
10 Total Dollar Levy (add lines 5 through 9) .....	0.00	0.00	0.00	2,347,903.00	2,347,903.00

**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	2,347,903.00	2,347,903.00

**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 .....

				1,364,120,218.00
				0.00
				0.00
				0.00
				1,364,120,218.00

**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) .

0.0000000	0.0000000	0.0000000	0.0017211	0.0017211
0.00	0.00	0.00	2,347,787.31	2,347,787.31
0.00	0.00	0.00	-115.69	-115.69
0.00				0.00
0.0000000				0.0000000
0.0000000	0.0000000	0.0000000	0.0017211	0.0017211
0.00	0.00	0.00	2,347,787.31	2,347,787.31
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	2,347,787.31	2,347,787.31
0.00	0.00	0.00	2,347,786.97	2,347,786.97
0.00	0.00	0.00	-0.34	-0.34
0.00	0.00	0.00		0.00
0.00	0.00	0.00	2,347,786.97	2,347,786.97

**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 311.206.  
 38 Total Additional Taxes/Penalties (add lines 29 thru 37)

			1,145.04	1,145.04
			72.67	72.67
			17.65	17.65
			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	0.00
			0.00	0.00
			1,235.36	1,235.36

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

0.00	0.00	0.00	2,349,022.33	2,349,022.33
------	------	------	--------------	--------------

- 40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]

				0.02950951
--	--	--	--	------------

\* 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 2015-16

Function	Function Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
1111	K - 5 INSTRUCTION	\$4,166,500	\$4,567,985	61.80	\$4,883,562	71.64	\$5,597,613	\$5,597,613	\$5,672,510
1121	MIDDLE SCHOOL INSTRUCTION	\$1,935,369	\$1,990,291	27.91	\$2,409,626	28.82	\$2,480,121	\$2,480,121	\$2,480,121
1122	MIDDLE SCHOOL EXTRA CURRICULAR	\$0	\$5,612		\$0		\$0	\$0	\$0
1131	HIGH SCHOOL INSTRUCTION	\$2,651,329	\$2,899,765	33.05	\$3,051,147	34.50	\$3,178,292	\$3,178,292	\$3,253,190
1132	HIGH SCHOOL EXTRA CURRICULAR	\$478,189	\$504,423	2.00	\$491,899	2.00	\$519,784	\$519,784	\$622,332
1210	DISTRICT TALENTED & GIFTED	\$13,607	\$13,191		\$14,346		\$16,657	\$16,657	\$16,657
1221	SPEC ED DLG-LEARNING CENTERS	\$1,535,224	\$1,578,996	34.57	\$1,620,651	32.25	\$1,540,573	\$1,540,573	\$1,540,573
1223	SPEC ED DLS-COMMUNITY TRANSITION	\$636	\$169,109	2.75	\$190,837	2.75	\$195,548	\$195,548	\$195,548
1226	HOME INSTRUCTION	\$10,952	\$11,525		\$9,408		\$9,485	\$9,485	\$9,485
1228	SPEC ED DIAGNOSTIC CLASSROOM	\$288,455	\$357,451	4.82	\$315,523	3.94	\$279,570	\$279,570	\$279,570
1233	SPEC ED TUTORING	\$977	\$3,127		\$3,387		\$5,246	\$5,246	\$5,246
1250	SPEC ED - RESOURCE CENTERS	\$946,826	\$887,588	16.40	\$1,078,897	19.25	\$1,210,082	\$1,210,082	\$1,210,082
1271	REMEDIATION	\$5,556	\$28,646	1.88	\$76,262	1.88	\$77,058	\$77,058	\$77,058
1280	ALTERNATE EDUCATION	\$405,415	\$420,330	5.22	\$369,299	5.43	\$394,244	\$394,244	\$394,244
1281	GED PROGRAM	\$9,677	\$2,089		\$8,900		\$8,500	\$8,500	\$8,500
1283	EXTENDED CAMPUS	\$285,870	\$447,585		\$453,000		\$597,500	\$597,500	\$597,500
1284	DALLAS ONLINE ALTERNATIVE	\$116,791	\$135,256	1.00	\$142,872	1.00	\$153,805	\$153,805	\$153,805
1288	LVCS CHARTER SCHOOL	\$1,222,308	\$1,731,824		\$1,630,000		\$2,342,700	\$2,342,700	\$2,342,700
1289	TUTORING EXPELLED STUDENTS	\$1,193	\$0		\$0		\$4,068	\$4,068	\$4,068
1291	ENGLISH SECOND LANGUAGE	\$285,366	\$284,890	3.76	\$291,232	3.75	\$289,233	\$289,233	\$289,233
1294	TUTORING YOUTH CORRECTION	\$1,564	\$0		\$0		\$0	\$0	\$0
1430	SUMMER SCHOOL	\$2,783	\$7,100		\$7,480		\$0	\$0	\$0
	<b>INSTRUCTION SERVICES</b>	<b>\$14,364,588</b>	<b>\$16,046,785</b>	<b>195.15</b>	<b>\$17,048,326</b>	<b>207.20</b>	<b>\$18,900,079</b>	<b>\$18,900,079</b>	<b>\$19,152,423</b>
2113	SOCIAL WORK SERVICES	\$3,000	\$3,000		\$3,000		\$3,000	\$3,000	\$3,000
2114	STUDENT ACCOUNTING SERVICES	\$0	\$1,115		\$0		\$0	\$0	\$0
2115	DISTRICT STUDENT SAFETY	\$4,125	\$3,660		\$3,500		\$3,700	\$3,700	\$3,700
2120	STUDENT GUIDANCE	\$465,140	\$480,802	6.50	\$482,190	7.00	\$494,478	\$494,478	\$534,043
2129	IN SCHOOL SUSPENSION	\$0	\$0		\$0		\$0	\$0	\$0
2130	STUDENT HEALTH SERVICES	\$33,730	\$19,452	0.88	\$50,885	0.81	\$132,560	\$132,560	\$132,560
2143	PSYCHOLOGICAL SERVICES	\$194,331	\$192,745	0.60	\$202,960	1.00	\$252,954	\$252,954	\$252,954
2150	SPEC ED SPEECH/AUDIOLOGY	\$0	\$0		\$0		\$2,000	\$2,000	\$2,000
2190	SPEC ED ADMINISTRATION	\$190,856	\$200,360	2.00	\$205,881	2.00	\$216,277	\$216,277	\$216,277
2210	INSTRUCTION IMPROVEMENT	\$2,848	\$16,849		\$3,613	0.50	\$5,092	\$5,092	\$58,318
2211	CURRICULUM ADMINISTRATION	\$45,061	\$46,989	0.30	\$47,227	0.80	\$0	\$0	\$110,351
2220	EDUCATIONAL MEDIA	\$438,803	\$434,317	6.69	\$475,827	6.69	\$506,359	\$506,359	\$506,359
2229	DHS THEATER	\$8,250	\$7,039	0.23	\$19,423	0.10	\$14,187	\$14,187	\$14,187
2230	ASSESSMENT & TESTING	\$71,806	\$74,355	1.00	\$68,143	1.00	\$80,094	\$80,094	\$80,094
2240	STAFF DEVELOPMENT	\$0	\$2,489		\$0		\$14,750	\$14,750	\$14,750
2310	BOARD OF EDUCATION	\$121,832	\$115,066		\$132,400		\$146,300	\$146,300	\$146,300

# General Fund Expenditures - Function Summary Budget 2015-16

Function	Function Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
2320	SUPERINTENDENTS OFFICE	\$252,415	\$276,446	2.00	\$272,779	2.00	\$254,890	\$254,890	\$254,890
2410	PRINCIPALS OFFICE	\$1,716,131	\$1,811,893	22.95	\$1,841,904	23.75	\$1,975,820	\$1,975,820	\$1,965,260
2490	OTHER ADMINISTRATIVE SUPPORT	\$0	\$630		\$0		\$0	\$0	\$0
2520	FISCAL SERVICES	\$450,919	\$487,070	5.25	\$517,478	5.25	\$533,353	\$533,353	\$533,353
2540	DISTRICT MAINTENANCE	\$1,989,982	\$2,065,146	19.10	\$2,100,314	20.00	\$2,265,397	\$2,265,397	\$2,319,870
2543	CARE & UPKEEP OF GROUNDS	\$27,155	\$55,653	0.40	\$57,632	1.25	\$74,689	\$94,902	\$94,902
2545	DISTRICT VEHICLE SERVICES	\$12,553	\$6,228		\$5,400		\$5,400	\$5,400	\$5,400
2550	STUDENT TRANSPORTATION	\$997,526	\$1,056,922	0.20	\$991,629	0.20	\$1,027,163	\$1,027,163	\$1,027,163
2558	SPECIAL EDUCATION TRANSPORTATION	\$432,103	\$394,534		\$402,250		\$402,250	\$402,250	\$402,250
2574	PRINTING SERVICES	\$160,926	\$196,402	1.00	\$224,641	1.00	\$232,216	\$232,216	\$232,216
2620	GRANT WRITING SERVICES	\$267	\$0		\$0		\$0	\$0	\$0
2640	HUMAN RESOURCES	\$129,277	\$140,781	0.70	\$145,550	0.90	\$183,273	\$183,273	\$183,273
2649	TUITION REIMBURSEMENT	\$37,830	\$34,170		\$46,700		\$46,700	\$46,700	\$46,700
2660	TECHNOLOGY SERVICES	\$3,275	\$2,650		\$23,322		\$51,000	\$51,000	\$51,000
2661	TECHNOLOGY DEPARTMENT	\$694,142	\$937,023	4.58	\$997,537	4.50	\$1,074,174	\$1,074,174	\$1,074,174
2700	SUPPLEMENTAL RETIREMENT	\$906,891	\$790,339		\$810,735		\$780,000	\$780,000	\$780,000
	<b>SUPPORT SERVICES</b>	<b>\$9,391,173</b>	<b>\$9,854,125</b>	<b>74.37</b>	<b>\$10,132,920</b>	<b>78.75</b>	<b>\$10,778,075</b>	<b>\$10,798,288</b>	<b>\$11,045,343</b>
5220	INTERFUND TRANSFERS	\$28,333	\$44,370		\$37,200		\$40,000	\$40,000	\$40,000
6110	DIST - OPERATING CONTING	\$0	\$0		\$1,000,000		\$1,142,540	\$1,142,540	\$1,650,506
6111	RESERVE - 50/50 SPLIT 2016-17	\$0	\$0		\$0		\$462,578	\$442,365	\$0
	<b>TOTAL EXPENDITURES</b>	<b>\$23,784,093</b>	<b>\$25,945,280</b>	<b>269.51</b>	<b>\$28,218,446</b>	<b>285.95</b>	<b>\$31,323,272</b>	<b>\$31,323,272</b>	<b>\$31,888,272</b>

# General Fund Expenditures - Account Summary

## Budget 2015-16

Acct	Account Title	2012-13	Actual	2013-14	Actual	FTE	2014-15	Adopted	FTE	2015-16	Proposed	2015-16	Approved	2015-16	Adopted
111	LICENSED SALARIES	\$6,309,917	\$6,843,656	135.55	\$7,436,263	147.82	\$8,064,937	\$8,064,937	147.82	\$8,064,937	\$8,064,937	\$8,216,702	\$8,216,702	\$8,216,702	\$8,216,702
112	CLASSIFIED SALARIES	\$2,857,762	\$3,208,890	120.26	\$3,355,549	123.13	\$3,578,142	\$3,578,142	123.13	\$3,578,142	\$3,578,142	\$3,623,341	\$3,623,341	\$3,623,341	\$3,623,341
113	ADMINISTRATORS	\$1,109,850	\$1,135,895	11.70	\$1,149,946	13.00	\$1,211,744	\$1,211,744	13.00	\$1,211,744	\$1,211,744	\$1,284,808	\$1,284,808	\$1,284,808	\$1,284,808
114	MANAGERIAL - CLASSIFIED	\$159,915	\$166,408	2.00	\$170,119	2.00	\$178,093	\$178,093	2.00	\$178,093	\$178,093	\$178,093	\$178,093	\$178,093	\$178,093
116	SUPPLEMENTAL RETIREMENT	\$30,385	\$11,360		\$11,360		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
121	SUBSTITUTES - LICENSED	\$304,146	\$243,070		\$229,000		\$218,596	\$218,596		\$218,596	\$218,596	\$218,596	\$218,596	\$218,596	\$218,596
122	SUBSTITUTE - CLASSIFIED	\$136,199	\$78,020		\$77,750		\$79,959	\$79,959		\$79,959	\$79,959	\$79,959	\$79,959	\$79,959	\$79,959
123	TEMPORARY - LICENSED	\$181,703	\$99,073		\$87,196		\$44,994	\$44,994		\$44,994	\$44,994	\$44,994	\$44,994	\$44,994	\$44,994
124	TEMPORARY - CLASSIFIED	\$31,839	\$25,177		\$0		\$33,320	\$33,320		\$33,320	\$33,320	\$33,320	\$33,320	\$33,320	\$33,320
130	EXTEND CONT/STU TEACH	\$84,111	\$71,502		\$54,657		\$66,658	\$66,658		\$66,658	\$66,658	\$66,658	\$66,658	\$66,658	\$66,658
131	EXTRA DUTY CONTRACTS	\$179,788	\$186,579		\$194,463		\$201,699	\$201,699		\$201,699	\$201,699	\$254,809	\$254,809	\$254,809	\$254,809
135	TUTORING	\$12,353	\$11,750		\$8,999		\$12,003	\$12,003		\$12,003	\$12,003	\$12,003	\$12,003	\$12,003	\$12,003
141	LONGEVITY STIPEND	\$2,300	\$3,200		\$3,101		\$3,300	\$3,300		\$3,300	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300
145	OPT OUT ADD SALARY	\$346,850	\$363,525		\$362,607		\$435,753	\$435,753		\$435,753	\$435,753	\$435,753	\$435,753	\$435,753	\$435,753
	<b>SALARIES</b>	<b>\$11,747,116</b>	<b>\$12,448,105</b>	<b>269.51</b>	<b>\$13,130,850</b>	<b>285.95</b>	<b>\$14,129,196</b>	<b>\$14,129,196</b>	<b>285.95</b>	<b>\$14,144,120</b>	<b>\$14,144,120</b>	<b>\$14,452,335</b>	<b>\$14,452,335</b>	<b>\$14,452,335</b>	<b>\$14,452,335</b>
211	PERS-EMPLOYER CONTRIBUT	\$2,092,008	\$2,517,316		\$2,781,079		\$2,849,703	\$2,849,703		\$2,849,703	\$2,849,703	\$2,916,773	\$2,916,773	\$2,916,773	\$2,916,773
212	PERS-EMPLOYEE PICK-UP	\$646,085	\$687,973		\$778,201		\$838,422	\$838,422		\$838,422	\$838,422	\$857,810	\$857,810	\$857,810	\$857,810
220	SOCIAL SECURITY/MEDICARE	\$868,145	\$928,165		\$990,235		\$1,066,529	\$1,066,529		\$1,066,529	\$1,066,529	\$1,091,249	\$1,091,249	\$1,091,249	\$1,091,249
231	WORKERS COMP	\$87,141	\$90,083		\$94,902		\$102,522	\$102,522		\$102,522	\$102,522	\$104,865	\$104,865	\$104,865	\$104,865
232	UNEMPLOYMENT COMP	\$19,035	\$27,086		\$20,000		\$25,000	\$25,000		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
241	HEALTH INSURANCE	\$3,174,667	\$3,082,959		\$3,285,715		\$3,258,603	\$3,258,603		\$3,258,603	\$3,258,603	\$3,311,554	\$3,311,554	\$3,311,554	\$3,311,554
242	TUITION REIMBURSEMENT	\$37,830	\$34,170		\$46,700		\$46,700	\$46,700		\$46,700	\$46,700	\$46,700	\$46,700	\$46,700	\$46,700
243	ANNUITY CONTRIBUTION	\$3,000	\$6,000		\$6,000		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	<b>ASSOCIATED PAYROLL COSTS</b>	<b>\$6,927,912</b>	<b>\$7,373,751</b>	<b>-</b>	<b>\$8,002,831</b>	<b>-</b>	<b>\$8,187,478</b>	<b>\$8,187,478</b>	<b>-</b>	<b>\$8,192,768</b>	<b>\$8,192,768</b>	<b>\$8,353,952</b>	<b>\$8,353,952</b>	<b>\$8,353,952</b>	<b>\$8,353,952</b>
310	INSTR PROF & TECH SERVICE	\$182,173	\$159,674		\$130,625		\$123,000	\$123,000		\$123,000	\$123,000	\$123,000	\$123,000	\$123,000	\$123,000
311	STUDENT INSTR SERVICES	\$0	\$0		\$0		\$3,000	\$3,000		\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
312	INSTR PRG IMP SRV	\$3,000	\$7,750		\$10,000		\$21,500	\$21,500		\$21,500	\$21,500	\$21,500	\$21,500	\$21,500	\$21,500
319	OTHR INSTRCT SERVICES	\$0	\$40,737		\$0		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
322	REPAIRS & MAINTENANCE	\$121,762	\$131,799		\$104,000		\$114,900	\$114,900		\$114,900	\$114,900	\$114,900	\$114,900	\$114,900	\$114,900
324	RENTALS	\$91,912	\$95,958		\$96,300		\$97,000	\$97,000		\$97,000	\$97,000	\$97,000	\$97,000	\$97,000	\$97,000
325	ELECTRICITY	\$252,457	\$277,121		\$256,500		\$314,500	\$314,500		\$314,500	\$314,500	\$314,500	\$314,500	\$314,500	\$314,500
326	FUEL	\$81,887	\$91,197		\$88,500		\$88,000	\$88,000		\$88,000	\$88,000	\$88,000	\$88,000	\$88,000	\$88,000
327	WATER & SEWAGE	\$51,580	\$40,827		\$49,700		\$44,700	\$44,700		\$44,700	\$44,700	\$44,700	\$44,700	\$44,700	\$44,700
328	GARBAGE	\$59,519	\$64,028		\$61,500		\$64,300	\$64,300		\$64,300	\$64,300	\$64,300	\$64,300	\$64,300	\$64,300
331	REIMB STUDENT TRANSPORT	\$1,354,116	\$1,342,736		\$1,323,550		\$1,358,000	\$1,358,000		\$1,358,000	\$1,358,000	\$1,358,000	\$1,358,000	\$1,358,000	\$1,358,000
332	NONREIMB STUDENT TRANS	\$47,474	\$58,921		\$40,300		\$40,600	\$40,600		\$40,600	\$40,600	\$40,600	\$40,600	\$40,600	\$40,600
341	LICENSED TRAVEL-IN DIST	\$1,034	\$1,760		\$2,350		\$3,700	\$3,700		\$3,700	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700
342	LICENSED TRAVEL-OUT DIST	\$8,457	\$13,394		\$11,750		\$12,800	\$12,800		\$12,800	\$12,800	\$12,800	\$12,800	\$12,800	\$12,800
343	STUDENT TRAVEL-OUT DIST	\$3,902	\$3,499		\$3,200		\$3,000	\$3,000		\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
344	CLASSIFIED TRAVEL	\$7,807	\$7,454		\$10,325		\$12,550	\$12,550		\$12,550	\$12,550	\$12,550	\$12,550	\$12,550	\$12,550
349	OTHER TRAVEL	\$12,884	\$16,032		\$13,050		\$19,750	\$19,750		\$19,750	\$19,750	\$19,750	\$19,750	\$19,750	\$19,750

# General Fund Expenditures - Account Summary

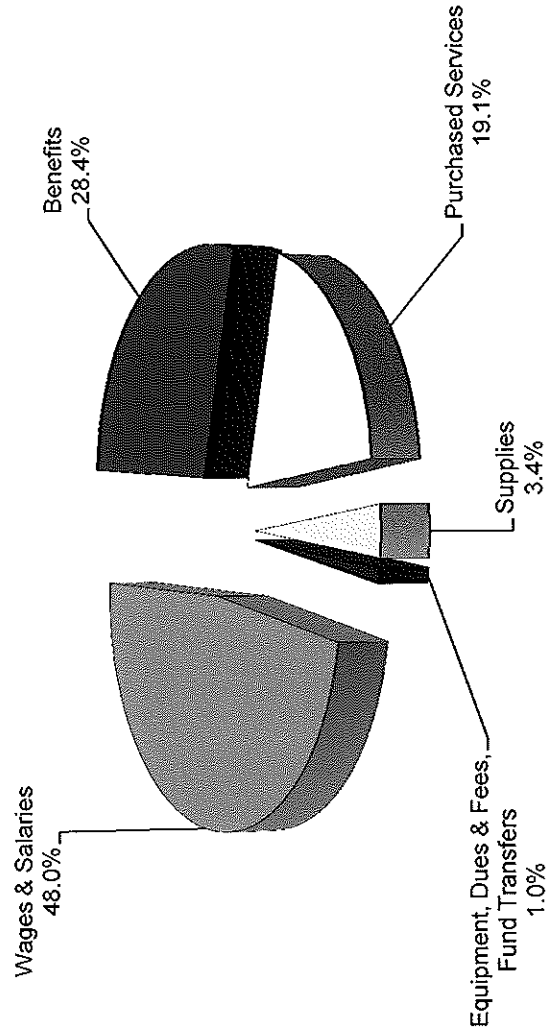
## Budget 2015-16

Acct	Account Title	2012-13	Actual	2013-14	Actual	FTE	2014-15	Adopted	FTE	2015-16	Proposed	2015-16	Approved	2015-16	Adopted
351	TELECOMMUNICATIONS		\$44,359		\$45,057		\$43,460				\$44,443		\$44,443		\$44,443
353	POSTAGE		\$17,935		\$24,377		\$28,480				\$27,155		\$27,155		\$27,155
354	ADVERTISING		\$1,341		\$1,404		\$1,850				\$2,275		\$2,275		\$2,275
355	PRINTING & BINDING		\$0		\$0		\$1,200				\$0		\$0		\$0
360	CHARTER SCHOOL		\$1,222,308		\$1,731,824		\$1,630,000				\$2,342,700		\$2,342,700		\$2,342,700
371	TUITION PD-OTHER DISTRICT		\$262,844		\$392,098		\$422,500				\$518,500		\$518,500		\$518,500
380	NON-INSTR PROF & TECH		\$263,618		\$297,926		\$311,050				\$408,590		\$408,590		\$438,590
381	AUDIT SERVICES		\$36,760		\$33,711		\$37,000				\$37,000		\$37,000		\$37,000
382	LEGAL SERVICES		\$20,574		\$18,916		\$25,000				\$30,000		\$30,000		\$30,000
383	ARCHITECT/ENGINEER SERV		\$1,200		\$0		\$0				\$0		\$0		\$0
386	DATA PROCESSING SRVS		\$3,275		\$2,650		\$38,322				\$63,000		\$63,000		\$63,000
388	ELECTION		\$3,719		\$0		\$4,000				\$1,000		\$1,000		\$1,000
390	OTHR NON INSTR PROF&TECH		\$52,713		\$64,856		\$59,709				\$79,200		\$79,200		\$79,200
391	RELOCATION EXPENSES		\$0		\$0		\$0				\$10,000		\$10,000		\$10,000
	<b>PURCHASED SERVICES</b>		<b>\$4,210,609</b>		<b>\$4,965,705</b>		<b>\$4,804,221</b>				<b>\$5,885,163</b>		<b>\$5,885,163</b>		<b>\$5,915,163</b>
410	CONSUMABLE SUPPLIES		\$265,553		\$323,131		\$322,050				\$360,730		\$360,730		\$360,730
411	GRADUATION SUPPLIES		\$3,456		\$4,042		\$3,900				\$3,500		\$3,500		\$3,500
415	FOOD SUPPLIES		\$2,428		\$3,396		\$3,350				\$3,500		\$3,500		\$3,500
420	TEXTBOOKS		\$102,295		\$136,523		\$126,800				\$180,900		\$180,900		\$180,900
430	LIBRARY BOOKS		\$4,527		\$4,139		\$6,950				\$7,250		\$7,250		\$7,250
440	PERIODICALS		\$5,583		\$3,503		\$4,250				\$3,150		\$3,150		\$3,150
460	NON-CONSUMABLE SUPPLIES		\$88,791		\$90,736		\$80,700				\$158,900		\$158,900		\$158,900
470	COMPUTER SOFTWARE		\$22,029		\$3,697		\$21,400				\$23,300		\$23,300		\$23,300
480	COMPUTER HARDWARE		\$57,347		\$319,549		\$185,900				\$410,333		\$410,333		\$410,333
481	WIRELESS NETWORK		\$0		\$0		\$70,000				\$0		\$0		\$0
	<b>SUPPLIES &amp; MATERIALS</b>		<b>\$552,008</b>		<b>\$888,715</b>		<b>\$825,300</b>				<b>\$1,151,563</b>		<b>\$1,151,563</b>		<b>\$1,151,563</b>
541	NEW EQUIPMENT		\$12,361		\$0		\$35,500				\$34,000		\$34,000		\$34,000
542	REPLACEMENT EQUIPMENT		\$16,868		\$19,161		\$45,000				\$44,000		\$44,000		\$44,000
550	TECHNOLOGY		\$103,634		\$0		\$130,000				\$40,000		\$40,000		\$40,000
	<b>CAPITAL OUTLAY</b>		<b>\$132,863</b>		<b>\$19,161</b>		<b>\$210,500</b>				<b>\$118,000</b>		<b>\$118,000</b>		<b>\$118,000</b>
640	DUES AND FEES		\$41,133		\$43,613		\$37,594				\$36,934		\$36,934		\$36,934
651	LIABILITY INSURANCE		\$54,587		\$54,223		\$58,500				\$58,000		\$58,000		\$58,000
652	FIDELITY BOND & PREMIUM		\$450		\$600		\$600				\$600		\$600		\$600
653	PROPERTY INSURANCE		\$88,743		\$106,889		\$110,000				\$110,000		\$110,000		\$110,000
670	TAXES AND LICENSES		\$340		\$147		\$850				\$1,220		\$1,220		\$1,220
	<b>DUES / FEES AND INSURANCE</b>		<b>\$185,253</b>		<b>\$205,472</b>		<b>\$207,544</b>				<b>\$206,754</b>		<b>\$206,754</b>		<b>\$206,754</b>
710	FUND MODIFICATIONS		\$28,333		\$44,370		\$37,200				\$40,000		\$40,000		\$40,000
810	PLANNED RESERVE		\$0		\$0		\$1,000,000				\$1,142,540		\$1,142,540		\$1,650,506
811	RESERVE - 50/50 SPLIT 2016-17		\$0		\$0		\$0				\$462,578		\$462,578		\$0
	<b>TOTAL GENERAL FUND</b>		<b>\$23,784,093</b>		<b>\$25,945,280</b>		<b>\$28,218,446</b>				<b>\$31,323,272</b>		<b>\$31,323,272</b>		<b>\$31,888,272</b>



**General Fund Expenditures By Object**  
**Audited Actual**  
**2013 - 2014**

Description	TOTAL	% of Total
<b>1</b> Wages & Salaries	\$12,448,105	48.0%
<b>2</b> Benefits	\$7,373,751	28.4%
<b>3</b> Purchased Services	\$4,965,705	19.1%
<b>4</b> Supplies	\$888,715	3.4%
<b>5</b> Equipment, Dues & Fees, Fund Transfers	\$269,003	1.0%
<b>FUND TOTALS</b>	<b>\$25,945,280</b>	<b>100.0%</b>



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

Operational Unit	Actual 2012-2013	Actual 2013-2014	FTE	Adopted 2014-2015	FTE	Proposed 2015-2016	Approved 2015-2016	Adopted 2015-2016
Lyle Elementary	\$ 1,997,165	\$ 2,102,992	30.29	\$ 2,247,872	35.19	\$ 2,639,197	\$ 2,639,197	\$ 2,639,197
Oakdale Elementary	1,789,820	1,956,626	26.51	2,080,060	30.19	2,420,744	2,420,744	2,420,744
Whitworth Elementary	1,952,657	2,143,225	24.92	2,191,850	26.32	2,334,365	2,334,365	2,409,262
LaCreole Middle School	3,045,647	3,190,564	42.65	3,576,418	44.17	3,760,680	3,760,680	3,787,916
Dallas High School	5,163,082	5,717,956	56.03	5,893,781	58.98	6,426,703	6,426,703	6,670,951
Morrison Campus Alternative Program	444,554	449,653	5.37	459,094	5.53	490,744	490,744	480,184
Other District Programs	8,079,792	8,561,081	83.75	10,049,509	85.59	10,815,040	10,815,040	11,044,218
<b>Charter Schools:</b>								
Luckiamute Valley Charter School	1,311,376	1,823,184	-	1,719,860	-	1,740,100	1,740,100	1,740,100
Dallas Community School	-	-	-	-	-	695,700	695,700	695,700
<b>TOTALS</b>	<b>\$ 23,784,093</b>	<b>\$ 25,945,280</b>	<b>269.51</b>	<b>\$ 28,218,446</b>	<b>285.95</b>	<b>\$ 31,323,272</b>	<b>\$ 31,323,272</b>	<b>\$ 31,888,272</b>

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# Lyle Elementary

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

# General Fund Expenditures - Lyle Elementary

## 2015-16 Budget

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
1111	111	LICENSED SALARIES	\$717,972	\$735,346	15.90	\$846,662	19.50	\$1,036,360	\$1,036,360	\$1,036,360
	112	CLASSIFIED SALARIES	\$98,785	\$138,914	7.26	\$147,885	8.63	\$177,665	\$177,665	\$177,665
	121	SUBSTITUTES - LICENSED	\$40,139	\$19,739		\$25,007		\$25,799	\$25,799	\$25,799
	122	SUBSTITUTE - CLASSIFIED	\$13,310	\$11,581		\$8,000		\$14,508	\$14,508	\$14,508
	123	TEMPORARY - LICENSED	\$71,852	\$80,611		\$37,273		\$29,996	\$29,996	\$29,996
	124	TEMPORARY - CLASSIFIED	\$0	\$4,143		\$0		\$6,005	\$6,005	\$6,005
	130	EXTEND CONT/STU TEACH	\$2,234	\$5,674		\$3,488		\$8,759	\$8,759	\$8,759
	141	LONGEVITY STIPEND	\$0	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$14,092	\$16,725		\$20,465		\$13,875	\$13,875	\$13,875
	211	PERS-EMPLOYER CONTRIBUT	\$170,532	\$199,512		\$232,200		\$258,620	\$258,620	\$258,620
	212	PERS-EMPLOYEE PICK-UP	\$51,799	\$54,621		\$65,333		\$77,863	\$77,863	\$77,863
	220	SOCIAL SECURITY/MEDICARE	\$70,609	\$75,348		\$82,426		\$98,996	\$98,996	\$98,996
	231	WORKERS COMP	\$5,155	\$5,296		\$5,749		\$6,863	\$6,863	\$6,863
	232	UNEMPLOYMENT COMP	\$0	\$0		\$5,000		\$5,000	\$5,000	\$5,000
	241	HEALTH INSURANCE	\$209,765	\$196,311		\$187,548		\$245,022	\$245,022	\$245,022
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$0		\$2,000	\$2,000	\$2,000
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$125		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$4,915	\$5,712		\$6,500		\$6,500	\$6,500	\$6,500
	420	TEXTBOOKS	\$15,574	\$13,508		\$14,000		\$20,000	\$20,000	\$20,000
	460	NON-CONSUMABLE SUPPLIES	\$1,777	\$1,709		\$2,500		\$8,000	\$8,000	\$8,000
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
		<b>1111</b>	<b>\$1,488,510</b>	<b>\$1,564,975</b>	<b>23.16</b>	<b>\$1,690,137</b>	<b>28.13</b>	<b>\$2,041,930</b>	<b>\$2,041,930</b>	<b>\$2,041,930</b>
2120	111	LICENSED SALARIES	\$0	\$0		\$0		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$0	\$85		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$7		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$250	\$250		\$300		\$600	\$600	\$600
		<b>2120</b>	<b>\$250</b>	<b>\$342</b>	<b>0.00</b>	<b>\$300</b>	<b>0.00</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>
	112	CLASSIFIED SALARIES	\$0	\$0	0.88	\$16,639	0.81	\$20,530	\$20,530	\$20,530
	122	SUBSTITUTE - CLASSIFIED	\$0	\$182		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$11,738		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$3,376		\$3,621	\$3,621	\$3,621

# General Fund Expenditures - Lyle Elementary

## 2015-16 Budget

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
2130	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$998		\$1,232	\$1,232	\$1,232
	220	SOCIAL SECURITY/MEDICARE	\$0	\$912		\$1,273		\$1,571	\$1,571	\$1,571
	231	WORKERS COMP	\$0	\$72		\$99		\$115	\$115	\$115
	241	HEALTH INSURANCE	\$0	\$0		\$13,200		\$13,692	\$13,692	\$13,692
	328	GARBAGE	\$26	\$0		\$0		\$0	\$0	\$0
2143	410	CONSUMABLE SUPPLIES	\$283	\$278		\$300		\$300	\$300	\$300
	380	NON-INSTR PROF & TECH	\$309	\$13,181	0.88	\$35,885	0.81	\$41,060	\$41,060	\$41,060
	112	CLASSIFIED SALARIES	\$30,866	\$25,000	0.00	\$25,000	0.00	\$26,500	\$26,500	\$26,500
	122	SUBSTITUTE - CLASSIFIED	\$25,544	\$25,544	1.00	\$24,848	1.00	\$25,655	\$25,655	\$25,655
	141	LONGEVITY STIPEND	\$1,005	\$816		\$746		\$499	\$499	\$499
2220	145	OPT OUT ADD SALARY	\$5,500	\$6,600		\$6,600		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$5,670	\$6,621		\$6,532		\$4,637	\$4,637	\$4,637
	212	PERS-EMPLOYEE PICK-UP	\$1,893	\$1,958		\$1,932		\$1,569	\$1,569	\$1,569
	220	SOCIAL SECURITY/MEDICARE	\$2,452	\$2,521		\$2,463		\$2,001	\$2,001	\$2,001
	231	WORKERS COMP	\$180	\$173		\$199		\$146	\$146	\$146
2410	241	HEALTH INSURANCE	\$2,172	\$0		\$0		\$13,200	\$13,200	\$13,200
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$121	\$197		\$300		\$300	\$300	\$300
	430	LIBRARY BOOKS	\$239	\$0		\$500		\$800	\$800	\$800
	440	PERIODICALS	\$262	\$125		\$300		\$0	\$0	\$0
2410	460	NON-CONSUMABLE SUPPLIES	\$0	\$108		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$45,037	\$44,663	1.00	\$44,420	1.00	\$48,807	\$48,807	\$48,807
	113	ADMINISTRATORS	\$54,943	\$67,040	2.25	\$65,784	2.25	\$65,158	\$65,158	\$65,158
	122	SUBSTITUTE - CLASSIFIED	\$388	\$1,696		\$0		\$97,404	\$97,404	\$97,404
2410	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$32,040	\$36,319		\$36,245		\$34,408	\$34,408	\$34,408
	212	PERS-EMPLOYEE PICK-UP	\$8,886	\$10,173		\$10,146		\$10,150	\$10,150	\$10,150
	220	SOCIAL SECURITY/MEDICARE	\$11,701	\$12,952		\$12,936		\$12,941	\$12,941	\$12,941
	231	WORKERS COMP	\$836	\$893		\$902		\$902	\$902	\$902
2410	241	HEALTH INSURANCE	\$13,575	\$13,627		\$13,636		\$13,640	\$13,640	\$13,640
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$637		\$400		\$400	\$400	\$400
	344	CLASSIFIED TRAVEL	\$219	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$0		\$200		\$0	\$0	\$0
2410	353	POSTAGE	\$1,225	\$1,282		\$1,250		\$1,450	\$1,450	\$1,450

# General Fund Expenditures - Lyle Elementary

## 2015-16 Budget

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
	390	OTHR NON INSTR PROF&TECH	\$183	\$630		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$568	\$214		\$800	\$200	\$200	\$200
	460	NON-CONSUMABLE SUPPLIES	\$0	\$26		\$0	\$600	\$600	\$600
	640	DUES AND FEES	\$830	\$830		\$830	\$830	\$830	\$830
	112	CLASSIFIED SALARIES	\$225,986	\$248,518	3.25	\$246,448	\$244,683	\$244,683	\$244,683
	122	SUBSTITUTE - CLASSIFIED	\$62,093	\$64,259	2.00	\$70,602	\$74,504	\$74,504	\$74,504
	141	LONGEVITY STIPEND	\$8,506	\$5,124		\$4,999	\$4,003	\$4,003	\$4,003
	211	PERS-EMPLOYER CONTRIBUT	\$13,296	\$14,028		\$100	\$100	\$100	\$100
	212	PERS-EMPLOYEE PICK-UP	\$4,041	\$3,942		\$4,542	\$4,716	\$4,716	\$4,716
	220	SOCIAL SECURITY/MEDICARE	\$5,297	\$5,270		\$5,791	\$6,013	\$6,013	\$6,013
	231	WORKERS COMP	\$3,010	\$2,856		\$2,945	\$3,098	\$3,098	\$3,098
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$26,372	\$25,755		\$26,400	\$26,400	\$26,400	\$26,400
	322	REPAIRS & MAINTENANCE	\$5,838	\$6,437		\$6,000	\$6,000	\$6,000	\$6,000
	324	RENTALS	\$0	\$0		\$0	\$0	\$0	\$0
2540	325	ELECTRICITY	\$23,545	\$24,464		\$24,000	\$27,000	\$27,000	\$27,000
	326	FUEL	\$10,973	\$13,810		\$11,500	\$11,500	\$11,500	\$11,500
	327	WATER & SEWAGE	\$4,596	\$6,598		\$3,000	\$3,000	\$3,000	\$3,000
	328	GARBAGE	\$7,492	\$7,508		\$7,500	\$7,500	\$7,500	\$7,500
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0	\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$3,096	\$3,232		\$3,500	\$3,500	\$3,500	\$3,500
	380	NON-INSTR PROF & TECH	\$525	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$10,235	\$12,252		\$9,000	\$10,000	\$10,000	\$10,000
	460	NON-CONSUMABLE SUPPLIES	\$3,187	\$3,140		\$2,500	\$7,000	\$7,000	\$7,000
	541	NEW EQUIPMENT	\$6,669	\$0		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$45	\$67		\$0	\$0	\$0	\$0
	670	TAXES AND LICENSES	\$45	\$0		\$0	\$0	\$0	\$0
	2540		\$198,960	\$198,843	2.00	\$198,483	\$210,207	\$210,207	\$210,207
2550	331	REIMB STUDENT TRANSPORT	\$3,621	\$3,587		\$3,000	\$3,000	\$3,000	\$3,000
	332	NONREIMB STUDENT TRANS	\$0	\$0		\$0	\$0	\$0	\$0
	2550		\$3,621	\$3,587	0.00	\$3,000	\$3,000	\$3,000	\$3,000
2574	322	REPAIRS & MAINTENANCE	\$1,283	\$1,418		\$1,800	\$2,700	\$2,700	\$2,700
	324	RENTALS	\$2,344	\$2,464		\$2,400	\$2,500	\$2,500	\$2,500
	2574		\$3,626	\$3,883	0.00	\$4,200	\$5,200	\$5,200	\$5,200
2661	480	COMPUTER HARDWARE	\$0	\$0		\$0	\$17,210	\$17,210	\$17,210
	2661		\$0	\$0	0.00	\$0	\$17,210	\$17,210	\$17,210
		TOTAL LYLE ELEMENTARY	\$1,997,165	\$2,102,992	30.29	\$2,247,872	\$2,639,197	\$2,639,197	\$2,639,197

# Oakdale Heights Elementary

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



# General Fund Expenditures - Oakdale Heights Elementary

## 2015-16 Budget

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
1111	111	LICENSED SALARIES	\$734,792	\$790,006	15.00	\$826,195	17.50	\$973,265	\$973,265	\$973,265
	112	CLASSIFIED SALARIES	\$54,662	\$106,870	5.57	\$114,452	6.75	\$146,823	\$146,823	\$146,823
	121	SUBSTITUTES - LICENSED	\$23,585	\$26,842		\$25,007		\$25,799	\$25,799	\$25,799
	122	SUBSTITUTE - CLASSIFIED	\$3,548	\$6,455		\$3,996		\$7,999	\$7,999	\$7,999
	123	TEMPORARY - LICENSED	\$12,028	\$0		\$25,725		\$14,998	\$14,998	\$14,998
	124	TEMPORARY - CLASSIFIED	\$9,706	\$0		\$0		\$6,005	\$6,005	\$6,005
	130	EXTEND CONT/STU TEACH	\$300	\$1,200		\$1,495		\$8,759	\$8,759	\$8,759
	141	LONGEVITY STIPEND	\$100	\$200		\$200		\$200	\$200	\$200
	145	OPT OUT ADD SALARY	\$33,061	\$35,036		\$36,965		\$50,038	\$50,038	\$50,038
	211	PERS-EMPLOYER CONTRIBUT	\$155,655	\$198,289		\$221,118		\$249,850	\$249,850	\$249,850
	212	PERS-EMPLOYEE PICK-UP	\$47,932	\$54,315		\$62,042		\$74,033	\$74,033	\$74,033
	220	SOCIAL SECURITY/MEDICARE	\$64,944	\$72,138		\$79,365		\$94,244	\$94,244	\$94,244
	231	WORKERS COMP	\$4,711	\$5,776		\$5,502		\$6,490	\$6,490	\$6,490
	232	UNEMPLOYMENT COMP	\$0	\$2,921		\$0		\$5,000	\$5,000	\$5,000
2120	241	HEALTH INSURANCE	\$138,679	\$148,021		\$161,914		\$171,973	\$171,973	\$171,973
	410	CONSUMABLE SUPPLIES	\$5,556	\$5,102		\$6,000		\$6,800	\$6,800	\$6,800
	420	TEXTBOOKS	\$12,584	\$11,202		\$14,000		\$20,000	\$20,000	\$20,000
	460	NON-CONSUMABLE SUPPLIES	\$725	\$3,484		\$2,500		\$8,000	\$8,000	\$8,000
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
	1111		\$1,302,568	\$1,467,856	20.57	\$1,586,476	24.25	\$1,870,274	\$1,870,274	\$1,870,274
	111	LICENSED SALARIES	\$0	\$0		\$0		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$3,182	\$1,793		\$985		\$1,037	\$1,037	\$1,037
	211	PERS-EMPLOYER CONTRIBUT	\$164	\$0		\$200		\$231	\$231	\$231
	212	PERS-EMPLOYEE PICK-UP	\$55	\$0		\$59		\$62	\$62	\$62
	220	SOCIAL SECURITY/MEDICARE	\$243	\$137		\$45		\$41	\$41	\$41
	231	WORKERS COMP	\$18	\$10		\$5		\$5	\$5	\$5
	410	CONSUMABLE SUPPLIES	\$0	\$148		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$250	\$250		\$300		\$0	\$0	\$0
2130	2120		\$3,912	\$2,338	0.00	\$1,594	0.00	\$1,376	\$1,376	\$1,376
	410	CONSUMABLE SUPPLIES	\$320	\$283		\$350		\$350	\$350	\$350
2143	2130		\$320	\$283	0.00	\$350	0.00	\$350	\$350	\$350
	380	NON-INSTR PROF & TECH	\$30,866	\$25,000		\$25,000		\$26,500	\$26,500	\$26,500
	2143		\$30,866	\$25,000	0.00	\$25,000	0.00	\$26,500	\$26,500	\$26,500
	111	LICENSED SALARIES	\$0	\$0		\$0		\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$25,633	\$13,673	0.69	\$13,903	0.69	\$15,087	\$15,087	\$15,087
	122	SUBSTITUTE - CLASSIFIED	\$1,339	\$327		\$202		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$6,724	\$0		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$0		\$0		\$0	\$0	\$0

# General Fund Expenditures - Oakdale Heights Elementary

## 2015-16 Budget

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
2220	145	OPT OUT ADD SALARY	\$4,832	\$1,931		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$5,954	\$3,952		\$2,862		\$2,661	\$2,661	\$2,661
	212	PERS-EMPLOYEE PICK-UP	\$1,834	\$619		\$846		\$905	\$905	\$905
	220	SOCIAL SECURITY/MEDICARE	\$2,955	\$1,219		\$1,079		\$1,154	\$1,154	\$1,154
	231	WORKERS COMP	\$221	\$93		\$82		\$87	\$87	\$87
	241	HEALTH INSURANCE	\$3,536	\$267		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$487		\$500		\$500	\$500	\$500
	430	LIBRARY BOOKS	\$553	\$499		\$500		\$500	\$500	\$500
	440	PERIODICALS	\$64	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$14		\$0		\$0	\$0	\$0
		2220	\$53,745	\$23,080	0.69	\$19,975	0.69	\$20,895	\$20,895	\$20,895
	112	CLASSIFIED SALARIES	\$57,431	\$64,899	2.25	\$59,986	2.25	\$63,369	\$63,369	\$63,369
	113	ADMINISTRATORS	\$74,618	\$79,272	1.00	\$90,686	1.00	\$95,384	\$95,384	\$95,384
	141	LONGEVITY STIPEND	\$0	\$100		\$100		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$26,488	\$30,155		\$33,075		\$34,122	\$34,122	\$34,122
	212	PERS-EMPLOYEE PICK-UP	\$7,919	\$7,943		\$9,046		\$9,531	\$9,531	\$9,531
	220	SOCIAL SECURITY/MEDICARE	\$9,702	\$10,728		\$11,534		\$12,152	\$12,152	\$12,152
	231	WORKERS COMP	\$714	\$758		\$788		\$825	\$825	\$825
	241	HEALTH INSURANCE	\$26,432	\$24,640		\$25,853		\$26,955	\$26,955	\$26,955
2410	342	LICENSED TRAVEL-OUT DIST	\$257	\$573		\$300		\$300	\$300	\$300
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$249	\$0		\$0		\$0	\$0	\$0
	353	POSTAGE	\$878	\$1,209		\$1,500		\$1,500	\$1,500	\$1,500
	410	CONSUMABLE SUPPLIES	\$110	\$19		\$1,100		\$1,100	\$1,100	\$1,100
	460	NON-CONSUMABLE SUPPLIES	\$106	\$781		\$100		\$100	\$100	\$100
	640	DUES AND FEES	\$830	\$830		\$830		\$830	\$830	\$830
		2410	\$205,734	\$221,908	3.25	\$234,899	3.25	\$246,269	\$246,269	\$246,269
	112	CLASSIFIED SALARIES	\$58,323	\$62,484	2.00	\$66,485	2.00	\$70,716	\$70,716	\$70,716
	122	SUBSTITUTE - CLASSIFIED	\$5,360	\$3,808		\$4,999		\$4,003	\$4,003	\$4,003
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$8,105	\$15,107		\$15,247		\$15,182	\$15,182	\$15,182
	212	PERS-EMPLOYEE PICK-UP	\$2,261	\$3,704		\$4,289		\$4,483	\$4,483	\$4,483
	220	SOCIAL SECURITY/MEDICARE	\$5,131	\$5,343		\$5,469		\$5,716	\$5,716	\$5,716
	231	WORKERS COMP	\$2,657	\$2,721		\$2,778		\$2,945	\$2,945	\$2,945
	232	UNEMPLOYMENT COMP	\$671	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$26,372	\$26,400		\$26,400		\$26,400	\$26,400	\$26,400

# General Fund Expenditures - Oakdale Heights Elementary

## 2015-16 Budget

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
2540	322	REPAIRS & MAINTENANCE	\$1,878	\$7,802		\$6,000		\$3,000	\$3,000	\$3,000
	324	RENTALS	\$0	\$0		\$0		\$0	\$0	\$0
	325	ELECTRICITY	\$42,048	\$53,386		\$45,000		\$58,000	\$58,000	\$58,000
	326	FUEL	\$1,947	\$2,441		\$2,000		\$2,000	\$2,000	\$2,000
	327	WATER & SEWAGE	\$3,011	\$2,636		\$3,000		\$3,000	\$3,000	\$3,000
	328	GARBAGE	\$8,350	\$7,692		\$7,800		\$7,800	\$7,800	\$7,800
	351	TELECOMMUNICATIONS	\$5,420	\$5,660		\$3,800		\$6,000	\$6,000	\$6,000
	380	NON-INSTR PROF & TECH	\$25	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$11,043	\$9,649		\$9,000		\$9,500	\$9,500	\$9,500
	460	NON-CONSUMABLE SUPPLIES	\$3,177	\$1,125		\$2,500		\$7,000	\$7,000	\$7,000
2550	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
	2540		\$185,780	\$209,958	2.00	\$204,767	2.00	\$225,745	\$225,745	\$225,745
	331	REIMB STUDENT TRANSPORT	\$3,156	\$2,830		\$2,000		\$3,000	\$3,000	\$3,000
	332	NONREIMB STUDENT TRANS	\$0	\$0		\$0		\$0	\$0	\$0
	2550		\$3,156	\$2,830	0.00	\$2,000	0.00	\$3,000	\$3,000	\$3,000
	322	REPAIRS & MAINTENANCE	\$1,264	\$908		\$1,800		\$2,700	\$2,700	\$2,700
	324	RENTALS	\$2,475	\$2,464		\$3,200		\$2,500	\$2,500	\$2,500
	2574		\$3,740	\$3,372	0.00	\$5,000	0.00	\$5,200	\$5,200	\$5,200
	480	COMPUTER HARDWARE	\$0	\$0		\$0		\$21,135	\$21,135	\$21,135
2661	2661		\$0	\$0	0.00	\$0	0.00	\$21,135	\$21,135	\$21,135
	TOTAL OAKDALE HEIGHTS ELEMENTARY		\$1,789,820	\$1,956,626	26.51	\$2,080,060	30.19	\$2,420,744	\$2,420,744	\$2,420,744

# Whitworth Elementary

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

# General Fund Expenditures - Whitworth Elementary

## 2015-16 Budget

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
1111	111	LICENSED SALARIES	\$805,968	\$897,432	16.00	\$921,894	17.20	\$982,062	\$982,062	\$1,028,842
	112	CLASSIFIED SALARIES	\$32,086	\$41,498	2.07	\$41,591	2.07	\$45,660	\$45,660	\$45,660
	121	SUBSTITUTES - LICENSED	\$24,670	\$20,322		\$25,007		\$25,799	\$25,799	\$25,799
	122	SUBSTITUTE - CLASSIFIED	\$1,121	\$2,470		\$2,496		\$1,498	\$1,498	\$1,498
	123	TEMPORARY - LICENSED	\$0	\$0		\$11,750		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$6,005	\$6,005	\$6,005
	130	EXTEND CONT/STU TEACH	\$998	\$813		\$1,196		\$975	\$975	\$975
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$26,400	\$26,139		\$26,139		\$32,761	\$32,761	\$32,761
	211	PERS-EMPLOYER CONTRIBUT	\$171,543	\$212,691		\$225,465		\$235,984	\$235,984	\$244,276
	212	PERS-EMPLOYEE PICK-UP	\$52,513	\$58,007		\$61,810		\$65,692	\$65,692	\$68,498
	220	SOCIAL SECURITY/MEDICARE	\$65,464	\$73,614		\$78,011		\$82,723	\$82,723	\$86,302
	231	WORKERS COMP	\$4,705	\$5,042		\$5,312		\$5,624	\$5,624	\$5,864
	232	UNEMPLOYMENT COMP	\$38	\$61		\$0		\$0	\$0	\$0
2120	241	HEALTH INSURANCE	\$168,300	\$181,478		\$183,678		\$176,026	\$176,026	\$189,226
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$3,646	\$3,552		\$6,000		\$6,000	\$6,000	\$6,000
	420	TEXTBOOKS	\$17,871	\$10,237		\$14,000		\$16,000	\$16,000	\$16,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$1,698		\$2,500		\$2,500	\$2,500	\$2,500
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
	1111		\$1,375,422	\$1,535,154	18.07	\$1,606,949	19.27	\$1,685,409	\$1,685,409	\$1,760,307
	111	LICENSED SALARIES	\$0	\$0		\$0		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$2,028	\$1,879		\$985		\$1,037	\$1,037	\$1,037
	211	PERS-EMPLOYER CONTRIBUT	\$198	\$38		\$200		\$231	\$231	\$231
	212	PERS-EMPLOYEE PICK-UP	\$63	\$10		\$59		\$62	\$62	\$62
	220	SOCIAL SECURITY/MEDICARE	\$155	\$144		\$45		\$41	\$41	\$41
	231	WORKERS COMP	\$11	\$10		\$5		\$5	\$5	\$5
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0	\$0	\$0
2130	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$250	\$250		\$300		\$300	\$300	\$300
	2120		\$2,706	\$2,331	0.00	\$1,594	0.00	\$1,676	\$1,676	\$1,676
	328	GARBAGE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$100	\$46		\$100		\$100	\$100	\$100
	2130		\$100	\$46	0.00	\$100	0.00	\$100	\$100	\$100
	380	NON-INSTR PROF & TECH	\$30,866	\$50,000		\$50,000		\$26,500	\$26,500	\$26,500
	2143		\$30,866	\$50,000	0.00	\$50,000	0.00	\$26,500	\$26,500	\$26,500
	111	LICENSED SALARIES	\$62,832	\$65,337	1.00	\$66,122	1.00	\$68,106	\$68,106	\$68,106

# General Fund Expenditures - Whitworth Elementary

## 2015-16 Budget

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
2220	112	CLASSIFIED SALARIES	\$25,398	\$26,502	1.00	\$24,848	1.00	\$25,655	\$25,655	\$25,655
	121	SUBSTITUTES - LICENSED	\$892	\$1,025		\$985		\$1,037	\$1,037	\$1,037
	122	SUBSTITUTE - CLASSIFIED	\$272	\$470		\$303		\$999	\$999	\$999
	130	EXTEND CONT/STU TEACH	\$300	\$1,251		\$996		\$975	\$975	\$975
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$6,600	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$18,659	\$20,939		\$20,761		\$21,631	\$21,631	\$21,631
	212	PERS-EMPLOYEE PICK-UP	\$5,748	\$5,637		\$5,601		\$5,812	\$5,812	\$5,812
	220	SOCIAL SECURITY/MEDICARE	\$6,891	\$6,902		\$7,079		\$7,356	\$7,356	\$7,356
	231	WORKERS COMP	\$512	\$490		\$480		\$496	\$496	\$496
2410	241	HEALTH INSURANCE	\$13,200	\$26,400		\$26,400		\$26,622	\$26,622	\$26,622
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$593	\$0		\$600		\$600	\$600	\$600
	430	LIBRARY BOOKS	\$691	\$525		\$700		\$700	\$700	\$700
	440	PERIODICALS	\$447	\$346		\$450		\$450	\$450	\$450
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	2220		\$143,135	\$155,924	2.00	\$155,426	2.00	\$160,539	\$160,539	\$160,539
	112	CLASSIFIED SALARIES	\$56,154	\$61,605	2.25	\$64,790	2.25	\$67,681	\$67,681	\$67,681
	113	ADMINISTRATORS	\$71,588	\$59,678	0.60	\$56,740	0.80	\$77,923	\$77,923	\$77,923
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
2410	130	EXTEND CONT/STU TEACH	\$0	\$1,995		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$29,512	\$27,208		\$26,796		\$31,767	\$31,767	\$31,767
	212	PERS-EMPLOYEE PICK-UP	\$7,665	\$7,397		\$7,292		\$8,736	\$8,736	\$8,736
	220	SOCIAL SECURITY/MEDICARE	\$9,594	\$9,059		\$9,297		\$11,139	\$11,139	\$11,139
	231	WORKERS COMP	\$693	\$653		\$642		\$758	\$758	\$758
	241	HEALTH INSURANCE	\$25,087	\$21,822		\$21,377		\$24,108	\$24,108	\$24,108
	342	LICENSED TRAVEL-OUT DIST	\$0	\$267		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$0		\$200		\$200	\$200	\$200
	353	POSTAGE	\$971	\$1,579		\$1,500		\$1,500	\$1,500	\$1,500
2410	410	CONSUMABLE SUPPLIES	\$184	\$553		\$300		\$300	\$300	\$300
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$300		\$300	\$300	\$300
	640	DUES AND FEES	\$830	\$830		\$830		\$830	\$830	\$830
	2410		\$202,277	\$192,646	2.85	\$190,063	3.05	\$225,243	\$225,243	\$225,243
	112	CLASSIFIED SALARIES	\$64,638	\$61,065	2.00	\$63,776	2.00	\$69,181	\$69,181	\$69,181
	122	SUBSTITUTE - CLASSIFIED	\$1,501	\$174		\$1,003		\$499	\$499	\$499
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$0	\$0	\$0

# General Fund Expenditures - Whitworth Elementary

## 2015-16 Budget

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
	145	OPT OUT ADD SALARY	\$5,592	\$6,429		\$6,600	\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$12,701	\$10,693		\$14,483	\$13,479	\$13,479	\$13,479
	212	PERS-EMPLOYEE PICK-UP	\$4,239	\$2,950		\$4,283	\$4,577	\$4,577	\$4,577
	220	SOCIAL SECURITY/MEDICARE	\$5,347	\$4,916		\$5,460	\$5,835	\$5,835	\$5,835
	231	WORKERS COMP	\$2,748	\$2,501		\$2,715	\$2,931	\$2,931	\$2,931
	241	HEALTH INSURANCE	\$15,187	\$13,200		\$13,200	\$13,200	\$13,200	\$13,200
	322	REPAIRS & MAINTENANCE	\$4,074	\$18,272		\$6,000	\$6,000	\$6,000	\$6,000
	325	ELECTRICITY	\$23,005	\$23,415		\$22,000	\$30,000	\$30,000	\$30,000
	326	FUEL	\$9,828	\$10,993		\$10,000	\$9,500	\$9,500	\$9,500
	327	WATER & SEWAGE	\$7,311	\$6,280		\$8,000	\$8,000	\$8,000	\$8,000
	328	GARBAGE	\$6,795	\$7,437		\$7,500	\$7,500	\$7,500	\$7,500
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0	\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$3,044	\$3,248		\$3,500	\$3,500	\$3,500	\$3,500
	380	NON-INSTR PROF & TECH	\$0	\$740		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$6,366	\$13,364		\$9,000	\$9,000	\$9,000	\$9,000
	460	NON-CONSUMABLE SUPPLIES	\$1,998	\$663		\$2,500	\$2,000	\$2,000	\$2,000
	541	NEW EQUIPMENT	\$0	\$0		\$0	\$0	\$0	\$0
	542	REPLACEMENT EQUIPMENT	\$5,495	\$0		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$90	\$155		\$0	\$0	\$0	\$0
	670	TAXES AND LICENSES	\$0	\$0		\$200	\$100	\$100	\$100
							\$191,903	\$191,903	\$191,903
2550	331	REIMB STUDENT TRANSPORT	\$179,958	\$186,496	2.00	\$180,219	\$4,000	\$4,000	\$4,000
			\$15,182	\$17,443		\$3,000	\$4,000	\$4,000	\$4,000
	2550		\$15,182	\$17,443	0.00	\$3,000	\$2,700	\$2,700	\$2,700
	322	REPAIRS & MAINTENANCE	\$769	\$720		\$1,600	\$2,500	\$2,500	\$2,500
	324	RENTALS	\$2,243	\$2,464		\$2,900	\$5,200	\$5,200	\$5,200
						\$4,500	\$4,325	\$4,325	\$4,325
	2574		\$3,012	\$3,184	0.00	\$4,500	\$5,200	\$5,200	\$5,200
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0	\$29,470	\$29,470	\$29,470
	480	COMPUTER HARDWARE	\$0	\$0		\$0	\$33,795	\$33,795	\$33,795
2661			\$0	\$0	0.00	\$0	\$33,795	\$33,795	\$33,795
			\$1,952,657	\$2,143,225	24.92	\$2,191,850	\$2,334,365	\$2,334,365	\$2,409,262
		TOTAL WHITWORTH ELEMENTARY							

# LaCreole Middle School

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



**General Fund Expenditures - LaCreole Middle School**  
**2015-16 Budget**

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
1121	111	LICENSED SALARIES	\$1,105,589	\$1,176,007	27.78	\$1,432,339	28.69	\$1,510,931	\$1,510,931	\$1,510,931
	112	CLASSIFIED SALARIES	\$3,018	\$3,097	0.13	\$2,703	0.13	\$2,792	\$2,792	\$2,792
	121	SUBSTITUTES - LICENSED	\$79,700	\$63,486		\$65,013		\$51,598	\$51,598	\$51,598
	123	TEMPORARY - LICENSED	\$54,066	\$18,461		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$2,258	\$5,232		\$2,989		\$2,925	\$2,925	\$2,925
	131	EXTRA DUTY CONTRACTS	\$0	\$0		\$0		\$5,897	\$5,897	\$5,897
	145	OPT OUT ADD SALARY	\$46,750	\$56,488		\$49,500		\$78,973	\$78,973	\$78,973
	211	PERS-EMPLOYER CONTRIBUT	\$220,460	\$252,214		\$328,105		\$322,334	\$322,334	\$322,334
	212	PERS-EMPLOYEE PICK-UP	\$69,125	\$68,647		\$93,153		\$99,187	\$99,187	\$99,187
	220	SOCIAL SECURITY/MEDICARE	\$96,182	\$99,609		\$116,700		\$124,309	\$124,309	\$124,309
	231	WORKERS COMP	\$6,837	\$7,071		\$8,049		\$8,656	\$8,656	\$8,656
	232	UNEMPLOYMENT COMP	\$2,930	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$226,600	\$206,384		\$274,135		\$221,269	\$221,269	\$221,269
	310	INSTR PROF & TECH SERVICE	\$581	\$623		\$650		\$0	\$0	\$0
	312	INSTR PRG IMP SRV	\$0	\$0		\$0		\$0	\$0	\$0
	324	RENTALS	\$5,371	\$4,865		\$6,000		\$6,000	\$6,000	\$6,000
	342	LICENSED TRAVEL-OUT DIST	\$0	\$186		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$7,195	\$6,079		\$13,050		\$10,750	\$10,750	\$10,750
	420	TEXTBOOKS	\$7,984	\$21,769		\$17,000		\$12,500	\$12,500	\$12,500
	460	NON-CONSUMABLE SUPPLIES	\$624	\$0		\$0		\$6,000	\$6,000	\$6,000
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$1,000	\$1,000	\$1,000
	480	COMPUTER HARDWARE	\$0	\$0		\$0		\$15,000	\$15,000	\$15,000
	640	DUES AND FEES	\$100	\$100		\$240		\$0	\$0	\$0
	1121		\$1,935,369	\$1,990,319	27.91	\$2,409,626	28.82	\$2,480,121	\$2,480,121	\$2,480,121
1271	131	EXTRA DUTY CONTRACTS	\$0	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$0		\$0		\$0	\$0	\$0
	332	NONREIMB STUDENT TRANS	\$0	\$1,566		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$4,046		\$0		\$0	\$0	\$0
	1122		\$0	\$5,612	0.00	\$0	0.00	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$0	\$16,687	1.00	\$21,317	1.00	\$23,084	\$23,084	\$23,084
	122	SUBSTITUTE - CLASSIFIED	\$0	\$185		\$295		\$250	\$250	\$250
	145	OPT OUT ADD SALARY	\$0	\$4,400		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$4,345		\$5,724		\$5,292	\$5,292	\$5,292
	212	PERS-EMPLOYEE PICK-UP	\$0	\$1,284		\$1,693		\$1,796	\$1,796	\$1,796

**General Fund Expenditures - LaCreole Middle School**  
**2015-16 Budget**

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
1280	220	SOCIAL SECURITY/MEDICARE	\$0	\$1,627		\$2,158		\$2,290	\$2,290	\$2,290
	231	WORKERS COMP	\$0	\$118		\$182		\$190	\$190	\$190
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0	\$0	\$0
	111	LICENSED SALARIES	\$54,692	\$28,646	1.00	\$37,970	1.00	\$39,502	\$39,502	\$39,502
	112	CLASSIFIED SALARIES	\$10,112	\$56,637	0.10	\$5,725	0.10	\$5,897	\$5,897	\$5,897
	121	SUBSTITUTES - LICENSED	\$1,792	\$13,813	1.38	\$26,178	1.38	\$28,406	\$28,406	\$28,406
	122	SUBSTITUTE - CLASSIFIED	\$60	\$720		\$504		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$91	\$182		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUIT	\$10,973	\$15,211		\$6,690		\$7,027	\$7,027	\$7,027
	212	PERS-EMPLOYEE PICK-UP	\$3,387	\$4,128		\$1,944		\$2,058	\$2,058	\$2,058
2120	220	SOCIAL SECURITY/MEDICARE	\$4,781	\$5,380		\$2,464		\$2,624	\$2,624	\$2,624
	231	WORKERS COMP	\$360	\$373		\$186		\$195	\$195	\$195
	232	UNEMPLOYMENT COMP	\$1,503	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$13,200	\$13,200		\$1,320		\$1,369	\$1,369	\$1,369
	111	LICENSED SALARIES	\$100,950	\$109,645	1.48	\$45,011	1.48	\$47,576	\$47,576	\$47,576
	112	CLASSIFIED SALARIES	\$45,721	\$50,561	1.00	\$52,813	1.00	\$55,920	\$55,920	\$55,920
	121	SUBSTITUTES - LICENSED	\$29,619	\$30,957	1.00	\$29,550	1.00	\$30,518	\$30,518	\$30,518
	122	SUBSTITUTE - CLASSIFIED	\$381	\$122		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$143	\$612		\$498		\$250	\$250	\$250
	145	OPT OUT ADD SALARY	\$2,786	\$2,251		\$1,096		\$1,950	\$1,950	\$1,950
2130	211	PERS-EMPLOYER CONTRIBUIT	\$6,600	\$6,600		\$6,600		\$6,600	\$6,600	\$6,600
	212	PERS-EMPLOYEE PICK-UP	\$15,297	\$18,396		\$18,374		\$16,903	\$16,903	\$16,903
	220	SOCIAL SECURITY/MEDICARE	\$5,106	\$5,440		\$5,433		\$5,714	\$5,714	\$5,714
	231	WORKERS COMP	\$6,490	\$6,893		\$6,892		\$7,253	\$7,253	\$7,253
	241	HEALTH INSURANCE	\$454	\$474		\$496		\$518	\$518	\$518
	342	LICENSED TRAVEL-OUT DIST	\$12,086	\$13,590		\$13,668		\$13,200	\$13,200	\$13,200
	344	CLASSIFIED TRAVEL	\$40	\$81		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$153	\$135		\$200		\$200	\$200	\$200
	410	CONSUMABLE SUPPLIES	\$254	\$0		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$0	\$96		\$250		\$250	\$250	\$250
2130	640	DUES AND FEES	\$250	\$300		\$500		\$400	\$400	\$400
			\$0	\$50		\$0		\$0	\$0	\$0
			\$125,382	\$136,559	2.00	\$136,370	2.00	\$139,676	\$139,676	\$139,676
			\$26	\$0		\$0		\$0	\$0	\$0
	328	GARBAGE	\$10	\$0		\$500		\$500	\$500	\$500
	410	CONSUMABLE SUPPLIES	\$35	\$0	0.00	\$500	0.00	\$500	\$500	\$500

**General Fund Expenditures - LaCreole Middle School**  
**2015-16 Budget**

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
2143	380	NON-INSTR PROF & TECH	\$0	\$0	0.00	\$0		\$26,500	\$26,500	\$26,500
		<b>2143</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>		<b>\$26,500</b>	<b>\$26,500</b>	<b>\$26,500</b>
	111	LICENSED SALARIES	\$58,931	\$60,987	1.00	\$61,685		\$63,536	\$63,536	\$63,536
	112	CLASSIFIED SALARIES	\$0	\$0	1.00	\$21,262		\$25,655	\$25,655	\$25,655
	121	SUBSTITUTES - LICENSED	\$1,055	\$1,718		\$504		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$202		\$499	\$499	\$499
	130	EXTEND CONT/STU TEACH	\$0	\$0		\$996		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$11,480	\$13,772		\$18,834		\$20,050	\$20,050	\$20,050
	212	PERS-EMPLOYEE PICK-UP	\$3,536	\$3,707		\$5,079		\$5,387	\$5,387	\$5,387
	220	SOCIAL SECURITY/MEDICARE	\$4,321	\$4,629		\$6,428		\$6,869	\$6,869	\$6,869
	231	WORKERS COMP	\$314	\$319		\$440		\$464	\$464	\$464
	241	HEALTH INSURANCE	\$13,200	\$13,200		\$26,400		\$26,400	\$26,400	\$26,400
	380	NON-INSTR PROF & TECH	\$3,415	\$3,387		\$3,800		\$3,500	\$3,500	\$3,500
	410	CONSUMABLE SUPPLIES	\$464	\$111		\$500		\$500	\$500	\$500
	430	LIBRARY BOOKS	\$765	\$685		\$750		\$750	\$750	\$750
	440	PERIODICALS	\$635	\$630		\$1,000		\$1,000	\$1,000	\$1,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
		<b>2220</b>	<b>\$98,114</b>	<b>\$103,943</b>	<b>2.00</b>	<b>\$147,881</b>	<b>2.00</b>	<b>\$154,710</b>	<b>\$154,710</b>	<b>\$154,710</b>
	112	CLASSIFIED SALARIES	\$1,206	\$13,903		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$312	\$0		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$12,456	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$2,661	\$3,498		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$820	\$450		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$1,069	\$950		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$81	\$81		\$0		\$0	\$0	\$0
		<b>2230</b>	<b>\$18,604</b>	<b>\$18,883</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	112	CLASSIFIED SALARIES	\$82,951	\$94,396	3.00	\$94,177		\$94,646	\$94,646	\$94,646
	113	ADMINISTRATORS	\$158,821	\$164,906	1.90	\$171,019		\$189,666	\$189,666	\$189,666
	121	SUBSTITUTES - LICENSED	\$3,528	\$2,236		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$498		\$499	\$499	\$499
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$6,600	\$4,916		\$5,899		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$47,988	\$58,459		\$59,095		\$60,324	\$60,324	\$60,324
	212	PERS-EMPLOYEE PICK-UP	\$15,081	\$15,905		\$16,302		\$17,485	\$17,485	\$17,485
	220	SOCIAL SECURITY/MEDICARE	\$19,021	\$19,959		\$20,785		\$22,293	\$22,293	\$22,293
	231	WORKERS COMP	\$1,348	\$1,380		\$1,425		\$1,519	\$1,519	\$1,519
2410										

**General Fund Expenditures - LaCreole Middle School**  
**2015-16 Budget**

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
	241	HEALTH INSURANCE	\$55,555	\$53,399		\$53,388		\$53,820	\$53,820	\$53,820
	342	LICENSED TRAVEL-OUT DIST	\$256	\$376		\$250		\$250	\$250	\$250
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$169	\$278		\$400		\$400	\$400	\$400
	353	POSTAGE	\$2,722	\$3,064		\$6,000		\$3,500	\$3,500	\$3,500
	380	NON-INSTR PROF & TECH	\$0	\$192		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,380	\$1,091		\$2,000		\$2,000	\$2,000	\$2,000
	460	NON-CONSUMABLE SUPPLIES	\$203	\$0		\$800		\$0	\$0	\$0
	640	DUES AND FEES	\$1,690	\$1,690		\$1,674		\$1,674	\$1,674	\$1,674
		<b>2410</b>	<b>\$397,412</b>	<b>\$422,346</b>	<b>4.90</b>	<b>\$433,811</b>	<b>5.00</b>	<b>\$454,675</b>	<b>\$454,675</b>	<b>\$454,675</b>
	112	CLASSIFIED SALARIES	\$107,803	\$112,965	3.37	\$114,157	3.88	\$119,924	\$119,924	\$135,062
	122	SUBSTITUTE - CLASSIFIED	\$1,790	\$3,182		\$3,996		\$999	\$999	\$999
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$2,069	\$2,069	\$2,069
	211	PERS-EMPLOYER CONTRIBUT	\$19,921	\$24,166		\$25,022		\$23,670	\$23,670	\$27,010
	212	PERS-EMPLOYEE PICK-UP	\$6,075	\$6,839		\$7,095		\$7,386	\$7,386	\$8,294
	220	SOCIAL SECURITY/MEDICARE	\$7,932	\$8,488		\$9,046		\$9,417	\$9,417	\$10,575
	231	WORKERS COMP	\$4,490	\$4,708		\$4,747		\$4,989	\$4,989	\$5,080
	241	HEALTH INSURANCE	\$44,427	\$44,148		\$44,484		\$40,600	\$40,600	\$47,200
	322	REPAIRS & MAINTENANCE	\$19,534	\$12,679		\$10,000		\$12,000	\$12,000	\$12,000
	324	RENTALS	\$0	\$1,765		\$0		\$0	\$0	\$0
2540	325	ELECTRICITY	\$44,607	\$48,161		\$43,000		\$62,000	\$62,000	\$62,000
	326	FUEL	\$17,443	\$20,443		\$20,000		\$20,000	\$20,000	\$20,000
	327	WATER & SEWAGE	\$15,671	\$14,234		\$15,000		\$15,000	\$15,000	\$15,000
	328	GARBAGE	\$15,415	\$15,450		\$16,000		\$16,000	\$16,000	\$16,000
	351	TELECOMMUNICATIONS	\$7,381	\$6,851		\$5,500		\$5,500	\$5,500	\$5,500
	380	NON-INSTR PROF & TECH	\$2,309	\$5,450		\$5,500		\$2,500	\$2,500	\$2,500
	390	OTHR NON INSTR PROF&TECH	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$22,903	\$21,867		\$20,000		\$24,000	\$24,000	\$24,000
	460	NON-CONSUMABLE SUPPLIES	\$11,856	\$12,355		\$9,000		\$12,000	\$12,000	\$12,000
	542	REPLACEMENT EQUIPMENT	\$5,698	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$850	\$155		\$800		\$800	\$800	\$800
	670	TAXES AND LICENSES	\$0	\$0		\$0		\$470	\$470	\$470
		<b>2540</b>	<b>\$356,205</b>	<b>\$364,008</b>	<b>3.37</b>	<b>\$353,448</b>	<b>3.88</b>	<b>\$379,424</b>	<b>\$379,424</b>	<b>\$406,660</b>
2543	410	CONSUMABLE SUPPLIES	\$0	\$187		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
		<b>2543</b>	<b>\$0</b>	<b>\$187</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**General Fund Expenditures - LaCreole Middle School**  
**2015-16 Budget**

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
2550	331	REIMB STUDENT TRANSPORT	\$8,475	\$5,603		\$5,000		\$5,000	\$5,000	\$5,000
	332	NONREIMB STUDENT TRANS	\$896	\$225		\$300		\$300	\$300	\$300
		<b>2550</b>	<b>\$9,371</b>	<b>\$5,828</b>	<b>0.00</b>	<b>\$5,300</b>	<b>0.00</b>	<b>\$5,300</b>	<b>\$5,300</b>	<b>\$5,300</b>
2574	322	REPAIRS & MAINTENANCE	\$544	\$632		\$1,500		\$3,200	\$3,200	\$3,200
	324	RENTALS	\$3,660	\$3,956		\$5,000		\$3,500	\$3,500	\$3,500
		<b>2574</b>	<b>\$4,204</b>	<b>\$4,588</b>	<b>0.00</b>	<b>\$6,500</b>	<b>0.00</b>	<b>\$6,700</b>	<b>\$6,700</b>	<b>\$6,700</b>
2661	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$2,600	\$2,600	\$2,600
	480	COMPUTER HARDWARE	\$0	\$0		\$0		\$23,395	\$23,395	\$23,395
		<b>2661</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$25,995</b>	<b>\$25,995</b>	<b>\$25,995</b>
		<b>TOTAL LACREOLE MIDDLE SCHOOL</b>	<b>\$3,045,647</b>	<b>\$3,190,564</b>	<b>42.65</b>	<b>\$3,576,418</b>	<b>44.17</b>	<b>\$3,760,680</b>	<b>\$3,760,680</b>	<b>\$3,787,916</b>

# Dallas High School

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

**General Fund Expenditures - Dallas High School**  
**2015-16 Budget**

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
1131	111	LICENSED SALARIES	\$1,557,063	\$1,734,312	33.05	\$1,816,838	34.50	\$1,909,972	\$1,909,972	\$1,956,752
	121	SUBSTITUTES - LICENSED	\$74,368	\$71,790		\$59,998		\$61,935	\$61,935	\$61,935
	123	TEMPORARY - LICENSED	\$17,555	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$3,733	\$5,983		\$2,989		\$3,884	\$3,884	\$3,884
	131	EXTRA DUTY CONTRACTS	\$29,177	\$29,857		\$34,852		\$25,838	\$25,838	\$25,838
	145	OPT OUT ADD SALARY	\$35,148	\$44,153		\$46,903		\$54,578	\$54,578	\$54,578
	211	PERS-EMPLOYER CONTRIBUT	\$300,672	\$367,600		\$405,724		\$415,519	\$415,519	\$423,811
	212	PERS-EMPLOYEE PICK-UP	\$94,067	\$101,550		\$113,655		\$121,268	\$121,268	\$124,075
	220	SOCIAL SECURITY/MEDICARE	\$127,790	\$140,193		\$146,997		\$154,114	\$154,114	\$157,693
	231	WORKERS COMP	\$9,026	\$9,563		\$10,040		\$10,513	\$10,513	\$10,753
	232	UNEMPLOYMENT COMP	\$13,194	\$4,191		\$10,000		\$5,000	\$5,000	\$5,000
	241	HEALTH INSURANCE	\$349,463	\$344,736		\$340,050		\$333,670	\$333,670	\$346,870
	310	INSTR PROF & TECH SERVICE	\$2,588	\$2,950		\$2,500		\$5,500	\$5,500	\$5,500
	322	REPAIRS & MAINTENANCE	\$0	\$57		\$1,000		\$0	\$0	\$0
	324	RENTALS	\$2,876	\$2,908		\$2,000		\$500	\$500	\$500
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$740		\$0		\$0	\$0	\$0
	355	PRINTING & BINDING	\$0	\$0		\$1,000		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$26,376	\$26,718		\$31,300		\$33,500	\$33,500	\$33,500
	420	TEXTBOOKS	\$4,608	\$6,908		\$20,000		\$3,000	\$3,000	\$3,000
	460	NON-CONSUMABLE SUPPLIES	\$3,627	\$5,078		\$5,300		\$39,000	\$39,000	\$39,000
	640	DUES AND FEES	\$0	\$478		\$0		\$500	\$500	\$500
		<b>1131</b>	<b>\$2,651,329</b>	<b>\$2,899,765</b>	<b>33.05</b>	<b>\$3,051,147</b>	<b>34.50</b>	<b>\$3,178,292</b>	<b>\$3,178,292</b>	<b>\$3,253,190</b>
	112	CLASSIFIED SALARIES	\$30,127	\$29,034	1.00	\$25,488	1.00	\$29,478	\$29,478	\$29,478
	113	ADMINISTRATORS	\$90,584	\$92,579	1.00	\$93,207	1.00	\$93,215	\$93,215	\$93,215
	130	EXTEND CONT/STU TEACH	\$15,255	\$13,623		\$11,036		\$11,668	\$11,668	\$11,668
	131	EXTRA DUTY CONTRACTS	\$141,320	\$147,503		\$150,194		\$158,966	\$158,966	\$212,076
	141	LONGEVITY STIPEND	\$100	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$4,950		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$41,473	\$52,665		\$60,642		\$66,974	\$66,974	\$78,833
	212	PERS-EMPLOYEE PICK-UP	\$12,964	\$14,659		\$17,192		\$17,996	\$17,996	\$21,182
	220	SOCIAL SECURITY/MEDICARE	\$21,024	\$23,356		\$16,618		\$17,725	\$17,725	\$21,788
	231	WORKERS COMP	\$1,397	\$1,839		\$1,400		\$1,468	\$1,468	\$1,798
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$27,158	\$16,730		\$13,623		\$13,795	\$13,795	\$13,795
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$1,587	\$2,507		\$3,000		\$5,000	\$5,000	\$5,000

**General Fund Expenditures - Dallas High School**  
**2015-16 Budget**

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
1132	324	RENTALS	\$7,930	\$10,347		\$2,800		\$7,000	\$7,000	\$7,000
	342	LICENSED TRAVEL-OUT DIST	\$3,331	\$4,003		\$4,000		\$4,000	\$4,000	\$4,000
	343	STUDENT TRAVEL-OUT DIST	\$3,902	\$3,499		\$3,200		\$3,000	\$3,000	\$3,000
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$1,486	\$163		\$0		\$500	\$500	\$500
	353	POSTAGE	\$9	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$12,200	\$12,595		\$12,400		\$12,400	\$12,400	\$42,400
	390	OTHR NON INSTR PROF&TECH	\$30,172	\$30,970		\$30,000		\$30,000	\$30,000	\$30,000
	410	CONSUMABLE SUPPLIES	\$15,145	\$12,004		\$15,000		\$15,000	\$15,000	\$15,000
	460	NON-CONSUMABLE SUPPLIES	\$5,195	\$2,992		\$1,000		\$1,000	\$1,000	\$1,000
	470	COMPUTER SOFTWARE	\$0	\$200		\$0		\$0	\$0	\$0
	480	COMPUTER HARDWARE	\$1,029	\$0		\$0		\$0	\$0	\$0
	541	NEW EQUIPMENT	\$0	\$0		\$15,500		\$15,000	\$15,000	\$15,000
	542	REPLACEMENT EQUIPMENT	\$0	\$13,000		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$14,800	\$15,205		\$9,000		\$9,000	\$9,000	\$9,000
	1132		<b>\$478,189</b>	<b>\$504,423</b>	<b>2.00</b>	<b>\$491,899</b>	<b>2.00</b>	<b>\$519,784</b>	<b>\$519,784</b>	<b>\$622,332</b>
	112	CLASSIFIED SALARIES	\$4,157	\$0	0.88	\$18,652	0.88	\$18,332	\$18,332	\$18,332
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$810	\$0		\$3,785		\$3,234	\$3,234	\$3,234
	212	PERS-EMPLOYEE PICK-UP	\$249	\$0		\$1,119		\$1,100	\$1,100	\$1,100
1271	220	SOCIAL SECURITY/MEDICARE	\$318	\$0		\$1,427		\$1,402	\$1,402	\$1,402
	231	WORKERS COMP	\$22	\$0		\$109		\$107	\$107	\$107
	241	HEALTH INSURANCE	\$0	\$0		\$13,200		\$13,381	\$13,381	\$13,381
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
	1271		<b>\$5,556</b>	<b>\$0</b>	<b>0.88</b>	<b>\$38,292</b>	<b>0.88</b>	<b>\$37,556</b>	<b>\$37,556</b>	<b>\$37,556</b>
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$1,000		\$0	\$0	\$0
1283	371	TUITION PD-OTHER DISTRICT	\$226,473	\$377,360		\$410,000		\$495,000	\$495,000	\$495,000
	420	TEXTBOOKS	\$38,792	\$70,225		\$42,000		\$102,500	\$102,500	\$102,500
	1283		<b>\$265,265</b>	<b>\$447,585</b>	<b>0.00</b>	<b>\$453,000</b>	<b>0.00</b>	<b>\$597,500</b>	<b>\$597,500</b>	<b>\$597,500</b>
	130	EXTEND CONT/STU TEACH	\$2,090	\$5,271		\$5,705		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$407	\$1,069		\$1,158		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$125	\$316		\$342		\$0	\$0	\$0
1430	220	SOCIAL SECURITY/MEDICARE	\$160	\$399		\$249		\$0	\$0	\$0
	231	WORKERS COMP	\$1	\$27		\$26		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$10		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$8		\$0		\$0	\$0	\$0
	1430		<b>\$2,783</b>	<b>\$7,100</b>	<b>0.00</b>	<b>\$7,480</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



# General Fund Expenditures - Dallas High School

## 2015-16 Budget

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
2115	130	EXTEND CONT/STU TEACH	\$0	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$0		\$0		\$0	\$0	\$0
	390	OTHR NON INSTR PROF&TECH	\$0	\$0		\$0		\$0	\$0	\$0
2120		<b>2115</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	111	LICENSED SALARIES	\$121,394	\$135,964	2.50	\$139,425	3.00	\$132,946	\$132,946	\$157,098
	112	CLASSIFIED SALARIES	\$58,155	\$62,635	2.00	\$62,473	2.00	\$69,057	\$69,057	\$69,057
	121	SUBSTITUTES - LICENSED	\$16,034	\$0		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$61	\$41		\$202		\$198	\$198	\$198
	130	EXTEND CONT/STU TEACH	\$7,104	\$6,535		\$3,911		\$7,296	\$7,296	\$7,296
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$4,258	\$5,314		\$6,377		\$6,361	\$6,361	\$6,361
	211	PERS-EMPLOYER CONTRIBUT	\$40,110	\$44,617		\$44,944		\$42,542	\$42,542	\$47,935
	212	PERS-EMPLOYEE PICK-UP	\$12,050	\$12,627		\$12,743		\$12,952	\$12,952	\$14,401
	220	SOCIAL SECURITY/MEDICARE	\$15,559	\$15,757		\$16,119		\$16,869	\$16,869	\$18,716
	231	WORKERS COMP	\$1,120	\$1,099		\$1,088		\$1,155	\$1,155	\$1,278
	241	HEALTH INSURANCE	\$49,778	\$45,688		\$46,200		\$52,925	\$52,925	\$59,525
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$115	\$136		\$150		\$150	\$150	\$150
	349	OTHER TRAVEL	\$254	\$416		\$0		\$0	\$0	\$0
2129	353	POSTAGE	\$3,035	\$4,400		\$4,500		\$4,500	\$4,500	\$4,500
	410	CONSUMABLE SUPPLIES	\$418	\$497		\$700		\$700	\$700	\$700
	411	GRADUATION SUPPLIES	\$3,048	\$3,504		\$3,500		\$3,500	\$3,500	\$3,500
	460	NON-CONSUMABLE SUPPLIES	\$399	\$0		\$0		\$0	\$0	\$0
		<b>2120</b>	<b>\$332,891</b>	<b>\$339,231</b>	<b>4.50</b>	<b>\$342,332</b>	<b>5.00</b>	<b>\$351,150</b>	<b>\$351,150</b>	<b>\$390,716</b>
	112	CLASSIFIED SALARIES	\$0	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
		<b>2129</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	380	NON-INSTR PROF & TECH	\$38,215	\$20,000		\$25,000		\$26,500	\$26,500	\$26,500
		<b>2143</b>	<b>\$38,215</b>	<b>\$20,000</b>	<b>0.00</b>	<b>\$25,000</b>	<b>0.00</b>	<b>\$26,500</b>	<b>\$26,500</b>	<b>\$26,500</b>
	111	LICENSED SALARIES	\$58,458	\$60,934	1.00	\$61,685	1.00	\$63,536	\$63,536	\$63,536

**General Fund Expenditures - Dallas High School**  
**2015-16 Budget**

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
2220	121	SUBSTITUTES - LICENSED	\$243	\$1,198		\$504		\$296	\$296	\$296
	211	PERS-EMPLOYER CONTRIBUT	\$11,388	\$13,582		\$13,852		\$14,254	\$14,254	\$14,254
	212	PERS-EMPLOYEE PICK-UP	\$3,508	\$3,656		\$3,731		\$3,830	\$3,830	\$3,830
	220	SOCIAL SECURITY/MEDICARE	\$4,491	\$4,753		\$4,742		\$4,872	\$4,872	\$4,872
	231	WORKERS COMP	\$307	\$313		\$311		\$319	\$319	\$319
	241	HEALTH INSURANCE	\$13,200	\$14,969		\$13,200		\$13,200	\$13,200	\$13,200
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$50		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$627	\$805		\$1,300		\$1,300	\$1,300	\$1,300
	430	LIBRARY BOOKS	\$2,280	\$2,429		\$4,500		\$4,500	\$4,500	\$4,500
2229	440	PERIODICALS	\$3,025	\$1,093		\$1,300		\$1,300	\$1,300	\$1,300
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	2220		\$97,526	\$103,782	1.00	\$105,125	1.00	\$107,407	\$107,407	\$107,407
	112	CLASSIFIED SALARIES	\$4,706	\$4,634	0.23	\$6,702	0.10	\$5,555	\$5,555	\$5,555
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$1,305	\$1,305	\$1,305
	211	PERS-EMPLOYER CONTRIBUT	\$900	\$1,013		\$1,434		\$1,532	\$1,532	\$1,532
	212	PERS-EMPLOYEE PICK-UP	\$282	\$278		\$402		\$412	\$412	\$412
	220	SOCIAL SECURITY/MEDICARE	\$358	\$353		\$513		\$512	\$512	\$512
	231	WORKERS COMP	\$26	\$24		\$72		\$35	\$35	\$35
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$1,337	\$1,337	\$1,337
2230	322	REPAIRS & MAINTENANCE	\$86	\$0		\$500		\$500	\$500	\$500
	410	CONSUMABLE SUPPLIES	\$1,433	\$737		\$3,000		\$3,000	\$3,000	\$3,000
	460	NON-CONSUMABLE SUPPLIES	\$460	\$0		\$6,800		\$0	\$0	\$0
	2229		\$8,250	\$7,039	0.23	\$19,423	0.10	\$14,187	\$14,187	\$14,187
	112	CLASSIFIED SALARIES	\$26,838	\$27,566	1.00	\$26,252	1.00	\$30,726	\$30,726	\$30,726
	130	EXTEND CONT/STU TEACH	\$2,461	\$1,954		\$996		\$975	\$975	\$975
	145	OPT OUT ADD SALARY	\$1,100	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$5,591	\$6,319		\$6,054		\$7,079	\$7,079	\$7,079
	212	PERS-EMPLOYEE PICK-UP	\$1,723	\$1,702		\$1,635		\$1,902	\$1,902	\$1,902
	220	SOCIAL SECURITY/MEDICARE	\$2,017	\$2,257		\$2,052		\$2,409	\$2,409	\$2,409
2240	231	WORKERS COMP	\$169	\$165		\$152		\$172	\$172	\$172
	241	HEALTH INSURANCE	\$11,000	\$13,473		\$13,528		\$13,932	\$13,932	\$13,932
	344	CLASSIFIED TRAVEL	\$484	\$588		\$275		\$500	\$500	\$500
	2230		\$51,382	\$54,025	1.00	\$50,943	1.00	\$57,694	\$57,694	\$57,694
	349	OTHER TRAVEL	\$0	\$0		\$0		\$2,500	\$2,500	\$2,500
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
	2240		\$0	\$0	0.00	\$0	0.00	\$2,500	\$2,500	\$2,500

**General Fund Expenditures - Dallas High School**  
**2015-16 Budget**

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
2410	112	CLASSIFIED SALARIES	\$138,158	\$157,922	5.00	\$159,676	5.00	\$166,108	\$166,108	\$166,108
	113	ADMINISTRATORS	\$248,352	\$254,716	2.50	\$256,751	3.00	\$288,455	\$288,455	\$288,455
	122	SUBSTITUTE - CLASSIFIED	\$502	\$430		\$303		\$999	\$999	\$999
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$25,300	\$20,678		\$19,577		\$19,561	\$19,561	\$19,561
	211	PERS-EMPLOYER CONTRIBUT	\$78,905	\$95,376		\$95,902		\$102,829	\$102,829	\$102,829
	212	PERS-EMPLOYEE PICK-UP	\$24,479	\$25,999		\$26,178		\$28,513	\$28,513	\$28,513
	220	SOCIAL SECURITY/MEDICARE	\$30,886	\$32,234		\$33,377		\$36,355	\$36,355	\$36,355
	231	WORKERS COMP	\$2,196	\$2,237		\$2,333		\$2,526	\$2,526	\$2,526
	241	HEALTH INSURANCE	\$49,488	\$59,868		\$60,995		\$67,935	\$67,935	\$67,935
	342	LICENSED TRAVEL-OUT DIST	\$2,497	\$4,321		\$3,500		\$3,500	\$3,500	\$3,500
	344	CLASSIFIED TRAVEL	\$130	\$125		\$300		\$300	\$300	\$300
	349	OTHER TRAVEL	\$0	\$278		\$800		\$500	\$500	\$500
	353	POSTAGE	\$2,359	\$4,526		\$5,000		\$5,000	\$5,000	\$5,000
2540	380	NON-INSTR PROF & TECH	\$585	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$2,415	\$2,811		\$3,500		\$3,500	\$3,500	\$3,500
	460	NON-CONSUMABLE SUPPLIES	\$1,715	\$1,132		\$1,500		\$1,500	\$1,500	\$1,500
	640	DUES AND FEES	\$2,473	\$2,574		\$2,500		\$2,500	\$2,500	\$2,500
		<b>2410</b>	<b>\$610,439</b>	<b>\$665,227</b>	<b>7.50</b>	<b>\$672,192</b>	<b>8.00</b>	<b>\$730,182</b>	<b>\$730,182</b>	<b>\$730,182</b>
	112	CLASSIFIED SALARIES	\$151,254	\$174,873	5.88	\$185,093	6.50	\$207,941	\$207,941	\$223,079
	122	SUBSTITUTE - CLASSIFIED	\$23,964	\$922		\$3,996		\$5,002	\$5,002	\$5,002
	141	LONGEVITY STIPEND	\$100	\$125		\$125		\$200	\$200	\$200
	145	OPT OUT ADD SALARY	\$15,850	\$22,491		\$23,414		\$17,773	\$17,773	\$17,773
	211	PERS-EMPLOYER CONTRIBUT	\$26,516	\$42,297		\$44,556		\$46,329	\$46,329	\$49,669
	212	PERS-EMPLOYEE PICK-UP	\$8,286	\$11,849		\$12,758		\$13,855	\$13,855	\$14,763
	220	SOCIAL SECURITY/MEDICARE	\$14,053	\$15,022		\$16,266		\$17,665	\$17,665	\$18,823
	231	WORKERS COMP	\$7,212	\$7,309		\$7,945		\$8,818	\$8,818	\$8,909
	232	UNEMPLOYMENT COMP	\$0	\$9,828		\$0		\$0	\$0	\$0
2540	241	HEALTH INSURANCE	\$39,759	\$30,323		\$30,645		\$43,604	\$43,604	\$50,204
	322	REPAIRS & MAINTENANCE	\$51,780	\$44,280		\$35,800		\$35,900	\$35,900	\$35,900
	324	RENTALS	\$1,127	\$963		\$0		\$0	\$0	\$0
	325	ELECTRICITY	\$102,096	\$110,851		\$105,000		\$120,000	\$120,000	\$120,000
	326	FUEL	\$33,444	\$34,004		\$35,000		\$35,000	\$35,000	\$35,000
	327	WATER & SEWAGE	\$18,319	\$9,304		\$18,000		\$13,000	\$13,000	\$13,000
	328	GARBAGE	\$17,779	\$19,168		\$19,000		\$20,000	\$20,000	\$20,000
	344	CLASSIFIED TRAVEL	\$74	\$33		\$0		\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$10,626	\$9,879		\$8,500		\$8,500	\$8,500	\$8,500

**General Fund Expenditures - Dallas High School**  
**2015-16 Budget**

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
	380	NON-INSTR PROF & TECH	\$1,905	\$0		\$0		\$0	\$0	\$0
	383	ARCHITECT/ENGINEER SERV	\$1,200	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$28,805	\$41,899		\$28,000		\$44,000	\$44,000	\$44,000
	460	NON-CONSUMABLE SUPPLIES	\$8,085	\$3,837		\$7,500		\$8,000	\$8,000	\$8,000
	541	NEW EQUIPMENT	\$0	\$0		\$0		\$5,000	\$5,000	\$5,000
	640	DUES AND FEES	\$1,363	\$152		\$750		\$750	\$750	\$750
	670	TAXES AND LICENSES	\$152	\$0		\$400		\$400	\$400	\$400
		<b>2540</b>	<b>\$563,749</b>	<b>\$589,410</b>	<b>5.88</b>	<b>\$582,748</b>	<b>6.50</b>	<b>\$651,736</b>	<b>\$651,736</b>	<b>\$678,973</b>
	322	REPAIRS & MAINTENANCE	\$0	\$180		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$50		\$100		\$100	\$100	\$100
2543	410	CONSUMABLE SUPPLIES	\$0	\$10,740		\$4,500		\$15,000	\$15,000	\$15,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$1,583		\$0		\$600	\$600	\$600
	640	DUES AND FEES	\$0	\$88		\$0		\$0	\$0	\$0
		<b>2543</b>	<b>\$0</b>	<b>\$12,642</b>		<b>\$4,600</b>		<b>\$15,700</b>	<b>\$15,700</b>	<b>\$15,700</b>
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
2550	331	REIMB STUDENT TRANSPORT	\$6,647	\$6,095		\$1,800		\$2,250	\$2,250	\$2,250
	332	NONREIMB STUDENT TRANS	\$46,578	\$57,073		\$40,000		\$40,000	\$40,000	\$40,000
		<b>2550</b>	<b>\$53,225</b>	<b>\$63,168</b>	<b>0.00</b>	<b>\$41,800</b>	<b>0.00</b>	<b>\$42,250</b>	<b>\$42,250</b>	<b>\$42,250</b>
2558	331	REIMB STUDENT TRANSPORT	\$0	\$0		\$0		\$0	\$0	\$0
		<b>2558</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2574	322	REPAIRS & MAINTENANCE	\$572	\$602		\$2,800		\$4,500	\$4,500	\$4,500
	324	RENTALS	\$3,712	\$3,956		\$5,000		\$5,000	\$5,000	\$5,000
		<b>2574</b>	<b>\$4,284</b>	<b>\$4,558</b>	<b>0.00</b>	<b>\$7,800</b>	<b>0.00</b>	<b>\$9,500</b>	<b>\$9,500</b>	<b>\$9,500</b>
2661	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$9,115	\$9,115	\$9,115
	480	COMPUTER HARDWARE	\$0	\$0		\$0		\$75,650	\$75,650	\$75,650
		<b>2661</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$84,765</b>	<b>\$84,765</b>	<b>\$84,765</b>
		<b>TOTAL DALLAS HIGH SCHOOL</b>	<b>\$5,163,082</b>	<b>\$5,717,956</b>	<b>56.03</b>	<b>\$5,893,781</b>	<b>58.98</b>	<b>\$6,426,703</b>	<b>\$6,426,703</b>	<b>\$6,670,951</b>

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# Morrison Campus Alternative Program

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

# General Fund Expenditures - Morrison Campus Alternative Program

## 2015-16 Budget

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
1280	111	LICENSED SALARIES	\$158,297	\$161,674	3.12	\$166,608	\$187,218	\$187,218	\$187,218
	112	CLASSIFIED SALARIES	\$451	\$16,546	0.63	\$14,317	\$14,621	\$14,621	\$14,621
	121	SUBSTITUTES - LICENSED	\$3,326	\$3,077		\$1,992	\$1,540	\$1,540	\$1,540
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$1,889	\$300		\$299	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$6,349	\$0		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$31,900	\$39,481		\$40,373	\$43,816	\$43,816	\$43,816
	212	PERS-EMPLOYEE PICK-UP	\$10,078	\$10,361		\$10,993	\$12,203	\$12,203	\$12,203
	220	SOCIAL SECURITY/MEDICARE	\$12,749	\$13,655		\$13,946	\$15,501	\$15,501	\$15,501
	231	WORKERS COMP	\$889	\$937		\$937	\$1,035	\$1,035	\$1,035
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$40,441	\$52,646		\$52,622	\$57,033	\$57,033	\$57,033
1283	310	INSTR PROF & TECH SERVICE	\$0	\$2,289		\$4,000	\$4,000	\$4,000	\$4,000
	380	NON-INSTR PROF & TECH	\$150	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,640	\$2,047		\$2,200	\$2,200	\$2,200	\$2,200
	420	TEXTBOOKS	\$0	\$0		\$0	\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$98	\$0		\$6,000	\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0	\$0	\$0	\$0
	1280		\$268,256	\$303,013	3.75	\$314,288	\$339,168	\$339,168	\$339,168
	371	TUITION PD-OTHER DISTRICT	\$17,829	\$0		\$0	\$0	\$0	\$0
	420	TEXTBOOKS	\$2,776	\$0		\$0	\$0	\$0	\$0
	1283		\$20,605	\$0	0.00	\$0	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$16,168	\$25,000		\$25,000	\$26,500	\$26,500	\$26,500
	2143		\$16,168	\$25,000	0.00	\$25,000	\$26,500	\$26,500	\$26,500
2410	112	CLASSIFIED SALARIES	\$34,450	\$21,821	1.00	\$23,910	\$25,348	\$25,348	\$25,348
	113	ADMINISTRATORS	\$20,091	\$20,605	0.20	\$20,772	\$20,048	\$20,048	\$20,048
	122	SUBSTITUTE - CLASSIFIED	\$0	\$86		\$0	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$0	\$250		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$8,874	\$6,493		\$9,481	\$8,948	\$8,948	\$8,948
	212	PERS-EMPLOYEE PICK-UP	\$2,795	\$1,796		\$2,681	\$2,724	\$2,724	\$2,724
	220	SOCIAL SECURITY/MEDICARE	\$3,987	\$3,210		\$3,418	\$3,473	\$3,473	\$3,473
	231	WORKERS COMP	\$306	\$230		\$245	\$248	\$248	\$248
	241	HEALTH INSURANCE	\$2,720	\$2,617		\$2,733	\$13,200	\$13,200	\$2,640
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0	\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$14	\$0		\$50	\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$74	\$0		\$50	\$200	\$200	\$200
	344	CLASSIFIED TRAVEL	\$0	\$60		\$0	\$0	\$0	\$0

**General Fund Expenditures - Morrison Campus Alternative Program**  
**2015-16 Budget**

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
	353	POSTAGE	\$49	\$23		\$30		\$30	\$30	\$30
	355	PRINTING & BINDING	\$0	\$0		\$200		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$8		\$0		\$30	\$30	\$30
	411	GRADUATION SUPPLIES	\$408	\$538		\$400		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$2,995		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$516	\$516		\$520		\$520	\$520	\$520
	2410		\$74,284	\$61,248	1.20	\$64,491	1.20	\$74,769	\$74,769	\$64,209
	112	CLASSIFIED SALARIES	\$20,736	\$16,318	0.42	\$14,462	0.38	\$11,441	\$11,441	\$11,441
	122	SUBSTITUTE - CLASSIFIED	\$1,486	\$325		\$303		\$154	\$154	\$154
	141	LONGEVITY STIPEND	\$100	\$42		\$41		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$2,069	\$2,069	\$2,069
	211	PERS-EMPLOYER CONTRIBUT	\$4,059	\$3,629		\$3,294		\$2,418	\$2,418	\$2,418
	212	PERS-EMPLOYEE PICK-UP	\$1,250	\$982		\$888		\$820	\$820	\$820
	220	SOCIAL SECURITY/MEDICARE	\$1,510	\$1,186		\$1,133		\$1,045	\$1,045	\$1,045
	231	WORKERS COMP	\$923	\$686		\$600		\$498	\$498	\$498
	241	HEALTH INSURANCE	\$8,250	\$6,066		\$5,544		\$811	\$811	\$811
	322	REPAIRS & MAINTENANCE	\$2,141	\$7,490		\$1,500		\$2,000	\$2,000	\$2,000
	324	RENTALS	\$20	\$55		\$0		\$0	\$0	\$0
2540	325	ELECTRICITY	\$7,837	\$7,624		\$8,000		\$8,000	\$8,000	\$8,000
	326	FUEL	\$4,126	\$4,753		\$5,000		\$5,000	\$5,000	\$5,000
	327	WATER & SEWAGE	\$821	\$540		\$850		\$850	\$850	\$850
	328	GARBAGE	\$1,549	\$1,594		\$1,700		\$1,700	\$1,700	\$1,700
	351	TELECOMMUNICATIONS	\$2,424	\$2,537		\$3,500		\$3,000	\$3,000	\$3,000
	380	NON-INSTR PROF & TECH	\$35	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$2,253	\$3,325		\$3,000		\$3,500	\$3,500	\$3,500
	460	NON-CONSUMABLE SUPPLIES	\$403	\$611		\$500		\$3,000	\$3,000	\$3,000
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$45	\$0		\$0		\$0	\$0	\$0
	2540		\$59,967	\$57,761	0.42	\$50,316	0.38	\$46,307	\$46,307	\$46,307
2550	331	REIMB STUDENT TRANSPORT	\$4,175	\$1,468		\$2,500		\$1,500	\$1,500	\$1,500
	2550		\$4,175	\$1,468	0.00	\$2,500	0.00	\$1,500	\$1,500	\$1,500
	322	REPAIRS & MAINTENANCE	\$135	\$192		\$1,000		\$1,000	\$1,000	\$1,000
2574	324	RENTALS	\$964	\$972		\$1,500		\$1,500	\$1,500	\$1,500
	2574		\$1,099	\$1,164	0.00	\$2,500	0.00	\$2,500	\$2,500	\$2,500
	TOTAL MORRISON CAMPUS ALTERNATIVE		\$444,554	\$449,653	5.37	\$459,094	5.53	\$490,744	\$490,744	\$480,184



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## Other District Programs

**General Fund Expenditures - Other District Programs**  
**2015-16 Budget**

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
1210	130	EXTEND CONT/STU TEACH	\$0	\$125		\$0		\$0	\$0	\$0
	131	EXTRA DUTY CONTRACTS	\$9,291	\$9,219		\$9,417		\$10,997	\$10,997	\$10,997
	211	PERS-EMPLOYER CONTRIBUT	\$1,797	\$1,646		\$1,911		\$2,456	\$2,456	\$2,456
	212	PERS-EMPLOYEE PICK-UP	\$557	\$452		\$565		\$660	\$660	\$660
	220	SOCIAL SECURITY/MEDICARE	\$692	\$704		\$411		\$494	\$494	\$494
	231	WORKERS COMP	\$48	\$47		\$43		\$51	\$51	\$51
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	355	PRINTING & BINDING	\$0	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$0		\$850		\$850	\$850	\$850
	410	CONSUMABLE SUPPLIES	\$1,221	\$998		\$1,150		\$1,150	\$1,150	\$1,150
		<b>1210</b>	<b>\$13,607</b>	<b>\$13,191</b>	<b>0.00</b>	<b>\$14,346</b>	<b>0.00</b>	<b>\$16,657</b>	<b>\$16,657</b>	<b>\$16,657</b>
	111	LICENSED SALARIES	\$242,856	\$241,964	5.00	\$252,229	5.00	\$247,611	\$247,611	\$247,611
1221	112	CLASSIFIED SALARIES	\$610,270	\$649,089	29.57	\$660,063	27.25	\$629,006	\$629,006	\$629,006
	121	SUBSTITUTES - LICENSED	\$18,831	\$12,825		\$12,503		\$10,308	\$10,308	\$10,308
	122	SUBSTITUTE - CLASSIFIED	\$48,604	\$26,794		\$34,000		\$29,005	\$29,005	\$29,005
	124	TEMPORARY - CLASSIFIED	\$2,953	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$5,241	\$3,988		\$3,986		\$2,925	\$2,925	\$2,925
	141	LONGEVITY STIPEND	\$500	\$900		\$898		\$1,000	\$1,000	\$1,000
	145	OPT OUT ADD SALARY	\$38,931	\$42,451		\$43,378		\$54,746	\$54,746	\$54,746
	211	PERS-EMPLOYER CONTRIBUT	\$166,597	\$197,305		\$212,727		\$195,177	\$195,177	\$195,177
	212	PERS-EMPLOYEE PICK-UP	\$52,516	\$53,867		\$59,973		\$57,581	\$57,581	\$57,581
	220	SOCIAL SECURITY/MEDICARE	\$68,919	\$71,321		\$76,530		\$74,548	\$74,548	\$74,548
	231	WORKERS COMP	\$5,510	\$5,473		\$5,667		\$5,502	\$5,502	\$5,502
	232	UNEMPLOYMENT COMP	\$0	\$201		\$0		\$5,000	\$5,000	\$5,000
1221	241	HEALTH INSURANCE	\$270,893	\$270,887		\$255,947		\$224,263	\$224,263	\$224,263
	319	OTHER INSTRUCT SERVICES	\$0	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$30		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,299	\$1,622		\$2,000		\$3,200	\$3,200	\$3,200
	440	PERIODICALS	\$0	\$159		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$1,306	\$119		\$750		\$700	\$700	\$700
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
		<b>1221</b>	<b>\$1,535,224</b>	<b>\$1,578,996</b>	<b>34.57</b>	<b>\$1,620,651</b>	<b>32.25</b>	<b>\$1,540,573</b>	<b>\$1,540,573</b>	<b>\$1,540,573</b>
	111	LICENSED SALARIES	\$0	\$64,825	1.00	\$66,122	1.00	\$68,106	\$68,106	\$68,106
	112	CLASSIFIED SALARIES	\$0	\$37,797	1.75	\$41,180	1.75	\$43,169	\$43,169	\$43,169
	121	SUBSTITUTES - LICENSED	\$0	\$3,336		\$2,519		\$2,073	\$2,073	\$2,073
	122	SUBSTITUTE - CLASSIFIED	\$0	\$209		\$498		\$602	\$602	\$602
	130	EXTEND CONT/STU TEACH	\$0	\$45		\$0		\$488	\$488	\$488

# General Fund Expenditures - Other District Programs

## 2015-16 Budget

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
1223	141	LONGEVITY STIPEND	\$0	\$100		\$100	\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$22,663		\$24,144	\$24,564	\$24,564	\$24,564
	212	PERS-EMPLOYEE PICK-UP	\$0	\$6,189		\$6,625	\$6,872	\$6,872	\$6,872
	220	SOCIAL SECURITY/MEDICARE	\$0	\$7,624		\$8,371	\$8,677	\$8,677	\$8,677
	231	WORKERS COMP	\$0	\$561		\$577	\$596	\$596	\$596
	241	HEALTH INSURANCE	\$0	\$25,300		\$39,600	\$39,600	\$39,600	\$39,600
	351	TELECOMMUNICATIONS	\$252	\$211		\$300	\$300	\$300	\$300
1226	410	CONSUMABLE SUPPLIES	\$383	\$251		\$800	\$400	\$400	\$400
		<b>1223</b>	<b>\$636</b>	<b>\$169,109</b>	<b>2.75</b>	<b>\$190,837</b>	<b>\$195,548</b>	<b>\$195,548</b>	<b>\$195,548</b>
	135	TUTORING	\$9,543	\$9,576		\$7,000	\$7,001	\$7,001	\$7,001
	211	PERS-EMPLOYER CONTRIBUT	\$490	\$914		\$1,420	\$1,563	\$1,563	\$1,563
	212	PERS-EMPLOYEE PICK-UP	\$152	\$252		\$420	\$420	\$420	\$420
	220	SOCIAL SECURITY/MEDICARE	\$716	\$732		\$535	\$468	\$468	\$468
	231	WORKERS COMP	\$51	\$50		\$32	\$32	\$32	\$32
1228	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0	\$0	\$0	\$0
		<b>1226</b>	<b>\$10,952</b>	<b>\$11,525</b>	<b>0.00</b>	<b>\$9,408</b>	<b>\$9,485</b>	<b>\$9,485</b>	<b>\$9,485</b>
	111	LICENSED SALARIES	\$60,344	\$71,178	1.00	\$63,164	\$65,059	\$65,059	\$65,059
	112	CLASSIFIED SALARIES	\$60,451	\$82,279	3.82	\$82,994	\$66,054	\$66,054	\$66,054
	121	SUBSTITUTES - LICENSED	\$811	\$3,672		\$3,000	\$2,073	\$2,073	\$2,073
	122	SUBSTITUTE - CLASSIFIED	\$607	\$2,113		\$1,501	\$1,998	\$1,998	\$1,998
	130	EXTEND CONT/STU TEACH	\$0	\$0		\$0	\$0	\$0	\$0
1228	141	LONGEVITY STIPEND	\$100	\$100		\$100	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$23,889	\$34,700		\$32,261	\$27,089	\$27,089	\$27,089
	212	PERS-EMPLOYEE PICK-UP	\$7,299	\$9,273		\$9,046	\$8,111	\$8,111	\$8,111
	220	SOCIAL SECURITY/MEDICARE	\$8,052	\$11,505		\$11,442	\$10,264	\$10,264	\$10,264
	231	WORKERS COMP	\$680	\$866		\$815	\$721	\$721	\$721
	232	UNEMPLOYMENT COMP	\$0	\$0		\$5,000	\$5,000	\$5,000	\$5,000
	241	HEALTH INSURANCE	\$26,400	\$34,100		\$39,600	\$26,400	\$26,400	\$26,400
1228	310	INSTR PROF & TECH SERVICE	\$99,607	\$106,684		\$66,000	\$66,000	\$66,000	\$66,000
	341	LICENSED TRAVEL-IN DIST	\$0	\$434		\$0	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$0		\$200	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$215	\$545		\$400	\$800	\$800	\$800
		<b>1228</b>	<b>\$288,455</b>	<b>\$357,451</b>	<b>4.82</b>	<b>\$315,523</b>	<b>\$279,570</b>	<b>\$279,570</b>	<b>\$279,570</b>
	135	TUTORING	\$735	\$2,173		\$1,999	\$2,000	\$2,000	\$2,000
	211	PERS-EMPLOYER CONTRIBUT	\$131	\$479		\$406	\$353	\$353	\$353
1233	212	PERS-EMPLOYEE PICK-UP	\$40	\$130		\$120	\$120	\$120	\$120
	220	SOCIAL SECURITY/MEDICARE	\$53	\$164		\$153	\$153	\$153	\$153
	231	WORKERS COMP	\$4	\$11		\$9	\$20	\$20	\$20

**General Fund Expenditures - Other District Programs**  
**2015-16 Budget**

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$14	\$141		\$500		\$500	\$500	\$500
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$1,900	\$1,900	\$1,900
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$200		\$200	\$200	\$200
	111	LICENSED SALARIES	\$977	\$3,099	0.00	\$3,387	0.00	\$5,246	\$5,246	\$5,246
	112	CLASSIFIED SALARIES	\$322,604	\$321,187	7.50	\$433,803	8.50	\$458,562	\$458,562	\$458,562
	121	SUBSTITUTES - LICENSED	\$202,689	\$198,292	8.90	\$202,826	10.75	\$257,494	\$257,494	\$257,494
	122	SUBSTITUTE - CLASSIFIED	\$11,951	\$7,902		\$3,504		\$5,687	\$5,687	\$5,687
	123	TEMPORARY - LICENSED	\$7,516	\$3,174		\$2,504		\$3,496	\$3,496	\$3,496
	130	EXTEND CONT/STU TEACH	\$26,203	\$0		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$2,216	\$2,000		\$1,993		\$2,925	\$2,925	\$2,925
	145	OPT OUT ADD SALARY	\$100	\$400		\$300		\$499	\$499	\$499
	211	PERS-EMPLOYER CONTRIBUT	\$27,471	\$19,008		\$18,989		\$18,946	\$18,946	\$18,946
	212	PERS-EMPLOYEE PICK-UP	\$111,613	\$108,168		\$141,012		\$150,064	\$150,064	\$150,064
	220	SOCIAL SECURITY/MEDICARE	\$32,982	\$29,866		\$39,835		\$44,857	\$44,857	\$44,857
	231	WORKERS COMP	\$43,468	\$40,327		\$50,618		\$56,932	\$56,932	\$56,932
	232	UNEMPLOYMENT COMP	\$3,283	\$2,910		\$3,537		\$3,995	\$3,995	\$3,995
	241	HEALTH INSURANCE	\$700	\$9,884		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$132,910	\$120,696		\$152,469		\$178,324	\$178,324	\$178,324
	342	LICENSED TRAVEL-OUT DIST	\$83	\$827		\$1,000		\$1,500	\$1,500	\$1,500
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	390	OTHR NON INSTR PROF&TECH	\$0	\$21,308		\$21,709		\$22,000	\$22,000	\$22,000
	410	CONSUMABLE SUPPLIES	\$20,103	\$1,504		\$2,500		\$2,800	\$2,800	\$2,800
	420	TEXTBOOKS	\$935	\$0		\$2,300		\$1,000	\$1,000	\$1,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$136		\$0		\$500	\$500	\$500
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
1280	310	INSTR PROF & TECH SERVICE	\$946,826	\$887,588	16.40	\$1,078,897	19.25	\$1,210,082	\$1,210,082	\$1,210,082
	310	INSTR PROF & TECH SERVICE	\$36,209	\$7,673		\$10,000		\$7,500	\$7,500	\$7,500
1281	310	INSTR PROF & TECH SERVICE	\$36,209	\$7,673	0.00	\$10,000	0.00	\$7,500	\$7,500	\$7,500
	371	TUTION PD-OTHER DISTRICT	\$2,150	\$205		\$1,400		\$0	\$0	\$0
	111	LICENSED SALARIES	\$7,527	\$1,884		\$7,500		\$8,500	\$8,500	\$8,500
	121	SUBSTITUTES - LICENSED	\$40,492	\$53,568	1.00	\$58,728	1.00	\$60,473	\$60,473	\$60,473
	130	EXTEND CONT/STU TEACH	\$274	\$0		\$0		\$1,037	\$1,037	\$1,037
	211	PERS-EMPLOYER CONTRIBUT	\$1,514	\$0		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$7,564	\$9,969		\$12,533		\$11,882	\$11,882	\$11,882
			\$2,522	\$2,948		\$3,524		\$3,691	\$3,691	\$3,691

**General Fund Expenditures - Other District Programs**  
**2015-16 Budget**

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
1284	220	SOCIAL SECURITY/MEDICARE	\$3,069	\$3,804		\$4,493	\$4,667	\$4,667	\$4,667
	231	WORKERS COMP	\$216	\$273		\$295	\$308	\$308	\$308
	241	HEALTH INSURANCE	\$10,648	\$13,200		\$13,200	\$13,647	\$13,647	\$13,647
	310	INSTR PROF & TECH SERVICE	\$37,350	\$36,175		\$42,000	\$38,000	\$38,000	\$38,000
	341	LICENSED TRAVEL-IN DIST	\$20	\$0		\$100	\$100	\$100	\$100
	371	TUITION PD-OTHER DISTRICT	\$11,015	\$12,854		\$5,000	\$15,000	\$15,000	\$15,000
	420	TEXTBOOKS	\$2,106	\$2,466		\$3,000	\$5,000	\$5,000	\$5,000
<b>1284</b>			<b>\$116,791</b>	<b>\$135,256</b>	<b>1.00</b>	<b>\$142,872</b>	<b>\$153,805</b>	<b>\$153,805</b>	<b>\$153,805</b>
1289	135	TUTORING	\$898	\$0		\$0	\$3,002	\$3,002	\$3,002
	211	PERS-EMPLOYER CONTRIBUT	\$175	\$0		\$0	\$670	\$670	\$670
	212	PERS-EMPLOYEE PICK-UP	\$54	\$0		\$0	\$180	\$180	\$180
	220	SOCIAL SECURITY/MEDICARE	\$61	\$0		\$0	\$201	\$201	\$201
	231	WORKERS COMP	\$5	\$0		\$0	\$14	\$14	\$14
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0	\$0	\$0	\$0
	<b>1289</b>			<b>\$1,193</b>	<b>0.00</b>	<b>\$0</b>	<b>\$4,068</b>	<b>\$4,068</b>	<b>\$4,068</b>
	111	LICENSED SALARIES	\$125,706	\$121,549	2.00	\$126,329	\$124,026	\$124,026	\$124,026
	112	CLASSIFIED SALARIES	\$41,159	\$42,337	1.76	\$40,858	\$42,202	\$42,202	\$42,202
	121	SUBSTITUTES - LICENSED	\$884	\$1,540		\$985	\$1,540	\$1,540	\$1,540
1291	122	SUBSTITUTE - CLASSIFIED	\$1,632	\$667		\$1,003	\$1,197	\$1,197	\$1,197
	130	EXTEND CONT/STU TEACH	\$3,378	\$3,412		\$3,488	\$3,396	\$3,396	\$3,396
	141	LONGEVITY STIPEND	\$200	\$200		\$200	\$200	\$200	\$200
	145	OPT OUT ADD SALARY	\$0	\$0		\$0	\$5,629	\$5,629	\$5,629
	211	PERS-EMPLOYER CONTRIBUT	\$33,380	\$37,351		\$38,417	\$36,903	\$36,903	\$36,903
	212	PERS-EMPLOYEE PICK-UP	\$10,283	\$10,054		\$10,372	\$10,691	\$10,691	\$10,691
	220	SOCIAL SECURITY/MEDICARE	\$12,396	\$12,180		\$13,079	\$13,517	\$13,517	\$13,517
	231	WORKERS COMP	\$925	\$885		\$890	\$939	\$939	\$939
	241	HEALTH INSURANCE	\$52,800	\$53,560		\$53,712	\$41,542	\$41,542	\$41,542
	319	OTHR INSTRUCT SERVICES	\$0	\$0		\$0	\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$409	\$299		\$500	\$700	\$700	\$700
	342	LICENSED TRAVEL-OUT DIST	\$116	\$194		\$200	\$350	\$350	\$350
	344	CLASSIFIED TRAVEL	\$196	\$252		\$400	\$200	\$200	\$200
	349	OTHER TRAVEL	\$499	\$0		\$0	\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$172	\$0		\$0	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$117		\$0	\$0	\$0	\$0
	390	OTHR NON INSTR PROF&TECH	\$0	\$0		\$0	\$5,000	\$5,000	\$5,000
	410	CONSUMABLE SUPPLIES	\$247	\$85		\$300	\$300	\$300	\$300
	420	TEXTBOOKS	\$0	\$208		\$500	\$900	\$900	\$900
	460	NON-CONSUMABLE SUPPLIES	\$984	\$0		\$0	\$0	\$0	\$0

# General Fund Expenditures - Other District Programs

## 2015-16 Budget

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
1294	480	COMPUTER HARDWARE	\$0	\$0		\$0	\$0	\$0	\$0
	135	TUTORING	\$285,366	\$284,890	3.76	\$291,232	\$289,233	\$289,233	\$289,233
	211	PERS-EMPLOYER CONTRIBUT	\$1,176	\$0		\$0	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$229	\$0		\$0	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$71	\$0		\$0	\$0	\$0	\$0
2113	231	WORKERS COMP	\$82	\$0		\$0	\$0	\$0	\$0
	1294		\$6	\$0		\$0	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$1,564	\$0	0.00	\$0	\$0	\$0	\$0
	2113		\$3,000	\$3,000		\$3,000	\$3,000	\$3,000	\$3,000
	2114	CONSUMABLE SUPPLIES	\$3,000	\$3,000	0.00	\$3,000	\$3,000	\$3,000	\$3,000
2115	349	OTHER TRAVEL	\$0	\$1,115		\$0	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$1,115	0.00	\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$3,290	\$0		\$0	\$0	\$0	\$0
	2115		\$800	\$3,130		\$3,500	\$3,500	\$3,500	\$3,500
	2115		\$35	\$530		\$0	\$200	\$200	\$200
2130	130	EXTEND CONT/STU TEACH	\$4,125	\$3,660	0.00	\$3,500	\$3,700	\$3,700	\$3,700
	211	PERS-EMPLOYER CONTRIBUT	\$20,991	\$0		\$0	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$4,089	\$0		\$0	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$1,260	\$0		\$0	\$0	\$0	\$0
	231	WORKERS COMP	\$1,606	\$0		\$0	\$0	\$0	\$0
2143	328	GARBAGE	\$119	\$0		\$0	\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0	\$300	\$300	\$300
	349	OTHER TRAVEL	\$495	\$0		\$0	\$500	\$500	\$500
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0	\$66,000	\$66,000	\$66,000
	390	OTHR NON INSTR PROF&TECH	\$277	\$278		\$1,000	\$20,000	\$20,000	\$20,000
2130	410	CONSUMABLE SUPPLIES	\$110	\$3,279		\$5,800	\$3,750	\$3,750	\$3,750
	460	NON-CONSUMABLE SUPPLIES	\$4,019	\$2,384		\$3,500	\$0	\$0	\$0
	2130		\$0	\$0		\$3,750	\$0	\$0	\$0
	111	LICENSED SALARIES	\$32,965	\$5,941	0.00	\$14,050	\$90,550	\$90,550	\$90,550
	130	EXTEND CONT/STU TEACH	\$36,206	\$37,462	0.60	\$37,898	\$51,350	\$51,350	\$51,350
2143	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0	\$9,058	\$9,058	\$9,058
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0	\$3,081	\$3,081	\$3,081
	231	WORKERS COMP	\$2,770	\$2,866		\$2,899	\$3,928	\$3,928	\$3,928
	241	HEALTH INSURANCE	\$189	\$188		\$189	\$261	\$261	\$261
2143	353	POSTAGE	\$7,816	\$6,823		\$6,823	\$13,200	\$13,200	\$13,200
	410	CONSUMABLE SUPPLIES	\$0	\$46		\$50	\$75	\$75	\$75
			\$230	\$360		\$5,000	\$5,000	\$5,000	\$5,000

**General Fund Expenditures - Other District Programs**  
**2015-16 Budget**

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
2150	460	NON-CONSUMABLE SUPPLIES	\$140	\$0		\$100	\$8,000	\$8,000	\$8,000
	2143		\$47,351	\$47,745	0.60	\$52,960	\$93,954	\$93,954	\$93,954
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0	\$2,000	\$2,000	\$2,000
	2114		\$0	\$0	0.00	\$0	\$2,000	\$2,000	\$2,000
2190	112	CLASSIFIED SALARIES	\$35,040	\$41,279	1.00	\$41,275	\$42,943	\$42,943	\$42,943
	113	ADMINISTRATORS	\$77,252	\$82,393	1.00	\$86,106	\$92,212	\$92,212	\$92,212
	130	EXTEND CONT/STU TEACH	\$8,523	\$0		\$0	\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0	\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100	\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$22,601	\$27,589		\$28,414	\$28,189	\$28,189	\$28,189
	212	PERS-EMPLOYEE PICK-UP	\$6,808	\$7,426		\$7,649	\$8,115	\$8,115	\$8,115
	220	SOCIAL SECURITY/MEDICARE	\$8,866	\$8,943		\$9,752	\$10,347	\$10,347	\$10,347
	231	WORKERS COMP	\$647	\$635		\$651	\$687	\$687	\$687
	241	HEALTH INSURANCE	\$27,145	\$26,773		\$26,783	\$27,159	\$27,159	\$27,159
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0	\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$0	\$15		\$100	\$400	\$400	\$400
	342	LICENSED TRAVEL-OUT DIST	\$402	\$502		\$200	\$1,000	\$1,000	\$1,000
	344	CLASSIFIED TRAVEL	\$71	\$0		\$0	\$50	\$50	\$50
	349	OTHER TRAVEL	\$854	\$1,179		\$1,000	\$1,200	\$1,200	\$1,200
	353	POSTAGE	\$422	\$37		\$50	\$0	\$0	\$0
2210	354	ADVERTISING	\$40	\$34		\$50	\$75	\$75	\$75
	390	OTHR NON INSTR PROF&TECH	\$325	\$1,672		\$1,000	\$1,000	\$1,000	\$1,000
	410	CONSUMABLE SUPPLIES	\$215	\$644		\$600	\$1,600	\$1,600	\$1,600
	415	FOOD SUPPLIES	\$368	\$75		\$150	\$0	\$0	\$0
	440	PERIODICALS	\$0	\$0		\$0	\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$500	\$400	\$400	\$400
	640	DUES AND FEES	\$1,178	\$1,064		\$1,500	\$800	\$800	\$800
	2190		\$190,856	\$200,360	2.00	\$205,881	\$216,277	\$216,277	\$216,277
	111	LICENSED SALARIES	\$0	\$6,725	0.50	\$0	\$0	\$0	\$34,053
	130	EXTEND CONT/STU TEACH	\$1,238	\$1,998		\$1,993	\$2,925	\$2,925	\$2,925
	211	PERS-EMPLOYER CONTRIBUT	\$223	\$1,921		\$404	\$653	\$653	\$8,257
	212	PERS-EMPLOYEE PICK-UP	\$74	\$523		\$120	\$176	\$176	\$2,219
	220	SOCIAL SECURITY/MEDICARE	\$95	\$667		\$87	\$175	\$175	\$2,780
	231	WORKERS COMP	\$7	\$47		\$9	\$14	\$14	\$183
	241	HEALTH INSURANCE	\$0	\$1,369		\$0	\$0	\$0	\$6,752
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$0	\$0	\$0	\$0
	319	OTHR INSTRUCT SERVICES	\$0	\$0		\$0	\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$281		\$0	\$100	\$100	\$100



# General Fund Expenditures - Other District Programs

## 2015-16 Budget

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
2211	349	OTHER TRAVEL	\$977	\$2,317		\$0		\$50	\$50	\$50
	410	CONSUMABLE SUPPLIES	\$234	\$0		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$1,000		\$1,000		\$1,000	\$1,000	\$1,000
2211	113	ADMINISTRATORS	\$2,848	\$16,849	0.00	\$3,613	0.50	\$5,092	\$5,092	\$58,318
	211	PERS-EMPLOYER CONTRIBUT	\$30,136	\$30,907	0.30	\$31,158	0.80	\$0	\$0	\$73,064
	212	PERS-EMPLOYEE PICK-UP	\$5,871	\$6,889		\$6,945		\$0	\$0	\$16,315
	220	SOCIAL SECURITY/MEDICARE	\$1,808	\$1,854		\$1,869		\$0	\$0	\$4,384
	231	WORKERS COMP	\$2,425	\$2,396		\$2,384		\$0	\$0	\$5,589
	241	HEALTH INSURANCE	\$152	\$152		\$152		\$0	\$0	\$438
	342	LICENSED TRAVEL-OUT DIST	\$4,080	\$4,096		\$4,099		\$0	\$0	\$10,560
	349	OTHER TRAVEL	\$73	\$0		\$100		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$179		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$516		\$0		\$0	\$0	\$0
	2211		\$516	\$0		\$520		\$0	\$0	\$0
			\$45,061	\$46,989	0.30	\$47,227	0.80	\$0	\$0	\$110,351
2220	311	STUDENT INSTR SERVICES	\$0	\$0		\$0		\$3,000	\$3,000	\$3,000
	380	NON-INSTR PROF & TECH	\$1,245	\$2,925		\$3,000		\$11,000	\$11,000	\$11,000
	2220		\$1,245	\$2,925	0.00	\$3,000	0.00	\$14,000	\$14,000	\$14,000
	349	OTHER TRAVEL	\$0	\$0		\$0		\$200	\$200	\$200
2230	386	DATA PROCESSING SRVS	\$0	\$0		\$15,000		\$12,000	\$12,000	\$12,000
	380	NON-INSTR PROF & TECH	\$0	\$353		\$0		\$0	\$0	\$0
	390	OTHR NON INSTR PROF&TECH	\$1,819	\$1,094		\$1,200		\$1,200	\$1,200	\$1,200
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$1,000		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$1,000	\$1,000	\$1,000
	480	COMPUTER HARDWARE	\$0	\$0		\$0		\$8,000	\$8,000	\$8,000
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
	2230		\$1,819	\$1,448	0.00	\$17,200	0.00	\$22,400	\$22,400	\$22,400
2240	130	EXTEND CONT/STU TEACH	\$0	\$508		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$111		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$30		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$39		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$3		\$0		\$0	\$0	\$0
	312	INSTR PROG IMPR SERVICES	\$0	\$0		\$0		\$11,500	\$11,500	\$11,500
	342	LICENSED TRAVEL-OUT DIST	\$0	\$238		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$1,560		\$0		\$750	\$750	\$750
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	2240		\$0	\$2,489	0.00	\$0	0.00	\$12,250	\$12,250	\$12,250

# General Fund Expenditures - Other District Programs

## 2015-16 Budget

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
2310	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0	\$200	\$200	\$200
	349	OTHER TRAVEL	\$270	\$395		\$600	\$1,400	\$1,400	\$1,400
	353	POSTAGE	\$0	\$0		\$0	\$1,000	\$1,000	\$1,000
	354	ADVERTISING	\$124	\$118		\$200	\$400	\$400	\$400
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0	\$0	\$0	\$0
	381	AUDIT SERVICES	\$36,760	\$33,711		\$37,000	\$37,000	\$37,000	\$37,000
	382	LEGAL SERVICES	\$20,574	\$18,916		\$25,000	\$30,000	\$30,000	\$30,000
	385	MANAGEMENT SRVS	\$0	\$0		\$0	\$0	\$0	\$0
	388	ELECTION	\$3,719	\$0		\$4,000	\$1,000	\$1,000	\$1,000
	391	RELOCATION EXPENSES	\$0	\$0		\$0	\$10,000	\$10,000	\$10,000
	410	CONSUMABLE SUPPLIES	\$103	\$302		\$100	\$0	\$0	\$0
	415	FOOD SUPPLIES	\$23	\$350		\$0	\$300	\$300	\$300
2320	460	NON-CONSUMABLE SUPPLIES	\$580	\$0		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$8,013	\$9,186		\$10,000	\$10,000	\$10,000	\$10,000
	651	LIABILITY INSURANCE	\$51,665	\$52,089		\$55,500	\$55,000	\$55,000	\$55,000
		<b>2310</b>	<b>\$121,832</b>	<b>\$115,066</b>	<b>0.00</b>	<b>\$132,400</b>	<b>\$146,300</b>	<b>\$146,300</b>	<b>\$146,300</b>
	112	CLASSIFIED SALARIES	\$48,895	\$52,248	1.00	\$54,471	\$56,243	\$56,243	\$56,243
	113	ADMINISTRATORS	\$118,498	\$125,877	1.00	\$120,360	\$125,000	\$125,000	\$125,000
	145	OPT OUT ADD SALARY	\$5,505	\$5,579		\$5,601	\$5,552	\$5,552	\$5,552
	211	PERS-EMPLOYER CONTRIBUT	\$32,859	\$40,840		\$39,017	\$21,938	\$21,938	\$21,938
	212	PERS-EMPLOYEE PICK-UP	\$10,374	\$11,022		\$10,826	\$7,458	\$7,458	\$7,458
	220	SOCIAL SECURITY/MEDICARE	\$12,738	\$13,591		\$13,595	\$13,887	\$13,887	\$13,887
	231	WORKERS COMP	\$869	\$876		\$933	\$963	\$963	\$963
	241	HEALTH INSURANCE	\$16,060	\$16,003		\$15,976	\$16,057	\$16,057	\$16,057
2320	243	ANNUITY CONTRIBUTION	\$3,000	\$6,000		\$6,000	\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$880	\$894		\$1,500	\$1,700	\$1,700	\$1,700
	344	CLASSIFIED TRAVEL	\$811	\$405		\$800	\$1,200	\$1,200	\$1,200
	349	OTHER TRAVEL	\$175	\$229		\$250	\$1,000	\$1,000	\$1,000
	351	TELECOMMUNICATIONS	\$0	\$0		\$0	\$343	\$343	\$343
	380	NON-INSTR PROF & TECH	\$200	\$200		\$300	\$200	\$200	\$200
	410	CONSUMABLE SUPPLIES	\$261	\$473		\$450	\$450	\$450	\$450
	415	FOOD SUPPLIES	\$110	\$204		\$200	\$200	\$200	\$200
	440	PERIODICALS	\$0	\$0		\$0	\$200	\$200	\$200
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$100	\$1,000	\$1,000	\$1,000
	480	COMPUTER HARDWARE	\$0	\$594		\$900	\$0	\$0	\$0
	640	DUES AND FEES	\$1,031	\$1,110		\$1,200	\$1,200	\$1,200	\$1,200
	652	FIDELITY BOND & PREMIUM	\$150	\$300		\$300	\$300	\$300	\$300
		<b>2320</b>	<b>\$252,415</b>	<b>\$276,446</b>	<b>2.00</b>	<b>\$272,779</b>	<b>\$254,890</b>	<b>\$254,890</b>	<b>\$254,890</b>

# General Fund Expenditures - Other District Programs

## 2015-16 Budget

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
2490	380	NON-INSTR PROF & TECH	\$0	\$630	0.00	\$0	\$0	\$0	\$0
			2490						
	112	CLASSIFIED SALARIES			0.00	\$0	\$0	\$0	\$0
	114	MANAGERIAL - CLASSIFIED	\$189,985	\$199,483	4.25	\$213,075	\$222,639	\$222,639	\$222,639
	122	SUBSTITUTE - CLASSIFIED	\$95,285	\$98,875	1.00	\$97,117	\$100,275	\$100,275	\$100,275
	145	OPT OUT ADD SALARY	\$744	\$2,759		\$1,003	\$301	\$301	\$301
	211	PERS-EMPLOYER CONTRIBUT	\$5,610	\$5,587		\$0	\$5,441	\$5,441	\$5,441
	212	PERS-EMPLOYEE PICK-UP	\$52,856	\$67,030		\$68,686	\$71,800	\$71,800	\$71,800
	220	SOCIAL SECURITY/MEDICARE	\$17,018	\$17,417		\$18,672	\$19,719	\$19,719	\$19,719
	231	WORKERS COMP	\$22,128	\$23,252		\$23,806	\$25,142	\$25,142	\$25,142
	241	HEALTH INSURANCE	\$1,549	\$1,585		\$1,637	\$1,747	\$1,747	\$1,747
	322	REPAIRS & MAINTENANCE	\$42,582	\$43,494		\$62,433	\$51,688	\$51,688	\$51,688
2520	344	CLASSIFIED TRAVEL	\$0	\$0		\$0	\$0	\$0	\$0
	349	OTHER TRAVEL	\$788	\$707		\$700	\$800	\$800	\$800
	353	POSTAGE	\$523	\$1,367		\$750	\$1,200	\$1,200	\$1,200
	354	ADVERTISING	\$6,200	\$8,083		\$8,500	\$8,500	\$8,500	\$8,500
	380	NON-INSTR PROF & TECH	\$376	\$455		\$600	\$800	\$800	\$800
	410	CONSUMABLE SUPPLIES	\$10,742	\$10,798		\$15,000	\$15,500	\$15,500	\$15,500
	460	NON-CONSUMABLE SUPPLIES	\$2,839	\$4,026		\$3,000	\$5,000	\$5,000	\$5,000
	640	DUES AND FEES	\$0	\$0		\$200	\$200	\$200	\$200
	652	FIDELITY BOND & PREMIUM	\$1,395	\$1,854		\$2,000	\$2,300	\$2,300	\$2,300
			\$300	\$300		\$300	\$300	\$300	\$300
			2520						
	112	CLASSIFIED SALARIES	\$450,919	\$487,070	5.25	\$517,478	\$533,353	\$533,353	\$533,353
	114	MANAGERIAL - CLASSIFIED	\$101,156	\$85,055	2.43	\$109,925	\$128,083	\$128,083	\$128,083
	122	SUBSTITUTE - CLASSIFIED	\$64,630	\$67,533	1.00	\$73,002	\$77,818	\$77,818	\$77,818
	124	TEMPORARY - CLASSIFIED	\$64	\$1,001		\$202	\$499	\$499	\$499
	141	LONGEVITY STIPEND	\$0	\$0		\$0	\$4,995	\$4,995	\$4,995
	145	OPT OUT ADD SALARY	\$100	\$33		\$33	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$12,100	\$14,850		\$13,200	\$14,580	\$14,580	\$14,580
	212	PERS-EMPLOYEE PICK-UP	\$28,423	\$35,058		\$38,986	\$40,120	\$40,120	\$40,120
	220	SOCIAL SECURITY/MEDICARE	\$9,816	\$9,785		\$11,461	\$13,558	\$13,558	\$13,558
	231	WORKERS COMP	\$13,418	\$12,773		\$15,022	\$17,686	\$17,686	\$17,686
	241	HEALTH INSURANCE	\$6,697	\$6,302		\$7,649	\$8,601	\$8,601	\$8,601
	322	REPAIRS & MAINTENANCE	\$18,369	\$10,405		\$17,893	\$19,936	\$19,936	\$19,936
	324	RENTALS	\$5,514	\$16,997		\$6,000	\$6,000	\$6,000	\$6,000
	325	ELECTRICITY	\$2,327	\$564		\$2,000	\$1,500	\$1,500	\$1,500
	326	FUEL	\$9,319	\$9,219		\$9,500	\$9,500	\$9,500	\$9,500
	327	WATER & SEWAGE	\$4,126	\$4,753		\$5,000	\$5,000	\$5,000	\$5,000
			\$1,849	\$1,235		\$1,850	\$1,850	\$1,850	\$1,850
2540									

# General Fund Expenditures - Other District Programs

## 2015-16 Budget

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
	328	GARBAGE	\$2,088	\$5,178		\$2,000	\$3,800	\$3,800	\$3,800
	344	CLASSIFIED TRAVEL	\$3,572	\$3,850		\$3,500	\$3,500	\$3,500	\$3,500
	349	OTHER TRAVEL	\$660	\$1,558		\$1,000	\$1,000	\$1,000	\$1,000
	351	TELECOMMUNICATIONS	\$8,221	\$9,398		\$9,500	\$9,500	\$9,500	\$9,500
	354	ADVERTISING	\$0	\$0		\$0	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$3,630	\$615		\$10,000	\$5,000	\$5,000	\$5,000
	390	OTHR NON INSTR PROF&TECH	\$0	\$5,903		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$37,927	\$34,242		\$30,000	\$32,000	\$32,000	\$32,000
	415	FOOD SUPPLIES	\$25	\$0		\$0	\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$4,931	\$1,567		\$4,500	\$4,500	\$4,500	\$4,500
	541	NEW EQUIPMENT	\$5,692	\$0		\$20,000	\$14,000	\$14,000	\$14,000
	542	REPLACEMENT EQUIPMENT	\$5,675	\$6,161		\$20,000	\$19,000	\$19,000	\$19,000
	640	DUES AND FEES	\$185	\$1,587		\$500	\$500	\$500	\$500
	651	LIABILITY INSURANCE	\$2,922	\$2,134		\$3,000	\$3,000	\$3,000	\$3,000
	653	PROPERTY INSURANCE	\$88,743	\$106,889		\$110,000	\$110,000	\$110,000	\$110,000
	670	TAXES AND LICENSES	\$143	\$147		\$250	\$250	\$250	\$250
		<b>2540</b>	<b>\$442,322</b>	<b>\$454,790</b>	<b>3.43</b>	<b>\$525,974</b>	<b>\$555,775</b>	<b>\$555,775</b>	<b>\$555,775</b>
	112	CLASSIFIED SALARIES	\$14,359	\$13,382	0.40	\$14,867	\$22,385	\$37,309	\$37,309
	124	TEMPORARY - CLASSIFIED	\$0	\$7,984		\$12,447	\$7,506	\$7,506	\$7,506
	141	LONGEVITY STIPEND	\$0	\$100		\$100	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$202		\$2,546	\$5,625	\$8,257	\$8,257
	212	PERS-EMPLOYEE PICK-UP	\$0	\$60		\$753	\$1,793	\$2,689	\$2,689
	220	SOCIAL SECURITY/MEDICARE	\$1,044	\$1,550		\$2,097	\$2,214	\$3,356	\$3,356
	231	WORKERS COMP	\$593	\$814		\$672	\$965	\$1,585	\$1,585
	241	HEALTH INSURANCE	\$9,900	\$13,200		\$13,200	\$13,200	\$13,200	\$13,200
	322	REPAIRS & MAINTENANCE	\$0	\$68		\$0	\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$0		\$1,500	\$250	\$250	\$250
	349	OTHER TRAVEL	\$204	\$185		\$250	\$250	\$250	\$250
	410	CONSUMABLE SUPPLIES	\$1,005	\$3,534		\$4,500	\$4,700	\$4,700	\$4,700
	460	NON-CONSUMABLE SUPPLIES	\$0	\$1,694		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$50	\$50		\$100	\$100	\$100	\$100
		<b>2543</b>	<b>\$27,155</b>	<b>\$42,824</b>	<b>0.40</b>	<b>\$53,032</b>	<b>\$58,989</b>	<b>\$79,202</b>	<b>\$79,202</b>
	322	REPAIRS & MAINTENANCE	\$12,258	\$4,791		\$5,000	\$5,000	\$5,000	\$5,000
	410	CONSUMABLE SUPPLIES	\$295	\$327		\$400	\$400	\$400	\$400
	460	NON-CONSUMABLE SUPPLIES	\$0	\$1,110		\$0	\$0	\$0	\$0
		<b>2545</b>	<b>\$12,553</b>	<b>\$6,228</b>	<b>0.00</b>	<b>\$5,400</b>	<b>\$5,400</b>	<b>\$5,400</b>	<b>\$5,400</b>
	113	ADMINISTRATORS	\$17,897	\$18,782	0.20	\$18,913	\$19,481	\$19,481	\$19,481
	211	PERS-EMPLOYER CONTRIBUT	\$3,486	\$4,187		\$4,216	\$4,350	\$4,350	\$4,350

# General Fund Expenditures - Other District Programs

## 2015-16 Budget

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
2550	212	PERS-EMPLOYEE PICK-UP	\$1,074	\$1,127		\$1,135		\$1,169	\$1,169	\$1,169
	220	SOCIAL SECURITY/MEDICARE	\$1,351	\$1,384		\$1,447		\$1,490	\$1,490	\$1,490
	231	WORKERS COMP	\$91	\$93		\$93		\$96	\$96	\$96
	241	HEALTH INSURANCE	\$2,697	\$2,723		\$2,726		\$2,727	\$2,727	\$2,727
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	331	REIMB STUDENT TRANSPORT	\$796,172	\$824,905		\$820,000		\$850,000	\$850,000	\$850,000
2558	460	NON-CONSUMABLE SUPPLIES	\$0	\$21,917		\$0		\$0	\$0	\$0
	2550		\$822,768	\$875,119	0.20	\$848,529	0.20	\$879,313	\$879,313	\$879,313
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	331	REIMB STUDENT TRANSPORT	\$430,660	\$393,382		\$400,750		\$400,750	\$400,750	\$400,750
	410	CONSUMABLE SUPPLIES	\$1,443	\$1,152		\$1,500		\$1,500	\$1,500	\$1,500
	2558		\$432,103	\$394,534	0.00	\$402,250	0.00	\$402,250	\$402,250	\$402,250
2574	112	CLASSIFIED SALARIES	\$37,461	\$38,263	1.00	\$39,028	1.00	\$40,608	\$40,608	\$40,608
	122	SUBSTITUTE - CLASSIFIED	\$204	\$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	\$8,602	\$10,022		\$10,191		\$10,564	\$10,564	\$10,564
	212	PERS-EMPLOYEE PICK-UP	\$2,650	\$2,698		\$2,744		\$2,838	\$2,838	\$2,838
	220	SOCIAL SECURITY/MEDICARE	\$3,394	\$3,440		\$3,498		\$3,619	\$3,619	\$3,619
	231	WORKERS COMP	\$243	\$241		\$279		\$287	\$287	\$287
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$1,459	\$5,526		\$11,700		\$11,700	\$11,700	\$11,700
	324	RENTALS	\$56,863	\$58,214		\$63,500		\$64,500	\$64,500	\$64,500
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$600	\$600	\$600
2620	410	CONSUMABLE SUPPLIES	\$22,014	\$50,549		\$50,000		\$50,000	\$50,000	\$50,000
	460	NON-CONSUMABLE SUPPLIES	\$1,372	\$0		\$1,500		\$1,500	\$1,500	\$1,500
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$5,000		\$5,000	\$5,000	\$5,000
	2574		\$140,962	\$175,653	1.00	\$194,141	1.00	\$197,916	\$197,916	\$197,916
	130	EXTEND CONT/STU TEACH	\$248	\$0		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$19	\$0		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$0		\$0		\$0	\$0	\$0
	2620		\$267	\$0	0.00	\$0	0.00	\$0	\$0	\$0
	113	ADMINISTRATORS	\$75,614	\$77,406	0.70	\$75,262	0.90	\$101,660	\$101,660	\$101,660
	211	PERS-EMPLOYER CONTRIBUT	\$14,730	\$17,254		\$16,776		\$22,701	\$22,701	\$22,701
	212	PERS-EMPLOYEE PICK-UP	\$4,537	\$4,644		\$4,516		\$6,100	\$6,100	\$6,100
	220	SOCIAL SECURITY/MEDICARE	\$5,738	\$5,903		\$5,758		\$7,777	\$7,777	\$7,777
241	231	WORKERS COMP	\$363	\$362		\$370		\$499	\$499	\$499
	241	HEALTH INSURANCE	\$9,519	\$9,562		\$9,569		\$12,336	\$12,336	\$12,336

# General Fund Expenditures - Other District Programs 2015-16 Budget

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
2640	242	TUITION REIMBURSEMENT	\$0	\$0		\$0	\$0	\$0	\$0
	312	INSTR PRG IMP SRV	\$3,000	\$7,750		\$10,000	\$10,000	\$10,000	\$10,000
	341	LICENSED TRAVEL-IN DIST	\$0	\$35		\$100	\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$339	\$659		\$1,000	\$1,000	\$1,000	\$1,000
	349	OTHER TRAVEL	\$2,521	\$5,138		\$5,000	\$5,000	\$5,000	\$5,000
	351	TELECOMMUNICATIONS	\$540	\$162		\$1,000	\$0	\$0	\$0
	354	ADVERTISING	\$801	\$797		\$1,000	\$1,000	\$1,000	\$1,000
	380	NON-INSTR PROF & TECH	\$3,020	\$2,890		\$8,000	\$8,000	\$8,000	\$8,000
	410	CONSUMABLE SUPPLIES	\$1,023	\$545		\$1,000	\$1,000	\$1,000	\$1,000
	415	FOOD SUPPLIES	\$1,902	\$2,716		\$3,000	\$3,000	\$3,000	\$3,000
2649	440	PERIODICALS	\$1,150	\$150		\$200	\$200	\$200	\$200
	460	NON-CONSUMABLE SUPPLIES	\$175	\$1,281		\$500	\$500	\$500	\$500
	470	COMPUTER SOFTWARE	\$0	\$0		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$4,306	\$3,527		\$2,500	\$2,500	\$2,500	\$2,500
	2640		\$129,277	\$140,781	0.70	\$145,550	\$183,273	\$183,273	\$183,273
	242	TUITION REIMBURSEMENT	\$37,830	\$34,170		\$46,700	\$46,700	\$46,700	\$46,700
	349	OTHER TRAVEL	\$0	\$0		\$0	\$0	\$0	\$0
	2649		\$37,830	\$34,170	0.00	\$46,700	\$46,700	\$46,700	\$46,700
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0	\$0	\$0	\$0
	386	DATA PROCESSING SRVS	\$3,275	\$2,650		\$23,322	\$51,000	\$51,000	\$51,000
2660	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0	\$0	\$0	\$0
	2660		\$3,275	\$2,650	0.00	\$23,322	\$51,000	\$51,000	\$51,000
	112	CLASSIFIED SALARIES	\$196,866	\$237,865	4.28	\$233,029	\$256,002	\$256,002	\$256,002
	113	ADMINISTRATORS	\$32,406	\$33,174	0.30	\$32,255	\$11,296	\$11,296	\$11,296
	122	SUBSTITUTE - CLASSIFIED	\$112	\$0		\$0	\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$1,313		\$0	\$1,500	\$1,500	\$1,500
	130	EXTEND CONT/STU TEACH	\$7,786	\$6,297		\$6,004	\$5,834	\$5,834	\$5,834
	141	LONGEVITY STIPEND	\$100	\$100		\$100	\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$0	\$0		\$0	\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$41,505	\$53,263		\$52,364	\$50,614	\$50,614	\$50,614
2661	212	PERS-EMPLOYEE PICK-UP	\$12,356	\$14,900		\$14,682	\$15,220	\$15,220	\$15,220
	220	SOCIAL SECURITY/MEDICARE	\$17,529	\$21,013		\$20,564	\$21,424	\$21,424	\$21,424
	231	WORKERS COMP	\$1,245	\$1,410		\$1,414	\$1,510	\$1,510	\$1,510
	241	HEALTH INSURANCE	\$43,680	\$43,698		\$56,901	\$39,802	\$39,802	\$39,802
	310	INSTR PROF & TECH SERVICE	\$3,688	\$3,075		\$3,075	\$0	\$0	\$0
	319	OTHR INSTRUCT SERVICES	\$0	\$40,737		\$0	\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$11,047	\$742		\$1,000	\$3,000	\$3,000	\$3,000
	324	RENTALS	\$0	\$0		\$0	\$0	\$0	\$0
	2661		\$11,047	\$742		\$1,000	\$3,000	\$3,000	\$3,000
			\$0	\$0		\$0	\$0	\$0	\$0



**General Fund Expenditures - Other District Programs**  
**2015-16 Budget**

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
	342	LICENSED TRAVEL-OUT DIST	\$191	\$182		\$250		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$1,414	\$1,155		\$2,500		\$3,000	\$3,000	\$3,000
	349	OTHER TRAVEL	\$281	\$0		\$2,500		\$3,000	\$3,000	\$3,000
	351	TELECOMMUNICATIONS	\$143	\$0		\$0		\$0	\$0	\$0
	353	POSTAGE	\$66	\$127		\$100		\$100	\$100	\$100
	380	NON-INSTR PROF & TECH	\$72,576	\$105,422		\$94,500		\$101,500	\$101,500	\$101,500
	410	CONSUMABLE SUPPLIES	\$34,505	\$35,114		\$35,000		\$35,000	\$35,000	\$35,000
	440	PERIODICALS	\$0	\$1,000		\$1,000		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$35,666	\$15,534		\$15,000		\$35,000	\$35,000	\$35,000
	470	COMPUTER SOFTWARE	\$21,029	\$2,447		\$20,000		\$20,000	\$20,000	\$20,000
	480	COMPUTER HARDWARE	\$56,318	\$318,955		\$185,000		\$220,473	\$220,473	\$220,473
	481	WIRELESS NETWORK	\$0	\$0		\$70,000		\$0	\$0	\$0
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$20,000		\$20,000	\$20,000	\$20,000
	550	TECHNOLOGY	\$103,634	\$0		\$130,000		\$40,000	\$40,000	\$40,000
	640	DUES AND FEES	\$0	\$0		\$300		\$300	\$300	\$300
		<b>2661</b>	<b>\$694,142</b>	<b>\$937,023</b>	<b>4.58</b>	<b>\$997,537</b>	<b>4.50</b>	<b>\$891,274</b>	<b>\$891,274</b>	<b>\$891,274</b>
	116	SUPPLEMENTAL RETIREMENT S	\$30,385	\$11,360		\$1,200		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$2,333	\$869		\$92		\$0	\$0	\$0
	231	WORKERS COMP	\$2	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$874,172	\$778,110		\$809,443		\$780,000	\$780,000	\$780,000
		<b>2700</b>	<b>\$906,891</b>	<b>\$790,339</b>	<b>0.00</b>	<b>\$810,735</b>	<b>0.00</b>	<b>\$780,000</b>	<b>\$780,000</b>	<b>\$780,000</b>
	5220	FUND MODIFICATIONS	\$28,333	\$44,370		\$37,200		\$40,000	\$40,000	\$40,000
		<b>5220</b>	<b>\$28,333</b>	<b>\$44,370</b>	<b>0.00</b>	<b>\$37,200</b>	<b>0.00</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>
	6110	PLANNED RESERVE	\$0	\$0		\$1,000,000		\$1,142,540	\$1,142,540	\$1,650,506
		<b>6110</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>\$1,000,000</b>	<b>0.00</b>	<b>\$1,142,540</b>	<b>\$1,142,540</b>	<b>\$1,650,506</b>
	6111	RESERVE - 50/50 SPLIT 2016-17	\$0	\$0		\$0		\$462,578	\$442,365	\$0
		<b>6111</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$462,578</b>	<b>\$442,365</b>	<b>\$0</b>
		<b>TOTAL OTHER DISTRICT PROGRAMS</b>	<b>\$8,079,792</b>	<b>\$8,561,081</b>	<b>83.75</b>	<b>\$10,049,509</b>	<b>85.59</b>	<b>\$10,815,040</b>	<b>\$10,815,040</b>	<b>\$11,044,218</b>

# Charter Schools

## Luckiamute Valley Charter Schools

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

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

## Dallas Community School

Location Pending



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**General Fund Expenditures - Luckiamute Valley Charter School**  
**2015-16 Budget**

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
1288	360	CHARTER SCHOOL	\$1,222,308	\$1,731,824		\$1,630,000		\$1,647,000	\$1,647,000	\$1,647,000
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	1288		\$1,222,308	\$1,731,824	0.00	\$1,630,000	0.00	\$1,647,000	\$1,647,000	\$1,647,000
2540	326	FUEL	\$0	\$0		\$0		\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$1,206	\$1,698		\$1,430		\$2,100	\$2,100	\$2,100
	2540		\$1,206	\$1,698	0.00	\$1,430	0.00	\$2,100	\$2,100	\$2,100
2550	331	REIMB STUDENT TRANSPORT	\$85,712	\$86,582		\$85,000		\$87,000	\$87,000	\$87,000
	332	NONREIMB STUDENT TRANS	\$0	\$57		\$0		\$300	\$300	\$300
	2550		\$85,712	\$86,639	0.00	\$85,000	0.00	\$87,300	\$87,300	\$87,300
		<b>TOTAL LVCS @ PEDEE</b>	\$1,309,226	\$1,820,161	0.00	\$1,716,430	0.00	\$1,736,400	\$1,736,400	\$1,736,400
	351	TELECOMMUNICATIONS	\$1,835	\$2,182		\$2,930		\$2,200	\$2,200	\$2,200
2540	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	2540		\$1,835	\$2,182	0.00	\$2,930	0.00	\$2,200	\$2,200	\$2,200
2550	331	REIMB STUDENT TRANSPORT	\$315	\$841		\$500		\$1,500	\$1,500	\$1,500
	2550		\$315	\$841	0.00	\$500	0.00	\$1,500	\$1,500	\$1,500
		<b>TOTAL LVCS @ BRIDGEPORT</b>	\$2,150	\$3,023	0.00	\$3,430	0.00	\$3,700	\$3,700	\$3,700
		<b>TOTAL LUCKIATMUTE VALLEY CHARTER SCHOOL</b>	\$1,311,376	\$1,823,184	0.00	\$1,719,860	0.00	\$1,740,100	\$1,740,100	\$1,740,100

**General Fund Expenditures - Dallas Community School**  
**2015-16 Budget**

Function	Account	Account Title	2012-13 Actual	2013-14 Actual	FTE	2014-15 Adopted	FTE	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
1288	360	CHARTER SCHOOL	\$0	\$0		\$0		\$695,700	\$695,700	\$695,700
	1288		\$0	\$0	0.00	\$0	0.00	\$695,700	\$695,700	\$695,700
		<b>TOTAL DALLAS COMMUNITY SCHOOL</b>	\$0	\$0		\$0		\$695,700	\$695,700	\$695,700

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# Special Revenue Funds

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

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**SPECIAL REVENUE GRANTS & PROJECTS FUND**  
**Supplemental Information**

RESOURCES	Actual Allocation		Adopted Allocation	Projected Allocation
	2012 / 2013	2013 / 2014	2014 / 2015	2015 / 2016
Consolidated Mini Grants	54,135	45,242	250,000	300,000
Collaboration Grant	19,904	264,660	438,395	320,000
Cool Schools Senate Bill 1149	-	419,464	84,000	80,000
Dallas Community Programs	33,745	50,652	68,026	20,000
Dallas High School Teen Parent Program	-	20,999	51,900	25,000
Individuals with Disabilities Education Act (IDEA)	488,643	451,992	432,702	465,294
IDEA - Section 619, Preschool Grant	-	7,765	7,000	6,000
Medicaid Administrative Claims Survey Reimbursement	-	57,104	101,952	75,000
Mid-Willamette Valley Beginning Educator Mentoring Grant	-	92,028	111,000	57,500
ODE - Professional Learning Teams	-	4,118	32,236	40,000
OEA Choice Trust - Employee Wellness	-	32,675	40,000	15,000
Oregon Community Foundation-P3 Alignment Implementation	-	33,252	75,000	75,000
PAS/ New Options	275,128	269,966	316,248	323,670
Polk Adolescent Day Treatment Center	261,647	227,971	253,000	267,000
Title I	764,277	727,190	603,288	578,402
Title IIA - Improving Teacher Quality	149,008	120,935	127,000	120,000
Whitworth Pilot Mentor Program	12,118	7,182	-	-
Youth Transition Project	59,707	64,064	68,370	68,000
<b>TOTAL RESOURCES</b>	<b>2,118,313</b>	<b>2,897,258</b>	<b>3,060,117</b>	<b>2,835,866</b>

REQUIREMENTS	Actual Allocation		Adopted Allocation	Projected Allocation
	2012 / 2013	2013 / 2014	2014 / 2015	2015 / 2016
<b>1000 - INSTRUCTION</b>				
Consolidated Mini Grants	24,207	30,332	159,316	185,832
Collaboration Grant	-	10,889	-	-
Dallas Community Programs	18,577	5,072	-	-
Dallas High School Teen Parent Program	-	20,014	-	-
Individuals with Disabilities Education Act (IDEA)	345,928	296,981	282,715	304,268
IDEA - Section 619, Preschool Grant	-	7,401	6,569	5,717
Oregon Community Foundation-P3 Alignment Implementation	-	-	-	5,953
PAS/ New Options	275,128	269,966	316,248	323,670
Polk Adolescent Day Treatment Center	250,788	217,281	242,790	234,949
Title I	631,835	679,533	575,288	552,437
Title IIA - Title 1 Subsidy	-	-	-	26,407
Youth Transition Project	57,229	61,060	65,468	65,000
<b>TOTAL INSTRUCTION</b>	<b>\$ 1,603,692</b>	<b>\$ 1,598,528</b>	<b>\$ 1,648,394</b>	<b>\$ 1,704,233</b>
<b>2000 - SUPPORT SERVICES</b>				
Consolidated Mini Grants	29,928	14,911	90,684	114,168
Collaboration Grant	19,904	253,771	438,395	320,000
Dallas High School Teen Parent Program	-	985	2,300	-
Individuals with Disabilities Education Act (IDEA)	142,715	155,011	149,987	161,026
IDEA - Section 619, Preschool Grant	-	364	431	283
Medicaid Administrative Claims Survey Reimbursement	-	57,104	101,952	75,000
Mid-Willamette Valley Beginning Educator Mentoring Grant	-	92,028	111,000	57,500
ODE - Professional Learning Teams	-	4,118	32,236	40,000
OEA Choice Trust - Employee Wellness	-	32,675	40,000	15,000
Oregon Community Foundation-P3 Alignment Implementation	-	33,252	75,000	69,047
Polk Adolescent Day Treatment Center	10,859	10,690	10,210	32,051
Title I	132,442	47,658	28,000	25,965
Title IIA - Improving Teacher Quality	149,008	120,935	127,000	93,593
Whitworth Pilot Mentor Program	12,118	7,182	-	-
Youth Transition Project	2,478	3,004	2,902	3,000
<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 499,452</b>	<b>\$ 833,686</b>	<b>\$ 1,210,097</b>	<b>\$ 1,006,633</b>
<b>3000 - COMMUNITY SERVICE</b>				
Dallas Community Programs	15,169	45,580	68,026	20,000
Dallas High School Teen Parent Program	-	-	49,600	25,000
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 15,169</b>	<b>\$ 45,580</b>	<b>\$ 117,626</b>	<b>\$ 45,000</b>
<b>INTERFUND TRANSFERS (Cool Schools SB 1149)</b>	<b>\$ -</b>	<b>\$ 419,464</b>	<b>\$ 84,000</b>	<b>\$ 80,000</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,118,313</b>	<b>\$ 2,897,258</b>	<b>\$ 3,060,117</b>	<b>\$ 2,835,866</b>

### CONSOLIDATED MINI GRANTS

A number of small grants and contracts are awarded to Dallas School District each year. Fund 299 was established to account for these activities and the receipt of funds outside the scope of General Fund. Activity in this fund may include: e-scrip earnings and expenditures, Wal-mart Foundation grants, Spirit Mountain Foundation grants and other grants obtained by educators for use in their classrooms.

The projected allocation for 2015-16 remains high enough to allow expenditure authority for new grant opportunities.

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016
<b>RESOURCES</b>						
1000 Local Sources	\$43,795	\$35,897		\$100,000		\$150,000
2000 Intermediate	\$0	\$0		\$25,000		\$25,000
3000 State	\$0	\$0		\$50,000		\$50,000
4000 Federal	\$10,341	\$9,345		\$75,000		\$75,000
5000 Transfers from General Fund	\$0	\$0		\$0		\$0
<b>TOTAL RESOURCES</b>	<u>\$54,135</u>	<u>\$45,242</u>		<u>\$250,000</u>		<u>\$300,000</u>
<b>REQUIREMENTS</b>						
1000 Instruction						
100 Salaries	\$8,228	\$5,250		\$20,010		\$5,418
200 Associated Payroll Costs	\$2,314	\$1,596		\$6,385		\$1,800
300 Purchased Services	\$4,658	\$3,266		\$50,000		\$75,000
400 Supplies & Materials	\$7,779	\$20,220		\$55,421		\$50,500
500 Capital Outlays	\$0	\$0		\$25,000		\$50,000
600 Other Objects	\$1,229	\$0		\$2,500		\$3,114
Total Instruction	<u>\$24,207</u>	<u>\$30,332</u>		<u>\$159,316</u>		<u>\$185,832</u>
2000 Support						
100 Salaries	\$324	\$0		\$9,995		\$5,003
200 Associated Payroll Costs	\$27	\$0		\$3,189		\$1,665
300 Purchased Services	\$12,126	\$9,486		\$25,000		\$50,000
400 Supplies & Materials	\$17,451	\$5,425		\$25,000		\$30,000
500 Capital Outlays	\$0	\$0		\$25,000		\$25,000
600 Other Objects	\$0	\$0		\$2,500		\$2,500
Total Support	<u>\$29,928</u>	<u>\$14,911</u>		<u>\$90,684</u>		<u>\$114,168</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$54,135</u>	<u>\$45,242</u>		<u>\$250,000</u>		<u>\$300,000</u>

### COLLABORATION GRANT

In 2012-13, Dallas School District received \$20,000 from the Chalkboard Project to assist the district in aligning the teacher and administrator evaluation systems to SB290. Key to this work was the design of four blueprints: Evaluation, Professional Development, Career Pathways and Compensation.

In 2013-14, in a collaborative effort between teachers and administrators, the district began the implementation stage of the four blueprints aided by state funding in the amount of \$319,175. The Collaboration Grant Team built job-embedded, on-going Professional Development opportunities for teachers and implemented the Evaluation system. Work around Career Pathways and Compensation continued.

In 2014-2015, the design and implementation of the four blueprints was continued by a smaller group of teachers and administrators without the benefit of renewed grant funding. This team facilitated and lead Professional Development opportunities, provided trainings and support around the Evaluation system, and built a model for Career Pathways and Compensation.

In 2015-2016, the district expects to receive approximately \$320,000 to reinstate the larger Collaboration Grant Team and implement the Career Pathways and Compensation models. It is expected there will be one more additional year of funding to support these ideas around Educator Effectiveness.

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016
	<i>Fund 205</i>					
<b>RESOURCES</b>						
1000 Local Sources	\$19,904	\$0		\$0		\$0
3000 State Sources	\$0	\$264,660		\$438,395		\$320,000
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Interfund Transfers	\$0	\$0		\$0		\$0
<b>TOTAL RESOURCES</b>	<u>\$19,904</u>	<u>\$264,660</u>		<u>\$438,395</u>		<u>\$320,000</u>
<b>REQUIREMENTS</b>						
1000 Instruction						
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$10,889		\$0		\$0
600 Other	\$0	\$0		\$0		\$0
Total Instruction	\$0	\$10,889		\$0		\$0
2000 Support						
100 Salaries	\$15,345	\$136,869	2.93	\$287,524	0.70	\$177,920
200 Associated Payroll Costs	\$3,741	\$51,240		\$130,379		\$74,369
300 Purchased Services	\$169	\$29,613		\$0		\$53,300
400 Supplies and Materials	\$649	\$23,686		\$0		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$12,362		\$20,492		\$14,411
Total Instruction	<u>\$19,904</u>	<u>\$253,771</u>		<u>\$438,395</u>		<u>\$320,000</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$19,904</u>	<u>\$264,660</u>		<u>\$438,395</u>		<u>\$320,000</u>



### COOL SCHOOLS SENATE BILL 1149

The Cool Schools program in association with Senate Bill 1149 provides that the utilities must pay 3 percent of their revenues as a public purpose fee to continue conservation programs. From this amount, 10 percent is dedicated to improving energy efficiency in public schools serviced by PGE and PacifiCorp. In November 2011, Dallas School District began receiving monthly payments from PacifiCorp under this program. This money is to be used to fund cost-effective energy conservation in the schools.

Funds received from PacifiCorp are required to be accumulated into a special revenue fund. Upon approval from Oregon Department of Energy (ODOE) the money may be transferred to other district funds to reimburse completed projects. To date ODOE has approved release of \$936,626 of Dallas' current and future SB1149 funds based on energy efficiency projects already completed by the district. In 2012-13, the Citizens Advisory Committee recommended that all funds previously accumulated and newly received will be transferred to the Facility Repairs and Maintenance Fund. This action was subsequently adopted by the Board.

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016
						<i>Fund 202</i>
<b>RESOURCES</b>						
1990 PacificCorp Public Purpose	\$0	\$419,464		\$84,000		\$80,000
5400 Beginning Balance	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
<b>TOTAL RESOURCES</b>	<u><u>\$0</u></u>	<u><u>\$419,464</u></u>		<u><u>\$84,000</u></u>		<u><u>\$80,000</u></u>
 <b>REQUIREMENTS</b>						
5220 Transfer to F102	\$0	\$419,464		\$84,000		\$80,000
5220 Transfer to F401	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
<b>TOTAL REQUIREMENTS</b>	<u><u>\$0</u></u>	<u><u>\$419,464</u></u>		<u><u>\$84,000</u></u>		<u><u>\$80,000</u></u>

### DALLAS COMMUNITY PROGRAMS

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

In 2015-16 this fund is expected to account for self-supporting programs including adult fitness classes and after school art for students.

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016
						<i>Fund 262</i>
<b>RESOURCES</b>						
1000 Local Sources	\$33,745	\$38,652		\$63,026		\$20,000
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Gen Fund Transfer	\$0	\$12,000		\$5,000		\$0
5400 Beginning Fund Balance	\$0	\$0		\$0		\$0
<b>TOTAL RESOURCES</b>	<u>\$33,745</u>	<u>\$50,652</u>		<u>\$68,026</u>		<u>\$20,000</u>
<b>REQUIREMENTS</b>						
1100 Instruction						
100 Salaries	\$12,070	\$2,528		\$0		\$0
200 Associated Payroll Costs	\$2,948	\$797		\$0		\$0
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies & Materials	\$3,559	\$1,747		\$0		\$0
	<u>\$18,577</u>	<u>\$5,072</u>		<u>\$0</u>		<u>\$0</u>
3300 Community Services						
100 Salaries	\$10,427	\$31,042		\$47,022		\$12,155
200 Associated Payroll Costs	\$1,257	\$8,027		\$15,004		\$4,225
300 Purchased Services	\$608	\$660		\$1,000		\$400
400 Supplies & Materials	\$2,877	\$5,800		\$5,000		\$3,220
600 Other Objects	\$0	\$50		\$0		\$0
Total Community Services	<u>\$15,169</u>	<u>\$45,580</u>		<u>\$68,026</u>		<u>\$20,000</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$33,745</u>	<u>\$50,652</u>		<u>\$68,026</u>		<u>\$20,000</u>

### DALLAS HIGH SCHOOL TEEN PARENT PROGRAM

In 2013-14, Dallas School District received a start-up grant from the Oregon Dept. of Education to develop a teen parent program at Dallas High School. These funds have been used to offset the cost of the contracted program coordinator who teaches a parenting class as well as meeting one on one with the teen parents to ensure they are tapped into all community resources. Additionally, parenting curriculum and supplies have been purchased for the teen parents as well as custodial care, supplies and equipment for thier children.

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 also placed their children in the Dragonfly pre-school operated by Salem Child Development Center. The district is applying for continuation of the subsidy for the 2015-16 school year.

#### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016
<i>Fund 226</i>						
<b>RESOURCES</b>						
1000 Local Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$0	\$20,999		\$0		\$0
4000 Federal Sources	\$0	\$0		\$51,900		\$25,000
<b>TOTAL RESOURCES</b>	<u>\$0</u>	<u>\$20,999</u>		<u>\$51,900</u>		<u>\$25,000</u>
<b>REQUIREMENTS</b>						
1000 Instruction						
300 Purchased Services	\$0	\$7,000		\$0		\$0
600 Other Objects	\$0	\$13,014		\$0		\$0
Total Instructional Services	\$0	\$20,014		\$0		\$0
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$985		\$2,300		\$0
Total Support Services	\$0	\$985		\$2,300		\$0
3000 Community Services						
300 Purchased Services	\$0	\$0		\$49,600		\$25,000
600 Other Objects	\$0	\$0		\$0		\$0
Total Community Services	\$0	\$0		\$49,600		\$25,000
<b>TOTAL REQUIREMENTS</b>	<u>\$0</u>	<u>\$20,999</u>		<u>\$51,900</u>		<u>\$25,000</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
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016
<i>Fund 237</i>						
<b>RESOURCES</b>						
4000 Revenue from Federal Sources	\$488,643	\$451,992		\$432,702		\$465,294
<b>TOTAL RESOURCES</b>	<u>\$488,643</u>	<u>\$451,992</u>		<u>\$432,702</u>		<u>\$465,294</u>
<b>REQUIREMENTS</b>						
1000 Instruction						
100 Salaries	\$218,829	\$192,541	4.94	\$188,562	4.94	\$203,732
200 Associated Payroll Costs	\$124,763	\$100,127		\$94,153		\$98,586
300 Purchased Services	\$750	\$1,169		\$0		\$250
400 Supplies and Materials	\$1,585	\$3,144		\$0		\$1,700
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$345,928</u>	<u>\$296,981</u>		<u>\$282,715</u>		<u>\$304,268</u>
2000 Support Services						
100 Salaries	\$87,416	\$89,206	2.75	\$86,110	3.00	\$93,865
200 Associated Payroll Costs	\$31,318	\$44,335		\$44,399		\$46,211
300 Purchased Services	\$1,725	\$275		\$0		\$0
400 Supplies and Materials	\$1,921	\$0		\$0		\$550
600 Other Objects	\$20,336	\$21,195		\$19,478		\$20,400
Total Support Services	<u>\$142,715</u>	<u>\$155,011</u>		<u>\$149,987</u>		<u>\$161,026</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$488,643</u>	<u>\$451,992</u>	7.69	<u>\$432,702</u>	7.94	<u>\$465,294</u>

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

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

Allowable expenditures are restricted to programs that serve children with disabilities between the ages of three to five and primarily used for transitioning our ECSE kindergarteners.

**Historical Data and Projections**

	Actual Allocation		Projected Allocation	Projected Allocation
	2012/2013	2013/2014	FTE 2014/2015	FTE 2015/2016
	<i>Fund 204</i>			
<b>RESOURCES</b>				
4000 Federal Sources	\$0	\$7,765	\$7,000	\$6,000
<b>TOTAL RESOURCES</b>	<u>\$0</u>	<u>\$7,765</u>	<u>\$7,000</u>	<u>\$6,000</u>
<b>REQUIREMENTS</b>				
1000 Instruction				
100 Salaries	\$0	\$1,366	\$3,399	\$4,235
200 Associated Payroll Costs	\$0	\$112	\$1,170	\$1,482
300 Purchased Services	\$0	\$0	\$1,000	\$0
400 Supplies and Materials	\$0	\$5,922	\$1,000	\$0
500 Capital Outlay	\$0	\$0	\$0	\$0
600 Other	\$0	\$0	\$0	\$0
Total Instruction	\$0	\$7,401	\$6,569	\$5,717
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	\$0	\$364	\$431	\$283
Total Support Services	\$0	\$364	\$431	\$283
<b>TOTAL REQUIREMENTS</b>	<u>\$0</u>	<u>\$7,765</u>	<u>\$7,000</u>	<u>\$6,000</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 health related administrative services to students and families within the district. In previous years, NWRES D districts received over 1 million dollars in MAC reimbursement. In order to complete the MAC Survey, the district submitted all employee names (administrators, teachers, classified and confidential) to Oregon Department of Education and 10% were randomly selected to participate.

The survey will be completed three times during the year and each time a new random group of employees will participate. Training is provided to employees who have not completed a survey in the past. Any MAC reimbursement to Dallas School District must be used for health and social services (i.e. nursing and counseling services). Fund 240 is set up to track receipt of survey reimbursements and qualifying expenditures.

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016
	<i>Fund 240</i>					
<b>RESOURCES</b>						
1990 Local Sources	\$0	\$57,104		\$101,952		\$75,000
<b>TOTAL RESOURCES</b>	<u>\$0</u>	<u>\$57,104</u>		<u>\$101,952</u>		<u>\$75,000</u>
<b>REQUIREMENTS</b>						
2000 Support Services						
100 Salaries	\$0	\$12,941	0.75	\$35,319	0.69	\$21,891
200 Associated Payroll Costs	\$0	\$4,028		\$26,634		\$6,968
300 Purchased Services	\$0	\$39,768		\$35,000		\$46,141
400 Supplies and Materials	\$0	\$368		\$5,000		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other	\$0	\$0		\$0		\$0
Total Support Services	\$0	\$57,104		\$101,952		\$75,000
<b>TOTAL REQUIREMENTS</b>	<u>\$0</u>	<u>\$57,104</u>		<u>\$101,952</u>		<u>\$75,000</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. Through this grant a mentor teacher provides explicit support through observations, coaching, professional learning, and other meetings directly to over first and second year teachers (new to the profession). In 2015-16, the district will continue in its third year of participation in this consortium.

**Historical Data and Projections**

	Actual Allocation			Projected Allocation		Projected Allocation
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016
	<i>Fund 278</i>					
<b>RESOURCES</b>						
3000 State Sources	\$0	\$92,028		\$111,000		\$57,500
<b>TOTAL RESOURCES</b>	<u>\$0</u>	<u>\$92,028</u>		<u>\$111,000</u>		<u>\$57,500</u>
 <b>REQUIREMENTS</b>						
2000 Support Services						
100 Salaries	\$0	\$58,932	1.00	\$71,129	0.50	\$34,053
200 Associated Payroll Costs	\$0	\$30,905		\$38,891		\$19,173
300 Purchased Services	\$0	\$2,191		\$979		\$4,274
400 Supplies and Materials	\$0	\$0		\$0		\$0
500 Capital Outlays	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
<b>Total Support</b>	<u>\$0</u>	<u>\$92,028</u>		<u>\$111,000</u>		<u>\$57,500</u>
 <b>TOTAL REQUIREMENTS</b>	<u>\$0</u>	<u>\$92,028</u>		<u>\$111,000</u>		<u>\$57,500</u>

## OREGON DEPT OF EDUCATION - PROFESSIONAL LEARNING TEAMS

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.

Professional Learning Team, a part of the Network, is a non-competitive grant designed to assist districts with the implementation of Educator Effectiveness (EE) and Common Core State Standards (CCSS). Districts create a Professional Learning Team consisting of teacher-leaders and administrators to participate in a statewide professional learning community. After the state level meetings, the district team brings back the resources to begin implementing effective professional learning within the district (and region) around EE and CCSS.

### Historical Data and Projections

	Actual Allocation		Projected Allocation	Projected Allocation
	2012/2013	2013/2014	2014/2015	2015/2016
		FTE	FTE	
<i>Fund 208</i>				
<b>RESOURCES</b>				
1000 Local Sources	\$0	\$0	\$0	\$0
3000 State Sources	\$0	\$4,118	\$32,236	\$40,000
4000 Federal Sources	\$0	\$0	\$0	\$0
5200 Interfund Transfers	\$0	\$0	\$0	\$0
<b>TOTAL RESOURCES</b>	<u>\$0</u>	<u>\$4,118</u>	<u>\$32,236</u>	<u>\$40,000</u>
<b>REQUIREMENTS</b>				
2000 Support				
100 Salaries	\$0	\$2,932	\$20,006	\$27,803
200 Associated Payroll Costs	\$0	\$237	\$6,882	\$9,396
300 Purchased Services	\$0	\$949	\$5,348	\$2,801
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>\$0</u>	<u>\$4,118</u>	<u>\$32,236</u>	<u>\$40,000</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$0</u>	<u>\$4,118</u>	<u>\$32,236</u>	<u>\$40,000</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 and final installment of \$10,000 will be used in the period from March 2015 through February 2016.

### Historical Data and Projections

	Actual Allocation		Projected Allocation	Projected Allocation
	2012/2013	2013/2014	2014/2015	2015/2016
		FTE	FTE	
<i>Fund 211</i>				
<b>RESOURCES</b>				
1000 Local Sources	\$0	\$32,675	\$40,000	\$15,000
3000 State Sources	\$0	\$0	\$0	\$0
4000 Federal Sources	\$0	\$0	\$0	\$0
5200 Interfund Transfers	\$0	\$0	\$0	\$0
<b>TOTAL RESOURCES</b>	<u>\$0</u>	<u>\$32,675</u>	<u>\$40,000</u>	<u>\$15,000</u>
<b>REQUIREMENTS</b>				
2000 Support				
100 Salaries	\$0	\$467	\$0	\$0
200 Associated Payroll Costs	\$0	\$585	\$0	\$0
300 Purchased Services	\$0	\$21,543	\$35,000	\$10,000
400 Supplies and Materials	\$0	\$10,082	\$5,000	\$5,000
500 Capital Outlay	\$0	\$0	\$0	\$0
600 Other Objects	\$0	\$0	\$0	\$0
Total Instruction	<u>\$0</u>	<u>\$32,675</u>	<u>\$40,000</u>	<u>\$15,000</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$0</u>	<u>\$32,675</u>	<u>\$40,000</u>	<u>\$15,000</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. As a part of the grant award a needs assessment and action plan for connecting early care and learning services was developed.

In 2013-14, the district met the requirements of the contingent grant and was approved for year one of three years potential support for the P-3 Alignment project. The 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. 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.

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016
						<i>Fund 276</i>
<b>RESOURCES</b>						
1000 Local Sources	\$0	\$33,252		\$75,000		\$75,000
3000 State Sources	\$0	\$0		\$0		\$0
4000 Federal Sources	\$0	\$0		\$0		\$0
<b>TOTAL RESOURCES</b>	<u>\$0</u>	<u>\$33,252</u>		<u>\$75,000</u>		<u>\$75,000</u>
<b>REQUIREMENTS</b>						
1000 Instruction						
100 Salaries	\$0	\$0		\$0		\$4,500
200 Associated Payroll Costs	\$0	\$0		\$0		\$1,453
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$5,953</u>
2000 Support Services						
100 Salaries	\$0	\$533		\$0		\$0
200 Associated Payroll Costs	\$0	\$96		\$0		\$0
300 Purchased Services	\$0	\$458		\$40,000		\$35,000
400 Supplies and Materials	\$0	\$2,165		\$5,000		\$4,047
700 Transfers to Other Agencies	\$0	\$30,000		\$30,000		\$30,000
Total Support Services	<u>\$0</u>	<u>\$33,252</u>		<u>\$75,000</u>		<u>\$69,047</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$0</u>	<u>\$33,252</u>		<u>\$75,000</u>		<u>\$75,000</u>

**PAS/ NEW OPTIONS  
STRUCTURED LEARNING PROGRAM**

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

**Historical Data and Projections**

	Actual Allocation			Projected Allocation		Projected Allocation
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016
<i>Fund 236</i>						
<b>RESOURCES</b>						
1941 Tuition From Other Districts	\$0	\$0		\$0		\$0
2102 ESD Apportionment	\$275,128	\$269,966		\$316,248		\$323,670
<b>TOTAL RESOURCES</b>	<u>\$275,128</u>	<u>\$269,966</u>		<u>\$316,248</u>		<u>\$323,670</u>
<b>REQUIREMENTS</b>						
1000 Instruction						
100 Salaries	\$158,140	\$148,168	5.63	\$180,713	6.31	\$198,327
200 Associated Payroll Costs	\$67,343	\$65,117		\$102,129		\$92,343
300 Purchased Services	\$48,434	\$54,159		\$32,000		\$32,000
400 Supplies	\$1,211	\$2,522		\$1,406		\$1,000
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
<b>TOTAL</b>	<u>\$275,128</u>	<u>\$269,966</u>		<u>\$316,248</u>		<u>\$323,670</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$275,128</u>	<u>\$269,966</u>		<u>\$316,248</u>		<u>\$323,670</u>

## POLK ADOLESCENT DAY TREATMENT CENTER

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

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016
<i>Fund 281-283</i>						
<b>RESOURCES</b>						
2000 Intermediate Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$234,115	\$213,681		\$225,000		\$235,000
4000 Federal Sources	\$27,533	\$14,290		\$28,000		\$32,000
<b>TOTAL RESOURCES</b>	<u>\$261,647</u>	<u>\$227,971</u>		<u>\$253,000</u>		<u>\$267,000</u>
<b>REQUIREMENTS</b>						
1000 Instruction						
100 Salaries	\$91,974	\$96,587	2.00	\$102,275	2.00	\$110,206
200 Associated Payroll Costs	\$57,421	\$60,593		\$62,515		\$64,343
300 Purchased Services	\$69,183	\$60,102		\$70,000		\$55,000
400 Supplies and Materials	\$32,210	\$0		\$8,000		\$5,400
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$250,788</u>	<u>\$217,281</u>		<u>\$242,790</u>		<u>\$234,949</u>
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$20,000
600 Other Objects	\$10,859	\$10,690		\$10,210		\$12,051
Total Support Services	<u>\$10,859</u>	<u>\$10,690</u>		<u>\$10,210</u>		<u>\$32,051</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$261,647</u>	<u>\$227,971</u>	2.00	<u>\$253,000</u>	2.00	<u>\$267,000</u>

# TITLE I

The Title I program is the largest federal aid program for our nation's schools. The goal of the program is to provide help and instruction in reading and math for the students who need it most. Under the Title I regulations, these funds are distributed to schools within the district where the concentration of low-income families is as high as, or higher than, the district average. The primary focus of the Dallas Title I program for grades K - 5 is to provide additional reading/math instruction to children who are at risk of reading/math failure. For fiscal year 2015-16, the district expects the Title 1 allocation will be reduced by approximately 5%.

## Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016
						<i>Fund 257</i>
<b>RESOURCES</b>						
4000 Federal Funds	\$764,277	\$727,190		\$603,288		\$578,402
<b>TOTAL RESOURCES</b>	<u>\$764,277</u>	<u>\$727,190</u>		<u>\$603,288</u>		<u>\$578,402</u>
<b>REQUIREMENTS</b>						
1000 Instruction						
100 Salaries	\$442,734	\$455,014	11.11	\$390,273	10.31	\$381,401
200 Associated Payroll Costs	\$183,566	\$222,743		\$185,015		\$171,036
300 Purchased Services	\$3,698	\$0		\$0		\$0
400 Supplies and Materials	\$1,837	\$1,281		\$0		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$495		\$0		\$0
Total Instruction	<u>\$631,835</u>	<u>\$679,533</u>		<u>\$575,288</u>		<u>\$552,437</u>
2000 Support Services						
100 Salaries	\$62,676	\$8,808		\$0		\$0
200 Associated Payroll Costs	\$34,477	\$4,545		\$0		\$0
300 Purchased Services	\$3,569	\$208		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$31,720	\$34,097		\$28,000		\$25,965
Total Support	<u>\$132,442</u>	<u>\$47,658</u>		<u>\$28,000</u>		<u>\$25,965</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$764,277</u>	<u>\$727,190</u>	11.11	<u>\$603,288</u>	10.31	<u>\$578,402</u>

### TITLE IIA (IMPROVING TEACHER QUALITY)

Title IIA, Improving Teacher Quality, combines the former Eisenhower Professional Development program and the Class Size Reduction program into one program that focuses on preparing, training and recruiting high-quality teachers. This allocation will be used to fund Instructional Coach(s) that will work with teachers to increase their confidence and effectiveness, strengthen their instructional techniques and teach them additional strategies to assist struggling students. The positions may include mentoring of individual teachers, demonstration lessons, presentation of workshops and other professional development activities focused on improvement of math, literacy and technology instruction.

#### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016
						<i>Fund 277</i>
<b>RESOURCES</b>						
4000 Federal Sources	\$149,008	\$120,935		\$127,000		\$120,000
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<b>TOTAL RESOURCES</b>	<u>\$149,008</u>	<u>\$120,935</u>		<u>\$127,000</u>		<u>\$120,000</u>
 <b>REQUIREMENTS</b>						
1000 Instruction						
100 Salaries	\$0	\$0		\$0	0.50	\$16,906
200 Associated Payroll Costs	\$0	\$0		\$0		\$9,501
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>\$26,407</u>
2000 Support Services						
100 Salaries	\$39,338	\$70,515	1.00	\$73,890	0.50	\$48,957
200 Associated Payroll Costs	\$17,822	\$29,786		\$31,599		\$24,249
300 Purchased Services	\$70,861	\$13,183		\$15,550		\$15,000
400 Supplies & Materials	\$2,909	\$1,686		\$0		\$0
600 Other Objects	<u>\$18,078</u>	<u>\$5,766</u>		<u>\$5,961</u>		<u>\$5,387</u>
Total Support Services	<u>\$149,008</u>	<u>\$120,935</u>		<u>\$127,000</u>		<u>\$93,593</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$149,008</u>	<u>\$120,935</u>		<u>\$127,000</u>		<u>\$120,000</u>

### WHITWORTH PILOT MENTOR PROGRAM

In January 2012, Whitworth Elementary received a grant of up to \$24,000 from Polk County Commission for Children and Families to develop and support a comprehensive Pilot Mentor Program to serve at least 30 5th grade students between January and June of 2012. The district hired a part time staff person to coordinate the pairing of students with approved adult mentors. As a part of the program, student information is collected prior to participation and then again after for information on attitude toward school, behavior referrals and grades.

The focus of the program was increasing student connectedness, improving youth self-esteem and self-efficacy and simply encouraging students to grow personally and academically as they begin to transition into middle school. Funding for this program has been discontinued beginning 2014-15.

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016
						<i>F209</i>
<b>RESOURCES</b>						
1000 Local Sources	\$12,118	\$7,182		\$0		\$0
4700 Federal Sources	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
<b>TOTAL RESOURCES</b>	<u>\$12,118</u>	<u>\$7,182</u>		<u>\$0</u>		<u>\$0</u>
<b>REQUIREMENTS</b>						
2000 Support Services						
100 Salaries	\$9,133	\$5,327		\$0		\$0
200 Associated Payroll Costs	\$2,985	\$1,856		\$0		\$0
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
Total Support Services	<u>\$12,118</u>	<u>\$7,182</u>		<u>\$0</u>		<u>\$0</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$12,118</u>	<u>\$7,182</u>		<u>\$0</u>		<u>\$0</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
	2012/2013	2013/2014	FTE	2014/2015	FTE	2015/2016
<i>Fund 213</i>						
<b>RESOURCES</b>						
1000 Local Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$28,379	\$30,452		\$32,496		\$32,320
4000 Federal Sources	\$31,328	\$33,612		\$35,874		\$35,680
5200 Gen Fund Transfer	\$0	\$0		\$0		\$0
<b>TOTAL RESOURCES</b>	<u>\$59,707</u>	<u>\$64,064</u>		<u>\$68,370</u>		<u>\$68,000</u>
<b>REQUIREMENTS</b>						
1000 Instruction						
100 Salaries	\$28,183	\$32,882	1.00	\$33,529	1.00	\$34,747
200 Associated Payroll Costs	\$22,523	\$25,016		\$25,439		\$25,896
300 Purchased Services	\$3,951	\$3,162		\$4,000		\$4,100
400 Supplies and Materials	\$2,573	\$0		\$2,500		\$257
500 Capital Outlays	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$57,229</u>	<u>\$61,060</u>		<u>\$65,468</u>		<u>\$65,000</u>
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$2,478</u>	<u>\$3,004</u>		<u>\$2,902</u>		<u>\$3,000</u>
Total Support Services	<u>\$2,478</u>	<u>\$3,004</u>		<u>\$2,902</u>		<u>\$3,000</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$59,707</u>	<u>\$64,064</u>		<u>\$68,370</u>		<u>\$68,000</u>



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# Supplemental Information

**2015-2016 REVENUE BUDGET SUMMARY**  
**Dallas School District No. 2**

Revenue from Local Sources	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 401
1110 PROPERTY TAXES LEVIED BY DISTRICT	\$ 8,050,950	\$ 5,940,200					\$ 2,110,750	
1190 PENALTIES AND INTEREST ON TAXES	\$ 1,000	\$ 1,000						
1312 TUITION FR OTHER DISTRICTS	\$ 72,000	\$ 72,000						
1330 TUITION FR INDIVIDUALS	\$ 5,000	\$ 5,000						
1500 EARNINGS ON INVESTMENTS	\$ 141,800	\$ 33,000	\$ 1,600			\$ 200	\$ 7,000	\$ 100,000
1600 FOOD SERVICE SALES	\$ 190,000					\$ 190,000		
1700 EXTRA-CURRICULAR ACTIVITIES - STUDENT FEES	\$ 1,076,240	\$ 126,240			\$ 950,000			
1800 COMMUNITY SERVICE ACTIVITIES	\$ 20,000			\$ 20,000				
1910 FACILITY RENTALS	\$ 8,100	\$ 7,000	\$ 1,100					
1920 PRIVATE CONTRIBUTIONS AND DONATIONS	\$ 241,000	\$ 1,000		\$ 240,000				
1940 SERVICES TO OTHER EDUCATION ENTITIES	\$ 120,500	\$ 120,500						
1960 RECOVERY OF PRIOR YEAR EXPENDITURES	\$ 1,000	\$ 1,000						
1980 FEES CHARGED TO GRANTS	\$ 76,500	\$ 76,500						
1990 MISCELLANEOUS	\$ 260,500	\$ 90,500	\$ 5,000	\$ 155,000		\$ 10,000		
<b>Total Revenue from Local Sources</b>	<b>\$ 10,264,590</b>	<b>\$ 6,473,940</b>	<b>\$ 7,700</b>	<b>\$ 415,000</b>	<b>\$ 950,000</b>	<b>\$ 200,200</b>	<b>\$ 2,117,750</b>	<b>\$ 100,000</b>

Revenue from Intermediate Sources	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 401
2101 COUNTY SCHOOL FUNDS	\$ 30,000	\$ 30,000						
2102 ESD APPORTIONMENT	\$ 696,670	\$ 373,000		\$ 323,670				
2199 OTHER INTERMED SOURCES	\$ 25,000			\$ 25,000				
<b>Total Revenue from Intermediate Sources</b>	<b>\$ 751,670</b>	<b>\$ 403,000</b>	<b>\$</b>	<b>\$ 348,670</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

Revenue from State Sources	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 401
3101 STATE SCHOOL FUND	\$ 21,994,482	\$ 21,994,482						
3102 STATE SCHOOL FUND - LUNCH MATCH	\$ 10,000					\$ 10,000		
3103 COMMON SCHOOL FUND	\$ 309,300	\$ 309,300						
3199 UNRESTRICTED STATE GRANTS - HI COST DIS	\$ 180,000	\$ 170,000				\$ 10,000		
3299 OTHER RESTRICTED STATE GRANTS	\$ 1,603,820	\$ 869,000		\$ 734,820				
<b>Total Revenue from State Sources</b>	<b>\$ 24,097,602</b>	<b>\$ 23,342,782</b>	<b>\$</b>	<b>\$ 734,820</b>	<b>\$</b>	<b>\$ 20,000</b>	<b>\$</b>	<b>\$</b>

Revenue from Federal Sources	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 401
4500 RESTRICTED REVENUE FROM FEDERAL GOV'T	\$ 1,997,176			\$ 1,312,376		\$ 684,800		
4700 REVENUE FR FEDERAL GOV'T THU INTERMED	\$ 25,000			\$ 25,000				
4801 FEDERAL FOREST FEES	\$ 350	\$ 350						
4899 REVENUE IN LIEU OF PROP TAX	\$ 3,200	\$ 3,200						
4900 REVENUE FOR/ON BEHALF OF DISTRICT	\$ 60,000					\$ 60,000		
<b>Total Revenue from Federal Sources</b>	<b>\$ 2,085,726</b>	<b>\$ 3,550</b>	<b>\$</b>	<b>\$ 1,337,376</b>	<b>\$</b>	<b>\$ 744,800</b>	<b>\$</b>	<b>\$</b>

Revenue from Other Sources	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 401
5200 INTERFUND TRANSFERS	\$ 120,000		\$ 110,000			\$ 10,000		
5300 SALE OF FIXED ASSETS	\$							
5400 RESOURCES BEGINNING FUND BALANCE	\$ 12,263,000	\$ 1,665,000	\$ 733,000		\$ 250,000	\$ 15,000	\$ 300,000	\$ 9,300,000
<b>Total Revenue from Other Sources</b>	<b>\$ 12,383,000</b>	<b>\$ 1,665,000</b>	<b>\$ 843,000</b>	<b>\$</b>	<b>\$ 250,000</b>	<b>\$ 25,000</b>	<b>\$ 300,000</b>	<b>\$ 9,300,000</b>

<b>GRAND TOTALS</b>	<b>\$ 49,582,588</b>	<b>\$ 31,888,272</b>	<b>\$ 850,700</b>	<b>\$ 2,835,866</b>	<b>\$ 1,200,000</b>	<b>\$ 990,000</b>	<b>\$ 2,417,750</b>	<b>\$ 9,400,000</b>
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	All Funds	Funds 100	Funds 200	Fund 300	Fund 400
<b>Combined Revenue Totals by Fund Type</b>	<b>\$ 49,582,588</b>	<b>\$ 32,738,972</b>	<b>\$ 5,025,866</b>	<b>\$ 2,417,750</b>	<b>\$ 9,400,000</b>

**2015-2016 EXPENDITURE BUDGET SUMMARY**  
**Dallas School District No. 2**

**Fund: 100 - General Fund**

Instruction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Primary, K-5	\$ 5,672,510	\$ 3,688,592	\$ 1,888,118	\$ 2,000	\$ 93,800			
1113 Elementary Extracurricular	\$							
1121 Middle/Junior High Programs	\$ 2,480,121	\$ 1,653,116	\$ 775,755	\$ 6,000	\$ 45,250			
1122 Middle/Junior High School Extracurricular	\$							
1131 High School Programs	\$ 3,253,189	\$ 2,102,987	\$ 1,068,202	\$ 6,000	\$ 75,500		\$ 500	
1132 High School Extracurricular	\$ 622,333	\$ 353,037	\$ 137,396	\$ 91,900	\$ 16,000	\$ 15,000	\$ 9,000	
1210 Programs for the Talented and Gifted	\$ 16,657	\$ 10,997	\$ 3,660	\$ 850	\$ 1,150			
1220 Restrictive Programs for Students with Disabilities	\$ 2,025,175	\$ 1,231,325	\$ 722,450	\$ 66,300	\$ 5,100			
1233 Other Programs	\$ 5,246	\$ 2,000	\$ 646	\$ 2,400	\$ 200			
1250 Less Restrictive Programs for Students with	\$ 1,210,082	\$ 747,609	\$ 434,172	\$ 24,000	\$ 4,300			
1271 Behavior/ISS LMS and DHS	\$ 77,058	\$ 48,268	\$ 28,793					
1280 Alternative Education	\$ 3,500,817	\$ 302,195	\$ 178,122	\$ 2,910,800	\$ 109,700			
1291 English Second Language Programs	\$ 289,233	\$ 178,190	\$ 103,593	\$ 6,250	\$ 1,200			
1400 Summer School Programs	\$							
<b>Total Instruction Expenditures</b>	<b>\$ 19,152,423</b>	<b>\$ 10,318,315</b>	<b>\$ 5,340,908</b>	<b>\$ 3,116,500</b>	<b>\$ 352,200</b>	<b>\$ 15,000</b>	<b>\$ 9,500</b>	<b>\$</b>

**Support Services Expenditures**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	\$ 6,700			\$ 6,500	\$ 200			
2120 Guidance Services	\$ 534,043	\$ 337,321	\$ 186,122	\$ 4,850	\$ 5,750			
2130 Health Services	\$ 132,560	\$ 20,530	\$ 20,231	\$ 86,800	\$ 5,000			
2140 Psychological Services	\$ 252,954	\$ 51,350	\$ 29,529	\$ 159,075	\$ 13,000			
2150 Speech Pathology and Audiology Services	\$ 2,000			\$ 2,000				
2190 Service Direction, Student Support Services	\$ 216,277	\$ 135,255	\$ 74,497	\$ 3,725	\$ 2,000		\$ 800	
2210 Improvement of Instruction Services	\$ 168,669	\$ 110,042	\$ 57,477	\$ 150			\$ 1,000	
2220 Educational Media Services	\$ 520,546	\$ 298,595	\$ 187,751	\$ 18,000	\$ 16,200			
2230 Assessment & Testing	\$ 80,094	\$ 31,701	\$ 25,493	\$ 13,900	\$ 9,000			
2240 Instructional Staff Development	\$ 14,750			\$ 14,750				
2310 Board of Education Services	\$ 146,300			\$ 81,000	\$ 300		\$ 65,000	
2320 Executive Administration Services	\$ 254,891	\$ 186,795	\$ 60,302	\$ 4,443	\$ 1,850		\$ 1,500	
2410 Office of the Principal Services	\$ 1,965,259	\$ 1,285,648	\$ 643,767	\$ 19,030	\$ 9,630		\$ 7,184	
2520 Fiscal Services	\$ 533,353	\$ 328,656	\$ 170,097	\$ 26,800	\$ 5,200		\$ 2,600	
2540 Operation and Maintenance of Plant Services	\$ 2,420,172	\$ 898,346	\$ 525,957	\$ 645,300	\$ 196,200	\$ 38,000	\$ 116,370	
2550 Student Transportation Services	\$ 1,429,413	\$ 19,481	\$ 9,832	\$ 1,398,600	\$ 1,500			
2570 Internal Services	\$ 232,216	\$ 47,308	\$ 17,308	\$ 111,100	\$ 51,500	\$ 5,000		
2640 Staff Services	\$ 229,973	\$ 101,660	\$ 96,112	\$ 25,000	\$ 4,700		\$ 2,500	
2660 Technology Services	\$ 1,125,175	\$ 281,332	\$ 128,570	\$ 177,640	\$ 477,333	\$ 60,000	\$ 300	
2700 Supplemental Retirement Program	\$ 780,000		\$ 780,000					
<b>Total Support Services Expenditures</b>	<b>\$ 11,045,343</b>	<b>\$ 4,134,019</b>	<b>\$ 3,013,044</b>	<b>\$ 2,798,663</b>	<b>\$ 799,363</b>	<b>\$ 103,000</b>	<b>\$ 197,254</b>	<b>\$</b>

**Other Uses Expenditures**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	\$							
5200 Transfers of Funds	\$ 40,000							\$ 40,000
5400 PERS UAL Bond Lump Sum	\$							
<b>Total Other Uses Expenditures</b>	<b>\$ 40,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 40,000</b>
<b>Contingency (Object 800)</b>	<b>\$ 1,650,508</b>							
<b>Grand Total Fund 100</b>	<b>\$ 31,888,272</b>	<b>\$ 14,452,334</b>	<b>\$ 8,363,952</b>	<b>\$ 5,915,163</b>	<b>\$ 1,151,563</b>	<b>\$ 118,000</b>	<b>\$ 206,754</b>	<b>\$ 40,000</b>

**Fund: 102 - Facilities, Repairs and Maintenance**

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2540 Operation and Maintenance of Plant Services	\$ 307,700	\$ 19,993	\$ 7,093	\$ 50,000	\$ 230,614			
<b>Total Support Services Expenditures</b>	<b>\$ 307,700</b>	<b>\$ 19,993</b>	<b>\$ 7,093</b>	<b>\$ 50,000</b>	<b>\$ 230,614</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Facilities Acquisition and Construction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4150 Building Acquisition, Construction, and	\$ 100,000					\$ 100,000		
<b>Total Facilities Acquisition and Construction Expenditures</b>	<b>\$ 100,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 100,000</b>	<b>\$</b>	<b>\$</b>
Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
<b>Total Other Uses Expenditures</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Unappropriated EFB (Object 800)</b>	<b>\$ 443,000</b>							
<b>Grand Total Fund 102</b>	<b>\$ 850,700</b>	<b>\$ 19,993</b>	<b>\$ 7,093</b>	<b>\$ 50,000</b>	<b>\$ 230,614</b>	<b>\$ 100,000</b>	<b>\$</b>	<b>\$</b>

<b>Grand Total Combined Funds 100 and 102</b>	<b>\$ 32,738,972</b>	<b>\$ 14,472,327</b>	<b>\$ 8,361,045</b>	<b>\$ 5,965,163</b>	<b>\$ 1,382,177</b>	<b>\$ 218,000</b>	<b>\$ 206,754</b>	<b>\$ 40,000</b>
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**2015-2016 EXPENDITURE BUDGET SUMMARY**  
**Dallas School District No. 2**

**Fund: 200 - Special Revenue Grants and Projects**

Instruction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Primary, K-5	\$ 46,953	\$ 4,500	\$ 1,453	\$ 15,000	\$ 15,000	\$ 10,000	\$ 1,000	
1121 Middle/Junior High Programs	\$ 40,750			\$ 15,000	\$ 10,000	\$ 15,000	\$ 750	
1122 Middle/Junior High Extracurricular								
1131 High School Programs	\$ 49,718	\$ 5,418	\$ 1,800	\$ 25,000	\$ 16,500		\$ 1,000	
1132 High School Extracurricular	\$ 40,000			\$ 15,000		\$ 25,000		
1220 Restrictive Programs for Students with Disabilities	\$ 567,696	\$ 315,094	\$ 158,952	\$ 87,000	\$ 6,650			
1250 Less Restrictive Programs for Students with	\$ 355,739	\$ 228,647	\$ 121,036	\$ 4,350	\$ 1,707			
1272 Title I	\$ 578,844	\$ 398,307	\$ 180,537					
1280 Alternative Education	\$ 5,364				\$ 5,000		\$ 364	
1291 English Second Language Programs	\$ 5,000			\$ 5,000				
1292 Teen Parent Program	\$ 4,000				\$ 4,000			
1400 Summer School Programs	\$ 10,169	\$ 7,508	\$ 2,663					
<b>Total Instruction Expenditures</b>	<b>\$ 1,704,233</b>	<b>\$ 959,472</b>	<b>\$ 466,440</b>	<b>\$ 168,350</b>	<b>\$ 58,857</b>	<b>\$ 50,000</b>	<b>\$ 3,114</b>	<b>\$</b>

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	\$ 25,000				\$ 25,000			
2120 Guidance Services	\$							
2130 Health Services	\$ 48,500	\$ 21,891	\$ 6,968	\$ 19,641				
2140 Psychological Services	\$ 26,500			\$ 26,500				
2150 Speech Pathology and Audiology Services	\$							
2160 Other Student Treatment Services	\$							
2190 Service Direction, Student Support Services	\$ 140,626	\$ 93,865	\$ 46,211		\$ 550			
2210 Improvement of Instruction Services	\$ 341,268	\$ 173,579	\$ 88,314	\$ 79,375				
2220 Educational Media Services	\$ 5,000				\$ 5,000			
2240 Instructional Staff Development	\$ 182,527	\$ 115,154	\$ 38,872	\$ 26,000		\$ 2,500		
2540 Operation and Maintenance of Plant Services	\$ 55,000			\$ 30,000		\$ 25,000		
2610 Direction of Central Support Services	\$ 81,497						\$ 81,497	
2620 Planning, Research, Development, Evaluation								
Services, Grant Writing and Statistical Services	\$ 6,668	\$ 5,003	\$ 1,665					
2630 Information Services	\$							
2640 Staff Services	\$ 84,047			\$ 45,000	\$ 9,047			\$ 30,000
2660 Technology Services	\$ 10,000			\$ 10,000				
<b>Total Support Services Expenditures</b>	<b>\$ 1,006,633</b>	<b>\$ 409,492</b>	<b>\$ 182,031</b>	<b>\$ 236,516</b>	<b>\$ 39,597</b>	<b>\$ 27,500</b>	<b>\$ 81,497</b>	<b>\$ 30,000</b>

Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3300 Community Services	\$ 20,000	\$ 12,155	\$ 4,225	\$ 400	\$ 3,220			
3500 Custody and Care of Children Services	\$ 25,000			\$ 25,000				

<b>Total Enterprise and Community Services Expenditures</b>	<b>\$ 45,000</b>	<b>\$ 12,155</b>	<b>\$ 4,225</b>	<b>\$ 25,400</b>	<b>\$ 3,220</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
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Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5200 Transfers of Funds	\$ 80,000							\$ 80,000
<b>Total Other Uses Expenditures</b>	<b>\$ 80,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 80,000</b>

<b>Grand Total Funds 200 (Except 201 and 203)</b>	<b>\$ 2,835,866</b>	<b>\$ 1,381,119</b>	<b>\$ 652,696</b>	<b>\$ 428,266</b>	<b>\$ 101,674</b>	<b>\$ 77,500</b>	<b>\$ 84,611</b>	<b>\$ 110,000</b>
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**Fund: 201 - Student Activity Fund**

Instruction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1113 Elementary Extracurricular	\$ 150,000				\$ 150,000			
1122 Middle/Junior High School Extracurricular	\$ 250,000				\$ 250,000			
1132 High School Extracurricular	\$ 700,000				\$ 700,000			
<b>Total Instruction Expenditures</b>	<b>\$ 1,100,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,100,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
<b>Total Other Uses Expenditures</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

<b>Unappropriated EFB (Object 800)</b>	<b>\$ 100,000</b>							
<b>Grand Total Fund 201</b>	<b>\$ 1,200,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,100,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

**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	\$ 976,000	\$ 315,593	\$ 194,832	\$ 70,000	\$ 391,575		\$ 3,000	
<b>Total Enterprise and Community Services Expenditures</b>	<b>\$ 976,000</b>	<b>\$ 315,593</b>	<b>\$ 194,832</b>	<b>\$ 70,000</b>	<b>\$ 391,575</b>	<b>\$</b>	<b>\$ 3,000</b>	<b>\$</b>
<b>Unappropriated EFB (Object 800)</b>	<b>\$ 15,000</b>							
<b>Grand Total Fund 203</b>	<b>\$ 990,000</b>	<b>\$ 315,593</b>	<b>\$ 194,832</b>	<b>\$ 70,000</b>	<b>\$ 391,575</b>	<b>\$</b>	<b>\$ 3,000</b>	<b>\$</b>

<b>Grand Total Combined All 200 Funds</b>	<b>\$ 5,025,866</b>	<b>\$ 1,696,712</b>	<b>\$ 847,528</b>	<b>\$ 498,266</b>	<b>\$ 1,593,249</b>	<b>\$ 77,500</b>	<b>\$ 87,611</b>	<b>\$ 110,000</b>
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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	\$ 2,310,750						\$ 2,310,750	
<b>Total Other Uses Expenditures</b>	<b>\$ 2,310,750</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,310,750</b>	<b>\$</b>
<b>Unappropriated EFB (Object 800)</b>	<b>\$ 107,000</b>							
<b>Grand Total Fund 301</b>	<b>\$ 2,417,750</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,310,750</b>	<b>\$</b>

**Fund: 400 - Capital Projects**

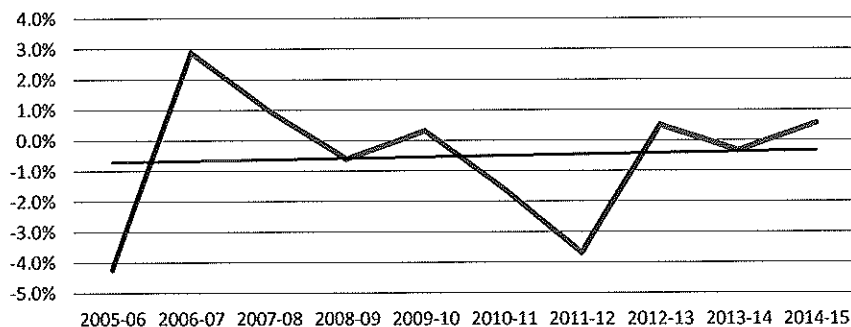
Facilities Acquisition and Construction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4150 Building Acquisition, Construction, and	\$ 2,855,000	\$ 163,324	\$ 95,298			\$ 2,596,378		
<b>Total Facilities Acquisition and Construction Expenditures</b>	<b>\$ 2,855,000</b>	<b>\$ 163,324</b>	<b>\$ 95,298</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,596,378</b>	<b>\$</b>	<b>\$</b>
Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5200 Transfers of Funds	\$							
<b>Total Other Uses Expenditures</b>	<b>\$ 6,545,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Grand Total Fund 400</b>	<b>\$ 9,400,000</b>	<b>\$ 163,324</b>	<b>\$ 95,298</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,596,378</b>	<b>\$</b>	<b>\$</b>

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

Grade Level	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
K	182	202	181	175	197	182	191	188	196	155
1	217	204	229	215	193	190	184	221	200	209
2	228	220	220	216	215	193	203	193	218	213
3	238	236	228	221	222	214	196	204	196	223
4	222	236	249	226	216	215	216	197	193	206
5	243	226	252	260	225	214	221	209	205	208
<b>Subtotal K-5</b>	<b>1,330</b>	<b>1,324</b>	<b>1,359</b>	<b>1,313</b>	<b>1,268</b>	<b>1,208</b>	<b>1,211</b>	<b>1,212</b>	<b>1,208</b>	<b>1,214</b>
6	263	251	231	275	263	232	218	223	212	204
7	240	257	257	249	259	266	222	224	232	223
8	269	234	265	251	246	258	252	220	235	230
<b>Subtotal 6-8</b>	<b>772</b>	<b>742</b>	<b>753</b>	<b>775</b>	<b>768</b>	<b>756</b>	<b>692</b>	<b>667</b>	<b>679</b>	<b>657</b>
9	273	271	240	273	277	262	257	266	233	249
10	207	228	272	241	271	271	238	256	256	232
11	177	231	191	227	202	249	230	217	227	238
12	173	238	257	236	292	210	225	208	213	229
<b>Morrison</b>	<b>95</b>	<b>83</b>	<b>76</b>	<b>64</b>	<b>61</b>	<b>53</b>	<b>55</b>	<b>58</b>	<b>53</b>	<b>60</b>
<b>Subtotal 9-12</b>	<b>925</b>	<b>1,051</b>	<b>1,036</b>	<b>1,041</b>	<b>1,103</b>	<b>1,045</b>	<b>1,005</b>	<b>1,005</b>	<b>982</b>	<b>1,008</b>
<b>Home Schooled</b>							15	40	20	29
<b>Extended Campus</b>						66	44	59	88	83
<b>Post High</b>						15	13	12	8	11
<b>Other</b>						<b>81</b>	<b>72</b>	<b>111</b>	<b>116</b>	<b>123</b>

<b>Total District</b>	<b>3,027</b>	<b>3,117</b>	<b>3,148</b>	<b>3,129</b>	<b>3,139</b>	<b>3,090</b>	<b>2,980</b>	<b>2,995</b>	<b>2,985</b>	<b>3,002</b>
<b># changed</b>	(128)	90	31	(19)	10	(49)	(110)	15	(10)	17
<b>% changed</b>	-4.2%	2.9%	1.0%	-0.6%	0.3%	-1.6%	-3.7%	0.5%	-0.3%	0.6%

**District Enrollment % changed**



# ATHLETIC AND ACTIVITY PARTICIPATION

## Dallas High School Number of Students Each Year

ACTIVITY	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
<b><u>Athletics:</u></b>										
Football	74	87	91	93	82	81	82	86	86	94
Volleyball	35	38	34	32	32	30	35	28	34	33
Soccer	60	72	65	67	73	68	67	53	55	63
Cross Country	20	19	17	16	30	32	30	31	36	34
Cheerleaders	16	27	22	25	32	31	23	11	25	30
Wrestling	22	23	31	37	35	30	39	46	42	41
Basketball	61	54	66	63	67	61	57	51	70	68
Swimming	23	29	24	28	33	21	22	31	29	13
Baseball	41	47	42	46	41	41	43	46	43	42
Softball	29	27	26	29	41	39	36	24	26	27
Tennis	42	60	57	44	58	58	50	52	49	41
Track	80	81	76	80	112	104	93	103	90	74
Golf	9	17	14	17	18	12	15	17	13	12
Dance Team	18	12	14	21	29	22	20	19	20	14
<b>Total Athletics</b>	<b>530</b>	<b>593</b>	<b>579</b>	<b>598</b>	<b>683</b>	<b>630</b>	<b>612</b>	<b>598</b>	<b>618</b>	<b>586</b>

<b><u>Other Activities:</u></b>										
Hi-Q	16	-	17	14	16	22	20	9	15	20
DECA	-	-	-	29	22	-	-	-	-	-
FFA	16	54	45	45	40	40	82	77	75	60
Drama--Thespians	56	42	83	60	21	25	30	25	26	32
Equestrian	-	19	22	19	22	16	14	12	13	13
Vocal Music	34	52	51	48	53	49	-	32	36	30
Band	49	61	55	64	56	40	41	27	18	22
HOSA	8	14	-	-	-	-	-	-	-	-
National Honor Society (11th & 12th)	80	71	78	31	71	74	87	80	87	82
<b>Total Other Activities</b>	<b>259</b>	<b>313</b>	<b>351</b>	<b>310</b>	<b>301</b>	<b>266</b>	<b>274</b>	<b>262</b>	<b>270</b>	<b>259</b>

## ATHLETIC FUNDING

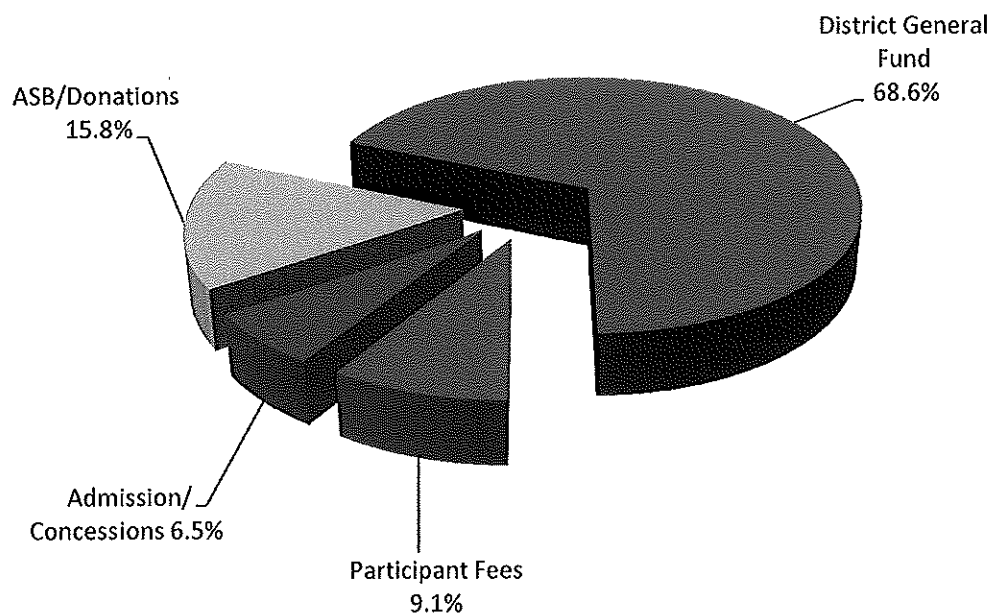
### Dallas High School

	2010-11	2011-12	2012-13	2013-14	%
Coaching Contracts	210,218	175,272	189,917	205,251	30.8%
Transportation/Travel	45,841	60,167	54,224	67,614	10.1%
Officials	31,686	30,304	30,254	31,856	4.8%
Uniforms	-	9,692	36,717	19,968	3.0%
Equipment	10,348	3,532	5,515	29,605	4.4%
Field/Facility Maintenance	-	7,010	6,063	25,543	3.8%
Athletic Director Office	179,543	187,433	193,452	194,751	29.2%
Other	151,898	126,603	103,774	92,425	13.9%
<b>Total Athletic Expenditures</b>	<b>\$ 629,534</b>	<b>\$ 600,013</b>	<b>\$ 619,916</b>	<b>\$ 667,013</b>	<b>100.0%</b>

#### Funding Sources:

Participant Fees	59,961	60,495	57,836	60,607	9.1%
Community Admission / Concessions	20,920	26,044	21,210	43,467	6.5%
ASB Fundraising / Donations	119,761	101,637	120,191	105,460	15.8%
District General Fund (Functions 1132/2550)	428,892	411,837	420,679	457,479	68.6%

#### Athletic Funding Sources

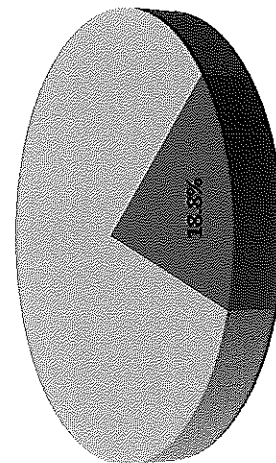
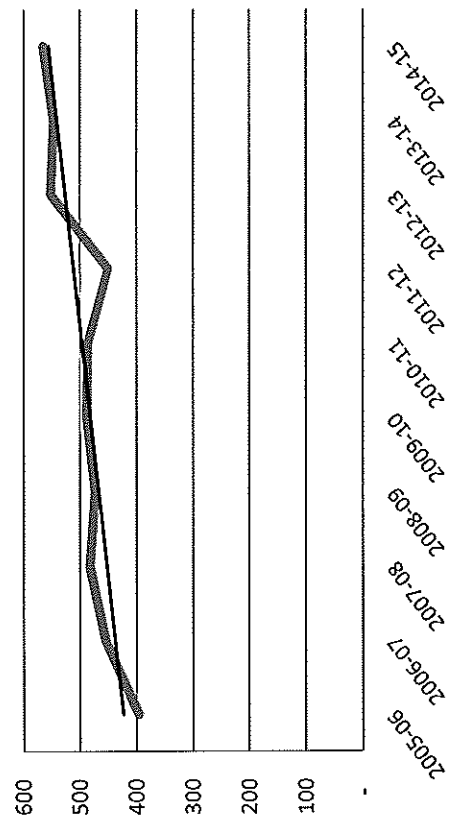




**Dallas School District No. 2**  
**SPECIAL EDUCATION STUDENT CENSUS**  
 NUMBER OF STUDENTS BY PRIMARY HANDICAPPING CONDITION

CODE	CONDITION	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
10	Intellectual Disability	23	22	20	15	23	21	19	33	35	36
20	Hearing Impaired	5	5	6	4	8	13	3	8	5	11
40	Vision Impaired	1	1	3	3	4	4	4	6	4	6
50	Speech Impaired	60	91	86	73	81	100	67	92	90	88
60	Emotional Disability	40	45	52	36	47	46	41	47	42	55
70	Orthopedically Impaired	8	9	10	8	5	8	5	8	8	8
74	Traumatic Brain Injury	-	-	-	-	-	-	3	4	4	5
80	Other Health Impaired	62	84	84	74	89	91	79	106	109	107
82	Autistic	44	51	71	59	76	68	88	88	84	95
90	Learning Disability	153	147	150	201	155	135	141	159	164	153
<b>TOTAL STUDENTS</b>		<b>396</b>	<b>455</b>	<b>482</b>	<b>473</b>	<b>488</b>	<b>486</b>	<b>450</b>	<b>551</b>	<b>545</b>	<b>564</b>
District Enrollment as of April		3,027	3,117	3,148	3,129	3,139	3,090	2,980	3,003	3,001	3,002
% District Enrollment		13.1%	14.6%	15.3%	15.1%	15.5%	15.7%	15.1%	18.3%	18.2%	18.8%

**Total Special Education Students**



**Special Education Students  
Percent of Total Enrollment**

**Dallas School District No. 2  
FACILITY INFORMATION**

SCHOOL	YR. BUILT	ADDITIONS	ACREAGE	SQUARE FEET	CLASSROOMS
Lyle	1950	1953, '69, '75, '98	23.65	54,376	25
Morrison Alternative	1935	1946	1.43	17,209	8
Oakdale Heights	1975	1998	14.77	46,376	25
Whitworth	1956	1958, '65, '75, '98	8.35	50,540	25
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
<b>Total District</b>			<b>105.18</b>	<b>494,357</b>	<b>187</b>

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# Budget Law Compliance

# Affidavit Of Publication

STATE OF Oregon

ss.

County of Polk

I, Nancy Adams, being

first duly sworn, depose and say I am the PUBLISHER

of the Polk County Itemizer-Observer, a newspaper of general circulation as defined by ORS 193.010 and 193.020, printed and published at Dallas in the aforesaid county and state; that the Bdgt Comm. Mtg PO#150053

## 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, 2015 to June 30, 2016 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 27, 2015 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 28, 2015 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.

(Apr. 8, 2015)

\_\_\_\_\_, 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: \_\_\_\_\_  
04/08/15

Subscribed and sworn to before me this

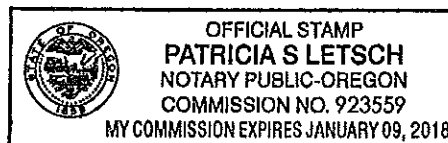
10th April 2015

Notary Public for Oregon

(My Commission Expires

1/9/18

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



# Affidavit Of Publication

STATE OF Oregon

ss.

County of Polk

I, Nancy Adams, being

first duly sworn, depose and say I am the PUBLISHER

of the Polk County Itemizer-Observer, a newspaper of general circulation as defined by ORS 193.010 and 193.020, printed and published at Dallas in the aforesaid county and state; that the 2nd Bdgt Mtg PO#150053

## SECOND NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Dallas School District #2, Polk County, State of Oregon, to discuss the budget for the fiscal year July 1, 2015 to June 30, 2016 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 27, 2015 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 28, 2015 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.

(Apr. 15, 2015)

\_\_\_\_\_, 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: \_\_\_\_\_

04/15/15

Subscribed and sworn to before me this

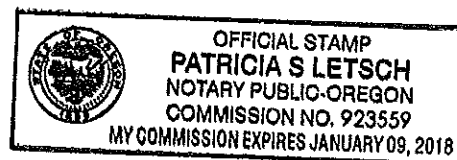
17th April 2015

Notary Public for Oregon

(My Commission Expires

1/9/18

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



# Affidavit Of Publication

STATE OF Oregon

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I, Nancy Adams, being

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of the Polk County Itemizer-Observer, a newspaper of general circulation  
as defined by ORS 193.010 and 193.020, printed and published at Dallas in  
the aforesaid county and state; that the Budget Hearing Form ED-1

\_\_\_\_\_, 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: \_\_\_\_\_  
06/10/15

Nancy Adams  
Subscribed and sworn to before me this 15<sup>th</sup> June 2015

Patricia S Letsch  
Notary Public for Oregon

(My Commission Expires 4/9/18)

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



A public meeting of Dallas School District No. 2 will be held on June 22, 2015 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, 2015 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. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Tamira Montague

Telephone: (503) 623-5594

Email: tami.montague@dsd2.org

## FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2013-14	Adopted Budget This Year 2014-15	Approved Budget Next Year 2015-16
Beginning Fund Balance	\$2,650,848	\$2,185,000	\$11,708,000
Current Year Property Taxes, other than Local Option Taxes	7,469,838	7,743,550	7,870,950
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	2,344,177	2,351,565	2,393,640
Revenue from Intermediate Sources	545,356	714,248	751,670
Revenue from State Sources	19,854,593	21,563,927	24,097,602
Revenue from Federal Sources	2,030,743	2,086,314	2,085,726
Interfund Transfers	715,738	122,200	110,000
All Other Budget Resources	20,000	0	0
<b>Total Resources</b>	<b>\$35,631,292</b>	<b>\$36,766,804</b>	<b>\$49,017,588</b>

## FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$13,902,660	\$14,980,609	\$16,024,148
Other Associated Payroll Costs	8,103,163	8,991,937	9,142,686
Purchased Services	5,962,973	5,240,417	6,433,429
Supplies & Materials	1,699,811	2,398,592	2,975,426
Capital Outlay	251,680	920,000	2,889,378
Other Objects (except debt service & interfund transfers)	329,653	335,318	326,865
Debt Service*	2,206,936	2,271,750	2,310,750
Interfund Transfers*	715,738	122,200	120,000
Operating Contingency	0	1,000,000	1,584,905
Unappropriated Ending Fund Balance & Reserves	2,458,678	505,981	7,210,000
<b>Total Requirements</b>	<b>\$35,631,292</b>	<b>\$36,766,804</b>	<b>\$49,017,588</b>

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

1000 Instruction	\$18,236,837	\$19,796,720	\$21,704,312
FTE	211.24	221.63	230.30
2000 Support Services	10,812,047	11,385,617	12,212,621
FTE	79.81	83.09	81.34
3000 Enterprise & Community Service	914,186	1,085,036	1,020,000
FTE	2.16	14.69	14.81
4000 Facility Acquisition & Construction	286,871	599,500	2,855,000
FTE	0.00	0.00	2.25
5000 Other Uses			
5100 Debt Service*	2,206,936	2,271,750	2,310,750
5200 Interfund Transfers*	715,738	122,200	120,000
6000 Contingency	0	1,000,000	1,584,905
7000 Unappropriated Ending Fund Balance	2,458,678	505,981	7,210,000
<b>Total Requirements</b>	<b>\$35,631,292</b>	<b>\$36,766,804</b>	<b>\$49,017,588</b>
<b>Total FTE</b>	<b>293.21</b>	<b>319.41</b>	<b>328.69</b>

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

## STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

This budget reflects a significant increase in available resources related to the passage of a facility repair and maintenance bond last November. Additionally, the State School Fund allocation for Dallas School District is increasing as a result of legislative action to add full-day kindergarten state-wide. This budget includes an overall increase of 11.14 FTE across the district primarily connected to our K-3 buildings in order to implement full-day kindergarten and add back elementary music instruction. Dallas HS budget includes an increase in language arts, art and special education staff. Class-sizes are expected to remain similar throughout the district except at Whitworth (grades 4-5), where they are expected to increase slightly. An additional amount of revenue and expenditures are included to accommodate the cash flow related to the formation of a new charter school within the district boundaries.

## PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5527 per \$1,000)	4.5527	4.5527	4.5527
Local Option Levy	0	0	0
Levy For General Obligation Bonds	\$2,279,124	\$2,347,903	\$2,215,860

## STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$11,986,340	\$7,300,000
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
<b>Total</b>	<b>\$11,986,340</b>	<b>\$7,300,000</b>



DALLAS SCHOOL DISTRICT No. 2  
DALLAS, OREGON  
JUNE 22, 2015

124

RESOLUTION # 14-15-06

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 2015-2016 in the total amount of \$49,582,588 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, 2015, for the following purposes:

GENERAL FUND: (Includes F100 & F102)

1000	Instruction	\$	19,152,423
2000	Support Services	\$	11,453,043
4000	Facility Acq and Construction	\$	-
5000	Transfers	\$	40,000
6000	Operating Contingency	\$	1,650,506
	<b>TOTAL</b>	<b>\$</b>	<b>32,295,972</b>

DEBT SERVICE- GEN OBLIGATION BONDS:

5000	Debt Service - GO Bonds	\$	2,310,750
	<b>TOTAL</b>	<b>\$</b>	<b>2,310,750</b>

STUDENT ACTIVITY FUNDS:

1000	Instruction	\$	1,100,000
	<b>TOTAL</b>	<b>\$</b>	<b>1,100,000</b>

SPECIAL REVENUE GRANTS & PROJECTS:

1000	Instruction	\$	1,704,233
2000	Support Services	\$	1,006,633
3000	Community Services	\$	45,000
5000	Transfers	\$	80,000
	<b>TOTAL</b>	<b>\$</b>	<b>2,835,866</b>

FOOD SERVICE:

3000	Community Services	\$	975,000
	<b>TOTAL</b>	<b>\$</b>	<b>975,000</b>

CAPITAL CONTRUCTION BOND PROJECTS:

4000	Construction	\$	2,855,000
	<b>TOTAL</b>	<b>\$</b>	<b>2,855,000</b>

UNAPPROPRIATED REQUIREMENTS:

7000	Facilities Repairs & Main	\$	443,000
7000	Capital Construction Bond	\$	6,545,000
7000	Food Service Fund	\$	15,000
7000	Student Activity Fund	\$	100,000
7000	Debt Service - GO Bonds	\$	107,000
	<b>TOTAL</b>	<b>\$</b>	<b>7,210,000</b>

<b>TOTAL APPROPRIATIONS, ALL F</b>	<b>\$</b>	<b>42,372,588</b>
<b>TOTAL UNAPPROPRIATED, ALL F</b>	<b>\$</b>	<b>7,210,000</b>
<b>TOTAL ADOPTED BUDGET:</b>	<b>\$</b>	<b>49,582,588</b>

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 2015-2016:

- 1) At the rate of \$4.5527 per \$1,000 of assessed value for permanent rate tax;
- 2) In the amount of \$2,215,860 for debt service on general obligation bonds;

CATEGORIZING THE TAX


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

Subject to the Education Limitation    Excluded from Limitation

Permanent Rate Tax .....	<u>\$ 4.5527 / \$1,000</u>	
General Obligation Debt Service .....		<u>\$ 2,215,860</u>

The above resolution statements were approved and declared adopted on June 22, 2015.

  
Superintendent

  
Board Chair

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

## FORM ED-50 2015-2016

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

District Name

on the tax roll of Polk County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

111 SW Ash StreetDallasOR 9733807/01/2015

Mailing Address of District

City

State

Zip

Date Submitted

Tamira MontagueDirector of Fiscal Services(503)623-5594tami.montague@dsd2.org

Contact Person

Title

Daytime Telephone

Contact Person E-mail

### CERTIFICATION - You must check one box.

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

### PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	4.5527	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax . . . . .	2		
3. Local option capital project tax . . . . .	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . .	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 . . . . .	4b.	\$2,215,860	
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.	\$2,215,860	

### 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. 12-13)

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

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

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# Appendix

**DALLAS SCHOOL DISTRICT NO. 2**  
**DALLAS, OREGON**  
**July 7, 2014**

**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**

Dennis J. Engle, Interim Superintendent / Clerk, shall be Budget Officer for FY 2014-2015.

**DEPUTY CLERK**

Tamira Montague, Director of Fiscal Services, shall perform duties of Deputy Clerk.

**CUSTODIAN OF DISTRICT FUNDS**

Tamira Montague, Director of Fiscal Services / Deputy Clerk, shall be Custodian of District Funds.

**AUTHORIZATION TO BORROW FUNDS**

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

**AUTHORIZATION TO SIGN CHECKS**

Dennis J. Engle, Interim Superintendent / Clerk, or Tamira Montague, Director of Fiscal Services / Deputy Clerk, are authorized to sign Dallas School District No. 2 checks and represent the School District in other financial matters.

**FIDELITY BONDS**

Dennis J. Engle, Interim Superintendent / Clerk and Tamira Montague, Director of Fiscal Services / Deputy Clerk, will each be bonded in the amount of \$100,000.

**DEPOSITORIES**

Depositories for Dallas School District No. 2 funds are designated as follows for FY 2014-2015:

**Bank of America, Dallas Branch**

General Fund

Accounts Payable Account

Payroll Account

Federal Tax Account

Dallas High School Student Body

Scholarship Time Certificates

Oakdale Elementary School Checking Account

Lyle Elementary School Checking Account

**Wells Fargo Bank, Dallas Branch**

Dallas High School Student Body Account

Checking Accounts Payable

Passbook Savings

Time Certificates

LaCreole Middle School Student Body Account

Whitworth Elementary School Checking Account

**Citizens Bank**

District Food Service Account

**Washington Federal**

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, and et.al. is recommended as attorneys for Dallas School District No. 2.

**BOARD MEETINGS**

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

**NEWSPAPER FOR LEGAL NOTICES**

The "Itemizer Observer" is recommended as the newspaper for legal notices.

**LOCAL PUBLIC CONTRACT REVIEW BOARD**

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

**AFFIRMATIVE ACTION OFFICER**

Cory Bradshaw, Assistant Superintendent, shall serve as Affirmative Action Officer for FY 2014-2015.

**ADA COMPLIANCE OFFICER**

Autymn Galbraith, Director of Special Education, shall serve as the ADA Compliance Officer for FY 2014-2015.

**TITLE IX OFFICER**

Tim Larson, Athletic Director, shall serve as the Title IX Officer for FY 2014-2015.

**SAFETY OFFICER**

Todd Baughman, Principal, Lyle Elementary School, shall serve as the Safety Officer for FY 2014-2015.

**EXPOSURE CONTROL OFFICER**

Kevin Montague, Facilities Director, shall serve as Exposure Control Officer for FY 2014-2015.

**PEST MANAGEMENT OFFICER**

Kevin Montague, Facilities Director, shall serve as Pest Management Officer for FY 2014-2015.

**TITLE I DIRECTOR**

Caleb Harris, Principal, Oakdale Heights Elementary School shall serve as the Title I Director for FY 2014-2015.

**MIGRANT EDUCATION AND ENGLISH LANGUAGE LEARNER OFFICER**

Don Lawson, Teacher on Special Assignment, shall serve as the Officer of Migrant Education and English Language Learner for Dallas School District No. 2 for FY 2014-2015.

# Glossary of Definitions and Terms



## 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."