DALLAS SCHOOL DISTRICT NO. 2

Adopted Operating Budget

2017 - 2018

Dallas School District No. 2
Adopted Operating Budget
2017-2018

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Introduction

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DALLAS SCHOOL DISTRICT

April 24, 2017

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 12, 2017.

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

The school board designates one person to serve as budget officer. The budget officer prepares or supervises the preparation of the budget document. The budget officer acts under the direction of the budget committee. As per the Annual Business Procedures resolution in the appendix, the board formally appointed me, Michelle Johnstone, to serve as budget officer. This budget was prepared under my direction to show anticipated resources and provide an estimate of costs required to continue basic educational services for Dallas School District during fiscal year 2017-18.

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 24, 2017, and cost estimates based on known factors for each program that existed as of April 24, 2017.

The budget for fiscal year 2017-18 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 2017-18 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. As of budget printing, no legislative action has been taken appropriating a budget for K-12 education. This proposal is based on the co-chairs budget framework of $7.8 billion. This budget also assumes that the legislature will fully fund Measure 98 as directed by the voters. We have based our proposed budget on the current state school fund (SSF) estimate received on March 3, 2017. The revenue in the proposed budget from the SSF is $22,325,387. The overall proposed general fund budget is $32,680,400. 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 (DCT) has been formed that meets monthly spanning the entire calendar year to provide the time needed to develop a deep understanding of the budget and other district operations. The DCT provides the district with a staff resource that is able to respond to budget pressures as well as revenue changes. The DCT takes a long-term approach to issues such as increased instructional hour requirements, decreased funding, increased special education needs, increased physical education requirements, and the effect each of these challenges have on the budget.

The DCT will continuously examine priorities established through priority based budgeting as part of their core mission. These priorities include the following:

- 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 2017-18 general fund budget represents continued support for these priorities. The budget provides for the continuation of programs implemented during the 2014-15 school year including electives at LaCreole Middle School, increased special education (SPED) support, increased access to technology, and strengthening our network bandwidth. This budget provides for continued support of programs implemented during the 2015-16 school year including the following:

- Full-day kindergarten implementation
- Music instruction at Lyle and Oakdale Heights Elementary schools
- Increased time for our school psychologist position
- Additional technology and bandwidth across the district
- Increased (SPED) staff at Dallas High School
- Supervision in the DHS locker room
- Nursing services for medically fragile students
- Delivery driver in the print department
- Psychology services through Polk County Mental Health
- Odyssey Ware program for credit recovery

For 2017-18, in an effort to increase support for special education and mental health, a full time special education teacher has been added at the K-3 schools and the halftime mental health service through Polk County has been increased to full time at LaCreole Middle School. Any staff reductions were achieved through attrition and reassignment of staff not due to layoffs.

Technology. More upgrades will be added to our internal infrastructure, and an additional 510 mobile devices added to our schools. Bandwidth will be increased from 500 MG to 1 GB.

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

Employee Salaries. This budget reflects step increases and 1% cost of living increase for all employee groups (classified, licensed, administrators, and confidential employees) subject to current negotiations.

Contingency. The proposed budget has a contingency of $ 1,500,000 which represents an increase over last year's budgeted amount but falls short of ensuring the district's ending fund balance policy of 8-10%.

The following depicts the overall allocation of change in resources available from prior year budget:

Changes in Resources from Prior Year	**$**	**1,894,201**
Increase in High Cost Disability Grant	$	165,000
ESD Apportionment	$	(78,000)
Interest, Taxes & Local Revenue	$	143,764
Beginning Fund Balance	$	900,000
State School Support (Incl CSF & County)	$	763,437
Redistribution of Available Resources		
Transportation	$	107,164
Technology	$	(47,282)
Charter Schools	$	293,543
PERS Increase	$	699,331
Salaries COLA, Steps & FTE Net Changes	$	283,240
Other Benefits and Emp Related Costs	$	158,044
Increase Mental Health Svcs at LCMS	$	43,500
Facilities (including Utilities)	$	(47,309)
Contingency	$	500,000
Transfers out of General Fund	$	10,000
Misc Net Changes (DHS Supplies/Svcs)	$	(106,030)

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 budget includes capacity for money to be set aside for field and track replacement at Dallas High School. This summarizes the general fund budget

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

Fund 203 Food Service. 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. District staff have since been hired and trained to fill the management responsibilities and the Central contract was discontinued during the 2016-17 school year. This proposed budget includes sufficient spending authority to accommodate the continuation of this model for 2017-18.

Fund 211 Wellness Grant. Dallas School District has been awarded the fifth and final year of a wellness grant through OEA Trust. This grant is funded at $12,780 for building a culture of wellness including healthy eating, physical activity and stress management.

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

New Fund 226 Measure 98. The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) is a 2016 ballot initiative that provides direct funding to school districts to increase high school graduation rates. The measure identifies three key areas to improve high school graduation; establish or expand Career and Technical Education programs, establish or expand college-level educational opportunities for in high schools, and establish or expand dropout-prevention strategies in high schools. Dallas School District's initial plan for Measure 98 implementation is dedicated to implement strategies in all three key areas. The district will expand and enhance Career and Technical Education by adding new CTE programs in business, culinary arts and health sciences, while expanding options in information and communication technology and engineering. The district is implementing the Advancement Via Individual Determination (AVID) program as a dropout prevention strategy. CTE courses will be offered with college credit in partnership with Chemeketa Community College.

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 type of mentoring from a master teacher is one of the most promising practices to increase educator effectiveness.

Fund 276 P-3 Grant. Dallas School District applied for an expansion program with the Oregon Community Foundation and has received a fourth year of funding in the amount of $50,000. The primary focus will be to increase family engagement.

Fund 401 Capital Construction Bond Projects. In November 2014, the Dallas community approved a $17 million maintenance bond. The district will begin construction on multi-purpose rooms (MPR's) to be at Lyle and Oakdale. The district was awarded a seismic grant for safety upgrades at Whitworth Elementary. Construction of these areas will begin summer 2017. Renovation to Dallas High School for CTE is anticipated to begin 2018. This budget includes bonding capacity for the second issuance in early 2018.

As we focus on working together for all students to achieve high levels of learning, we have many celebrations to share:

- A four-year graduation rate of 74%, a fifth year completer rate of 82%, and for students participating in CTE programs the rate is 93%.
- Teacher led professional development that is based on a rigorous evaluation system.
- Professional Learning Specialists who are supporting the work of teachers through instructional best practices; continued due to the third year of a CLASS grant.
- An administrative team committed to supporting best practices through monthly instructional rounds which rotate through each school.
- Administrators and Professional Learning Specialists have completed eight days of Cognitive Coaching.
- Professional Learning Communities continue to strengthen the collaborative process in each building.
- Collaborative working relationship with both employee groups.
- Community partnerships (Distinguished Educator, Dallas Community Foundation, Dragon Run) which play an important role in the success of our district.
- All staff members committed to improving our district.
- Development of a CTE plan based on community and student feedback.
- STEM (science, technology, engineering, and math) programming expanding to include grades four, five, and high school.

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

Dr. Michelle Johnstone

Dr. Michelle Johnstone
Superintendent

Dallas School District No. 2
Budget Committee
2017 – 2018

Name		Term
Blanchard, Michael	School Board Director	June 2017
Bollman, Michael	School Board Director	June 2018
Fox, Linda	Budget Committee Member	February 2020
Gardner, Alisha	Budget Committee Member	February 2020
Hunt, Dave	Budget Committee Member	February 2019
Meyer, Lu Ann	School Board Director	June 2017
Morris, David	Budget Committee Member	February 2018
Ottaway, Bob	Budget Committee Member	February 2019
Posey, Matt	School Board Director	June 2018
Woods, Jonathan	School Board Director	June 2017

Non-Voting Ad Hoc Members:

Graves, Janice	OSEA President	June 2017
Travis, Stephen	DEA President	June 2017

Dallas School District No. 2
Budget Calendar
2017 – 2018

April 5, 2017 — **Publish First Notice of Budget Committee Meeting** *(19 days prior to meeting.)* Notice of the budget committee meeting(s) must state the purpose, time and place of the meeting(s); that the meeting is a public meeting; and whether or not public comment will be taken at the meeting. Notice must be published not earlier than 30 days prior to first meeting and not later than 5 days prior to the first meeting. *ORS 294.401*

April 12, 2017 — **Publish Second Notice of Budget Committee Meeting** *(12 days prior to meeting.) ORS 294.401*

April 24, 2017 — **Budget Committee Meeting**
Present budget message and comprehensive outline of the 2017-2018 budget proposal. Public comment will be taken. Next budget committee meeting will be scheduled during this meeting.

May 22, 2017 — **Final Budget Committee Meeting, if needed.**

May 31, 2017 — **Publish Notice of Budget Hearing** *(12 days prior to hearing.)*
Notice of Budget Hearing and Financial Summary must provide legal notice of the time and place of the budget hearing; financial summary of the current year's adopted budget and next year's budget as approved by the budget committee; and a statement of indebtedness. Notice must be published not earlier than 30 days prior to hearing and not later than 5 days before the scheduled budget hearing. *ORS 294.421*

June 12, 2017 — **Budget Hearing**
Hold public hearing on the budget as approved by the budget committee. Expenditure adjustments, if any, are restricted to $5,000 or 10%, whichever is greater, of the amount approved for each fund by the budget committee. Board adopts budget, appropriates funds, and imposes and categorizes taxes.

June 26, 2017 — **Final Budget Hearing, if needed.**

July 15, 2017 — **Deadline to Certify the 2017-2018 Tax Levy with County Assessor.**

Dallas School District No. 2
2017 - 2018
SUMMARY OF ALL FUNDS

Actual 2014-15	Actual 2015-16	Adopted 2016-17		Proposed 2017-18	Approved 2017-18	Adopted 2017-18
$ 26,783,162	$ 29,262,404	$ 30,786,199	General Fund	$ 32,680,400	$ 32,680,400	$ 34,496,493
16,603	276,049	832,800	Facilities, Repairs & Maintenance	660,000	660,000	660,000
$ 26,799,765	**$ 29,538,453**	**$ 31,618,999**	**Total General Funds**	**$ 33,340,400**	**$ 33,340,400**	**$ 35,156,493**
2,345,473	**2,469,292**	**2,983,567**	**Special Revenue Grants & Projects**	**3,793,642**	**3,793,642**	**3,793,642**
1,019,215	**2,032,903**	**8,095,000**	**Capital Construction Bond Projects**	**14,550,000**	**14,550,000**	**14,550,000**
907,991	**967,592**	**990,200**	**Food Services**	**1,030,150**	**1,030,150**	**1,030,150**
643,150	**588,894**	**1,200,000**	**Student Activity Funds**	**1,200,000**	**1,200,000**	**1,200,000**
2,240,531	**2,310,731**	**2,400,140**	**Debt Service Fund - GO Bonds**	**2,465,130**	**2,465,130**	**2,465,130**
31,200	**-**	**-**	**Debt Service Fund - Other**	**-**	**-**	**-**
$ 33,987,325	**$ 37,907,865**	**$ 47,287,906**	TOTAL	**$ 56,379,322**	**$ 56,379,322**	**$ 58,195,415**

STATEMENT OF ASSURANCE

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

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

DALLAS SCHOOL DISTRICT NO. 2
GENERAL FUND - 100

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

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

BUDGET

	Audited Actual 2014/2015	Audited Actual 2015/2016	FTE	Budgeted 2016/2017	FTE	Proposed 2017/2018	Approved 2017/2018	Adopted 2017/2018
						Fund 100		
RESOURCES								
1000 Local Sources	$6,411,763	$6,835,661		$7,074,240		$7,218,497	$7,218,497	$7,218,497
2000 Intermediate Sources	$367,350	$449,149		$435,000		$361,507	$361,507	$361,507
3000 State Sources	$20,954,559	$21,489,311		$22,273,409		$23,196,846	$23,196,846	$25,012,939
4000 Federal Sources	$7,193	$3,645		$3,550		$3,550	$3,550	$3,550
5300 Sale of Assets	$0	$0		$0		$0	$0	$0
5000 Beginning Fund Balance	$1,035,126	$1,992,431		$1,000,000		$1,900,000	$1,900,000	$1,900,000
TOTAL RESOURCES	$28,775,990	$30,770,197		$30,786,199		$32,680,400	$32,680,400	$34,496,493
REQUIREMENTS								
1000 Instruction								
100 Salaries	$9,362,333	$10,260,705	202.00	$10,359,384	204.66	$10,503,322	$10,503,322	$10,573,151
200 Associated Payroll Costs	$4,794,618	$4,998,538		$5,216,553		$5,790,036	$5,790,036	$5,839,916
300 Purchased Services	$2,263,369	$2,956,883		$2,773,200		$2,981,743	$2,981,743	$3,580,180
400 Supplies & Materials	$241,283	$260,769		$255,950		$258,300	$258,300	$258,300
500 Capital Outlay	$11,900	$15,200		$15,500		$15,500	$15,500	$15,500
600 Dues & Fees	$13,366	$14,113		$9,500		$13,500	$13,500	$13,500
Total Instruction	$16,686,869	$18,506,208		$18,630,088		$19,562,401	$19,562,401	$20,280,548
2000 Support								
100 Salaries	$3,899,758	$4,231,915	80.75	$4,285,604	81.80	$4,424,906	$4,424,906	$4,424,906
200 Associated Payroll Costs	$2,733,649	$2,749,088		$2,833,603		$3,114,495	$3,114,495	$3,114,495
300 Purchased Services	$2,448,303	$2,705,120		$2,888,575		$2,965,868	$2,965,868	$2,965,868
400 Supplies & Materials	$784,199	$848,798		$751,850		$819,000	$819,000	$819,000
500 Capital Outlay	$13,759	$0		$161,000		$45,000	$45,000	$45,000
600 Other Objects	$185,426	$181,275		$195,480		$198,730	$198,730	$198,730
Total Support	$10,065,094	$10,716,196		$11,116,111		$11,567,999	$11,567,999	$11,567,999
5220 Interfund Transfers	$31,200	$40,000		$40,000		$50,000	$50,000	$50,000
6110 Operating Contingency	$0	$0		$1,000,000		$1,500,000	$1,500,000	$2,597,946
Total Other	$31,200	$40,000		$1,040,000		$1,550,000	$1,550,000	$2,647,946
TOTAL REQUIREMENTS	$26,783,162	$29,262,404	282.75	$30,786,199	286.46	$32,680,400	$32,680,400	$34,496,493
Ending Fund Balance	**$1,992,828**	**$1,507,793**						

FACILITIES, REPAIRS & MAINTENANCE FUND - 102

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

The 2016-17 budget included appropriation authority to hire temporary summer workers to assist 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 it allowed for $66,000 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. The 2017-18 budget includes an allocation of $75,000 for continuation of this program. In addition, the 2017-18 budget includes appropriation authority that will bridge cash flow between bond issuances for construction projects.

BUDGET

	Audited Actual 2014/2015	Audited Actual 2015/2016	FTE	Budgeted 2016/2017	FTE	Proposed 2017/2018	Approved 2017/2018	Adopted 2017/2018
						Fund 102		
RESOURCES								
1510 Interest Earned	$891	$1,059		$1,700		$1,500	$1,500	$1,500
1910 Land Lease	$1,100	$1,100		$1,100		$1,100	$1,100	$1,100
1920 Contributions & Donations	$1,000	$0		$0		$0	$0	$0
1960 Recover Prior Years Exp	$1,766	$0		$0		$0	$0	$0
1990 Miscellaneous	$6,810	$2,971		$5,000		$5,000	$5,000	$5,000
5200 Interfund Transfer	$101,971	$98,701		$110,000		$120,000	$120,000	$120,000
5400 Beginning Fund Balance	$694,620	$791,554		$715,000		$532,400	$532,400	$532,400
TOTAL RESOURCES	$808,157	$895,385		$832,800		$660,000	$660,000	$660,000
REQUIREMENTS								
2500 Support								
100 Salaries	$0	$23,340		$23,999		$20,003	$20,003	$20,003
200 Associated Payroll Costs	$0	$1,990		$7,091		$7,034	$7,034	$7,034
300 Purchased Services	$4,899	$147,859		$130,000		$12,963	$12,963	$12,963
400 Supplies	$704	$54,252		$130,000		$100,000	$100,000	$100,000
500 Capital Equip	$11,000	$48,445		$51,500		$35,000	$35,000	$35,000
600 Other Objects	$0	$163		$210		$0	$0	$0
Total Support Services	$16,603	$276,049		$342,800		$175,000	$175,000	$175,000
4150 Facilities Acquisition and Construction								
500 Capital Projects	$0	$0		$155,000		$475,000	$475,000	$475,000
Ending Fund Balance	$791,554	$619,336		$335,000		$10,000	$10,000	$10,000
TOTAL REQUIREMENTS	$808,157	$895,385		$832,800		$660,000	$660,000	$660,000

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 2014/2015	Actual 2015/2016	FTE	Budgeted 2016/2017	FTE	Proposed 2017/2018	Approved 2017/2018	Adopted 2017/2018
RESOURCES								
1000 Local Sources	$286,648	$296,356		$301,000		$327,528	$327,528	$327,528
2000 Other Intermediate Sources	$330,632	$286,501		$371,800		$467,686	$467,686	$467,686
3000 State Sources	$479,641	$639,782		$860,544		$1,492,215	$1,492,215	$1,492,215
4000 Federal Sources	$1,248,551	$1,246,654		$1,450,223		$1,506,213	$1,506,213	$1,506,213
5000 Interfund Transfers	$0	$0		$0		$0	$0	$0
5400 Beginning Fund Balance	$0	$0		$0		$0	$0	$0
TOTAL RESOURCES	$2,345,473	$2,469,292		$2,983,567		$3,793,642	$3,793,642	$3,793,642
REQUIREMENTS								
1000 Instruction								
100 Salaries	$951,595	$977,485	27.52	$1,089,235	31.49	$1,372,386	$1,372,386	$1,372,386
200 Assoc. Payroll Costs	$462,799	$421,260		$480,060		$665,690	$665,690	$665,690
300 Purchased Services	$109,414	$104,197		$257,450		$278,434	$278,434	$278,434
400 Supplies and Materials	$41,641	$30,630		$44,935		$57,380	$57,380	$57,380
500 Capital Outlay	$0	$12,000		$50,000		$50,000	$50,000	$50,000
600 Other Objects	$0	$310		$2,000		$2,000	$2,000	$2,000
Total Instruction	$1,565,449	$1,545,884		$1,923,681		$2,425,890	$2,425,890	$2,425,890
2000 Supporting Services								
100 Salaries	$236,429	$337,018	6.81	$368,423	4.69	$312,191	$312,191	$312,191
200 Assoc. Payroll Costs	$105,424	$173,848		$193,166		$177,446	$177,446	$177,446
300 Purchased Services	$206,721	$182,158		$162,623		$168,177	$168,177	$168,177
400 Supplies and Materials	$14,328	$27,410		$38,363		$42,920	$42,920	$42,920
500 Capital Outlay	$0	$0		$25,000		$25,000	$25,000	$25,000
600 Other Objects	$69,896	$92,614		$119,310		$94,643	$94,643	$94,643
700 Transfer-Othr Agency	$20,000	$30,000		$30,000		$24,375	$24,375	$24,375
Total Supporting Services	$652,799	$843,048		$936,886		$844,752	$844,752	$844,752
3000 Community Services								
100 Salaries	$4,814	$8,184		$7,994		$8,010	$8,010	$8,010
200 Assoc. Payroll Costs	$1,282	$665		$2,362		$2,817	$2,817	$2,817
300 Purchased Services	$8,022	$0		$15,000		$15,000	$15,000	$15,000
400 Supplies and Materials	$2,162	$2,811		$7,645		$7,173	$7,173	$7,173
600 Other Objects	$44,343	$0		$10,000		$10,000	$10,000	$10,000
Total Community Services	$60,623	$11,660		$43,000		$43,000	$43,000	$43,000
4000 Facility Building/Aquisition								
500 Capital Outlay	$0	$0		$0		$400,000	$400,000	$400,000
5220 Transfers to Other Funds	$66,602	$68,701		$80,000		$80,000	$80,000	$80,000
TOTAL REQUIREMENTS	$2,345,473	$2,469,292	34.33	$2,983,567	36.18	$3,793,642	$3,793,642	$3,793,642

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 expecting to issue the remaining bonds of $7.3M in 2018. Additional state revenue is reflected to show reimbursements associated with seismic renovation grant expenditures for Whitworth Elementary.

The construction costs budgeted in fiscal year 2017-18 include appropriation authority to complete several projects expected to begin during the summer of 2018. Additionally, this budget provides for personnel costs necessary to manage projects, provide clerical support and temporary labor positions as needed.

BUDGET

	Audited Actual 2014/2015	Audited Actual 2015/2016	FTE	Budgeted 2016/2017	FTE	Proposed 2017/2018	Approved 2017/2018	Adopted 2017/2018
						Fund 401		
RESOURCES								
1510 Interest Earned	$9,144	$49,140		$50,000		$50,000	$50,000	$50,000
1960 Recover Prior Year Exp	$0	$0		$0		$0	$0	$0
1990 Miscellaneous	$0	$0		$0		$0	$0	$0
3000 State Sources	$0	$0		$1,500,000		$2,200,000	$2,200,000	$2,200,000
5110 Bond Proceeds	$9,696,340	$0		$0		$7,300,000	$7,300,000	$7,300,000
5400 Beginning Fund Balance	$0	$8,683,269		$6,545,000		$5,000,000	$5,000,000	$5,000,000
TOTAL RESOURCES	$9,705,483	$8,732,409		$8,095,000		$14,550,000	$14,550,000	$14,550,000
REQUIREMENTS								
4000 Facilities Acquisition/Construction								
100 Salaries	$0	$74,347	1.00	$117,216	1.70	$108,903	$108,903	$108,903
200 Associated Payroll Costs	$0	$20,688		$37,131		$51,819	$51,819	$51,819
300 Purchased Services	$97,419	$58,352		$0		$100,000	$100,000	$100,000
400 Supplies	$25	$0		$0		$0	$0	$0
500 Capital Improvements	$882,666	$1,879,516		$7,690,653		$8,200,000	$8,200,000	$8,200,000
600 Other Objects	$6,735	$0		$0		$0	$0	$0
Total Acquisition/Construction	$986,846	$2,032,903		$7,845,000		$8,460,722	$8,460,722	$8,460,722
5220 Transfers to Other Funds	$35,369	$0		$0		$0	$0	$0
Ending Fund Balance	$8,683,269	$6,699,506		$250,000		$6,089,278	$6,089,278	$6,089,278
TOTAL REQUIREMENTS	$9,705,483	$8,732,409	1.00	$8,095,000	1.70	$14,550,000	$14,550,000	$14,550,000

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. As district staff develop skill the need for continuation of the Central SD management contract has diminished and so is expected to end for the 2017-18 fiscal year. This proposed budget allows sufficient spending authority to successfully accommodate the continuation of this self-operated program for a fourth year.

BUDGET

	Audited Actual 2014/2015	Audited Actual 2015/2016	FTE	Budgeted 2016/2017	FTE	Proposed 2017/2018	Approved 2017/2018	Adopted 2017/2018
						Fund 203		
RESOURCES:								
1510 Interest Earned	$113	$99		$200		$150	$150	$150
1610 Food Service	$173,766	$167,590		$180,000		$180,000	$180,000	$180,000
1943 Charter Schools	$0	$9,958		$0		$0	$0	$0
1990 Miscellaneous	$5,806	$9,413		$20,000		$20,000	$20,000	$20,000
3102 State School Lunch Match	$9,740	$9,503		$10,000		$10,000	$10,000	$10,000
3299 Other State Grants	$1,649	$21,022		$20,000		$25,000	$25,000	$25,000
4500 Federal Funds thru State	$623,759	$667,253		$675,000		$700,000	$700,000	$700,000
4900 Revenue for/on behalf of Dist	$65,200	$69,739		$60,000		$75,000	$75,000	$75,000
5200 Interfund Transfer	$0	$10,000		$10,000		$10,000	$10,000	$10,000
5400 Beginning Fund Balance	$43,665	$15,706		$15,000		$10,000	$10,000	$10,000
TOTAL RESOURCES	$923,696	$980,281		$990,200		$1,030,150	$1,030,150	$1,030,150
REQUIREMENTS								
3100 Food Service Enterprise Svcs								
100 Salaries	$292,611	$334,827	14.94	$348,449	14.44	$377,729	$377,729	$377,729
200 Associated Payroll Costs	$142,420	$173,625		$197,232		$211,393	$211,393	$211,393
300 Purchased Services	$81,403	$97,422		$56,519		$52,828	$52,828	$52,828
400 Supplies & Materials	$388,749	$358,828		$375,000		$375,000	$375,000	$375,000
500 Capital Outlay	$0	$0		$0		$0	$0	$0
600 Other Objects	$2,808	$2,890		$3,000		$3,200	$3,200	$3,200
Total Community Services	$907,991	$967,592		$980,200		$1,020,150	$1,020,150	$1,020,150
Ending Fund Balance	$15,706	$12,689		$10,000		$10,000	$10,000	$10,000
TOTAL REQUIREMENTS	$923,696	$980,281		$990,200		$1,030,150	$1,030,150	$1,030,150

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 Actual 2014/2015	Audited Actual 2015/2016	FTE	Budgeted 2016/2017	FTE	Proposed 2017/2018	Approved 2017/2018	Adopted 2017/2018
						Fund 201		
RESOURCES								
1700 Extra Curricular Activities	$622,952	$607,346		$850,000		$850,000	$850,000	$850,000
5400 Beginning Fund Balance	$318,302	$298,104		$350,000		$350,000	$350,000	$350,000
TOTAL RESOURCES	$941,254	$905,450		$1,200,000		$1,200,000	$1,200,000	$1,200,000
REQUIREMENTS								
Instruction								
1113 Supplies and Materials	$77,940	$88,777		$150,000		$200,000	$200,000	$200,000
1122 Supplies and Materials	$106,151	$107,489		$250,000		$250,000	$250,000	$250,000
1132 Supplies and Materials	$459,059	$392,627		$700,000		$650,000	$650,000	$650,000
Total Instruction	$643,150	$588,894		$1,100,000		$1,100,000	$1,100,000	$1,100,000
Ending Fund Balance	$298,104	$316,556		$100,000		$100,000	$100,000	$100,000
TOTAL REQUIREMENTS	$941,254	$905,450		$1,200,000		$1,200,000	$1,200,000	$1,200,000

DEBT SERVICE FUND 301
GENERAL OBLIGATION

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

In November 2014, the voters authorized bond issuance of up to $17M. These bonds 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 infastructure and upgrades and the repurpose of existing spaces.

BUDGET

	Audited Actual 2014/2015	Audited Actual 2015/2016	FTE	Budgeted 2016/2017	FTE	Proposed 2017/2018	Approved 2017/2018	Adopted 2017/2018
						Fund 301		
RESOURCES								
1111 Current Year's Taxes	$2,235,682	$2,112,159		$2,060,750		$2,129,130	$2,129,130	$2,129,130
1112 Prior Year's Taxes	$82,054	$75,367		$56,890		$50,000	$50,000	$50,000
1510 Interest on Investments	$7,505	$10,747		$7,500		$11,000	$11,000	$11,000
1990 Miscellaneous	$0	$174		$0		$0	$0	$0
5400 Beginning Fund Balance	$366,965	$451,675		$275,000		$275,000	$275,000	$275,000
TOTAL RESOURCES	$2,692,206	$2,650,122		$2,400,140		$2,465,130	$2,465,130	$2,465,130
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	$2,200,000	$2,290,000		$2,221,399		$2,271,890	$2,271,890	$2,271,890
621 Interest	$40,410	$20,610		$48,601		$93,110	$93,110	$93,110
640 Dues and Fees	$121	$121		$140		$130	$130	$130
	$2,240,531	$2,310,731		$2,270,140		$2,365,130	$2,365,130	$2,365,130
5220 Transfer-Loan fr Other Fund	$0	$0		$0		$0	$0	$0
7000 Unappropriated End Balance	$451,675	$339,392		$130,000		$100,000	$100,000	$100,000
TOTAL REQUIREMENTS	$2,692,206	$2,650,122		$2,400,140		$2,465,130	$2,465,130	$2,465,130

REPAYMENT SCHEDULE

	Date	Principal	Interest	Total
Series 2015	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
	TOTAL	**7,474,940**	**705,060**	**8,180,000**

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 2014/2015	Audited Actual 2015/2016	FTE	Budgeted 2016/2017	FTE	Proposed 2017/2018	Approved 2017/2018	Adopted 2017/2018
RESOURCES								
5200 Interfund Transfer	$31,200	$0		$0		$0	$0	$0
TOTAL RESOURCES	$31,200	$0		$0		$0	$0	$0
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	$30,000	$0		$0		$0	$0	$0
621 Interest	$1,200	$0		$0		$0	$0	$0
Debt Service Requirements	$31,200	$0		$0		$0	$0	$0
TOTAL REQUIREMENTS	$31,200	$0		$0		$0	$0	$0

Dallas School District
2017-18
Transfers of Funds

Fund	Transfers Out	Transfers In	Purpose
100 - General Fund: Operations	40,000		To establish a set-aside amount for future projects at each school relative to underspending in current fiscal year.
102 - General Fund: Facilities, Repairs & Maintenance		40,000	
100 - General Fund: Operations	10,000		To provide additional support to the Food Service Program if needed.
203 - Food Service Fund		10,000	
200 - Special Rev Grants & Projects	80,000		To make Cool Schools revenue available for expenditure on Facility, Repairs & Maintenance projects.
102 - General Fund: Facilities, Repairs & Maintenance		80,000	
Total Transfers	**$ 130,000**	**$ 130,000**	

Summary Total by Fund:

100 - General Fund: Operations	50,000	
200 - Special Rev Grants & Projects	80,000	
203 - Food Service Program		10,000
102 -General Fund: Facilities		120,000

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General Fund Resources

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STATE SCHOOL FUND GRANT

2017-2018

Based on $8.2 Billion Budget with 50/50 split as of 6/7/2017

Polk County, Dallas SD 2 District ID: 2190

2017-2018 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$6,480,000.00
Federal Forest Fees	=	$350.00
Common School Fund	=	$401,242.08
County School Fund	=	$35,000.00
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	=	**$6,919,792.08**

2017-2018 Experience Adjustment

District Average Teacher Experience	=	12.01
State Average Teacher Experience	=	12.10
Experience Adjustment (Difference in District and State Teacher Experience)	=	**-0.09**

2017-2018 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimburseable	=	N/A
Net Eligible Trans. Expend.	=	$1,568,000.00

Trans per ADMr Rank. **31%** Transportation Reimburs. Rate **70.00%**

Grant (Rate* Net Eligible Expend) = **$1,097,600.00**

2017-2018 Extended ADMw

2017-2018 ADMw	2016-2017 ADMw	Extended ADMw
3,905.43	3,752.59	3,905.43

2017-2018 General Purpose Grant

(Extended ADMw x [$4500 +($25 x Experience Adjustment)]) x Funding Ratio

(**3,905.43** x [$4500 + ($25 x **-0.09**)]) X **1.705809754663** = **$29,963,673**

2017-2018 Total Formula Revenue

General Purpose Grant + Transportation Grant

= **$29,963,673** + **$1,097,600** = **$31,061,273**

2017-2018 State School Fund Grant

Total Formula Revenue - Local Revenue

= $31,061,273 - $6,919,792 = **$24,141,480**

General Purpose Grant per Extended ADMw=	$7,672
Total Formula Revenue per Extended ADMw=	$7,953
Charter Schools Rate(ORS 338.155)=	$7,672

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

Polk County, Dallas SD 2 District ID: 2190

2017-2018 Extended ADMw

Dallas SD 2: District total extended ADMw for funding calculations

	2017-2018			2016-2017		
ADMr:	3,273.00	X 1.00 =	3,273.00	3,143.59	X 1.00 =	3,143.59
Students in ESL programs:	50.00	X 0.50 =	25.00	44.31	X 0.50 =	22.16
Students in Pregnant and Parenting Programs:	5.00	X 1.00 =	5.00	2.56	X 1.00 =	2.56
461 IEP Students capped at 11% of District ADMr:	360.03	X 1.00 =	360.03	345.79	X 1.00 =	345.79
Students on IEP Above 11% of ADMr:	43.50	X 1.00 =	43.50	43.50	X 1.00 =	43.50
Students in Poverty:	565.93	X 0.25 =	141.48	550.27	X 0.25 =	137.57
Students in Foster Care and Neglected/Delinquent:	15.00	X 0.25 =	3.75	15.00	X 0.25 =	3.75
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
		2017-2018 ADMw	**3,851.76**		**2016-2017 ADMw**	**3,698.92**

Dallas SD 2 Extended ADMw **3,905.43**

Luckiamute Valley Charter School: Charter ADMw for information only

	2017-2018			2016-2017		
ADMr:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Students in ESL programs:	0.00	X 0.50 =	0.00	0.00	X 0.50 =	0.00
Students in Pregnant and Parenting Programs:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Students in Poverty:	0.00	X 0.25 =	0.00	0.00	X 0.25 =	0.00
Students in Foster Care and Neglected/Delinquent:	0.00	X 0.25 =	0.00	0.00	X 0.25 =	0.00
Remote Elementary School Correction:	53.67	X 1.00 =	53.67	53.67	X 1.00 =	53.67
Small High School Correction:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
		2017-2018 ADMw	**53.67**		**2016-2017 ADMw**	**53.67**

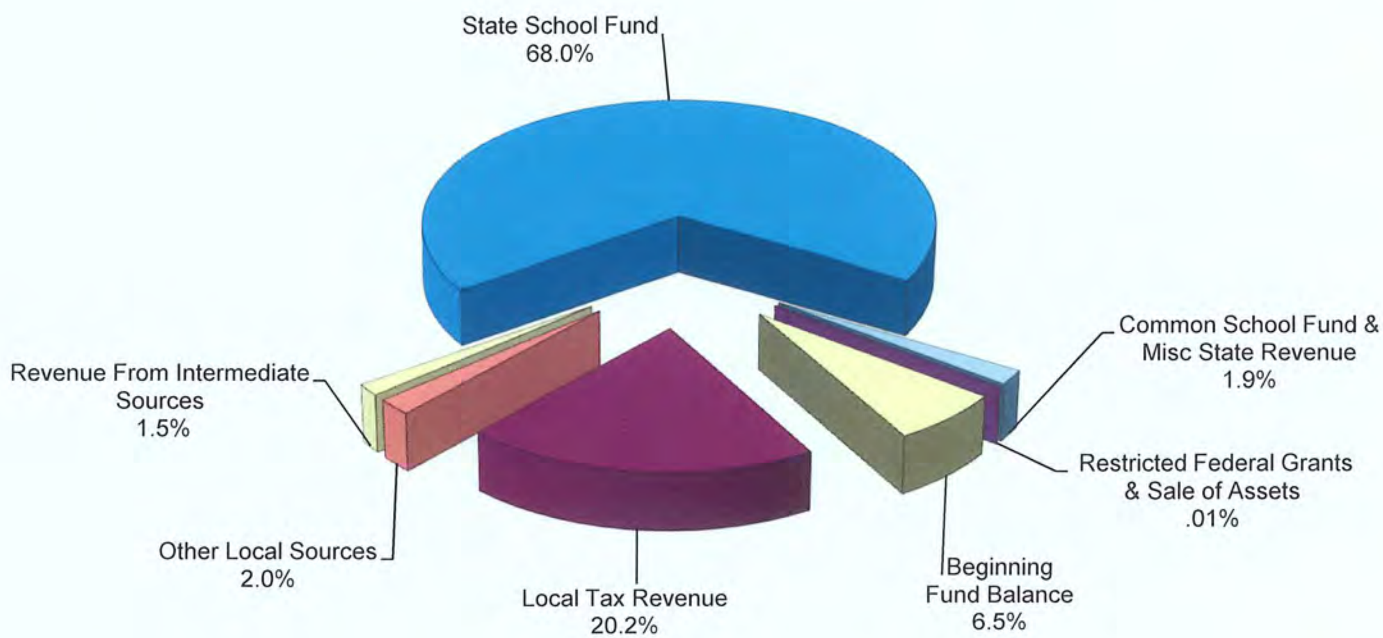
Dallas Community Charter: Charter ADMw for information only

	2017-2018			2016-2017		
ADMr:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Students in ESL programs:	0.00	X 0.50 =	0.00	0.00	X 0.50 =	0.00
Students in Pregnant and Parenting Programs:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00	X 1.00 =	0.00	0.00	X 1.00 =	0.00
Students in Poverty:	0.00	X 0.25 =	0.00	0.00	X 0.25 =	0.00
Students in Foster Care and Neglected/Delinquent:	0.00	X 0.25 =	0.00	0.00	X 0.25 =	0.00
Remote Elementary School Correction:	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
	2017-2018 ADMw		**0.00**	**2016-2017 ADMw**		**0.00**

Dallas SD 2 Extended ADMw **3,905.43**

General Fund Revenue
Audited Actual
2015 - 2016

	DESCRIPTION	TOTAL	% of Total
1	Local Tax Revenue	$6,212,474	20.2%
2	Other Local Sources	$622,790	2.0%
3	Revenue From Intermediate Sources	$449,149	1.5%
4	State School Fund	$20,914,798	68.0%
5	Common School Fund & Misc State Revenue	$574,513	1.9%
6	Restricted Federal Grants & Sale of Assets	$3,645	0.01%
7	Beginning Fund Balance	$1,992,828	6.5%
	TOTAL GENERAL FUND RESOURCES	$30,770,197	100.00%



General Fund Resources
2017-18 Budget

Account	Revenue Source	2014-15 Actual	2015-16 Actual	2016-17 Adopted	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
R1111	CURRENT YEAR TAXES	$5,694,814	$6,024,036	$6,292,000	$6,346,399	$6,346,399	$6,346,399
R1112	PRIOR YEAR TAXES	$204,413	$187,023	$130,000	$130,000	$130,000	$130,000
R1113	BACK TAXES-FORCED SALE	$0	$708	$0	$3,601	$3,601	$3,601
R1190	INTEREST ON TAXES	$780	$708	$1,000	$1,195	$1,195	$1,195
R1312	TUITION OTHR DIST IN STAT	$75,441	$32,257	$1,000	$15,000	$15,000	$15,000
R1331	TUITION FR INDIVIDUALS	$0	$0	$1,000	$1,000	$1,000	$1,000
R1510	INTEREST ON INVESTMENTS	$27,512	$42,513	$38,500	$72,000	$72,000	$72,000
R1710	ADMISSIONS	$25,183	$19,918	$30,000	$30,000	$30,000	$30,000
R1711	DHS AUDITORIUM ADMISSION	$2,740	$4,060	$3,500	$3,500	$3,500	$3,500
R1740	FEES; TEXTBOOKS & MISC	$1,287	$1,056	$1,240	$1,500	$1,500	$1,500
R1770	FEES CO-CURRICULAR	$56,827	$58,857	$83,500	$86,737	$86,737	$86,737
R1773	PE / TOWEL FEES	$5,979	$4,754	$8,000	$8,000	$8,000	$8,000
R1800	OTHER LOCAL SOURCES	$0	$0	$0	$0	$0	$0
R1910	FACILITY RENTALS	$6,144	$2,461	$2,000	$2,055	$2,055	$2,055
R1920	CONTRIBUTIONS & DONATIONS PRIVATE	$6,487	$0	$1,000	$1,000	$1,000	$1,000
R1941	SERVICES TO OTHER DISTRICTS	$31,081	$37,632	$50,000	$50,000	$50,000	$50,000
R1943	LVCS CHARTER SCHOOLS	$107,898	$130,632	$120,000	$142,000	$142,000	$142,000
R1960	RECOVER PRIOR YRS EXP	$2,604	$5,847	$1,000	$1,000	$1,000	$1,000
R1980	FEES CHARGED TO GRANTS	$69,896	$92,614	$87,000	$89,410	$89,410	$89,410
R1990	MISCELLANEOUS	$92,466	$182,749	$218,000	$229,000	$229,000	$229,000
R1991	PRINTING SERVICES	$2,708	$6,439	$5,000	$5,000	$5,000	$5,000
R1994	SCHOLARSHIPS	($2,500)	$1,000	$500	$100	$100	$100
R2101	COUNTY SCHOOL FUNDS	$36,882	$37,350	$30,000	$35,000	$35,000	$35,000
R2102	ESD APPORTIONMENT	$330,468	$411,799	$405,000	$326,507	$326,507	$326,507
R3101	STATE SCHOOL FUND - GEN SUPPORT	$20,481,686	$20,914,798	$21,490,349	$22,325,387	$22,325,387	$24,141,480
R3103	COMMON SCHOOL FUND	$323,809	$397,091	$313,060	$396,459	$396,459	$396,459
R3199	UNRESTRICTED OTHER STATE GRANTS	$138,244	$177,422	$210,000	$375,000	$375,000	$375,000
R3299	RESTRICTED OTHER STATE GRANTS	$10,820	$0	$260,000	$100,000	$100,000	$100,000
R4500	RESTRICTED FEDERAL GRANTS THRU STATE	$0	$0	$0	$0	$0	$0
R4801	FED FOREST FEES	$319	$297	$350	$350	$350	$350
R4899	OTHER REV IN LIEU OF TAX	$6,873	$3,348	$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	$1,035,126	$1,992,828	$1,000,000	$1,900,000	$1,900,000	$1,900,000
TOTAL GENERAL FUND RESOURCES		**$28,775,990**	**$30,770,197**	**$30,786,199**	**$32,680,400**	**$32,680,400**	**$34,496,493**

POLK COUNTY

POLK COUNTY

TREASURER & TAX COLLECTOR

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

October 18, 2016

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 2016-17 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 2016-2017 property tax levy.

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

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

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

Sincerely,

Linda M. Fox

Linda M. Fox
Tax Collector

Enclosure/s

TABLE 4a -- DETAIL OF TAXING DISTRICT LEVIES
TAX YEAR 2016-2017

County: POLK

October 12, 2016 11:31 AM

1	Taxing District Code	602				
2	Taxing District Name	DALLAS SD 2				
3	Counties in which District lies					
		PERMANENT	LOCAL OPTION	"GAP" BONDS or UR SPECIAL LEVY	BONDS	
4	Levy Approved Before or After 10/6/01		BEFORE		BEFORE	
	Ad Valorem Tax Levies	Inside M5 Limit	Inside M5 Limit	Inside M5 Limit	Outside M5 Limit	TOTAL
5	Permanent Levy (if dollar amount)	0.00				0.00
6	Local Option Levy (if dollar amount)*		0.00			0.00
7	"GAP" Bond Levy			0.00		0.00
8	Urban Renewal Special Levy			0.00		0.00
9	Bond Levy				0.00	0.00
10	**Total Dollar Levy (add lines 5 through 9)**	0.00	0.00	0.00	0.00	0.00
	Adjustments					
11	Amount Raised in Other Counties	0.00	0.00	0.00	0.00	0.00
12	**Net Dollar Levy for Tax Rate (line 10 minus line 11).**	0.00	0.00	0.00	0.00	0.00
	Taxable Property Value					
13	Total Taxable Assessed Value					1,489,322,746.00
14	Add: Nonprofit Housing Value					0.00
15	Add: Fish and Wildlife Value					0.00
16	Subtract: Urban Renewal Excess (amount used only)**					13,096,993.00
17	**Value to Compute the Tax Rate**					1,476,225,753.00
	Tax Computations					
18	Tax Rate (for dollar levies, line 12 divided by line 17)***	0.0045527	0.0000000	0.0000000	0.0000000	0.0045527
19	Amount Tax Rate Will Raise (line 17 times line 18)	6,720,812.99	0.00	0.00	0.00	6,720,812.99
20	Truncation Loss (line 19 minus line 12)	0.00	0.00	0.00	0.00	0.00
21	Total Timber Offset Amount (county district only)	0.00				0.00
22	Timber Tax Rate (line 21 divided by line 17)	0.0000000				0.0000000
23	Billing Rate (line 18 minus line 22)	0.0045527	0.0000000	0.0000000	0.0000000	0.0045527
24	Calculated Tax for Extension for District (line 23 times line 17)	6,720,812.99	0.00	0.00	0.00	6,720,812.99
24a	Gain from UR Division of Tax Rate Truncation	20.82	0.00	0.00	0.00	20.82
24b	Gain or Loss from UR Division of Tax Across Counties	0.00	0.00	0.00	0.00	0.00
24c	Net Tax for Extension (24 + 24a + 24b)	6,720,833.81	0.00	0.00	0.00	6,720,833.81
25	Actual Tax Extended for District	6,720,833.90	0.00	0.00	0.00	6,720,833.90
26	District's Gain or Loss from individual Extension (25-24c)	0.09	0.00	0.00	0.00	0.09
27	District's Compression Loss (enter as a negative number)****	-77,571.75	0.00	0.00		-77,571.75
28	**District Taxes Imposed (line 24c+ line 26 + line 27).**	6,643,262.15	0.00	0.00	0.00	6,643,262.15
	Additional Taxes/Penalties					
29	Farmland (ORS 308A.703)				7,455.37	7,455.37
30	Forestland (ORS 308A.703)				6,895.54	6,895.54
31	Small Tract Forestland (STF) (ORS 308A.703)				135.03	135.03
32	Open Space (ORS 308A.318)				0.00	0.00
33	Single Family Residence (ORS 308.685)				0.00	0.00
34	Historic Property (ORS 358.525)				0.00	0.00
35	Other				0.00	0.00
36	Late Filing Fee County Only (ORS 308.302)				0.00	0.00
37	Roll Corrections (ORS 311.206), incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208.				860.81	860.81
38	**Total Additional Taxes/Penalties** (add lines 29 thru 37)				15,346.75	15,346.75
39	**TOTAL TO BE RECEIVED (line 28 plus line 38)**	6,643,262.15	0.00	0.00	15,346.75	6,658,608.90
40	Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.07604537

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

TABLE 4a -- DETAIL OF TAXING DISTRICT LEVIES
TAX YEAR 2016-2017

County: POLK

October 12, 2016 11:31 AM

1 Taxing District Code	603
2 Taxing District Name	DALLAS SD 2 BONDS AFTER 2001
3 Counties in which District lies	

	PERMANENT	LOCAL OPTION	"GAP" BONDS or UR SPECIAL LEVY	BONDS	
4 Levy Approved Before or After 10/6/01		BEFORE		AFTER	
Ad Valorem Tax Levies	**Inside M5 Limit**	**Inside M5 Limit**	**Inside M5 Limit**	**Outside M5 Limit**	**TOTAL**
5 Permanent Levy (if dollar amount)	0.00				0.00
6 Local Option Levy (if dollar amount)*		0.00			0.00
7 "GAP" Bond Levy			0.00		0.00
8 Urban Renewal Special Levy			0.00		0.00
9 Bond Levy				2,215,860.00	2,215,860.00
10 Total Dollar Levy (add lines 5 through 9)	0.00	0.00	0.00	2,215,860.00	2,215,860.00
Adjustments					
11 Amount Raised in Other Counties	0.00	0.00	0.00	0.00	0.00
12 Net Dollar Levy for Tax Rate (line 10 minus line 11).	0.00	0.00	0.00	2,215,860.00	2,215,860.00
Taxable Property Value					
13 Total Taxable Assessed Value					1,489,322,746.00
14 Add: Nonprofit Housing Value					0.00
15 Add: Fish and Wildlife Value					0.00
16 Subtract: Urban Renewal Excess (amount used only)**					0.00
17 Value to Compute the Tax Rate					1,489,322,746.00
Tax Computations					
18 Tax Rate (for dollar levies, line 12 divided by line 17)***	0.0000000	0.0000000	0.0000000	0.0014878	0.0014878
19 Amount Tax Rate Will Raise (line 17 times line 18)	0.00	0.00	0.00	2,215,814.38	2,215,814.38
20 Truncation Loss (line 19 minus line 12)	0.00	0.00	0.00	-45.62	-45.62
21 Total Timber Offset Amount (county district only)	0.00				0.00
22 Timber Tax Rate (line 21 divided by line 17)	0.0000000				0.0000000
23 Billing Rate (line 18 minus line 22)	0.0000000	0.0000000	0.0000000	0.0014878	0.0014878
24 Calculated Tax for Extension for District (line 23 times line 17)	0.00	0.00	0.00	2,215,814.38	2,215,814.38
24a Gain from UR Division of Tax Rate Truncation	0.00	0.00	0.00	0.00	0.00
24b Gain or Loss from UR Division of Tax Across Counties	0.00	0.00	0.00	0.00	0.00
24c Net Tax for Extension (24 + 24a + 24b)	0.00	0.00	0.00	2,215,814.38	2,215,814.38
25 Actual Tax Extended for District	0.00	0.00	0.00	2,215,814.15	2,215,814.15
26 District's Gain or Loss from individual Extension (25-24c)	0.00	0.00	0.00	-0.23	-0.23
27 District's Compression Loss (enter as a negative number)****	0.00	0.00	0.00		0.00
28 District Taxes Imposed (line 24c+ line 26 + line 27) .	0.00	0.00	0.00	2,215,814.15	2,215,814.15
Additional Taxes/Penalties					
29 Farmland (ORS 308A.703)				2,436.38	2,436.38
30 Forestland (ORS 308A.703)				2,253.42	2,253.42
31 Small Tract Forestland (STF) (ORS 308A.703)				44.13	44.13
32 Open Space (ORS 308A.318)				0.00	0.00
33 Single Family Residence (ORS 308.685)				0.00	0.00
34 Historic Property (ORS 358.525)				0.00	0.00
35 Other ____				0.00	0.00
36 Late Filing Fee County Only (ORS 308.302)				0.00	0.00
37 Roll Corrections (ORS 311.206), incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208.				281.31	281.31
38 Total Additional Taxes/Penalties (add lines 29 thru 37)				5,015.24	5,015.24
39 TOTAL TO BE RECEIVED (line 28 plus line 38) . . .	0.00	0.00	0.00	2,220,829.39	2,220,829.39
40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.02536322

* 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 2017-18

Function	Function Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
1111	K - 5 INSTRUCTION	$4,747,754	$5,272,604	66.50	$5,266,353	66.00	$5,495,399	$5,495,399	$5,567,399
1121	MIDDLE SCHOOL INSTRUCTION	$2,360,554	$2,446,099	28.90	$2,572,621	29.50	$2,770,443	$2,770,443	$2,770,443
1122	MIDDLE SCHOOL EXTRA CURRICULAR	$0	$2,961		$3,094		$7,713	$7,713	$7,713
1131	HIGH SCHOOL INSTRUCTION	$2,918,014	$3,241,607	34.52	$3,341,474	33.82	$3,367,487	$3,367,487	$3,367,487
1132	HIGH SCHOOL EXTRA CURRICULAR	$527,414	$619,292	2.00	$648,560	3.00	$720,942	$720,942	$720,942
1210	DISTRICT TALENTED & GIFTED	$13,115	$13,721		$14,624		$16,941	$16,941	$16,941
1221	SPEC ED DLC-LEARNING CENTERS	$1,464,311	$1,616,224	33.62	$1,647,869	35.11	$1,808,449	$1,808,449	$1,808,449
1223	SPEC ED DLS-COMMUNITY TRANSITION	$194,510	$219,570	3.26	$224,698	2.76	$167,831	$167,831	$167,831
1226	TUTORING - HOME INSTRUCTION	$15,388	$19,276		$14,672		$12,628	$12,628	$12,628
1228	SPEC ED DIAGNOSTIC CLASSROOM	$258,110	$316,882	3.44	$317,554	4.13	$353,630	$353,630	$353,630
1233	SPEC ED TUTORING	$602	$128		$0		$0	$0	$0
1250	SPEC ED - RESOURCE CENTERS	$1,162,078	$1,176,603	17.83	$1,204,927	19.66	$1,325,520	$1,325,520	$1,373,230
1271	REMEDIATION	$76,419	$82,262	2.00	$84,270	2.00	$90,145	$90,145	$90,145
1280	ALTERNATE EDUCATION	$379,691	$340,161	5.18	$361,964	4.94	$366,580	$366,580	$366,580
1281	GED PROGRAM	$6,810	$1,240		$2,000		$10,000	$10,000	$10,000
1283	EXTENDED CAMPUS	$490,575	$413,741		$35,000		$8,000	$8,000	$8,000
1284	DALLAS ONLINE ALTERNATIVE	$143,687	$151,013	1.00	$191,716	1.00	$158,961	$158,961	$158,961
1288	CHARTER SCHOOLS	$1,639,768	$2,300,060		$2,375,000		$2,668,543	$2,668,543	$3,266,980
1289	TUTORING EXPELLED STUDENTS	$5,287	$2,020		$3,297		$0	$0	$0
1291	ENGLISH LANGUAGE LEARNER	$282,782	$270,743	3.75	$320,394	2.75	$213,188	$213,188	$213,188
1430	SUMMER SCHOOL	$0	$0		$0		$0	$0	$0
	INSTRUCTION SERVICES	**$16,686,869**	**$18,506,208**	**202.00**	**$18,630,088**	**204.66**	**$19,562,401**	**$19,562,401**	**$20,280,548**
2113	SOCIAL WORK SERVICES	$3,000	$3,000		$3,000		$3,000	$3,000	$3,000
2114	STUDENT ACCOUNTING SERVICES	$504	$0		$0		$0	$0	$0
2115	DISTRICT STUDENT SAFETY	$3,150	$2,280		$3,500		$2,000	$2,000	$2,000
2120	STUDENT GUIDANCE	$486,760	$499,821	7.00	$517,038	7.00	$527,962	$527,962	$527,962
2130	STUDENT HEALTH SERVICES	$60,143	$140,355	2.31	$176,095	2.31	$174,133	$174,133	$174,133
2143	PSYCHOLOGICAL SERVICES	$205,478	$224,028	1.00	$295,100	2.40	$476,717	$476,717	$476,717
2150	SPEC ED SPEECH/AUDIOLOGY	$296	$4,199		$2,000		$7,000	$7,000	$7,000
2190	SPEC ED ADMINISTRATION	$204,454	$228,277	2.00	$236,902	2.00	$265,890	$265,890	$265,890
2210	INSTRUCTION IMPROVEMENT	$7,061	$6,522		$4,099	1.00	$83,907	$83,907	$83,907
2211	CURRICULUM ADMINISTRATION	$130,357	$120,976	1.18	$142,952	1.18	$152,645	$152,645	$152,645
2220	EDUCATIONAL MEDIA	$508,679	$522,120	6.69	$528,198	5.38	$412,850	$412,850	$412,850
2229	DHS THEATER	$14,380	$10,779	0.10	$29,669	0.19	$15,101	$15,101	$15,101
2230	ASSESSMENT & TESTING	$72,276	$92,531	1.00	$72,749	1.00	$78,419	$78,419	$78,419
2240	STAFF DEVELOPMENT	$1,860	$14,504		$11,907		$10,000	$10,000	$10,000
2310	BOARD OF EDUCATION	$156,134	$178,506		$171,600		$139,400	$139,400	$139,400
2320	SUPERINTENDENTS OFFICE	$281,696	$267,086	2.00	$283,356	2.00	$299,832	$299,832	$299,832

General Fund Expenditures - Function Summary

Budget 2017-18

Function	Function Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2410	PRINCIPALS OFFICE	$1,950,981	$1,964,306	24.00	$2,017,688	23.70	$2,042,113	$2,042,113	$2,042,113
2490	OTHER ADMINISTRATIVE SUPPORT	$20	$3,072		$1,885		$0	$0	$0
2520	FISCAL SERVICES	$538,795	$557,229	5.25	$569,185	5.25	$593,684	$593,684	$593,684
2540	DISTRICT MAINTENANCE	$2,096,792	$2,186,991	20.00	$2,278,011	20.30	$2,323,955	$2,323,955	$2,323,955
2543	CARE & UPKEEP OF GROUNDS	$77,524	$96,765	1.00	$84,853	1.00	$94,323	$94,323	$94,323
2545	DISTRICT VEHICLE SERVICES	$7,308	$9,128		$8,400		$8,400	$8,400	$8,400
2550	STUDENT TRANSPORTATION	$1,124,643	$1,166,837	0.20	$1,063,608	0.20	$1,172,522	$1,172,522	$1,172,522
2558	SPEC ED TRANSPORTATION	$309,263	$356,789		$477,750		$476,000	$476,000	$476,000
2574	PRINTING SERVICES	$183,137	$165,327	1.13	$186,880	1.00	$192,671	$192,671	$192,671
2620	GRANT WRITING SERVICES	$0	$0		$0		$0	$0	$0
2630	INFORMATION SERVICES	$0	$1,169		$0		$0	$0	$0
2640	HUMAN RESOURCES	$28,010	$193,193	1.00	$211,148	1.00	$218,182	$218,182	$218,182
2649	TUITION REIMBURSEMENT	$39,076	$39,667		$46,700		$46,700	$46,700	$46,700
2660	TECHNOLOGY SERVICES	$3,588	$27,472		$32,000		$28,000	$28,000	$28,000
2661	TECHNOLOGY DEPARTMENT	$913,272	$1,040,515	4.90	$1,140,726	4.90	$1,097,444	$1,097,444	$1,097,444
2700	SUPPLEMENTAL RETIREMENT	$656,456	$592,750		$519,112		$625,153	$625,153	$625,153
	SUPPORT SERVICES	**$10,065,094**	**$10,716,196**	**80.75**	**$11,116,111**	**81.80**	**$11,567,999**	**$11,567,999**	**$11,567,999**
5220	INTERFUND TRANSFERS	$31,200	$40,000		$40,000		$50,000	$50,000	$50,000
6110	DIST - OPERATING CONTING	$0	$0		$1,000,000		$1,500,000	$1,500,000	$2,597,946
	TOTAL EXPENDITURES	**$26,783,162**	**$29,262,404**	**282.75**	**$30,786,199**	**286.46**	**$32,680,400**	**$32,680,400**	**$34,496,493**

General Fund Expenditures - Account Summary

Budget 2017-18

Acct	Acount Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
111	LICENSED SALARIES	$7,215,318	$7,876,827	142.50	$8,163,637	142.40	$8,227,935	$8,227,935	$8,297,764
112	CLASSIFIED SALARIES	$3,485,645	$3,793,868	125.25	$3,796,695	128.36	$3,877,415	$3,877,415	$3,877,415
113	ADMINISTRATORS	$1,165,325	$1,287,090	13.00	$1,323,876	12.70	$1,311,312	$1,311,312	$1,311,312
114	MANAGERIAL - CLASSIFIED	$179,657	$198,454	2.00	$201,372	3.00	$287,895	$287,895	$287,895
116	SUPPLEMENTAL RETIREMENT	$75	$0		$0		$0	$0	$0
121	SUBSTITUTES - LICENSED	$213,981	$286,400		$221,000		$231,500	$231,500	$231,014
122	SUBSTITUTE - CLASSIFIED	$109,694	$106,888		$84,000		$90,800	$90,800	$91,286
123	TEMPORARY - LICENSED	$138,644	$70,961		$29,997		$29,996	$29,996	$29,996
124	TEMPORARY - CLASSIFIED	$10,016	$8,025		$0		$4,003	$4,003	$4,003
130	EXTEND CONT/STU TEACH	$86,137	$103,962		$75,700		$99,196	$99,196	$99,196
131	EXTRA DUTY CONTRACTS	$191,113	$255,673		$259,200		$266,600	$266,600	$266,600
135	TUTORING	$17,043	$17,421		$12,504		$8,001	$8,001	$8,001
141	LONGEVITY STIPEND	$3,300	$3,800		$3,800		$3,500	$3,500	$3,500
145	OPT OUT ADD SALARY	$446,144	$483,252		$473,209		$490,075	$490,075	$496,675
	SALARIES	**$13,262,090**	**$14,492,619**	**282.75**	**$14,644,988**	**286.46**	**$14,928,228**	**$14,928,228**	**$15,004,657**
211	PERS-EMPLOYER CONTRIBUT	$2,709,994	$2,717,434		$2,933,102		$3,620,866	$3,620,866	$3,639,131
212	PERS-EMPLOYEE PICK-UP	$736,899	$795,989		$876,538		$888,106	$888,106	$892,691
220	SOCIAL SECURITY/MEDICARE	$989,154	$1,079,071		$1,106,205		$1,128,726	$1,128,726	$1,134,573
231	WORKERS COMP	$87,523	$94,540		$99,451		$101,214	$101,214	$101,613
232	UNEMPLOYMENT COMP	$11,193	$5,448		$10,000		$7,000	$7,000	$7,000
241	HEALTH INSURANCE	$2,944,077	$3,015,854		$2,978,159		$3,106,919	$3,106,919	$3,121,103
242	TUITION REIMBURSEMENT	$38,973	$39,291		$46,700		$46,700	$46,700	$46,700
243	ANNUITY CONTRIBUTION	$10,453	$0		$0		$5,000	$5,000	$5,000
	ASSOCIATED PAYROLL COSTS	**$7,528,266**	**$7,747,626**	**-**	**$8,050,155**	**-**	**$8,904,531**	**$8,904,531**	**$8,947,812**
310	INSTR PROF & TECH SERVICE	$88,586	$151,466		$187,085		$168,635	$168,635	$168,635
311	STUDENT INSTR SERVICES	$2,868	$1,764		$2,000		$1,800	$1,800	$1,800
312	INSTR PRG IMP SRV	$8,589	$21,765		$12,000		$12,500	$12,500	$12,500
319	OTHR INSTRUCT SERVICES	$0	$3,724		$3,375		$1,800	$1,800	$1,800
322	REPAIRS & MAINTENANCE	$64,229	$126,659		$141,600		$128,350	$128,350	$128,350
324	RENTALS	$87,480	$42,177		$49,500		$54,700	$54,700	$54,700
325	ELECTRICITY	$287,602	$273,439		$285,600		$285,600	$285,600	$285,600
326	FUEL	$77,196	$74,770		$86,500		$86,500	$86,500	$86,500
327	WATER & SEWAGE	$41,138	$42,569		$43,700		$43,700	$43,700	$43,700
328	GARBAGE	$45,650	$46,827		$55,700		$56,000	$56,000	$56,000
331	REIMB STUDENT TRANSPORT	$1,332,225	$1,435,797		$1,456,750		$1,561,368	$1,561,368	$1,561,368
332	NONREIMB STUDENT TRANS	$50,378	$45,710		$52,600		$52,600	$52,600	$52,600
341	LICENSED TRAVEL-IN DIST	$2,697	$1,639		$3,900		$3,550	$3,550	$3,550
342	LICENSED TRAVEL-OUT DIST	$11,115	$17,153		$20,250		$20,050	$20,050	$20,050
343	STUDENT TRAVEL-OUT DIST	$4,928	$6,994		$3,000		$5,000	$5,000	$5,000
344	CLASSIFIED TRAVEL	$9,578	$18,655		$12,100		$13,950	$13,950	$13,950

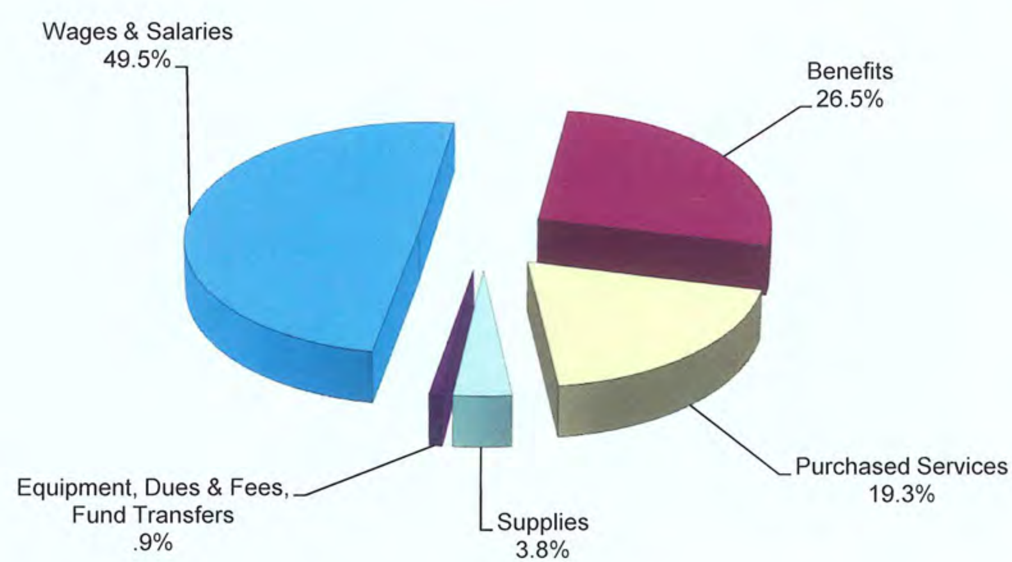
General Fund Expenditures - Account Summary

Budget 2017-18

Acct	Acount Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
349	OTHER TRAVEL	$13,960	$26,104		$22,650		$29,425	$29,425	$29,425
351	TELECOMMUNICATIONS	$45,539	$41,919		$40,400		$33,300	$33,300	$33,300
353	POSTAGE	$21,449	$18,150		$25,525		$25,525	$25,525	$25,525
354	ADVERTISING	$2,149	$1,522		$2,275		$3,200	$3,200	$3,200
360	CHARTER SCHOOL	$1,639,768	$2,300,060		$2,375,000		$2,668,543	$2,668,543	$3,266,980
371	TUITION PD-OTHER DISTRICT	$427,242	$369,856		$43,000		$21,000	$21,000	$21,000
380	NON-INSTR PROF & TECH	$291,223	$368,354		$523,700		$496,650	$496,650	$496,650
381	AUDIT SERVICES	$39,299	$36,475		$40,000		$38,800	$38,800	$38,800
382	LEGAL SERVICES	$28,614	$61,184		$60,000		$25,000	$25,000	$25,000
386	DATA PROCESSING SRVS	$3,588	$43,602		$44,000		$40,000	$40,000	$40,000
388	ELECTION	$3,242	$0		$1,200		$1,200	$1,200	$1,200
390	OTHR NON INSTR PROF&TECH	$81,342	$70,716		$68,365		$68,865	$68,865	$68,865
391	RELOCATION EXPENSES	$0	$12,954		$0		$0	$0	$0
	PURCHASED SERVICES	**$4,711,672**	**$5,662,003**	**-**	**$5,661,775**	**-**	**$5,947,611**	**$5,947,611**	**$6,546,048**
410	CONSUMABLE SUPPLIES	$361,814	$346,155		$395,750		$410,300	$410,300	$410,300
411	GRADUATION SUPPLIES	$3,912	$4,088		$4,900		$4,500	$4,500	$4,500
415	FOOD SUPPLIES	$2,224	$3,323		$4,200		$6,400	$6,400	$6,400
420	TEXTBOOKS	$144,024	$115,051		$63,600		$87,500	$87,500	$87,500
430	LIBRARY BOOKS	$6,273	$6,730		$7,250		$7,250	$7,250	$7,250
440	PERIODICALS	$3,839	$2,845		$3,850		$3,850	$3,850	$3,850
460	NON-CONSUMABLE SUPPLIES	$140,452	$226,964		$173,550		$168,600	$168,600	$168,600
461	ERGONOMICS	$0	$0		$5,000		$5,000	$5,000	$5,000
470	COMPUTER SOFTWARE	$12,532	$17,000		$19,300		$17,700	$17,700	$17,700
480	COMPUTER HARDWARE	$278,231	$387,412		$330,400		$366,200	$366,200	$366,200
481	WIRELESS NETWORK	$72,181	$0		$0		$0	$0	$0
	SUPPLIES & MATERIALS	**$1,025,481**	**$1,109,567**	**-**	**$1,007,800**	**-**	**$1,077,300**	**$1,077,300**	**$1,077,300**
541	NEW EQUIPMENT	$25,659	$15,200		$20,500		$20,500	$20,500	$20,500
542	REPLACEMENT EQUIPMENT	$0	$0		$35,000		$40,000	$40,000	$40,000
550	TECHNOLOGY	$0	$0		$121,000		$0	$0	$0
	CAPITAL OUTLAY	**$25,659**	**$15,200**		**$176,500**		**$60,500**	**$60,500**	**$60,500**
640	DUES AND FEES	$39,624	$37,254		$38,280		$42,530	$42,530	$42,530
651	LIABILITY INSURANCE	$55,029	$54,894		$58,000		$61,000	$61,000	$61,000
652	FIDELITY BOND & PREMIUM	$600	$600		$600		$600	$600	$600
653	PROPERTY INSURANCE	$102,470	$102,243		$107,000		$107,000	$107,000	$107,000
670	TAXES AND LICENSES	$1,069	$397		$1,100		$1,100	$1,100	$1,100
	DUES, FEES AND INSURANCE	**$198,792**	**$195,388**		**$204,980**		**$212,230**	**$212,230**	**$212,230**
710	FUND MODIFICATIONS	$31,200	$40,000		$40,000		$50,000	$50,000	$50,000
810	PLANNED RESERVE	$0	$0		$1,000,000		$1,500,000	$1,500,000	$2,597,946
	TOTAL GENERAL FUND	**$26,783,162**	**$29,262,404**	**282.75**	**$30,786,199**	**286.46**	**$32,680,400**	**$32,680,400**	**$34,496,493**

General Fund Expenditures By Object
Audited Actual
2015 - 2016

	Description	TOTAL	% of Total
1	Wages & Salaries	$14,492,619	49.5%
2	Benefits	$7,747,626	26.5%
3	Purchased Services	$5,662,003	19.3%
4	Supplies	$1,109,567	3.8%
5	Equipment, Dues & Fees, Fund Transfers	$250,588	0.9%
	FUND TOTALS	$29,262,404	100.0%



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

Operational Unit	Actual 2014-2015	Actual 2015-2016	FTE	Adopted 2016-2017	FTE	Proposed 2017-2018	Approved 2017-2018	Adopted 2017-2018
Lyle Elementary	$ 2,171,417	$ 2,449,609	32.06	$ 2,425,242	31.37	$ 2,567,214	$ 2,567,214	$ 2,567,214
Oakdale Elementary	2,003,698	2,229,137	28.50	2,234,782	28.50	2,294,910	2,294,910	2,366,910
Whitworth Elementary	2,275,768	2,455,868	26.19	2,439,340	27.06	2,540,716	2,540,716	2,540,716
LaCreole Middle School	3,550,547	3,725,437	45.44	3,915,307	44.90	4,085,941	4,085,941	4,085,941
Dallas High School	5,937,504	6,354,492	58.42	6,116,149	59.53	6,285,032	6,285,032	6,285,032
Morrison Campus Alternative Program	482,092	452,734	5.53	492,640	5.70	565,700	565,700	565,700
Other District Programs	8,621,007	9,150,950	86.62	10,684,439	90.89	11,540,045	11,540,045	12,685,700
Charter Schools:								
Luckiamute Valley Charter School	1,741,130	2,444,177	-	1,603,300	-	1,868,790	1,868,790	2,170,655
Dallas Community School	-	-	-	875,000	-	932,053	932,053	1,228,625
TOTALS	**$ 26,783,162**	**$ 29,262,404**	**282.76**	**$ 30,786,199**	**287.95**	**$ 32,680,400**	**$ 32,680,400**	**$ 34,496,493**

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Lyle Elementary

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

General Fund Expenditures - Lyle Elementary

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
1111	111	LICENSED SALARIES	$723,454	$989,784	17.50	$961,671	17.50	$1,002,980	$1,002,980	$1,002,980
	112	CLASSIFIED SALARIES	$147,656	$167,968	7.50	$161,802	7.62	$174,028	$174,028	$174,028
	121	SUBSTITUTES - LICENSED	$23,841	$25,080		$24,995		$35,003	$35,003	$35,003
	122	SUBSTITUTE - CLASSIFIED	$9,448	$19,282		$13,994		$14,001	$14,001	$14,001
	123	TEMPORARY - LICENSED	$108,207	$0		$14,998		$14,998	$14,998	$14,998
	130	EXTEND CONT/STU TEACH	$6,400	$3,522		$5,004		$4,004	$4,004	$4,004
	141	LONGEVITY STIPEND	$100	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$15,684	$29,021		$31,329		$24,882	$24,882	$24,882
	211	PERS-EMPLOYER CONTRIBUT	$199,698	$208,345		$234,216		$298,449	$298,449	$298,449
	212	PERS-EMPLOYEE PICK-UP	$54,191	$64,413		$72,828		$75,436	$75,436	$75,436
	220	SOCIAL SECURITY/MEDICARE	$76,739	$91,737		$92,668		$96,169	$96,169	$96,169
	231	WORKERS COMP	$5,458	$6,149		$6,053		$6,376	$6,376	$6,376
	232	UNEMPLOYMENT COMP	$7,223	$0		$0		$0	$0	$0
	241	HEALTH INSURANCE	$203,119	$207,122		$192,686		$214,776	$214,776	$214,776
	310	INSTR PROF & TECH SERVICE	$0	$2,420		$5,000		$5,000	$5,000	$5,000
	312	INSTR PRGRM IMPROV SERVICE	$414	$0		$0		$0	$0	$0
	341	LICENSED TRAVEL-IN DIST	$0	$16		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$225	$0		$0		$125	$125	$125
	410	CONSUMABLE SUPPLIES	$6,247	$6,185		$6,500		$7,000	$7,000	$7,000
	420	TEXTBOOKS	$18,378	$17,724		$5,000		$20,000	$20,000	$20,000
	460	NON-CONSUMABLE SUPPLIES	$2,053	$7,755		$2,500		$2,000	$2,000	$2,000
	470	COMPUTER SOFTWARE	$36	$570		$0		$0	$0	$0
	640	DUES AND FEES	$0	$0		$0		$0	$0	$0
		1111	**$1,608,570**	**$1,847,093**	**25.00**	**$1,831,243**	**25.12**	**$1,995,228**	**$1,995,228**	**$1,995,228**
2120	410	CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$400		$500	$500	$500
	470	COMPUTER SOFTWARE	$575	$400		$0		$0	$0	$0
		2120	**$575**	**$400**	**0.00**	**$400**	**0.00**	**$500**	**$500**	**$500**
2130	112	CLASSIFIED SALARIES	$17,179	$19,773	0.81	$21,141		$0	$0	$0
	122	SUBSTITUTE - CLASSIFIED	$0	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$4,398	$3,488		$3,729		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$272	$1,186		$1,268		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$1,297	$1,484		$1,617		$0	$0	$0
	231	WORKERS COMP	$98	$105		$112		$0	$0	$0
	241	HEALTH INSURANCE	$11,610	$14,240		$14,350		$0	$0	$0
	328	GARBAGE	$0	$0		$0		$150	$150	$150
	410	CONSUMABLE SUPPLIES	$277	$270		$300		$950	$950	$950
		2130	**$35,130**	**$40,546**	**0.81**	**$42,517**	**0.00**	**$1,100**	**$1,100**	**$1,100**

General Fund Expenditures - Lyle Elementary

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2143	380	NON-INSTR PROF & TECH	$25,000	$25,000		$25,000		$30,500	$30,500	$30,500
		2143	**$25,000**	**$25,000**	**0.00**	**$25,000**	**0.00**	**$30,500**	**$30,500**	**$30,500**
	112	CLASSIFIED SALARIES	$27,277	$27,853	1.00	$26,431	1.00	$26,694	$26,694	$26,694
	122	SUBSTITUTE - CLASSIFIED	$546	$592		$0		$499	$499	$499
	141	LONGEVITY STIPEND	$0	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$1,100	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$5,868	$4,143		$4,662		$5,947	$5,947	$5,947
	212	PERS-EMPLOYEE PICK-UP	$1,735	$1,675		$1,586		$1,632	$1,632	$1,632
2220	220	SOCIAL SECURITY/MEDICARE	$1,864	$1,758		$2,022		$2,080	$2,080	$2,080
	231	WORKERS COMP	$155	$144		$139		$145	$145	$145
	241	HEALTH INSURANCE	$11,000	$13,200		$13,200		$13,200	$13,200	$13,200
	410	CONSUMABLE SUPPLIES	$300	$293		$300		$300	$300	$300
	430	LIBRARY BOOKS	$0	$836		$800		$800	$800	$800
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
	640	DUES AND FEES	$0	$0		$0		$0	$0	$0
		2220	**$49,845**	**$50,493**	**1.00**	**$49,140**	**1.00**	**$51,298**	**$51,298**	**$51,298**
2240	410	CONSUMABLE SUPPLIES	$683	$0		$0		$0	$0	$0
		2240	**$683**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
	112	CLASSIFIED SALARIES	$64,939	$68,234	2.25	$66,375	2.25	$70,138	$70,138	$70,138
	113	ADMINISTRATORS	$96,970	$98,604	1.00	$100,326	1.00	$93,184	$93,184	$93,184
	122	SUBSTITUTE - CLASSIFIED	$1,243	$91		$202		$0	$0	$0
	145	OPT OUT ADD SALARY	$6,600	$6,600		$6,600		$13,200	$13,200	$13,200
	211	PERS-EMPLOYER CONTRIBUT	$36,134	$33,298		$35,311		$37,162	$37,162	$37,162
	212	PERS-EMPLOYEE PICK-UP	$10,112	$9,839		$10,410		$10,195	$10,195	$10,195
	220	SOCIAL SECURITY/MEDICARE	$12,806	$12,922		$13,273		$12,999	$12,999	$12,999
	231	WORKERS COMP	$880	$844		$870		$872	$872	$872
2410	241	HEALTH INSURANCE	$13,852	$13,770		$13,647		$390	$390	$390
	342	LICENSED TRAVEL-OUT DIST	$327	$85		$100		$100	$100	$100
	344	CLASSIFIED TRAVEL	$0	$0		$0		$0	$0	$0
	353	POSTAGE	$1,436	$1,784		$1,800		$1,800	$1,800	$1,800
	410	CONSUMABLE SUPPLIES	$199	$450		$600		$500	$500	$500
	415	STUDENT FOOD SUPPLIES	$0	$93		$0		$0	$0	$0
	440	PERIODICALS	$0	$48		$0		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$368	$211		$300		$300	$300	$300
	640	DUES AND FEES	$830	$830		$830		$830	$830	$830
		2410	**$246,696**	**$247,703**	**3.25**	**$250,644**	**3.25**	**$241,670**	**$241,670**	**$241,670**
	112	CLASSIFIED SALARIES	$71,593	$70,213	2.00	$75,899	2.00	$76,358	$76,358	$76,358
2540	122	SUBSTITUTE - CLASSIFIED	$4,990	$8,608		$5,998		$6,002	$6,002	$6,002
	141	LONGEVITY STIPEND	$100	$100		$100		$100	$100	$100

General Fund Expenditures - Lyle Elementary
2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2540	211	PERS-EMPLOYER CONTRIBUT	$15,151	$15,330		$16,318		$20,153	$20,153	$20,153
	212	PERS-EMPLOYEE PICK-UP	$4,425	$4,543		$4,920		$4,948	$4,948	$4,948
	220	SOCIAL SECURITY/MEDICARE	$5,786	$6,000		$6,273		$6,308	$6,308	$6,308
	231	WORKERS COMP	$3,077	$2,674		$2,759		$2,653	$2,653	$2,653
	241	HEALTH INSURANCE	$26,400	$27,052		$27,182		$27,371	$27,371	$27,371
	322	REPAIRS & MAINTENANCE	$2,343	$6,347		$6,000		$6,000	$6,000	$6,000
	324	RENTALS	$51	$184		$0		$0	$0	$0
	325	ELECTRICITY	$27,215	$26,929		$25,000		$25,000	$25,000	$25,000
	326	FUEL	$10,539	$10,534		$12,000		$12,000	$12,000	$12,000
	327	WATER & SEWAGE	$4,684	$3,545		$4,500		$4,500	$4,500	$4,500
	328	GARBAGE	$5,778	$6,859		$7,000		$7,000	$7,000	$7,000
	344	CLASSIFIED TRAVEL	$0	$194		$0		$0	$0	$0
	349	OTHER TRAVEL	$0	$645		$0		$0	$0	$0
	351	TELECOMMUNICATIONS	$3,009	$3,020		$3,000		$3,000	$3,000	$3,000
	410	CONSUMABLE SUPPLIES	$9,351	$11,828		$10,000		$10,000	$10,000	$10,000
	460	NON-CONSUMABLE SUPPLIES	$2,919	$7,693		$6,000		$6,000	$6,000	$6,000
	541	NEW EQUIPMENT	$0	$0		$0		$0	$0	$0
	640	DUES AND FEES	$0	$0		$0		$0	$0	$0
	670	TAXES AND LICENSES	$45	$0		$0		$0	$0	$0
		2540	**$197,458**	**$212,296**	**2.00**	**$212,948**	**2.00**	**$217,393**	**$217,393**	**$217,393**
2543	322	REPAIRS & MAINTENANCE	$64	$692		$700		$700	$700	$700
	410	CONSUMABLE SUPPLIES	$0	$340		$150		$400	$400	$400
		2543	**$64**	**$1,032**	**0.00**	**$850**	**0.00**	**$1,100**	**$1,100**	**$1,100**
2550	331	REIMB STUDENT TRANSPORT	$3,752	$4,936		$3,000		$3,000	$3,000	$3,000
	332	NONREIMB STUDENT TRANS	$0	$0		$0		$0	$0	$0
		2550	**$3,752**	**$4,936**	**0.00**	**$3,000**	**0.00**	**$3,000**	**$3,000**	**$3,000**
2574	322	REPAIRS & MAINTENANCE	$1,260	$723		$2,000		$2,000	$2,000	$2,000
	324	RENTALS	$2,383	$2,177		$2,500		$2,500	$2,500	$2,500
		2574	**$3,643**	**$2,900**	**0.00**	**$4,500**	**0.00**	**$4,500**	**$4,500**	**$4,500**
2661	480	COMPUTER HARDWARE	$0	$17,209		$5,000		$20,925	$20,925	$20,925
		2661	**$0**	**$17,209**	**0.00**	**$5,000**	**0.00**	**$20,925**	**$20,925**	**$20,925**
		TOTAL LYLE ELEMENTARY	**$2,171,417**	**$2,449,609**	**32.06**	**$2,425,242**	**31.37**	**$2,567,214**	**$2,567,214**	**$2,567,214**

Oakdale Heights Elementary

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

General Fund Expenditures - Oakdale Heights Elementary

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
1111	111	LICENSED SALARIES	$808,922	$906,459	15.50	$882,563	15.50	$856,979	$856,979	$897,721
	112	CLASSIFIED SALARIES	$117,143	$151,028	7.06	$158,522	7.06	$159,476	$159,476	$159,476
	121	SUBSTITUTES - LICENSED	$21,955	$23,223		$23,006		$20,002	$20,002	$20,002
	122	SUBSTITUTE - CLASSIFIED	$12,190	$7,322		$7,501		$6,002	$6,002	$6,002
	123	TEMPORARY - LICENSED	$0	$0		$14,998		$14,998	$14,998	$14,998
	130	EXTEND CONT/STU TEACH	$2,199	$6,518		$5,004		$1,499	$1,499	$1,499
	141	LONGEVITY STIPEND	$200	$200		$200		$200	$200	$200
	145	OPT OUT ADD SALARY	$50,045	$56,235		$56,329		$42,615	$42,615	$49,215
	211	PERS-EMPLOYER CONTRIBUT	$210,286	$221,632		$230,053		$272,271	$272,271	$282,625
	212	PERS-EMPLOYEE PICK-UP	$57,916	$64,376		$68,887		$65,350	$65,350	$68,190
	220	SOCIAL SECURITY/MEDICARE	$76,504	$86,942		$87,701		$85,072	$85,072	$88,693
	231	WORKERS COMP	$5,222	$5,593		$5,768		$5,628	$5,628	$5,887
	232	UNEMPLOYMENT COMP	$55	$85		$0		$0	$0	$0
	241	HEALTH INSURANCE	$123,983	$133,334		$127,217		$153,780	$153,780	$161,364
	341	LICENSED TRAVEL-IN DISTR	$0	$16		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$125	$125		$0		$125	$125	$125
	410	CONSUMABLE SUPPLIES	$5,730	$5,027		$6,800		$7,000	$7,000	$7,000
	420	TEXTBOOKS	$612	$17,828		$18,000		$20,000	$20,000	$20,000
	440	PERIODICALS	$300	$0		$0		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$2,180	$8,814		$5,000		$2,000	$2,000	$2,000
	470	COMPUTER SOFTWARE	$0	$570		$0		$0	$0	$0
	640	DUES AND FEES	$0	$0		$0		$0	$0	$0
		1111	**$1,495,566**	**$1,695,327**	**22.56**	**$1,697,549**	**22.56**	**$1,712,997**	**$1,712,997**	**$1,784,997**
2120	111	LICENSED SALARIES	$0	$0		$0		$0	$0	$0
	121	SUBSTITUTES - LICENSED	$1,377	$1,651		$995		$1,482	$1,482	$1,482
	211	PERS-EMPLOYER CONTRIBUT	$39	$15		$175		$324	$324	$324
	212	PERS-EMPLOYEE PICK-UP	$11	$5		$60		$89	$89	$89
	220	SOCIAL SECURITY/MEDICARE	$105	$126		$47		$72	$72	$72
	231	WORKERS COMP	$7	$8		$4		$7	$7	$7
	410	CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
	470	COMPUTER SOFTWARE	$300	$300		$300		$500	$500	$500
		2120	**$1,840**	**$2,106**	**0.00**	**$1,581**	**0.00**	**$2,473**	**$2,473**	**$2,473**
2130	328	GARBAGE	$0	$0		$0		$150	$150	$150
	410	CONSUMABLE SUPPLIES	$295	$339		$350		$950	$950	$950
		2130	**$295**	**$339**	**0.00**	**$350**	**0.00**	**$1,100**	**$1,100**	**$1,100**
2143	380	NON-INSTR PROF & TECH	$25,000	$25,000		$25,000		$30,500	$30,500	$30,500
		2143	**$25,000**	**$25,000**	**0.00**	**$25,000**	**0.00**	**$30,500**	**$30,500**	**$30,500**

General Fund Expenditures - Oakdale Heights Elementary

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
	112	CLASSIFIED SALARIES	$14,810	$14,981	0.69	$16,346	0.69	$17,830	$17,830	$17,830
	122	SUBSTITUTE - CLASSIFIED	$831	$2,188		$1,000		$499	$499	$499
	145	OPT OUT ADD SALARY	$0	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$3,173	$3,033		$3,060		$4,009	$4,009	$4,009
	212	PERS-EMPLOYEE PICK-UP	$938	$1,030		$1,041		$1,100	$1,100	$1,100
	220	SOCIAL SECURITY/MEDICARE	$1,196	$1,313		$1,327		$1,402	$1,402	$1,402
2220	231	WORKERS COMP	$92	$94		$92		$98	$98	$98
	241	HEALTH INSURANCE	$0	$0		$0		$0	$0	$0
	322	REPAIRS & MAINTENANCE	$0	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$485	$152		$500		$500	$500	$500
	430	LIBRARY BOOKS	$286	$322		$500		$500	$500	$500
	440	PERIODICALS	$0	$0		$0		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
		2220	**$21,811**	**$23,112**	**0.69**	**$23,866**	**0.69**	**$25,938**	**$25,938**	**$25,938**
	112	CLASSIFIED SALARIES	$64,601	$60,294	2.25	$60,200	2.25	$64,137	$64,137	$64,137
	113	ADMINISTRATORS	$91,886	$96,584	1.00	$94,214	1.00	$101,329	$101,329	$101,329
	130	EXTEND CONT/STU TEACH	$0	$804		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$100	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$0	$0		$0		$5,540	$5,540	$5,540
	211	PERS-EMPLOYER CONTRIBUT	$33,974	$32,220		$33,088		$44,957	$44,957	$44,957
	212	PERS-EMPLOYEE PICK-UP	$9,281	$8,869		$9,265		$10,260	$10,260	$10,260
	220	SOCIAL SECURITY/MEDICARE	$11,692	$11,760		$11,813		$13,082	$13,082	$13,082
2410	231	WORKERS COMP	$817	$777		$759		$877	$877	$877
	241	HEALTH INSURANCE	$26,963	$26,507		$26,781		$15,778	$15,778	$15,778
	342	LICENSED TRAVEL-OUT DIST	$157	$224		$300		$100	$100	$100
	344	CLASSIFIED TRAVEL	$0	$0		$0		$0	$0	$0
	349	OTHER TRAVEL	$0	$206		$0		$0	$0	$0
	353	POSTAGE	$1,539	$1,714		$1,600		$1,800	$1,800	$1,800
	410	CONSUMABLE SUPPLIES	$1,054	$471		$1,100		$500	$500	$500
	460	NON-CONSUMABLE SUPPLIES	$0	$296		$100		$0	$0	$0
	640	DUES AND FEES	$830	$830		$830		$830	$830	$830
		2410	**$242,892**	**$241,555**	**3.25**	**$240,049**	**3.25**	**$259,189**	**$259,189**	**$259,189**
	112	CLASSIFIED SALARIES	$63,776	$70,172	2.00	$74,897	2.00	$75,358	$75,358	$75,358
	122	SUBSTITUTE - CLASSIFIED	$5,622	$4,082		$4,998		$4,004	$4,004	$4,004
2540	124	TEMPORARY - CLASSIFIED	$610	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$0	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$14,384	$14,681		$15,947		$19,476	$19,476	$19,476

General Fund Expenditures - Oakdale Heights Elementary

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2540	212	PERS-EMPLOYEE PICK-UP	$4,032	$4,402		$4,794		$4,762	$4,762	$4,762
	220	SOCIAL SECURITY/MEDICARE	$5,431	$6,093		$6,112		$6,071	$6,071	$6,071
	231	WORKERS COMP	$2,888	$2,472		$2,719		$2,611	$2,611	$2,611
	241	HEALTH INSURANCE	$26,400	$27,000		$27,120		$27,600	$27,600	$27,600
	322	REPAIRS & MAINTENANCE	$1,442	$3,255		$3,000		$3,000	$3,000	$3,000
	324	RENTALS	$0	$95		$0		$0	$0	$0
	325	ELECTRICITY	$57,004	$51,469		$60,000		$60,000	$60,000	$60,000
	326	FUEL	$1,941	$1,818		$2,500		$2,500	$2,500	$2,500
	327	WATER & SEWAGE	$2,593	$2,457		$3,000		$3,000	$3,000	$3,000
	328	GARBAGE	$5,584	$4,640		$7,800		$7,800	$7,800	$7,800
	351	TELECOMMUNICATIONS	$5,225	$5,294		$5,500		$4,000	$4,000	$4,000
	380	NON-INSTR PROF & TECH	$0	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$7,368	$10,242		$9,500		$10,000	$10,000	$10,000
	460	NON-CONSUMABLE SUPPLIES	$2,695	$4,202		$6,000		$6,000	$6,000	$6,000
	542	REPLACEMENT EQUIPMENT	$0	$0		$0		$0	$0	$0
	640	DUES AND FEES	$0	$0		$0		$0	$0	$0
		2540	**$206,995**	**$212,375**	**2.00**	**$233,887**	**2.00**	**$236,183**	**$236,183**	**$236,183**
2543	322	REPAIRS & MAINTENANCE	$0	$250		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$678	$454		$0		$400	$400	$400
		2543	**$678**	**$704**	**0.00**	**$0**	**0.00**	**$400**	**$400**	**$400**
2550	331	REIMB STUDENT TRANSPORT	$5,284	$4,979		$3,000		$3,000	$3,000	$3,000
	332	NONREIMB STUDENT TRANS	$0	$0		$0		$0	$0	$0
		2550	**$5,284**	**$4,979**	**0.00**	**$3,000**	**0.00**	**$3,000**	**$3,000**	**$3,000**
2574	322	REPAIRS & MAINTENANCE	$953	$581		$2,000		$2,000	$2,000	$2,000
	324	RENTALS	$2,383	$2,177		$2,500		$2,500	$2,500	$2,500
		2574	**$3,337**	**$2,758**	**0.00**	**$4,500**	**0.00**	**$4,500**	**$4,500**	**$4,500**
2661	480	COMPUTER HARDWARE	$0	$20,881		$5,000		$18,630	$18,630	$18,630
		2661	**$0**	**$20,881**	**0.00**	**$5,000**	**0.00**	**$18,630**	**$18,630**	**$18,630**
		TOTAL OAKDALE HEIGHTS ELEMENTARY	**$2,003,698**	**$2,229,137**	**28.50**	**$2,234,782**	**28.50**	**$2,294,910**	**$2,294,910**	**$2,366,910**

Whitworth Elementary

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

General Fund Expenditures - Whitworth Elementary

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
1111	111	LICENSED SALARIES	$962,827	$1,022,656	17.00	$1,040,340	17.00	$1,023,804	$1,023,804	$1,023,804
	112	CLASSIFIED SALARIES	$41,066	$51,650	1.94	$38,168	2.31	$41,232	$41,232	$41,232
	121	SUBSTITUTES - LICENSED	$21,841	$29,800		$24,995		$20,002	$20,002	$20,002
	122	SUBSTITUTE - CLASSIFIED	$1,412	$1,398		$1,504		$5,003	$5,003	$5,003
	123	TEMPORARY - LICENSED	$0	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$0	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$3,000	$3,699		$802		$1,499	$1,499	$1,499
	141	LONGEVITY STIPEND	$100	$100		$100		$100	$100	$100
	145	OPT OUT ADD SALARY	$32,761	$39,286		$39,286		$26,400	$26,400	$26,400
	211	PERS-EMPLOYER CONTRIBUT	$229,441	$243,950		$245,450		$291,251	$291,251	$291,251
	212	PERS-EMPLOYEE PICK-UP	$62,695	$66,922		$68,712		$67,082	$67,082	$67,082
	220	SOCIAL SECURITY/MEDICARE	$78,874	$85,627		$86,889		$84,971	$84,971	$84,971
	231	WORKERS COMP	$5,411	$5,493		$5,553		$5,498	$5,498	$5,498
	232	UNEMPLOYMENT COMP	$0	$0		$0		$0	$0	$0
	241	HEALTH INSURANCE	$176,376	$165,262		$165,262		$191,830	$191,830	$191,830
	342	LICENSED TRAVEL-OUT DIST	$0	$52		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$4,376	$4,261		$6,000		$6,000	$6,000	$6,000
	420	TEXTBOOKS	$21,189	$10,028		$12,000		$20,000	$20,000	$20,000
	460	NON-CONSUMABLE SUPPLIES	$2,248	$0		$2,500		$2,500	$2,500	$2,500
	640	DUES AND FEES	$0	$0		$0		$0	$0	$0
		1111	**$1,643,618**	**$1,730,184**	**18.94**	**$1,737,561**	**19.31**	**$1,787,173**	**$1,787,173**	**$1,787,173**
2120	111	LICENSED SALARIES	$0	$0		$0		$0	$0	$0
	121	SUBSTITUTES - LICENSED	$1,029	$782		$995		$1,042	$1,042	$1,042
	211	PERS-EMPLOYER CONTRIBUT	$229	$128		$175		$228	$228	$228
	212	PERS-EMPLOYEE PICK-UP	$62	$37		$60		$63	$63	$63
	220	SOCIAL SECURITY/MEDICARE	$79	$60		$47		$51	$51	$51
	231	WORKERS COMP	$6	$4		$4		$5	$5	$5
	232	UNEMPLOYMENT COMP	$0	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
	470	COMPUTER SOFTWARE	$300	$300		$300		$300	$300	$300
		2120	**$1,705**	**$1,310**	**0.00**	**$1,581**	**0.00**	**$1,687**	**$1,687**	**$1,687**
2130	112	CLASSIFIED SALARIES	$0	$17,001		$0	0.81	$21,353	$21,353	$21,353
	122	SUBSTITUTE - CLASSIFIED	$0	$340		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$691		$0		$4,670	$4,670	$4,670
	212	PERS-EMPLOYEE PICK-UP	$0	$235		$0		$1,281	$1,281	$1,281
	220	SOCIAL SECURITY/MEDICARE	$0	$1,327		$0		$1,634	$1,634	$1,634
	231	WORKERS COMP	$0	$92		$0		$115	$115	$115

General Fund Expenditures - Whitworth Elementary

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2130	241	HEALTH INSURANCE	$0	$0		$0		$14,640	$14,640	$14,640
	344	CLASSIFIED TRAVEL	$0	$408		$0		$0	$0	$0
	328	GARBAGE	$0	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$98		$100		$100	$100	$100
		2130	**$0**	**$20,192**	**0.00**	**$100**	**0.81**	**$43,793**	**$43,793**	**$43,793**
2143	380	NON-INSTR PROF & TECH	$50,000	$50,000		$50,000		$61,000	$61,000	$61,000
		2143	**$50,000**	**$50,000**	**0.00**	**$50,000**	**0.00**	**$61,000**	**$61,000**	**$61,000**
2220	111	LICENSED SALARIES	$66,208	$68,627	1.00	$70,149	1.00	$70,850	$70,850	$70,850
	112	CLASSIFIED SALARIES	$26,731	$28,219	1.00	$26,431	0.69	$18,352	$18,352	$18,352
	121	SUBSTITUTES - LICENSED	$1,201	$1,568		$995		$486	$486	$486
	122	SUBSTITUTE - CLASSIFIED	$1,444	$1,005		$1,000		$499	$499	$499
	130	EXTEND CONT/STU TEACH	$0	$0		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$100	$100		$100		$100	$100	$100
	145	OPT OUT ADD SALARY	$0	$21,865		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$20,996	$5,875		$21,936		$23,522	$23,522	$23,522
	212	PERS-EMPLOYEE PICK-UP	$5,652	$7,070		$5,920		$5,417	$5,417	$5,417
	220	SOCIAL SECURITY/MEDICARE	$6,845	$483		$7,520		$6,893	$6,893	$6,893
	231	WORKERS COMP	$498	$0		$475		$440	$440	$440
	241	HEALTH INSURANCE	$26,622	$27,466		$27,466		$14,400	$14,400	$14,400
	322	REPAIRS & MAINTENANCE	$0	$110		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$199	$0		$600		$600	$600	$600
	430	LIBRARY BOOKS	$594	$668		$700		$700	$700	$700
	440	PERIODICALS	$313	$240		$450		$450	$450	$450
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
		2220	**$157,403**	**$163,296**	**2.00**	**$163,740**	**1.69**	**$142,711**	**$142,711**	**$142,711**
2410	112	CLASSIFIED SALARIES	$68,276	$71,740	2.25	$71,021	2.25	$72,267	$72,267	$72,267
	113	ADMINISTRATORS	$76,614	$82,236	1.00	$100,326	1.00	$101,329	$101,329	$101,329
	122	SUBSTITUTE - CLASSIFIED	$131	$215		$202		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$4,284		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$0	$100		$100		$100	$100	$100
	145	OPT OUT ADD SALARY	$0	$0		$0		$6,022	$6,022	$6,022
	211	PERS-EMPLOYER CONTRIBUT	$32,909	$34,395		$37,485		$47,925	$47,925	$47,925
	212	PERS-EMPLOYEE PICK-UP	$8,939	$9,524		$10,299		$10,783	$10,783	$10,783
	220	SOCIAL SECURITY/MEDICARE	$10,349	$11,261		$13,131		$13,748	$13,748	$13,748
	231	WORKERS COMP	$779	$782		$833		$915	$915	$915
	232	UNEMPLOYMENT COMP	$0	$0		$5,000		$0	$0	$0
	241	HEALTH INSURANCE	$24,107	$25,447		$27,814		$16,014	$16,014	$16,014

General Fund Expenditures - Whitworth Elementary

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2410	342	LICENSED TRAVEL-OUT DIST	$0	$0		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$0	$0		$0		$0	$0	$0
	349	OTHER TRAVEL	$0	$0		$200		$0	$0	$0
	353	POSTAGE	$1,764	$1,573		$1,500		$1,500	$1,500	$1,500
	410	CONSUMABLE SUPPLIES	$300	$0		$600		$600	$600	$600
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$2,200		$2,000	$2,000	$2,000
	640	DUES AND FEES	$830	$830		$830		$830	$830	$830
		2410	**$224,998**	**$242,388**	**3.25**	**$271,540**	**3.25**	**$274,033**	**$274,033**	**$274,033**
2540	112	CLASSIFIED SALARIES	$69,460	$76,107	2.00	$75,899	2.00	$76,357	$76,357	$76,357
	122	SUBSTITUTE - CLASSIFIED	$321	$288		$403		$0	$0	$0
	141	LONGEVITY STIPEND	$0	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$6,600	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$15,482	$15,219		$15,166		$18,649	$18,649	$18,649
	212	PERS-EMPLOYEE PICK-UP	$4,578	$4,577		$4,578		$4,581	$4,581	$4,581
	220	SOCIAL SECURITY/MEDICARE	$5,582	$5,388		$5,837		$5,841	$5,841	$5,841
	231	WORKERS COMP	$2,752	$2,535		$2,735		$2,627	$2,627	$2,627
	241	HEALTH INSURANCE	$13,200	$26,400		$26,400		$26,843	$26,843	$26,843
	322	REPAIRS & MAINTENANCE	$5,372	$7,539		$6,000		$6,000	$6,000	$6,000
	325	ELECTRICITY	$24,498	$22,095		$25,000		$25,000	$25,000	$25,000
	326	FUEL	$8,694	$8,733		$10,000		$10,000	$10,000	$10,000
	327	WATER & SEWAGE	$6,213	$5,618		$7,000		$7,000	$7,000	$7,000
	328	GARBAGE	$6,032	$6,607		$7,500		$7,500	$7,500	$7,500
	349	OTHER TRAVEL	$0	$645		$0		$0	$0	$0
	351	TELECOMMUNICATIONS	$3,034	$3,065		$3,000		$3,000	$3,000	$3,000
	380	NON-INSTR PROF & TECH	$0	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$8,292	$10,218		$9,000		$10,000	$10,000	$10,000
	460	NON-CONSUMABLE SUPPLIES	$1,195	$275		$1,500		$1,500	$1,500	$1,500
	541	NEW EQUIPMENT	$0	$0		$0		$0	$0	$0
	542	REPLACEMENT EQUIPMENT	$0	$0		$0		$0	$0	$0
	640	DUES AND FEES	$197	$0		$200		$200	$200	$200
	670	TAXES AND LICENSES	$90	$0		$100		$100	$100	$100
		2540	**$181,591**	**$195,311**	**2.00**	**$200,317**	**2.00**	**$205,198**	**$205,198**	**$205,198**
2543	322	REPAIRS & MAINTENANCE	$0	$83		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$383	$428		$0		$1,500	$1,500	$1,500
		2543	**$383**	**$511**	**0.00**	**$0**	**0.00**	**$1,500**	**$1,500**	**$1,500**
2550	331	REIMB STUDENT TRANSPORT	$13,009	$16,348		$4,000		$4,000	$4,000	$4,000
		2550	**$13,009**	**$16,348**	**0.00**	**$4,000**	**0.00**	**$4,000**	**$4,000**	**$4,000**

General Fund Expenditures - Whitworth Elementary

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2574	322	REPAIRS & MAINTENANCE	$678	$745		$1,000		$2,000	$2,000	$2,000
	324	RENTALS	$2,383	$2,177		$2,500		$2,500	$2,500	$2,500
		2574	**$3,062**	**$2,923**	**0.00**	**$3,500**	**0.00**	**$4,500**	**$4,500**	**$4,500**
2661	380	NON-INSTR PROF & TECH	$0	$3,937		$0		$0	$0	$0
	480	COMPUTER HARDWARE	$0	$29,469		$7,000		$15,120	$15,120	$15,120
		2661	**$0**	**$33,406**	**0.00**	**$7,000**	**0.00**	**$15,120**	**$15,120**	**$15,120**
		TOTAL WHITWORTH ELEMENTARY	**$2,275,768**	**$2,455,868**	**26.19**	**$2,439,340**	**27.06**	**$2,540,716**	**$2,540,716**	**$2,540,716**

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LaCreole Middle School

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

General Fund Expenditures - LaCreole Middle School

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
	111	LICENSED SALARIES	$1,441,833	$1,478,863	28.77	$1,571,101	29.37	$1,654,706	$1,654,706	$1,654,706
	112	CLASSIFIED SALARIES	$3,338	$3,475	0.13	$2,876	0.13	$2,949	$2,949	$2,949
	121	SUBSTITUTES - LICENSED	$43,749	$80,746		$52,001		$55,004	$55,004	$55,004
	123	TEMPORARY - LICENSED	$0	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$4,200	$1,899		$1,696		$1,999	$1,999	$1,999
	131	EXTRA DUTY CONTRACTS	$5,710	$5,882		$6,117		$4,799	$4,799	$4,799
	145	OPT OUT ADD SALARY	$76,382	$85,762		$79,162		$78,906	$78,906	$78,906
	211	PERS-EMPLOYER CONTRIBUT	$318,028	$301,650		$330,715		$426,552	$426,552	$426,552
	212	PERS-EMPLOYEE PICK-UP	$85,216	$93,029		$102,777		$107,902	$107,902	$107,902
	220	SOCIAL SECURITY/MEDICARE	$118,241	$124,146		$129,340		$135,883	$135,883	$135,883
	231	WORKERS COMP	$8,045	$7,956		$8,423		$8,998	$8,998	$8,998
	241	HEALTH INSURANCE	$225,603	$212,763		$225,963		$232,595	$232,595	$232,595
1121	310	INSTR PROF & TECH SERVICE	$685	$851		$700		$1,150	$1,150	$1,150
	312	INSTR PRG IMP SRV	$0	$12,039		$0		$0	$0	$0
	322	REPAIRS & MAINTENANCE	$0	$0		$6,000		$1,000	$1,000	$1,000
	324	RENTALS	$3,723	$3,202		$6,000		$6,000	$6,000	$6,000
	342	LICENSED TRAVEL-OUT DIST	$0	$66		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$0	$288		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$7,173	$7,079		$12,750		$13,500	$13,500	$13,500
	420	TEXTBOOKS	$14,027	$6,860		$12,500		$8,000	$8,000	$8,000
	440	PERIODICALS	$260	$308		$500		$500	$500	$500
	460	NON-CONSUMABLE SUPPLIES	$352	$8,713		$3,000		$9,000	$9,000	$9,000
	470	COMPUTER SOFTWARE	$0	$0		$1,000		$0	$0	$0
	480	COMPUTER HARDWARE	$3,990	$10,523		$20,000		$20,000	$20,000	$20,000
	640	DUES AND FEES	$0	$0		$0		$1,000	$1,000	$1,000
		1121	**$2,360,554**	**$2,446,099**	**28.90**	**$2,572,621**	**29.50**	**$2,770,443**	**$2,770,443**	**$2,770,443**
	131	EXTRA DUTY CONTRACTS	$0	$2,249		$2,411		$5,812	$5,812	$5,812
	211	PERS-EMPLOYER CONTRIBUT	$0	$397		$425		$1,271	$1,271	$1,271
	212	PERS-EMPLOYEE PICK-UP	$0	$135		$145		$349	$349	$349
1122	220	SOCIAL SECURITY/MEDICARE	$0	$169		$103		$256	$256	$256
	231	WORKERS COMP	$0	$11		$10		$26	$26	$26
	332	NONREIMB STUDENT TRANS	$0	$0		$0		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
		1122	**$0**	**$2,961**	**0.00**	**$3,094**	**0.00**	**$7,713**	**$7,713**	**$7,713**
	112	CLASSIFIED SALARIES	$22,156	$27,394	1.00	$27,733	1.00	$28,003	$28,003	$28,003
1271	122	SUBSTITUTE - CLASSIFIED	$303	$57		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$6,600	$6,600		$6,600		$6,600	$6,600	$6,600

General Fund Expenditures - LaCreole Middle School

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
1271	211	PERS-EMPLOYER CONTRIBUT	$5,835	$5,678		$6,056		$7,568	$7,568	$7,568
	212	PERS-EMPLOYEE PICK-UP	$1,725	$2,040		$2,060		$2,076	$2,076	$2,076
	220	SOCIAL SECURITY/MEDICARE	$2,223	$2,605		$2,626		$2,647	$2,647	$2,647
	231	WORKERS COMP	$158	$171		$200		$205	$205	$205
	241	HEALTH INSURANCE	$0	$0		$0		$0	$0	$0
		1271	**$39,001**	**$44,543**	**1.00**	**$45,275**	**1.00**	**$47,099**	**$47,099**	**$47,099**
1280	111	LICENSED SALARIES	$5,768	$5,949	0.10	$6,073		$0	$0	$0
	112	CLASSIFIED SALARIES	$22,710	$26,414	1.38	$28,501	1.56	$34,395	$34,395	$34,395
	121	SUBSTITUTES - LICENSED	$172	$87		$0		$0	$0	$0
	122	SUBSTITUTE - CLASSIFIED	$2,679	$747		$403		$1,498	$1,498	$1,498
	130	EXTEND CONT/STU TEACH	$0	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$6,911	$4,200		$6,455		$7,850	$7,850	$7,850
	212	PERS-EMPLOYEE PICK-UP	$1,572	$1,369		$2,099		$2,154	$2,154	$2,154
	220	SOCIAL SECURITY/MEDICARE	$2,311	$2,529		$2,676		$2,746	$2,746	$2,746
	231	WORKERS COMP	$178	$179		$188		$198	$198	$198
	241	HEALTH INSURANCE	$1,369	$1,440		$1,440		$13,200	$13,200	$13,200
		1280	**$43,670**	**$42,915**	**1.48**	**$47,835**	**1.56**	**$62,040**	**$62,040**	**$62,040**
2120	111	LICENSED SALARIES	$53,049	$40,840	1.00	$43,477	1.00	$42,328	$42,328	$42,328
	112	CLASSIFIED SALARIES	$31,738	$32,979	1.00	$31,217	1.00	$31,521	$31,521	$31,521
	121	SUBSTITUTES - LICENSED	$0	$0		$0		$0	$0	$0
	122	SUBSTITUTE - CLASSIFIED	$138	$115		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$3,027	$2,352		$2,498		$1,999	$1,999	$1,999
	145	OPT OUT ADD SALARY	$6,600	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$18,573	$9,147		$13,617		$16,588	$16,588	$16,588
	212	PERS-EMPLOYEE PICK-UP	$5,665	$3,005		$4,632		$4,551	$4,551	$4,551
	220	SOCIAL SECURITY/MEDICARE	$7,119	$5,759		$5,905		$5,802	$5,802	$5,802
	231	WORKERS COMP	$490	$383		$387		$388	$388	$388
	241	HEALTH INSURANCE	$13,052	$26,396		$26,400		$29,240	$29,240	$29,240
	342	LICENSED TRAVEL-OUT DIST	$0	$0		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$153	$0		$250		$250	$250	$250
	349	OTHER TRAVEL	$254	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$0		$250		$250	$250	$250
	470	COMPUTER SOFTWARE	$400	$400		$400		$400	$400	$400
	640	DUES AND FEES	$0	$0		$0		$0	$0	$0
		2120	**$140,256**	**$121,375**	**2.00**	**$129,032**	**2.00**	**$133,318**	**$133,318**	**$133,318**
2130	112	CLASSIFIED SALARIES	$0	$0	0.69	$17,984	0.69	$14,045	$14,045	$14,045
	122	SUBSTITUTES - CLASSIFIED	$0	$0		$0		$999	$999	$999

General Fund Expenditures - LaCreole Middle School

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2130	211	PERS-EMPLOYER CONTRIBUT	$0	$0		$3,172		$3,290	$3,290	$3,290
	212	PERS-EMPLOYEE PICK-UP	$0	$0		$1,079		$903	$903	$903
	220	SOCIAL SECURITY/MEDICARE	$0	$0		$1,376		$1,151	$1,151	$1,151
	231	WORKERS COMP	$0	$0		$95		$84	$84	$84
	328	GARBAGE	$0	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$10		$0		$0	$0	$0
		2130	**$0**	**$10**	**0.69**	**$23,706**	**0.69**	**$20,471**	**$20,471**	**$20,471**
2143	380	NON-INSTR PROF & TECH	$0	$25,000		$50,000		$73,000	$73,000	$73,000
		2143	**$0**	**$25,000**	**0.00**	**$50,000**	**0.00**	**$73,000**	**$73,000**	**$73,000**
2220	111	LICENSED SALARIES	$61,685	$62,867	1.00	$65,442		$0	$0	$0
	112	CLASSIFIED SALARIES	$29,018	$29,423	1.00	$29,155	1.00	$29,446	$29,446	$29,446
	121	SUBSTITUTES - LICENSED	$2,144	$4,411		$2,011		$0	$0	$0
	122	SUBSTITUTE - CLASSIFIED	$2,016	$856		$1,000		$1,985	$1,985	$1,985
	141	LONGEVITY STIPEND	$100	$100		$100		$100	$100	$100
	211	PERS-EMPLOYER CONTRIBUT	$20,240	$20,786		$21,672		$8,465	$8,465	$8,465
	212	PERS-EMPLOYEE PICK-UP	$5,448	$5,585		$5,862		$1,892	$1,892	$1,892
	220	SOCIAL SECURITY/MEDICARE	$6,866	$6,996		$7,417		$2,399	$2,399	$2,399
	231	WORKERS COMP	$498	$481		$473		$167	$167	$167
	241	HEALTH INSURANCE	$26,453	$26,904		$27,045		$14,640	$14,640	$14,640
	319	OTHR INSTRUCT SERVICES	$3,112	$3,375		$3,375		$1,800	$1,800	$1,800
	410	CONSUMABLE SUPPLIES	$398	$478		$500		$500	$500	$500
	430	LIBRARY BOOKS	$908	$727		$750		$750	$750	$750
	440	PERIODICALS	$1,489	$802		$1,000		$1,000	$1,000	$1,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
		2220	**$160,375**	**$163,791**	**2.00**	**$165,803**	**1.00**	**$63,144**	**$63,144**	**$63,144**
2230	380	NON-INSTR PROF & TECH	$0	$0		$0		$4,000	$4,000	$4,000
		2230	**$0**	**$0**	**0.00**	**$0**	**0.00**	**$4,000**	**$4,000**	**$4,000**
2410	112	CLASSIFIED SALARIES	$92,368	$98,703	3.00	$99,294	3.00	$102,233	$102,233	$102,233
	113	ADMINISTRATORS	$181,708	$177,707	2.00	$183,319	2.00	$188,031	$188,031	$188,031
	122	SUBSTITUTE - CLASSIFIED	$437	$983		$504		$999	$999	$999
	130	EXTEND CONT/STU TEACH	$1,347	$337		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$6,483	$11,411		$12,373		$12,369	$12,369	$12,369
	211	PERS-EMPLOYER CONTRIBUT	$60,901	$55,096		$57,013		$72,016	$72,016	$72,016
	212	PERS-EMPLOYEE PICK-UP	$16,934	$17,302		$17,729		$18,218	$18,218	$18,218
	220	SOCIAL SECURITY/MEDICARE	$21,068	$21,859		$22,605		$23,228	$23,228	$23,228
	231	WORKERS COMP	$1,457	$1,394		$1,478		$1,543	$1,543	$1,543
	241	HEALTH INSURANCE	$51,814	$44,892		$44,215		$45,951	$45,951	$45,951

General Fund Expenditures - LaCreole Middle School

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2410	342	LICENSED TRAVEL-OUT DIST	$483	$1,184		$1,500		$1,000	$1,000	$1,000
	344	CLASSIFIED TRAVEL	$24	$0		$0		$0	$0	$0
	349	OTHER TRAVEL	$0	$0		$400		$400	$400	$400
	353	POSTAGE	$3,692	$3,225		$3,500		$3,500	$3,500	$3,500
	380	NON-INSTR PROF & TECH	$856	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$640	$901		$2,000		$2,000	$2,000	$2,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
	640	DUES AND FEES	$1,690	$1,690		$1,690		$1,690	$1,690	$1,690
		2410	**$441,902**	**$436,683**	**5.00**	**$447,620**	**5.00**	**$473,177**	**$473,177**	**$473,177**
2540	112	CLASSIFIED SALARIES	$115,922	$152,589	4.38	$161,911	4.15	$145,827	$145,827	$145,827
	122	SUBSTITUTE - CLASSIFIED	$825	$896		$1,000		$999	$999	$999
	141	LONGEVITY STIPEND	$100	$100		$100		$0	$0	$0
	145	OPT OUT ADD SALARY	$2,363	$12,645		$13,540		$16,993	$16,993	$16,993
	211	PERS-EMPLOYER CONTRIBUT	$24,979	$31,596		$33,090		$28,357	$28,357	$28,357
	212	PERS-EMPLOYEE PICK-UP	$7,136	$9,974		$10,593		$7,780	$7,780	$7,780
	220	SOCIAL SECURITY/MEDICARE	$8,720	$12,558		$13,506		$12,532	$12,532	$12,532
	231	WORKERS COMP	$4,743	$5,171		$5,979		$5,210	$5,210	$5,210
	241	HEALTH INSURANCE	$37,575	$30,982		$31,701		$20,973	$20,973	$20,973
	322	REPAIRS & MAINTENANCE	$8,114	$12,040		$6,000		$6,000	$6,000	$6,000
	324	RENTALS	$0	$65		$0		$0	$0	$0
	325	ELECTRICITY	$52,005	$50,348		$50,000		$50,000	$50,000	$50,000
	326	FUEL	$17,391	$14,929		$21,000		$21,000	$21,000	$21,000
	327	WATER & SEWAGE	$18,499	$19,093		$16,000		$16,000	$16,000	$16,000
	328	GARBAGE	$7,361	$6,906		$8,000		$8,000	$8,000	$8,000
	351	TELECOMMUNICATIONS	$6,484	$6,484		$5,000		$5,000	$5,000	$5,000
	380	NON-INSTR PROF & TECH	$25	$213		$500		$500	$500	$500
	390	OTHR NON INSTR PROF&TECH	$0	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$25,855	$26,706		$24,000		$24,000	$24,000	$24,000
	460	NON-CONSUMABLE SUPPLIES	$10,111	$7,445		$12,000		$12,000	$12,000	$12,000
	542	REPLACEMENT EQUIPMENT	$0	$0		$0		$0	$0	$0
	640	DUES AND FEES	$771	$67		$800		$800	$800	$800
	670	TAXES AND LICENSES	$470	$0		$400		$400	$400	$400
		2540	**$349,450**	**$400,806**	**4.38**	**$415,121**	**4.15**	**$382,371**	**$382,371**	**$382,371**
2543	322	REPAIRS & MAINTENANCE	$0	$840		$0		$1,500	$1,500	$1,500
	410	CONSUMABLE SUPPLIES	$5,023	$1,297		$0		$2,500	$2,500	$2,500
	460	NON-CONSUMABLE SUPPLIES	$0	$374		$400		$400	$400	$400
		2543	**$5,023**	**$2,511**	**0.00**	**$400**	**0.00**	**$4,400**	**$4,400**	**$4,400**

General Fund Expenditures - LaCreole Middle School

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2550	331	REIMB STUDENT TRANSPORT	$5,770	$9,594		$5,000		$5,000	$5,000	$5,000
	332	NONREIMB STUDENT TRANS	$0	$301		$300		$300	$300	$300
		2550	**$5,770**	**$9,895**	**0.00**	**$5,300**	**0.00**	**$5,300**	**$5,300**	**$5,300**
2574	322	REPAIRS & MAINTENANCE	$670	$456		$1,000		$1,000	$1,000	$1,000
	324	RENTALS	$3,875	$2,806		$3,500		$3,500	$3,500	$3,500
		2574	**$4,545**	**$3,263**	**0.00**	**$4,500**	**0.00**	**$4,500**	**$4,500**	**$4,500**
2661	380	NON-INSTR PROF & TECH	$0	$2,194		$0		$0	$0	$0
	480	COMPUTER HARDWARE	$0	$23,392		$5,000		$34,965	$34,965	$34,965
		2661	**$0**	**$25,586**	**0.00**	**$5,000**	**0.00**	**$34,965**	**$34,965**	**$34,965**
		TOTAL LACREOLE MIDDLE SCHOOL	**$3,550,547**	**$3,725,437**	**45.44**	**$3,915,307**	**44.90**	**$4,085,941**	**$4,085,941**	**$4,085,941**

Dallas High School

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

General Fund Expenditures - Dallas High School

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
	111	LICENSED SALARIES	$1,755,807	$1,938,638	33.80	$2,015,350	33.13	$1,972,409	$1,972,409	$1,972,409
	112	CLASSIFIED SALARIES	$0	$8,339	0.72	$14,109	0.69	$12,609	$12,609	$12,609
	121	SUBSTITUTES - LICENSED	$59,378	$75,713		$60,002		$70,006	$70,006	$70,006
	122	SUBSTITUTES - CLASSIFIED	$0	$415		$0		$0	$0	$0
	123	TEMPORARY - LICENSED	$30,436	$17,316		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$109		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$4,157	$4,051		$3,997		$2,998	$2,998	$2,998
	131	EXTRA DUTY CONTRACTS	$18,080	$30,540		$26,542		$25,994	$25,994	$25,994
	145	OPT OUT ADD SALARY	$55,224	$63,048		$60,298		$65,813	$65,813	$65,813
	211	PERS-EMPLOYER CONTRIBUT	$395,424	$412,388		$436,723		$524,841	$524,841	$524,841
	212	PERS-EMPLOYEE PICK-UP	$105,601	$119,232		$128,657		$126,752	$126,752	$126,752
	220	SOCIAL SECURITY/MEDICARE	$143,379	$159,124		$164,174		$161,592	$161,592	$161,592
	231	WORKERS COMP	$9,718	$10,223		$10,479		$10,563	$10,563	$10,563
1131	241	HEALTH INSURANCE	$306,770	$340,857		$331,609		$318,676	$318,676	$318,676
	310	INSTR PROF & TECH SERVICE	$3,085	$3,355		$5,885		$5,985	$5,985	$5,985
	319	OTHR NON INSTR PROF&TECH	$0	$349		$0		$0	$0	$0
	322	REPAIRS & MAINTENANCE	$0	$115		$200		$1,000	$1,000	$1,000
	324	RENTALS	$360	$613		$500		$1,000	$1,000	$1,000
	328	GARBAGE	$0	$521		$0		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$0	$325		$0		$0	$0	$0
	349	OTHER TRAVEL	$185	$0		$0		$0	$0	$0
	353	POSTAGE	$0	$75		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$27,529	$22,811		$38,450		$46,250	$46,250	$46,250
	420	TEXTBOOKS	$1,500	$0		$5,500		$13,500	$13,500	$13,500
	460	NON-CONSUMABLE SUPPLIES	$880	$32,499		$38,500		$7,500	$7,500	$7,500
	470	COMPUTER SOFTWARE	$0	$825		$0		$0	$0	$0
	640	DUES AND FEES	$499	$126		$500		$0	$0	$0
		1131	**$2,918,014**	**$3,241,607**	**34.52**	**$3,341,474**	**33.82**	**$3,367,487**	**$3,367,487**	**$3,367,487**
	112	CLASSIFIED SALARIES	$31,482	$32,768	1.00	$30,356	2.00	$78,533	$78,533	$78,533
	113	ADMINISTRATORS	$93,492	$94,312	1.00	$95,906	1.00	$96,865	$96,865	$96,865
	130	EXTEND CONT/STU TEACH	$12,178	$11,454		$10,999		$10,001	$10,001	$10,001
	131	EXTRA DUTY CONTRACTS	$154,439	$206,968		$213,633		$219,492	$219,492	$219,492
1132	145	OPT OUT ADD SALARY	$6,600	$6,600		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$57,873	$62,904		$69,293		$97,188	$97,188	$97,188
	212	PERS-EMPLOYEE PICK-UP	$15,889	$17,787		$21,450		$24,689	$24,689	$24,689
	220	SOCIAL SECURITY/MEDICARE	$24,090	$27,063		$20,159		$24,363	$24,363	$24,363
	231	WORKERS COMP	$1,609	$1,770		$1,625		$1,927	$1,927	$1,927

General Fund Expenditures - Dallas High School
2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
1132	232	UNEMPLOYMENT COMP	$182	$39		$0		$2,000	$2,000	$2,000
	241	HEALTH INSURANCE	$13,766	$14,498		$14,639		$28,784	$28,784	$28,784
	310	INSTR PROF & TECH SERVICE	$0	$0		$0		$0	$0	$0
	322	REPAIRS & MAINTENANCE	$8,201	$6,879		$5,000		$5,000	$5,000	$5,000
	324	RENTALS	$3,504	$3,905		$9,000		$9,000	$9,000	$9,000
	342	LICENSED TRAVEL-OUT DIST	$3,985	$3,225		$4,000		$4,000	$4,000	$4,000
	343	STUDENT TRAVEL-OUT DIST	$4,928	$6,994		$3,000		$5,000	$5,000	$5,000
	344	CLASSIFIED TRAVEL	$0	$0		$0		$1,000	$1,000	$1,000
	349	OTHER TRAVEL	$750	$850		$500		$500	$500	$500
	380	NON-INSTR PROF & TECH	$16,128	$42,000		$71,400		$30,000	$30,000	$30,000
	390	OTHR NON INSTR PROF&TECH	$37,141	$32,951		$30,000		$30,000	$30,000	$30,000
	410	CONSUMABLE SUPPLIES	$11,826	$10,834		$15,500		$16,000	$16,000	$16,000
	460	NON-CONSUMABLE SUPPLIES	$4,582	$5,805		$1,000		$2,000	$2,000	$2,000
	470	COMPUTER SOFTWARE	$0	$499		$0		$0	$0	$0
	541	NEW EQUIPMENT	$11,900	$15,200		$15,500		$15,500	$15,500	$15,500
	542	REPLACEMENT EQUIPMENT	$0	$0		$0		$0	$0	$0
	640	DUES AND FEES	$12,867	$13,987		$9,000		$12,500	$12,500	$12,500
		1132	**$527,414**	**$619,292**	**2.00**	**$648,560**	**3.00**	**$720,942**	**$720,942**	**$720,942**
1271	112	CLASSIFIED SALARIES	$20,603	$21,053	1.00	$22,670	1.00	$24,023	$24,023	$24,023
	122	SUBSTITUTE - CLASSIFIED	$1,407	$358		$294		$999	$999	$999
	145	OPT OUT ADD SALARY	$0	$3,300		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$1,840	$4,103		$5,215		$6,916	$6,916	$6,916
	212	PERS-EMPLOYEE PICK-UP	$445	$1,393		$1,774		$1,897	$1,897	$1,897
	220	SOCIAL SECURITY/MEDICARE	$1,646	$1,881		$2,262		$2,419	$2,419	$2,419
	231	WORKERS COMP	$127	$132		$180		$192	$192	$192
	241	HEALTH INSURANCE	$11,351	$5,498		$0		$0	$0	$0
		1271	**$37,418**	**$37,719**	**1.00**	**$38,994**	**1.00**	**$43,046**	**$43,046**	**$43,046**
1283	310	INSTR PROF & TECH SERVICE	$0	$0		$0		$0	$0	$0
	371	TUITION PD-OTHER DISTRICT	$407,724	$353,218		$31,000		$7,000	$7,000	$7,000
	420	TEXTBOOKS	$82,851	$60,523		$4,000		$1,000	$1,000	$1,000
		1283	**$490,575**	**$413,741**	**0.00**	**$35,000**	**0.00**	**$8,000**	**$8,000**	**$8,000**
2120	111	LICENSED SALARIES	$135,243	$167,118	3.00	$155,533	3.00	$160,258	$160,258	$160,258
	112	CLASSIFIED SALARIES	$62,718	$68,008	2.00	$73,035	2.00	$63,329	$63,329	$63,329
	121	SUBSTITUTES - LICENSED	$0	$174		$508		$0	$0	$0
	122	SUBSTITUTE - CLASSIFIED	$0	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$8,523	$10,468		$9,001		$11,001	$11,001	$11,001
	145	OPT OUT ADD SALARY	$7,464	$11,854		$12,952		$18,785	$18,785	$18,785

General Fund Expenditures - Dallas High School

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2120	211	PERS-EMPLOYER CONTRIBUT	$46,010	$37,210		$47,072		$60,508	$60,508	$60,508
	212	PERS-EMPLOYEE PICK-UP	$12,565	$10,891		$15,062		$15,202	$15,202	$15,202
	220	SOCIAL SECURITY/MEDICARE	$16,356	$19,399		$19,281		$19,475	$19,475	$19,475
	231	WORKERS COMP	$1,119	$1,258		$1,278		$1,329	$1,329	$1,329
	241	HEALTH INSURANCE	$45,022	$40,267		$40,271		$28,597	$28,597	$28,597
	342	LICENSED TRAVEL-OUT DIST	$136	$0		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$103	$114		$150		$250	$250	$250
	349	OTHER TRAVEL	$117	$100		$100		$0	$0	$0
	353	POSTAGE	$2,962	$3,873		$4,500		$5,000	$5,000	$5,000
	410	CONSUMABLE SUPPLIES	$277	$453		$700		$750	$750	$750
	411	GRADUATION SUPPLIES	$3,283	$3,445		$3,500		$3,500	$3,500	$3,500
	460	NON-CONSUMABLE SUPPLIES	$484	$0		$1,500		$2,000	$2,000	$2,000
		2120	**$342,384**	**$374,630**	**5.00**	**$384,443**	**5.00**	**$389,983**	**$389,983**	**$389,983**
2130	328	GARBAGE	$0	$91		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
		2130	**$0**	**$91**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2143	380	NON-INSTR PROF & TECH	$25,000	$25,000		$35,000		$36,500	$36,500	$36,500
		2143	**$25,000**	**$25,000**	**0.00**	**$35,000**	**0.00**	**$36,500**	**$36,500**	**$36,500**
2210	111	LICENSED SALARIES	$0	$0		$0	1.00	$55,004	$55,004	$55,004
	130	EXTEND CONT/STU TEACH	$0	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$0	$0		$0		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$0	$0		$0		$13,473	$13,473	$13,473
	212	PERS-EMPLOYEE PICK-UP	$0	$0		$0		$3,696	$3,696	$3,696
	220	SOCIAL SECURITY/MEDICARE	$0	$0		$0		$4,713	$4,713	$4,713
	231	WORKERS COMP	$0	$0		$0		$321	$321	$321
	342	LICENSED TRAVEL-OUT DIST	$0	$69		$0		$0	$0	$0
		2210	**$0**	**$69**	**0.00**	**$0**	**1.00**	**$83,807**	**$83,807**	**$83,807**
2220	111	LICENSED SALARIES	$62,200	$63,970	1.00	$65,442	1.00	$66,096	$66,096	$66,096
	121	SUBSTITUTES - LICENSED	$772	$782		$508		$486	$486	$486
	130	EXTEND CONT/STU TEACH	$191	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$13,907	$14,285		$14,703		$18,084	$18,084	$18,084
	212	PERS-EMPLOYEE PICK-UP	$3,744	$3,838		$3,957		$3,995	$3,995	$3,995
	220	SOCIAL SECURITY/MEDICARE	$4,832	$4,954		$5,031		$5,080	$5,080	$5,080
	231	WORKERS COMP	$317	$305		$309		$318	$318	$318
	241	HEALTH INSURANCE	$13,200	$13,600		$13,600		$14,400	$14,400	$14,400
	322	REPAIRS & MAINTENANCE	$0	$0		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$0	$0		$0		$0	$0	$0

General Fund Expenditures - Dallas High School
2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2220	410	CONSUMABLE SUPPLIES	$668	$422		$1,300		$1,500	$1,500	$1,500
	430	LIBRARY BOOKS	$4,486	$4,177		$4,500		$4,500	$4,500	$4,500
	440	PERIODICALS	$1,280	$1,297		$1,300		$1,500	$1,500	$1,500
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
		2220	**$105,597**	**$107,630**	**1.00**	**$110,649**	**1.00**	**$115,960**	**$115,960**	**$115,960**
2229	112	CLASSIFIED SALARIES	$8,988	$5,790	0.10	$5,677	0.19	$8,103	$8,103	$8,103
	124	TEMPORARY - CLASSIFED	$0	$483		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$1,946	$1,293		$1,268		$1,554	$1,554	$1,554
	212	PERS-EMPLOYEE PICK-UP	$539	$347		$341		$343	$343	$343
	220	SOCIAL SECURITY/MEDICARE	$685	$466		$434		$620	$620	$620
	231	WORKERS COMP	$44	$35		$28		$42	$42	$42
	241	HEALTH INSURANCE	$1,334	$1,407		$1,421		$1,440	$1,440	$1,440
	322	REPAIRS & MAINTENANCE	$437	$0		$17,500		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$407	$958		$3,000		$3,000	$3,000	$3,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
		2229	**$14,380**	**$10,779**	**0.10**	**$29,669**	**0.19**	**$15,101**	**$15,101**	**$15,101**
2230	112	CLASSIFIED SALARIES	$32,851	$33,787	1.00	$31,649	1.00	$31,967	$31,967	$31,967
	122	SUBSTITUTE - CLASSIFIED	$382	$0		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFED	$0	$1,590		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$2,696	$2,078		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$0	$0		$0		$100	$100	$100
	211	PERS-EMPLOYER CONTRIBUT	$7,590	$7,544		$7,067		$8,717	$8,717	$8,717
	212	PERS-EMPLOYEE PICK-UP	$2,047	$2,027		$1,899		$1,924	$1,924	$1,924
	220	SOCIAL SECURITY/MEDICARE	$2,746	$2,855		$2,421		$2,453	$2,453	$2,453
	231	WORKERS COMP	$195	$191		$162		$167	$167	$167
	241	HEALTH INSURANCE	$13,537	$14,282		$14,400		$14,640	$14,640	$14,640
	344	CLASSIFIED TRAVEL	$726	$548		$750		$750	$750	$750
	410	CONSUMABLE SUPPLIES	$0	$443		$0		$0	$0	$0
		2230	**$62,769**	**$65,347**	**1.00**	**$58,349**	**1.00**	**$60,719**	**$60,719**	**$60,719**
2240	349	OTHER TRAVEL	$190	$1,055		$2,500		$7,500	$7,500	$7,500
	640	DUES AND FEES	$0	$0		$0		$0	$0	$0
		2240	**$190**	**$1,055**	**0.00**	**$2,500**	**0.00**	**$7,500**	**$7,500**	**$7,500**
2410	112	CLASSIFIED SALARIES	$166,654	$171,731	5.00	$170,310	5.00	$171,824	$171,824	$171,824
	113	ADMINISTRATORS	$282,888	$276,324	2.80	$275,255	2.00	$195,800	$195,800	$195,800
	122	SUBSTITUTE - CLASSIFIED	$623	$550		$504		$999	$999	$999
	130	EXTEND CONT/STU TEACH	$0	$3,747		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$100	$100		$100		$100	$100	$100

General Fund Expenditures - Dallas High School

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2410	145	OPT OUT ADD SALARY	$19,564	$22,852		$26,152		$12,900	$12,900	$12,900
	211	PERS-EMPLOYER CONTRIBUT	$104,529	$98,979		$97,887		$96,878	$96,878	$96,878
	212	PERS-EMPLOYEE PICK-UP	$26,982	$27,508		$28,339		$23,293	$23,293	$23,293
	220	SOCIAL SECURITY/MEDICARE	$34,355	$34,654		$36,133		$29,699	$29,699	$29,699
	231	WORKERS COMP	$2,421	$2,295		$2,394		$2,019	$2,019	$2,019
	241	HEALTH INSURANCE	$65,639	$60,658		$52,858		$68,719	$68,719	$68,719
	341	LICENSED TRAVEL-IN DIST	$27	$0		$0		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$2,935	$3,865		$3,500		$4,500	$4,500	$4,500
	344	CLASSIFIED TRAVEL	$159	$184		$300		$300	$300	$300
	349	OTHER TRAVEL	$0	$445		$500		$500	$500	$500
	353	POSTAGE	$2,930	$1,689		$5,000		$5,000	$5,000	$5,000
	380	NON-INSTR PROF & TECH	$0	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$2,245	$1,159		$3,500		$3,500	$3,500	$3,500
	460	NON-CONSUMABLE SUPPLIES	$2,797	$1,432		$1,500		$1,500	$1,500	$1,500
	480	COMPUTER HARDWARE	$0	$0		$6,400		$0	$0	$0
	640	DUES AND FEES	$4,096	$3,079		$3,000		$3,000	$3,000	$3,000
		2410	**$718,942**	**$711,251**	**7.80**	**$713,632**	**7.00**	**$620,531**	**$620,531**	**$620,531**
2540	112	CLASSIFIED SALARIES	$195,510	$192,371	6.00	$202,432	6.53	$233,907	$233,907	$233,907
	122	SUBSTITUTE - CLASSIFIED	$14,287	$8,515		$7,501		$7,500	$7,500	$7,500
	141	LONGEVITY STIPEND	$200	$200		$200		$200	$200	$200
	145	OPT OUT ADD SALARY	$18,713	$7,657		$6,600		$2,128	$2,128	$2,128
	211	PERS-EMPLOYER CONTRIBUT	$46,420	$32,244		$41,953		$57,205	$57,205	$57,205
	212	PERS-EMPLOYEE PICK-UP	$13,088	$9,352		$13,004		$14,624	$14,624	$14,624
	220	SOCIAL SECURITY/MEDICARE	$17,130	$15,534		$16,580		$18,646	$18,646	$18,646
	231	WORKERS COMP	$4,948	$6,710		$7,408		$8,116	$8,116	$8,116
	232	UNEMPLOYMENT COMP	$0	$3,813		$0		$5,000	$5,000	$5,000
	241	HEALTH INSURANCE	$42,702	$51,485		$66,550		$70,622	$70,622	$70,622
	322	REPAIRS & MAINTENANCE	$15,846	$25,739		$35,500		$35,500	$35,500	$35,500
	324	RENTALS	$340	$200		$0		$0	$0	$0
	325	ELECTRICITY	$110,236	$105,929		$108,000		$108,000	$108,000	$108,000
	326	FUEL	$30,144	$30,320		$32,000		$32,000	$32,000	$32,000
	327	WATER & SEWAGE	$7,491	$10,163		$11,000		$11,000	$11,000	$11,000
	328	GARBAGE	$16,809	$16,502		$20,000		$20,000	$20,000	$20,000
	344	CLASSIFIED TRAVEL	$0	$0		$0		$0	$0	$0
	351	TELECOMMUNICATIONS	$9,847	$9,124		$9,000		$6,000	$6,000	$6,000
	380	NON-INSTR PROF & TECH	$0	$787		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$50,192	$41,791		$46,000		$46,000	$46,000	$46,000

General Fund Expenditures - Dallas High School

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2540	460	NON-CONSUMABLE SUPPLIES	$7,587	$15,617		$9,000		$9,000	$9,000	$9,000
	541	NEW EQUIPMENT	$6,110	$0		$5,000		$5,000	$5,000	$5,000
	640	DUES AND FEES	$394	$0		$750		$750	$750	$750
	670	TAXES AND LICENSES	$269	$0		$300		$300	$300	$300
		2540	**$608,262**	**$584,053**	**6.00**	**$638,779**	**6.53**	**$691,497**	**$691,497**	**$691,497**
2543	322	REPAIRS & MAINTENANCE	$286	$0		$0		$500	$500	$500
	349	OTHER TRAVEL	$25	$80		$100		$100	$100	$100
	410	CONSUMABLE SUPPLIES	$24,694	$25,534		$15,000		$19,000	$19,000	$19,000
	460	NON-CONSUMABLE SUPPLIES	$1,345	$374		$1,000		$1,000	$1,000	$1,000
	640	DUES AND FEES	$0	$0		$0		$0	$0	$0
		2543	**$26,350**	**$25,988**		**$16,100**		**$20,600**	**$20,600**	**$20,600**
2550	322	REPAIRS & MAINTENANCE	$0	$0		$0		$0	$0	$0
	331	REIMB STUDENT TRANSPORT	$5,446	$3,139		$1,500		$1,500	$1,500	$1,500
	332	NONREIMB STUDENT TRANS	$50,065	$45,105		$52,000		$52,000	$52,000	$52,000
		2550	**$55,510**	**$48,244**	**0.00**	**$53,500**	**0.00**	**$53,500**	**$53,500**	**$53,500**
2574	322	REPAIRS & MAINTENANCE	$825	$613		$1,000		$1,000	$1,000	$1,000
	324	RENTALS	$3,875	$2,806		$3,500		$3,500	$3,500	$3,500
		2574	**$4,700**	**$3,419**	**0.00**	**$4,500**	**0.00**	**$4,500**	**$4,500**	**$4,500**
2661	380	NON-INSTR PROF & TECH	$0	$8,729		$0		$0	$0	$0
	480	COMPUTER HARDWARE	$0	$75,848		$5,000		$45,360	$45,360	$45,360
		2661	**$0**	**$84,577**	**0.00**	**$5,000**	**0.00**	**$45,360**	**$45,360**	**$45,360**
		TOTAL DALLAS HIGH SCHOOL	**$5,937,504**	**$6,354,492**	**58.42**	**$6,116,149**	**59.53**	**$6,285,032**	**$6,285,032**	**$6,285,032**

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Morrison Campus Alternative Program

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

General Fund Expenditures - Morrison Campus Alternative Program

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
1280	111	LICENSED SALARIES	$179,691	$171,810	3.33	$179,232	3.00	$171,350	$171,350	$171,350
	112	CLASSIFIED SALARIES	$13,690	$9,641	0.38	$9,314	0.38	$9,406	$9,406	$9,406
	121	SUBSTITUTES - LICENSED	$4,266	$1,390		$1,503		$1,482	$1,482	$1,482
	130	EXTEND CONT/STU TEACH	$0	$600		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$0	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$42,653	$33,888		$38,927		$43,837	$43,837	$43,837
	212	PERS-EMPLOYEE PICK-UP	$11,658	$9,512		$11,403		$10,991	$10,991	$10,991
	220	SOCIAL SECURITY/MEDICARE	$14,778	$13,422		$14,496		$13,972	$13,972	$13,972
	231	WORKERS COMP	$1,014	$887		$918		$903	$903	$903
	241	HEALTH INSURANCE	$57,009	$46,535		$44,335		$39,600	$39,600	$39,600
	310	INSTR PROF & TECH SERVICE	$2,448	$7,033		$2,500		$4,500	$4,500	$4,500
	342	LICENSED TRAVEL-OUT DIST	$47	$67		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$1,928	$2,085		$4,200		$2,500	$2,500	$2,500
	420	TEXTBOOKS	$0	$0		$2,100		$1,500	$1,500	$1,500
	440	PERIODICALS	$0	$0		$200		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$5,640	$377		$5,000		$4,500	$4,500	$4,500
	640	DUES AND FEES	$0	$0		$0		$0	$0	$0
		1280	**$334,822**	**$297,246**	**3.71**	**$314,129**	**3.38**	**$304,540**	**$304,540**	**$304,540**
1283	371	TUITION PD-OTHER DISTRICT	$0	$0		$0		$0	$0	$0
	420	TEXTBOOKS	$0	$0		$0		$0	$0	$0
		1283	**$0**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2143	380	NON-INSTR PROF & TECH	$25,000	$25,000		$35,000		$36,500	$36,500	$36,500
	410	CONSUMABLE SUPPLIES	$0	$0		$400		$400	$400	$400
		2143	**$25,000**	**$25,000**	**0.00**	**$35,400**	**0.00**	**$36,900**	**$36,900**	**$36,900**
2410	112	CLASSIFIED SALARIES	$27,503	$32,475	1.25	$33,149	1.25	$34,208	$34,208	$34,208
	113	ADMINISTRATORS	$23,237	$18,460	0.20	$20,349	0.70	$71,933	$71,933	$71,933
	122	SUBSTITUTE - CLASSIFIED	$0	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$3,200		$2,702		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$14,526	$9,169		$10,868		$27,047	$27,047	$27,047
	212	PERS-EMPLOYEE PICK-UP	$2,147	$2,669		$3,372		$6,368	$6,368	$6,368
	220	SOCIAL SECURITY/MEDICARE	$3,823	$3,915		$4,299		$8,120	$8,120	$8,120
	231	WORKERS COMP	$266	$277		$283		$523	$523	$523
	241	HEALTH INSURANCE	$2,819	$13,504		$15,932		$22,764	$22,764	$22,764
	322	REPAIRS & MAINTENANCE	$0	$0		$0		$0	$0	$0
	341	LICENSED TRAVEL-IN DIST	$0	$0		$0		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$19	$0		$200		$200	$200	$200
	344	CLASSIFED TRAVEL	$0	$0		$0		$0	$0	$0

General Fund Expenditures - Morrison Campus Alternative Program

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2410	353	POSTAGE	$24	$189		$150		$150	$150	$150
	380	NON-INSTR PROF & TECH	$0	$24		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$41	$31		$500		$500	$500	$500
	411	GRADUATION SUPPLIES	$629	$643		$1,400		$1,000	$1,000	$1,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$750		$500	$500	$500
	640	DUES AND FEES	$518	$169		$250		$200	$200	$200
		2410	**$75,552**	**$84,725**	**1.45**	**$94,204**	**1.95**	**$173,513**	**$173,513**	**$173,513**
2540	112	CLASSIFIED SALARIES	$12,015	$11,441	0.38	$12,285	0.38	$13,346	$13,346	$13,346
	122	SUBSTITUTE - CLASSIFIED	$186	$105		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$0	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$862	$2,165		$2,165		$2,128	$2,128	$2,128
	211	PERS-EMPLOYER CONTRIBUT	$2,675	$2,478		$2,549		$3,384	$3,384	$3,384
	212	PERS-EMPLOYEE PICK-UP	$784	$823		$867		$928	$928	$928
	220	SOCIAL SECURITY/MEDICARE	$994	$1,049		$1,105		$1,184	$1,184	$1,184
	231	WORKERS COMP	$505	$402		$466		$482	$482	$482
	241	HEALTH INSURANCE	$1,281	$652		$621		$695	$695	$695
	322	REPAIRS & MAINTENANCE	$4,538	$1,434		$2,400		$2,400	$2,400	$2,400
	324	RENTALS	$0	$0		$0		$0	$0	$0
	325	ELECTRICITY	$7,544	$7,571		$8,000		$8,000	$8,000	$8,000
	326	FUEL	$4,243	$4,217		$4,500		$4,500	$4,500	$4,500
	327	WATER & SEWAGE	$491	$500		$750		$750	$750	$750
	328	GARBAGE	$1,236	$1,605		$1,700		$1,700	$1,700	$1,700
	351	TELECOMMUNICATIONS	$2,341	$2,342		$2,000		$2,000	$2,000	$2,000
	380	NON-INSTR PROF & TECH	$93	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$3,047	$3,203		$3,500		$3,500	$3,500	$3,500
	460	NON-CONSUMABLE SUPPLIES	$746	$2,264		$2,500		$2,500	$2,500	$2,500
	542	REPLACEMENT EQUIPMENT	$0	$0		$0		$0	$0	$0
	640	DUES AND FEES	$45	$0		$0		$0	$0	$0
		2540	**$43,624**	**$42,250**	**0.38**	**$45,408**	**0.38**	**$47,496**	**$47,496**	**$47,496**
2550	331	REIMB STUDENT TRANSPORT	$2,090	$2,234		$1,500		$1,500	$1,500	$1,500
		2550	**$2,090**	**$2,234**	**0.00**	**$1,500**	**0.00**	**$1,500**	**$1,500**	**$1,500**
2574	322	REPAIRS & MAINTENANCE	$113	$80		$500		$250	$250	$250
	324	RENTALS	$891	$1,197		$1,500		$1,500	$1,500	$1,500
		2574	**$1,004**	**$1,278**	**0.00**	**$2,000**	**0.00**	**$1,750**	**$1,750**	**$1,750**
TOTAL MORRISON CAMPUS ALTERNATIVE			**$482,092**	**$452,734**	**5.53**	**$492,640**	**5.70**	**$565,700**	**$565,700**	**$565,700**

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Other District Programs

General Fund Expenditures - Other District Programs

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
1210	130	EXTEND CONT/STU TEACH	$0	$148		$0		$0	$0	$0
	131	EXTRA DUTY CONTRACTS	$9,067	$10,034		$10,498		$10,504	$10,504	$10,504
	211	PERS-EMPLOYER CONTRIBUT	$1,988	$2,014		$1,851		$2,297	$2,297	$2,297
	212	PERS-EMPLOYEE PICK-UP	$544	$550		$630		$630	$630	$630
	220	SOCIAL SECURITY/MEDICARE	$683	$763		$450		$463	$463	$463
	231	WORKERS COMP	$45	$48		$45		$46	$46	$46
	342	LICENSED TRAVEL-OUT DIST	$0	$0		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$0	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$788	$163		$1,150		$3,000	$3,000	$3,000
		1210	**$13,115**	**$13,721**	**0.00**	**$14,624**	**0.00**	**$16,941**	**$16,941**	**$16,941**
1221	111	LICENSED SALARIES	$205,181	$242,322	5.00	$256,609	5.00	$265,515	$265,515	$265,515
	112	CLASSIFIED SALARIES	$627,094	$678,681	28.62	$693,427	30.11	$724,302	$724,302	$724,302
	121	SUBSTITUTES - LICENSED	$7,286	$13,111		$8,995		$9,005	$9,005	$9,005
	122	SUBSTITUTE - CLASSIFIED	$39,061	$36,139		$28,997		$32,007	$32,007	$32,007
	124	TEMPORARY - CLASSIFIED	$0	$2,542		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$4,134	$9,063		$6,495		$30,177	$30,177	$30,177
	141	LONGEVITY STIPEND	$1,000	$1,600		$1,600		$1,199	$1,199	$1,199
	145	OPT OUT ADD SALARY	$53,917	$51,867		$49,934		$69,539	$69,539	$69,539
	211	PERS-EMPLOYER CONTRIBUT	$184,834	$194,340		$212,445		$277,557	$277,557	$277,557
	212	PERS-EMPLOYEE PICK-UP	$49,185	$57,950		$62,763		$67,905	$67,905	$67,905
	220	SOCIAL SECURITY/MEDICARE	$68,794	$76,579		$80,188		$86,800	$86,800	$86,800
	231	WORKERS COMP	$5,185	$5,381		$5,556		$6,140	$6,140	$6,140
	232	UNEMPLOYMENT COMP	$2,172	$1,139		$5,000		$0	$0	$0
	241	HEALTH INSURANCE	$214,189	$228,670		$232,360		$230,503	$230,503	$230,503
	310	INSTR PROF & TECH SERVICE	$0	$10,000		$0		$5,000	$5,000	$5,000
	344	CLASSIFIED TRAVEL	$21	$0		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$0	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$2,258	$1,755		$2,500		$2,000	$2,000	$2,000
	460	NON-CONSUMABLE SUPPLIES	$0	$5,000		$1,000		$800	$800	$800
	470	COMPUTER SOFTWARE	$0	$85		$0		$0	$0	$0
		1221	**$1,464,311**	**$1,616,224**	**33.62**	**$1,647,869**	**35.11**	**$1,808,449**	**$1,808,449**	**$1,808,449**
1223	111	LICENSED SALARIES	$66,122	$68,106	1.00	$70,149	1.00	$39,158	$39,158	$39,158
	112	CLASSIFIED SALARIES	$44,697	$58,482	2.26	$57,083	1.76	$44,916	$44,916	$44,916
	121	SUBSTITUTES - LICENSED	$1,709	$2,172		$2,011		$2,014	$2,014	$2,014
	122	SUBSTITUTE - CLASSIFIED	$472	$214		$294		$499	$499	$499
	130	EXTEND CONT/STU TEACH	$936	$150		$500		$4,109	$4,109	$4,109
	141	LONGEVITY STIPEND	$100	$100		$100		$100	$100	$100

General Fund Expenditures - Other District Programs
2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
	211	PERS-EMPLOYER CONTRIBUT	$24,925	$27,234		$27,881		$23,328	$23,328	$23,328
	212	PERS-EMPLOYEE PICK-UP	$6,708	$7,612		$7,808		$5,448	$5,448	$5,448
	220	SOCIAL SECURITY/MEDICARE	$8,054	$9,151		$9,898		$6,890	$6,890	$6,890
	231	WORKERS COMP	$602	$646		$642		$469	$469	$469
1223	241	HEALTH INSURANCE	$39,600	$44,867		$47,133		$39,600	$39,600	$39,600
	342	LICENSED TRAVEL-OUT DIST	$71	$0		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$0	$269		$400		$400	$400	$400
	351	TELECOMMUNICATIONS	$171	$150		$300		$400	$400	$400
	410	CONSUMABLE SUPPLIES	$343	$418		$500		$500	$500	$500
		1223	**$194,510**	**$219,570**	**3.26**	**$224,698**	**2.76**	**$167,831**	**$167,831**	**$167,831**
	135	TUTORING	$12,816	$15,885		$10,000		$8,001	$8,001	$8,001
	211	PERS-EMPLOYER CONTRIBUT	$1,154	$1,643		$1,764		$1,750	$1,750	$1,750
	212	PERS-EMPLOYEE PICK-UP	$417	$541		$600		$480	$480	$480
1226	220	SOCIAL SECURITY/MEDICARE	$934	$1,129		$765		$612	$612	$612
	231	WORKERS COMP	$67	$79		$43		$35	$35	$35
	341	LICENSED TRAVEL-IN DIST	$0	$0		$500		$750	$750	$750
	344	CLASSIFIED TRAVEL	$0	$0		$800		$800	$800	$800
	410	CONSUMABLE SUPPLIES	$0	$0		$200		$200	$200	$200
		1226	**$15,388**	**$19,276**	**0.00**	**$14,672**	**0.00**	**$12,628**	**$12,628**	**$12,628**
	111	LICENSED SALARIES	$63,679	$65,580	1.00	$67,011	1.00	$70,850	$70,850	$70,850
	112	CLASSIFIED SALARIES	$62,654	$64,038	2.44	$60,750	4.13	$70,931	$70,931	$70,931
	121	SUBSTITUTES - LICENSED	$7,014	$9,393		$4,995		$4,005	$4,005	$4,005
	122	SUBSTITUTE - CLASSIFIED	$2,130	$870		$1,000		$799	$799	$799
	130	EXTEND CONT/STU TEACH	$1,000	$1,150		$999		$7,111	$7,111	$7,111
	141	LONGEVITY STIPEND	$0	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$28,798	$27,995		$26,913		$38,546	$38,546	$38,546
	212	PERS-EMPLOYEE PICK-UP	$8,092	$8,397		$8,085		$9,222	$9,222	$9,222
1228	220	SOCIAL SECURITY/MEDICARE	$10,195	$10,149		$10,165		$11,646	$11,646	$11,646
	231	WORKERS COMP	$735	$707		$666		$781	$781	$781
	232	UNEMPLOYMENT COMP	$155	$0		$0		$0	$0	$0
	241	HEALTH INSURANCE	$26,400	$39,296		$41,470		$41,040	$41,040	$41,040
	310	INSTR PROF & TECH SERVICE	$45,170	$88,369		$93,000		$97,000	$97,000	$97,000
	341	LICENSED TRAVEL-IN DIST	$0	$0		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$1,254	$648		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$835	$290		$2,500		$1,500	$1,500	$1,500
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$0		$200	$200	$200
		1228	**$258,110**	**$316,882**	**3.44**	**$317,554**	**5.13**	**$353,630**	**$353,630**	**$353,630**

General Fund Expenditures - Other District Programs

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
1233	135	TUTORING	$319	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$71	$0		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$19	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$24	$0		$0		$0	$0	$0
	231	WORKERS COMP	$2	$0		$0		$0	$0	$0
	341	LICENSED TRAVEL-IN DIST	$83	$115		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$84	$13		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
		1233	**$602**	**$128**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
1250	111	LICENSED SALARIES	$408,073	$444,860	8.50	$469,182	10.00	$509,860	$509,860	$538,947
	112	CLASSIFIED SALARIES	$260,913	$251,324	9.33	$222,424	10.16	$242,548	$242,548	$242,548
	121	SUBSTITUTES - LICENSED	$13,141	$10,847		$8,995		$9,005	$9,005	$9,005
	122	SUBSTITUTE - CLASSIFIED	$3,961	$7,525		$3,402		$3,995	$3,995	$3,995
	123	TEMPORARY - LICENSED	$0	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$14,310	$5,942		$4,497		$5,997	$5,997	$5,997
	141	LONGEVITY STIPEND	$500	$500		$500		$600	$600	$600
	145	OPT OUT ADD SALARY	$25,553	$16,682		$11,246		$12,560	$12,560	$12,560
	211	PERS-EMPLOYER CONTRIBUT	$146,035	$128,990		$143,505		$190,239	$190,239	$198,151
	212	PERS-EMPLOYEE PICK-UP	$40,398	$37,404		$43,215		$47,074	$47,074	$48,819
	220	SOCIAL SECURITY/MEDICARE	$52,857	$53,199		$54,840		$59,860	$59,860	$62,085
	231	WORKERS COMP	$3,827	$3,664		$3,594		$3,996	$3,996	$4,137
	232	UNEMPLOYMENT COMP	$1,406	$371		$0		$0	$0	$0
	241	HEALTH INSURANCE	$159,760	$190,533		$196,062		$197,571	$197,571	$204,171
	341	LICENSED TRAVEL-IN DIST	$1,132	$488		$1,500		$1,000	$1,000	$1,000
	342	LICENSED TRAVEL-OUT DIST	$9	$30		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$238	$176		$500		$500	$500	$500
	380	NON-INSTR PROF & TECH	$0	$0		$3,000		$3,000	$3,000	$3,000
	390	OTHR NON INSTR PROF&TECH	$21,808	$21,665		$21,665		$21,665	$21,665	$21,665
	410	CONSUMABLE SUPPLIES	$2,153	$2,404		$6,600		$5,650	$5,650	$5,650
	420	TEXTBOOKS	$2,655	$0		$2,000		$2,000	$2,000	$2,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$1,200		$1,200	$1,200	$1,200
	470	COMPUTER SOFTWARE	$0	$0		$1,000		$1,000	$1,000	$1,000
	480	COMPUTER HARDWARE	$3,348	$0		$6,000		$6,200	$6,200	$6,200
		1250	**$1,162,078**	**$1,176,603**	**17.83**	**$1,204,927**	**20.16**	**$1,325,520**	**$1,325,520**	**$1,373,230**
1280	310	INSTR PROF & TECH SERVICE	$1,199	$0		$0		$0	$0	$0
		1280	**$1,199**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**

General Fund Expenditures - Other District Programs
2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
1281	310	INSTR PROF & TECH SERVICE	$0	$1,240		$0		$0	$0	$0
	371	TUITION PD-OTHER DISTRICT	$6,810	$0		$2,000		$10,000	$10,000	$10,000
		1281	**$6,810**	**$1,240**	**0.00**	**$2,000**	**0.00**	**$10,000**	**$10,000**	**$10,000**
1284	111	LICENSED SALARIES	$58,067	$60,675	1.00	$63,340	1.00	$64,512	$64,512	$64,512
	121	SUBSTITUTES - LICENSED	$768	$645		$995		$995	$995	$995
	130	EXTEND CONT/STU TEACH	$0	$1,627		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$12,276	$12,137		$12,361		$14,326	$14,326	$14,326
	212	PERS-EMPLOYEE PICK-UP	$3,510	$3,777		$3,860		$3,930	$3,930	$3,930
	220	SOCIAL SECURITY/MEDICARE	$4,313	$4,657		$4,893		$4,984	$4,984	$4,984
	231	WORKERS COMP	$297	$299		$302		$313	$313	$313
	241	HEALTH INSURANCE	$13,647	$14,366		$14,366		$14,400	$14,400	$14,400
	310	INSTR PROF & TECH SERVICE	$36,000	$34,000		$80,000		$50,000	$50,000	$50,000
	341	LICENSED TRAVEL-IN DIST	$109	$105		$100		$0	$0	$0
	371	TUITION PD-OTHER DISTRICT	$12,708	$16,638		$10,000		$4,000	$4,000	$4,000
	420	TEXTBOOKS	$1,992	$2,088		$1,500		$1,500	$1,500	$1,500
		1284	**$143,687**	**$151,013**	**1.00**	**$191,716**	**1.00**	**$158,961**	**$158,961**	**$158,961**
1289	135	TUTORING	$3,908	$1,536		$2,503		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$793	$271		$442		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$234	$92		$150		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$289	$113		$192		$0	$0	$0
	231	WORKERS COMP	$20	$8		$11		$0	$0	$0
	341	LICENSED TRAVEL-IN DIST	$43	$0		$0		$0	$0	$0
		1289	**$5,287**	**$2,020**	**0.00**	**$3,297**	**0.00**	**$0**	**$0**	**$0**
1291	111	LICENSED SALARIES	$119,305	$77,703	2.00	$140,298	1.00	$70,850	$70,850	$70,850
	112	CLASSIFIED SALARIES	$43,368	$45,110	1.75	$43,465	1.75	$44,406	$44,406	$44,406
	121	SUBSTITUTES - LICENSED	$2,337	$4,826		$2,497		$995	$995	$995
	122	SUBSTITUTE - CLASSIFIED	$1,451	$1,968		$1,504		$499	$499	$499
	123	TEMPORARY - LICENSED	$0	$28,804		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$3,480	$3,634		$3,702		$1,999	$1,999	$1,999
	141	LONGEVITY STIPEND	$200	$200		$200		$200	$200	$200
	145	OPT OUT ADD SALARY	$5,629	$5,874		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$37,435	$36,759		$42,428		$32,157	$32,157	$32,157
	212	PERS-EMPLOYEE PICK-UP	$10,393	$10,010		$11,500		$7,137	$7,137	$7,137
	220	SOCIAL SECURITY/MEDICARE	$12,950	$12,516		$14,591		$9,072	$9,072	$9,072
	231	WORKERS COMP	$917	$829		$919		$593	$593	$593
	241	HEALTH INSURANCE	$41,260	$41,075		$54,241		$43,680	$43,680	$43,680
	341	LICENSED TRAVEL-IN DIST	$682	$557		$700		$700	$700	$700

General Fund Expenditures - Other District Programs

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
1291	342	LICENSED TRAVEL-OUT DIST	$17	$595		$350		$350	$350	$350
	344	CLASSIFIED TRAVEL	$70	$219		$200		$250	$250	$250
	380	NON-INSTR PROF & TECH	$2,265	$0		$0		$0	$0	$0
	390	OTHR NON INSTR PROF&TECH	$0	$0		$2,500		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$204	$63		$300		$300	$300	$300
	420	TEXTBOOKS	$821	$0		$1,000		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
		1291	**$282,782**	**$270,743**	**3.75**	**$320,394**	**2.75**	**$213,188**	**$213,188**	**$213,188**
2113	380	NON-INSTR PROF & TECH	$3,000	$3,000		$3,000		$3,000	$3,000	$3,000
		2113	**$3,000**	**$3,000**	**0.00**	**$3,000**	**0.00**	**$3,000**	**$3,000**	**$3,000**
2114	410	CONSUMABLE SUPPLIES	$504	$0		$0		$0	$0	$0
		2114	**$504**	**$0**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
2115	380	NON-INSTR PROF & TECH	$3,000	$2,280		$3,500		$2,000	$2,000	$2,000
	410	CONSUMABLE SUPPLIES	$150	$0		$0		$0	$0	$0
		2115	**$3,150**	**$2,280**	**0.00**	**$3,500**	**0.00**	**$2,000**	**$2,000**	**$2,000**
2130	112	CLASSIFIED SALARIES	$0	$12,374	0.81	$16,436	0.81	$17,472	$17,472	$17,472
	122	SUBSTITUTE - CLASSIFIED	$0	$231		$294		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$861	$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	$0	$1,441		$4,115		$5,265	$5,265	$5,265
	212	PERS-EMPLOYEE PICK-UP	$0	$247		$1,400		$1,444	$1,444	$1,444
	220	SOCIAL SECURITY/MEDICARE	$66	$1,343		$1,785		$1,842	$1,842	$1,842
	231	WORKERS COMP	$4	$93		$142		$147	$147	$147
	328	GARBAGE	$0	$0		$0		$0	$0	$0
	341	LICENSED TRAVEL-IN DIST	$245	$286		$500		$500	$500	$500
	342	LICENSED TRAVEL-OUT DIST	$85	$146		$200		$200	$200	$200
	353	POSTAGE	$0	$98		$200		$200	$200	$200
	380	NON-INSTR PROF & TECH	$0	$43,255		$60,000		$62,000	$62,000	$62,000
	390	OTHR NON INSTR PROF&TECH	$20,603	$11,107		$10,000		$10,000	$10,000	$10,000
	410	CONSUMABLE SUPPLIES	$2,855	$3,608		$7,750		$2,000	$2,000	$2,000
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
		2130	**$24,718**	**$79,178**	**0.81**	**$109,422**	**0.81**	**$107,669**	**$107,669**	**$107,669**
2143	111	LICENSED SALARIES	$38,207	$0	1.00	$40,674	2.40	$130,426	$130,426	$130,426
	123	TEMPORARY - LICENSED	$0	$24,840		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$0		$5,890		$25,005	$25,005	$25,005
	212	PERS-EMPLOYEE PICK-UP	$0	$0		$2,440		$6,125	$6,125	$6,125
	220	SOCIAL SECURITY/MEDICARE	$2,923	$1,900		$3,112		$9,978	$9,978	$9,978

General Fund Expenditures - Other District Programs

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Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2143	231	WORKERS COMP	$191	$115		$309		$634	$634	$634
	241	HEALTH INSURANCE	$7,391	$0		$13,200		$26,400	$26,400	$26,400
	312	INSTR PRG IMP SRV	$0	$0		$0		$500	$500	$500
	353	POSTAGE	$49	$0		$75		$250	$250	$250
	380	NON-INSTR PROF & TECH	$0	$1,188		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$6,717	$2,989		$4,000		$4,000	$4,000	$4,000
	460	NON-CONSUMABLE SUPPLIES	$0	$17,994		$5,000		$5,000	$5,000	$5,000
		2143	**$55,478**	**$49,028**	**1.00**	**$74,700**	**2.40**	**$208,317**	**$208,317**	**$208,317**
2150	310	INSTR PROF & TECH SERVICE	$0	$4,199		$0		$0	$0	$0
	322	REPAIRS & MAINTENANCE	$296	$0		$2,000		$7,000	$7,000	$7,000
		2150	**$296**	**$4,199**	**0.00**	**$0**	**0.00**	**$7,000**	**$7,000**	**$7,000**
2190	112	CLASSIFIED SALARIES	$43,932	$43,107	1.00	$43,911	1.00	$44,179	$44,179	$44,179
	113	ADMINISTRATORS	$87,306	$99,911	1.00	$102,673	1.00	$107,818	$107,818	$107,818
	130	EXTEND CONT/STU TEACH	$0	$1,993		$0		$7,502	$7,502	$7,502
	141	LONGEVITY STIPEND	$100	$100		$100		$100	$100	$100
	211	PERS-EMPLOYER CONTRIBUT	$24,863	$32,110		$32,750		$43,006	$43,006	$43,006
	212	PERS-EMPLOYEE PICK-UP	$6,693	$8,697		$8,801		$9,576	$9,576	$9,576
	220	SOCIAL SECURITY/MEDICARE	$9,652	$10,775		$11,221		$12,209	$12,209	$12,209
	231	WORKERS COMP	$663	$683		$700		$771	$771	$771
	241	HEALTH INSURANCE	$27,296	$26,826		$27,072		$27,928	$27,928	$27,928
	341	LICENSED TRAVEL-IN DIST	$234	$0		$500		$500	$500	$500
	342	LICENSED TRAVEL-OUT DIST	$599	$318		$1,000		$2,000	$2,000	$2,000
	344	CLASSIFIED TRAVEL	$22	$0		$0		$0	$0	$0
	349	OTHER TRAVEL	$1,189	$179		$1,200		$1,200	$1,200	$1,200
	353	POSTAGE	$0	$149		$0		$100	$100	$100
	354	ADVERTISING	$34	$34		$75		$200	$200	$200
	390	OTHR NON INSTR PROF&TECH	$754	$1,912		$3,000		$6,000	$6,000	$6,000
	410	CONSUMABLE SUPPLIES	$385	$615		$1,600		$500	$500	$500
	415	FOOD SUPPLIES	$0	$84		$300		$300	$300	$300
	440	PERIODICALS	$0	$0		$0		$0	$0	$0
	460	NON-CONSUMABLE SUPPLIES	$0	$189		$0		$0	$0	$0
	640	DUES AND FEES	$731	$595		$2,000		$2,000	$2,000	$2,000
		2190	**$204,454**	**$228,277**	**2.00**	**$236,902**	**2.00**	**$265,890**	**$265,890**	**$265,890**
2210	111	LICENSED SALARIES	$0	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$5,037	$4,827		$2,998		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$1,073	$881		$529		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$302	$278		$180		$0	$0	$0

General Fund Expenditures - Other District Programs

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Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2210	220	SOCIAL SECURITY/MEDICARE	$378	$364		$229		$0	$0	$0
	231	WORKERS COMP	$26	$24		$13		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$9	$68		$100		$100	$100	$100
	349	OTHER TRAVEL	$40	$0		$50		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$196	$11		$0		$0	$0	$0
	470	COMPUTER SOFTWARE	$0	$0		$0		$0	$0	$0
	640	DUES AND FEES	$0	$0		$0		$0	$0	$0
		2210	**$7,061**	**$6,453**	**0.00**	**$4,099**	**0.00**	**$100**	**$100**	**$100**
2211	112	CLASSIFIED SALARIES	$0	$6,441	0.38	$9,112	0.38	$9,663	$9,663	$9,663
	113	ADMINISTRATORS	$92,947	$74,242	0.80	$85,130	0.80	$85,982	$85,982	$85,982
	145	OPT OUT ADD SALARY	$0	$0		$0		$2,475	$2,475	$2,475
	211	PERS-EMPLOYER CONTRIBUT	$13,656	$16,777		$20,617		$26,042	$26,042	$26,042
	212	PERS-EMPLOYEE PICK-UP	$4,358	$4,547		$5,655		$5,887	$5,887	$5,887
	220	SOCIAL SECURITY/MEDICARE	$7,110	$5,951		$7,210		$7,506	$7,506	$7,506
	231	WORKERS COMP	$430	$382		$451		$485	$485	$485
	241	HEALTH INSURANCE	$10,946	$11,800		$11,877		$11,905	$11,905	$11,905
	342	LICENSED TRAVEL-OUT DIST	$76	$698		$2,000		$1,000	$1,000	$1,000
	344	CLASSIFIED TRAVEL	$0	$0		$0		$100	$100	$100
	349	OTHER TRAVEL	$0	$100		$0		$500	$500	$500
	353	POSTAGE	$0	$34		$0		$100	$100	$100
	410	CONSUMABLE SUPPLIES	$16	$6		$0		$0	$0	$0
	470	COMPUTER SOFTWARE	$300	$0		$0		$0	$0	$0
	640	DUES AND FEES	$518	$0		$900		$1,000	$1,000	$1,000
		2211	**$130,357**	**$120,976**	**1.18**	**$142,952**	**1.18**	**$152,645**	**$152,645**	**$152,645**
2220	311	STUDENT INSTR SERVICES	$2,868	$1,764		$2,000		$1,800	$1,800	$1,800
	380	NON-INSTR PROF & TECH	$10,779	$12,034		$13,000		$12,000	$12,000	$12,000
		2220	**$13,647**	**$13,798**	**0.00**	**$15,000**	**0.00**	**$13,800**	**$13,800**	**$13,800**
2230	130	EXTEND CONT/STU TEACH	$191	$337		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$43	$68		$0		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$11	$20		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$14	$26		$0		$0	$0	$0
	231	WORKERS COMP	$1	$2		$0		$0	$0	$0
	349	OTHER TRAVEL	$179	$0		$200		$500	$500	$500
	380	NON-INSTR PROF & TECH	$0	$0		$0		$0	$0	$0
	386	DATA PROCESSING SRVS	$0	$16,130		$12,000		$12,000	$12,000	$12,000
	390	OTHR NON INSTR PROF&TECH	$1,136	$3,080		$1,200		$1,200	$1,200	$1,200
	410	CONSUMABLE SUPPLIES	$7,931	$274		$0		$0	$0	$0

General Fund Expenditures - Other District Programs
2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
	470	COMPUTER SOFTWARE	$0	$693		$1,000		$0	$0	$0
2230	480	COMPUTER HARDWARE	$0	$6,554		$0		$0	$0	$0
	640	DUES AND FEES	$0	$0		$0		$0	$0	$0
		2230	**$9,506**	**$27,184**	**0.00**	**$14,400**	**0.00**	**$13,700**	**$13,700**	**$13,700**
	130	EXTEND CONT/STU TEACH	$0	$5,490		$6,003		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$609		$1,059		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$186		$360		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$403		$459		$0	$0	$0
2240	231	WORKERS COMP	$0	$29		$26		$0	$0	$0
	312	INSTR PROG IMPR SERVICES	$0	$1,105		$0		$0	$0	$0
	342	LICENSED TRAVEL-OUT DIST	$82	$921		$500		$500	$500	$500
	349	OTHER TRAVEL	$904	$4,707		$1,000		$2,000	$2,000	$2,000
	410	CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
		2240	**$986**	**$13,450**	**0.00**	**$9,407**	**0.00**	**$2,500**	**$2,500**	**$2,500**
	342	LICENSED TRAVEL-OUT DIST	$1,330	$1,833		$2,000		$2,000	$2,000	$2,000
	349	OTHER TRAVEL	$1,591	$2,450		$2,500		$1,500	$1,500	$1,500
	353	POSTAGE	$0	$0		$0		$0	$0	$0
	354	ADVERTISING	$314	$230		$400		$1,500	$1,500	$1,500
	380	NON-INSTR PROF & TECH	$19,449	$278		$0		$700	$700	$700
	381	AUDIT SERVICES	$39,299	$36,475		$40,000		$38,800	$38,800	$38,800
2310	382	LEGAL SERVICES	$28,614	$61,184		$60,000		$25,000	$25,000	$25,000
	388	ELECTION	$3,242	$0		$1,200		$1,200	$1,200	$1,200
	391	RELOCATION EXPENSES	$0	$12,954		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$96	$487		$0		$100	$100	$100
	415	FOOD SUPPLIES	$147	$910		$500		$600	$600	$600
	640	DUES AND FEES	$9,291	$8,717		$10,000		$10,000	$10,000	$10,000
	651	LIABILITY INSURANCE	$52,763	$52,988		$55,000		$58,000	$58,000	$58,000
		2310	**$156,134**	**$178,506**	**0.00**	**$171,600**	**0.00**	**$139,400**	**$139,400**	**$139,400**
	112	CLASSIFIED SALARIES	$55,831	$59,908	1.00	$61,454	1.00	$63,180	$63,180	$63,180
	113	ADMINISTRATORS	$119,124	$128,496	1.00	$128,750	1.00	$130,038	$130,038	$130,038
	131	EXTRA DUTY CONTRACTS	$3,817	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$5,560	$5,543		$5,541		$6,355	$6,355	$6,355
2320	211	PERS-EMPLOYER CONTRIBUT	$39,009	$25,658		$34,530		$43,647	$43,647	$43,647
	212	PERS-EMPLOYEE PICK-UP	$10,831	$7,190		$11,745		$11,974	$11,974	$11,974
	220	SOCIAL SECURITY/MEDICARE	$14,018	$14,757		$14,339		$15,091	$15,091	$15,091
	231	WORKERS COMP	$891	$894		$945		$981	$981	$981
	241	HEALTH INSURANCE	$16,059	$16,644		$16,802		$15,766	$15,766	$15,766

General Fund Expenditures - Other District Programs

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
	243	ANNUITY CONTRIBUTION	$10,453	$0		$0		$5,000	$5,000	$5,000
	342	LICENSED TRAVEL-OUT DIST	$746	$1,882		$3,000		$2,500	$2,500	$2,500
	344	CLASSIFIED TRAVEL	$881	$553		$1,200		$1,000	$1,000	$1,000
	349	OTHER TRAVEL	$565	$979		$1,000		$1,000	$1,000	$1,000
	351	TELECOMMUNICATIONS	$2,349	$0		$350		$0	$0	$0
	353	POSTAGE	$0	$46		$0		$500	$500	$500
2320	380	NON-INSTR PROF & TECH	$200	$140		$200		$200	$200	$200
	410	CONSUMABLE SUPPLIES	$254	$2,484		$500		$500	$500	$500
	415	FOOD SUPPLIES	$242	$255		$300		$500	$500	$500
	440	PERIODICALS	$48	$0		$200		$100	$100	$100
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$1,000		$0	$0	$0
	640	DUES AND FEES	$518	$1,357		$1,200		$1,200	$1,200	$1,200
	652	FIDELITY BOND & PREMIUM	$300	$300		$300		$300	$300	$300
		2320	**$281,696**	**$267,086**	**2.00**	**$283,356**	**2.00**	**$299,832**	**$299,832**	**$299,832**
	130	EXTEND CONT/STU TEACH	$0	$2,103		$1,204		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$371		$212		$0	$0	$0
	212	PERS-EMPLOYEE PICK-UP	$0	$126		$72		$0	$0	$0
2490	220	SOCIAL SECURITY/MEDICARE	$0	$161		$92		$0	$0	$0
	231	WORKERS COMP	$0	$11		$5		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$20	$0		$0		$0	$0	$0
	470	COMPUTER SOFTWARE	$0	$300		$300		$0	$0	$0
		2490	**$20**	**$3,072**	**0.00**	**$1,885**	**0.00**	**$0**	**$0**	**$0**
	112	CLASSIFIED SALARIES	$224,815	$232,917	4.25	$228,665	4.25	$236,111	$236,111	$236,111
	114	MANAGERIAL - CLASSIFIED	$101,632	$108,706	1.00	$111,227	1.00	$114,315	$114,315	$114,315
	122	SUBSTITUTE - CLASSIFIED	$74	$587		$504		$499	$499	$499
	145	OPT OUT ADD SALARY	$7,115	$5,459		$5,459		$9,648	$9,648	$9,648
	211	PERS-EMPLOYER CONTRIBUT	$69,514	$72,493		$75,713		$93,070	$93,070	$93,070
	212	PERS-EMPLOYEE PICK-UP	$19,776	$20,061		$20,751		$21,634	$21,634	$21,634
	220	SOCIAL SECURITY/MEDICARE	$25,072	$26,026		$26,458		$27,584	$27,584	$27,584
2520	231	WORKERS COMP	$841	$1,662		$1,718		$1,828	$1,828	$1,828
	241	HEALTH INSURANCE	$53,077	$65,675		$65,340		$52,643	$52,643	$52,643
	344	CLASSIFIED TRAVEL	$645	$835		$800		$1,500	$1,500	$1,500
	349	OTHER TRAVEL	$915	$1,740		$1,750		$5,875	$5,875	$5,875
	353	POSTAGE	$6,750	$3,387		$7,000		$4,475	$4,475	$4,475
	354	ADVERTISING	$406	$308		$800		$500	$500	$500
	380	NON-INSTR PROF & TECH	$18,540	$11,614		$15,500		$17,500	$17,500	$17,500
	410	CONSUMABLE SUPPLIES	$6,742	$3,416		$5,000		$3,500	$3,500	$3,500

General Fund Expenditures - Other District Programs
2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
	460	NON-CONSUMABLE SUPPLIES	$0	$0		$200		$200	$200	$200
2520	640	DUES AND FEES	$2,581	$2,043		$2,000		$2,500	$2,500	$2,500
	652	FIDELITY BOND & PREMIUM	$300	$300		$300		$300	$300	$300
		2520	**$538,795**	**$557,229**	**5.25**	**$569,185**	**5.25**	**$593,684**	**$593,684**	**$593,684**
	112	CLASSIFIED SALARIES	$125,775	$128,083	2.25	$131,320	2.25	$132,782	$132,782	$132,782
	114	MANAGERIAL - CLASSIFIED	$78,025	$89,748	1.00	$90,145	1.00	$92,706	$92,706	$92,706
	122	SUBSTITUTE - CLASSIFIED	$357	$13		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$2,234	$0		$0		$0	$0	$0
	130	EXTEND CONT/STU TEACH	$0	$1,600		$1,597		$1,298	$1,298	$1,298
	141	LONGEVITY STIPEND	$0	$0		$0		$0	$0	$0
	145	OPT OUT ADD SALARY	$16,074	$14,643		$14,643		$14,618	$14,618	$14,618
	211	PERS-EMPLOYER CONTRIBUT	$44,644	$39,464		$41,931		$52,795	$52,795	$52,795
	212	PERS-EMPLOYEE PICK-UP	$13,089	$14,045		$14,262		$14,484	$14,484	$14,484
	220	SOCIAL SECURITY/MEDICARE	$17,152	$17,908		$18,184		$18,467	$18,467	$18,467
	231	WORKERS COMP	$4,257	$7,033		$8,033		$7,813	$7,813	$7,813
	241	HEALTH INSURANCE	$14,459	$14,597		$14,736		$14,903	$14,903	$14,903
	322	REPAIRS & MAINTENANCE	$2,351	$21,103		$8,500		$8,500	$8,500	$8,500
	324	RENTALS	$647	$55		$1,500		$1,500	$1,500	$1,500
	325	ELECTRICITY	$9,101	$9,097		$9,600		$9,600	$9,600	$9,600
2540	326	FUEL	$4,243	$4,217		$4,500		$4,500	$4,500	$4,500
	327	WATER & SEWAGE	$1,167	$1,192		$1,450		$1,450	$1,450	$1,450
	328	GARBAGE	$2,849	$2,649		$3,700		$3,700	$3,700	$3,700
	344	CLASSIFIED TRAVEL	$2,949	$2,880		$3,500		$3,500	$3,500	$3,500
	349	OTHER TRAVEL	$1,305	$929		$1,400		$1,400	$1,400	$1,400
	351	TELECOMMUNICATIONS	$8,733	$8,386		$8,250		$5,500	$5,500	$5,500
	353	POSTAGE	$48	$18		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$5,116	$13,331		$5,000		$5,000	$5,000	$5,000
	390	OTHR NON INSTR PROF&TECH	$0	$0		$0		$0	$0	$0
	410	CONSUMABLE SUPPLIES	$33,061	$33,558		$33,000		$33,000	$33,000	$33,000
	460	NON-CONSUMABLE SUPPLIES	$7,073	$8,747		$4,500		$4,500	$4,500	$4,500
	541	NEW EQUIPMENT	$7,649	$0		$0		$0	$0	$0
	542	REPLACEMENT EQUIPMENT	$0	$0		$0		$0	$0	$0
	640	DUES AND FEES	$447	$35		$500		$500	$500	$500
	653	PROPERTY INSURANCE	$102,470	$102,243		$107,000		$107,000	$107,000	$107,000
	670	TAXES AND LICENSES	$150	$267		$300		$300	$300	$300
		2540	**$505,424**	**$535,843**	**3.25**	**$527,551**	**3.25**	**$539,817**	**$539,817**	**$539,817**

General Fund Expenditures - Other District Programs
2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2543	112	CLASSIFIED SALARIES	$16,616	$31,497	1.00	$33,805	1.00	$31,648	$31,648	$31,648
	122	SUBSTITUTE - CLASSIFIED	$0	$336		$0		$0	$0	$0
	124	TEMPORARY - CLASSIFIED	$6,738	$0		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$0	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$4,433		$5,963		$6,921	$6,921	$6,921
	212	PERS-EMPLOYEE PICK-UP	$0	$1,438		$2,028		$1,899	$1,899	$1,899
	220	SOCIAL SECURITY/MEDICARE	$1,767	$2,435		$2,586		$2,421	$2,421	$2,421
	231	WORKERS COMP	$744	$1,150		$1,221		$1,091	$1,091	$1,091
	241	HEALTH INSURANCE	$8,762	$13,200		$13,200		$13,643	$13,643	$13,643
	322	REPAIRS & MAINTENANCE	$758	$3,983		$2,500		$2,500	$2,500	$2,500
	328	GARBAGE	$0	$447		$0		$0	$0	$0
	344	CLASSIFIED TRAVEL	$204	$86		$250		$250	$250	$250
	349	OTHER TRAVEL	$704	$390		$250		$250	$250	$250
	410	CONSUMABLE SUPPLIES	$8,180	$5,308		$4,700		$4,700	$4,700	$4,700
	460	NON-CONSUMABLE SUPPLIES	$554	$1,237		$1,000		$1,000	$1,000	$1,000
	640	DUES AND FEES	$0	$80		$0		$0	$0	$0
		2543	**$45,026**	**$66,019**	**1.00**	**$67,503**	**1.00**	**$66,323**	**$66,323**	**$66,323**
2545	322	REPAIRS & MAINTENANCE	$4,766	$5,287		$5,000		$5,000	$5,000	$5,000
	410	CONSUMABLE SUPPLIES	$276	$124		$400		$400	$400	$400
	460	NON-CONSUMABLE SUPPLIES	$0	$1,682		$0		$0	$0	$0
	651	LIABILITY INSURANCE	$2,266	$1,905		$3,000		$3,000	$3,000	$3,000
	670	TAXES AND LICENSES	$0	$130		$0		$0	$0	$0
		2545	**$7,308**	**$9,128**	**0.00**	**$8,400**	**0.00**	**$8,400**	**$8,400**	**$8,400**
2550	113	ADMINISTRATORS	$19,153	$20,424	0.20	$21,283	0.20	$21,495	$21,495	$21,495
	211	PERS-EMPLOYER CONTRIBUT	$4,269	$4,559		$4,752		$5,847	$5,847	$5,847
	212	PERS-EMPLOYEE PICK-UP	$1,149	$1,225		$1,277		$1,290	$1,290	$1,290
	220	SOCIAL SECURITY/MEDICARE	$1,315	$1,525		$1,628		$1,644	$1,644	$1,644
	231	WORKERS COMP	$95	$95		$98		$101	$101	$101
	241	HEALTH INSURANCE	$2,727	$2,929		$2,969		$2,976	$2,976	$2,976
	331	REIMB STUDENT TRANSPORT	$891,523	$898,669		$862,000		$940,368	$940,368	$940,368
	460	NON-CONSUMABLE SUPPLIES	$21,624	$10,712		$0		$200	$200	$200
		2550	**$941,856**	**$940,139**	**0.20**	**$894,008**	**0.20**	**$973,922**	**$973,922**	**$973,922**
2558	322	REPAIRS & MAINTENANCE	$0	$0		$0		$0	$0	$0
	331	REIMB STUDENT TRANSPORT	$308,293	$356,139		$477,750		$475,000	$475,000	$475,000
	410	CONSUMABLE SUPPLIES	$971	$650		$0		$1,000	$1,000	$1,000
		2558	**$309,263**	**$356,789**	**0.00**	**$477,750**	**0.00**	**$476,000**	**$476,000**	**$476,000**

General Fund Expenditures - Other District Programs

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
	112	CLASSIFIED SALARIES	$41,297	$41,499	1.13	$43,911	1.00	$41,766	$41,766	$41,766
	122	SUBSTITUTE - CLASSIFIED	$0	$0		$0		$499	$499	$499
	124	TEMPORARY - CLASSIFIED	$0	$916		$0		$0	$0	$0
	141	LONGEVITY STIPEND	$100	$100		$100		$100	$100	$100
	145	OPT OUT ADD SALARY	$6,600	$6,600		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$10,354	$10,760		$11,184		$13,287	$13,287	$13,287
	212	PERS-EMPLOYEE PICK-UP	$2,791	$2,892		$3,037		$2,938	$2,938	$2,938
	220	SOCIAL SECURITY/MEDICARE	$3,672	$3,687		$3,872		$3,746	$3,746	$3,746
2574	231	WORKERS COMP	$339	$273		$378		$284	$284	$284
	241	HEALTH INSURANCE	$0	$0		$0		$0	$0	$0
	322	REPAIRS & MAINTENANCE	$989	$25,480		$25,700		$26,500	$26,500	$26,500
	324	RENTALS	$63,063	$20,516		$16,500		$21,200	$21,200	$21,200
	344	CLASSIFIED TRAVEL	$157	$0		$0		$0	$0	$0
	380	NON-INSTR PROF & TECH	$0	$0		$600		$500	$500	$500
	410	CONSUMABLE SUPPLIES	$33,484	$35,627		$50,000		$45,000	$45,000	$45,000
	460	NON-CONSUMABLE SUPPLIES	$0	$436		$1,500		$1,000	$1,000	$1,000
	542	REPLACEMENT EQUIPMENT	$0	$0		$0		$5,000	$5,000	$5,000
		2574	**$162,846**	**$148,787**	**1.13**	**$163,380**	**1.00**	**$168,421**	**$168,421**	**$168,421**
	130	EXTEND CONT/STU TEACH	$0	$887		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$0	$157		$0		$0	$0	$0
2630	212	PERS-EMPLOYEE PICK-UP	$0	$53		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$0	$68		$0		$0	$0	$0
	231	WORKERS COMP	$0	$4		$0		$0	$0	$0
		2630	**$0**	**$1,169**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
	113	ADMINISTRATORS	$0	$107,810	1.00	$116,345	1.00	$117,508	$117,508	$117,508
	130	EXTEND CONT/STU TEACH	$2,267	$0		$0		$0	$0	$0
	211	PERS-EMPLOYER CONTRIBUT	$460	$24,067		$25,980		$31,962	$31,962	$31,962
	212	PERS-EMPLOYEE PICK-UP	$136	$6,469		$6,981		$7,050	$7,050	$7,050
	220	SOCIAL SECURITY/MEDICARE	$173	$8,107		$8,900		$8,989	$8,989	$8,989
	231	WORKERS COMP	$11	$475		$535		$551	$551	$551
2640	241	HEALTH INSURANCE	$0	$12,336		$13,707		$13,720	$13,720	$13,720
	242	TUITION REIMBURSEMENT	$199	$0		$0		$0	$0	$0
	312	INSTR PRG IMP SRV	$8,175	$8,621		$12,000		$12,000	$12,000	$12,000
	322	REPAIRS & MAINTENANCE	$0	$70		$100		$0	$0	$0
	341	LICENSED TRAVEL-IN DIST	$144	$56		$100		$100	$100	$100
	342	LICENSED TRAVEL-OUT DIST	$0	$1,501		$1,500		$1,500	$1,500	$1,500
	344	CLASSIFIED TRAVEL	$0	$2		$0		$100	$100	$100

General Fund Expenditures - Other District Programs
2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2640	349	OTHER TRAVEL	$2,162	$9,915		$8,000		$5,000	$5,000	$5,000
	351	TELECOMMUNICATIONS	$359	$0		$0		$400	$400	$400
	353	POSTAGE	$0	$191		$100		$400	$400	$400
	354	ADVERTISING	$1,395	$950		$1,000		$1,000	$1,000	$1,000
	380	NON-INSTR PROF & TECH	$8,145	$5,269		$8,000		$8,000	$8,000	$8,000
	410	CONSUMABLE SUPPLIES	$683	$2,247		$1,200		$2,000	$2,000	$2,000
	415	FOOD SUPPLIES	$1,835	$1,981		$3,000		$5,000	$5,000	$5,000
	440	PERIODICALS	$150	$150		$200		$300	$300	$300
	460	NON-CONSUMABLE SUPPLIES	$0	$460		$500		$500	$500	$500
	640	DUES AND FEES	$1,716	$2,519		$3,000		$2,100	$2,100	$2,100
		2640	**$28,010**	**$193,193**	**1.00**	**$211,148**	**1.00**	**$218,182**	**$218,182**	**$218,182**
2649	242	TUITION REIMBURSEMENT	$38,774	$39,291		$46,700		$46,700	$46,700	$46,700
	349	OTHER TRAVEL	$302	$376		$0		$0	$0	$0
		2649	**$39,076**	**$39,667**	**0.00**	**$46,700**	**0.00**	**$46,700**	**$46,700**	**$46,700**
2660	380	NON-INSTR PROF & TECH	$0	$0		$0		$0	$0	$0
	386	DATA PROCESSING SRVS	$3,588	$27,472		$32,000		$28,000	$28,000	$28,000
	410	CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
		2660	**$3,588**	**$27,472**	**0.00**	**$32,000**	**0.00**	**$28,000**	**$28,000**	**$28,000**
2661	112	CLASSIFIED SALARIES	$254,882	$286,792	4.90	$274,146	3.90	$129,381	$129,381	$129,381
	113	ADMINISTRATORS	$0	$11,979		$0		$0	$0	$0
	114	MANAGERIAL - CLASSIFIED	$0	$0		$0	1.00	$80,874	$80,874	$80,874
	122	SUBSTITUTE - CLASSIFIED	$730	$0		$0		$80,874	$80,874	$80,874
	124	TEMPORARY - CLASSIFIED	$434	$2,384		$0		$4,003	$4,003	$4,003
	130	EXTEND CONT/STU TEACH	$6,000	$6,000		$6,003		$6,003	$6,003	$6,003
	141	LONGEVITY STIPEND	$100	$100		$100		$100	$100	$100
	145	OPT OUT ADD SALARY	$6,050	$6,600		$6,600		$6,600	$6,600	$6,600
	211	PERS-EMPLOYER CONTRIBUT	$50,778	$54,734		$55,772		$73,236	$73,236	$73,236
	212	PERS-EMPLOYEE PICK-UP	$14,239	$16,856		$17,211		$18,470	$18,470	$18,470
	220	SOCIAL SECURITY/MEDICARE	$20,234	$23,577		$21,944		$23,549	$23,549	$23,549
	231	WORKERS COMP	$1,341	$1,475		$1,463		$1,570	$1,570	$1,570
	241	HEALTH INSURANCE	$38,198	$46,868		$52,388		$52,933	$52,933	$52,933
	322	REPAIRS & MAINTENANCE	$3,926	$2,325		$2,000		$2,000	$2,000	$2,000
	344	CLASSIFIED TRAVEL	$1,887	$11,527		$3,000		$3,000	$3,000	$3,000
	349	OTHER TRAVEL	$2,582	$313		$1,000		$1,000	$1,000	$1,000
	353	POSTAGE	$256	$104		$100		$750	$750	$750
	380	NON-INSTR PROF & TECH	$50,066	$42,670		$120,000		$80,000	$80,000	$80,000
	410	CONSUMABLE SUPPLIES	$44,557	$52,296		$50,000		$57,500	$57,500	$57,500

General Fund Expenditures - Other District Programs

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
2661	460	NON-CONSUMABLE SUPPLIES	$63,018	$76,363		$55,000		$80,000	$80,000	$80,000
	461	ERGONOMICS	$0	$0		$5,000		$5,000	$5,000	$5,000
	470	COMPUTER SOFTWARE	$10,621	$12,058		$15,000		$15,000	$15,000	$15,000
	480	COMPUTER HARDWARE	$270,893	$203,535		$271,000		$205,000	$205,000	$205,000
	481	WIRELESS NETWORK	$72,181	$0		$0		$0	$0	$0
	542	REPLACEMENT EQUIPMENT	$0	$0		$35,000		$35,000	$35,000	$35,000
	550	TECHNOLOGY	$0	$0		$121,000		$0	$0	$0
	640	DUES AND FEES	$300	$300		$0		$600	$600	$600
		2661	**$913,272**	**$858,856**	**4.90**	**$1,113,726**	**4.90**	**$962,444**	**$962,444**	**$962,444**
2700	116	SUPPLEMENTAL RETIREMENT	$75	$0		$0		$0	$0	$0
	220	SOCIAL SECURITY/MEDICARE	$6	$0		$0		$0	$0	$0
	231	WORKERS COMP	$0	$0		$0		$0	$0	$0
	241	HEALTH INSURANCE	$656,375	$592,750		$519,112		$625,153	$625,153	$625,153
		2700	**$656,456**	**$592,750**	**0.00**	**$519,112**	**0.00**	**$625,153**	**$625,153**	**$625,153**
5220	710	FUND MODIFICATIONS	$31,200	$40,000		$40,000		$50,000	$50,000	$50,000
		5220	**$31,200**	**$40,000**	**0.00**	**$40,000**	**0.00**	**$50,000**	**$50,000**	**$50,000**
6110	810	PLANNED RESERVE	$0	$0		$1,000,000		$1,500,000	$1,500,000	$2,597,946
		6110	**$0**	**$0**	**0.00**	**$1,000,000**	**0.00**	**$1,500,000**	**$1,500,000**	**$2,597,946**
		TOTAL OTHER DISTRICT PROGRAMS	**$8,621,007**	**$9,150,950**	**86.62**	**$10,682,439**	**91.89**	**$11,540,045**	**$11,540,045**	**$12,685,700**

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Charter Schools

Luckiamute Valley Charter Schools

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

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

Dallas Community School

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

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General Fund Expenditures - Luckiamute Valley Charter School

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
1288	360	CHARTER SCHOOL	$1,639,768	$1,592,125		$1,500,000		$1,736,490	$1,736,490	$2,038,355
	410	CONSUMABLE SUPPLIES	$0	$0		$0		$0	$0	$0
		1288	**$1,639,768**	**$1,592,125**	**0.00**	**$1,500,000**	**0.00**	**$1,736,490**	**$1,736,490**	**$2,038,355**
2540	326	FUEL	$1,938	$0		$0		$0	$0	$0
	351	TELECOMMUNICATIONS	$2,050	$4,055		$4,000		$4,000	$4,000	$4,000
		2540	**$3,989**	**$4,055**	**0.00**	**$4,000**	**0.00**	**$4,000**	**$4,000**	**$4,000**
2550	331	REIMB STUDENT TRANSPORT	$97,059	$139,758		$99,000		$128,000	$128,000	$128,000
	332	NONREIMB STUDENT TRANS	$314	$129		$300		$300	$300	$300
		2550	**$97,373**	**$139,887**	**0.00**	**$99,300**	**0.00**	**$128,300**	**$128,300**	**$128,300**
TOTAL LUCKIATMUTE VALLEY CHARTER SCHOOL			**$1,741,130**	**$1,736,067**	**0.00**	**$1,603,300**	**0.00**	**$1,868,790**	**$1,868,790**	**$2,170,655**

General Fund Expenditures - Dallas Community School

2017-18 Budget

Function	Account	Account Title	2014-15 Actual	2015-16 Actual	FTE	2016-17 Adopted	FTE	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
1288	360	CHARTER SCHOOL	$0	$707,935		$875,000		$932,053	$932,053	$1,228,625
		1288	**$0**	**$707,935**	**0.00**	**$875,000**	**0.00**	**$932,053**	**$932,053**	**$1,228,625**
2550	331	REIMB STUDENT TRANSPORT	$0	$0		$0		$0	$0	$0
	332	NONREIMB STUDENT TRANS	$0	$175		$0		$0	$0	$0
		2550	**$0**	**$175**	**0.00**	**$0**	**0.00**	**$0**	**$0**	**$0**
TOTAL DALLAS COMMUNITY SCHOOL			**$0**	**$708,110**	**0.00**	**$875,000**	**0.00**	**$932,053**	**$932,053**	**$1,228,625**

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Special Revenue Funds

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SPECIAL REVENUE GRANTS & PROJECTS

RESOURCES	Actual Allocation 2014 / 2015	Actual Allocation 2015 / 2016	Adopted 2016 / 2017	Projected 2017 / 2018
College and Career Readiness - Measure 88	-	-	-	957,120
Consolidated Mini Grants	100,756	39,189	300,000	300,000
Collaboration Grant	54,961	231,061	312,000	-
Cool Schools Senate Bill 1149	66,602	68,701	80,000	80,000
Dallas Community Programs	7,125	11,660	13,000	13,000
Dallas High School Teen Parent Program	7,910	-	10,000	10,000
English Language Learner - HB3499	-	-	-	90,000
Individuals with Disabilities Education Act (IDEA)	447,006	462,290	478,789	500,347
IDEA - Section 619, Preschool Grant	3,395	2,795	7,000	10,000
Medicaid Administrative Claims Survey Reimbursement	103,089	67,748	60,000	60,000
Mid-Willamette Valley Beginning Educator Mentoring Grant	60,996	72,010	31,800	33,801
ODE - Professional Learning Teams	40,879	-	-	-
OEA Choice Trust - Employee Wellness	10,329	8,796	5,000	12,780
Oregon Communtity Foundation-P3 Alignment	63,988	120,114	43,000	50,000
PAS/ New Options	330,632	286,501	371,800	467,686
Polk Adolescent Day Treatment Center	288,983	328,941	410,800	316,492
Title I	579,383	568,322	675,631	685,582
Title IIA - Improving Teacher Quality	111,711	132,861	121,747	130,416
Whitworth Pilot Mentor Program	3,500	1,150	-	-
Youth Transition Project	64,228	67,153	63,000	76,418
TOTAL RESOURCES	**2,345,473**	**2,469,292**	**2,983,567**	**3,793,642**

REQUIREMENTS	2014 / 2015	2015 / 2016	2016 / 2017	2017 / 2018
1000 - INSTRUCTION				
College and Career Readiness - Measure 88	-	-	-	402,594
Consolidated Mini Grants	36,635	25,052	169,900	175,509
Dallas High School Teen Parent Program	3,611	-	-	-
English Language Learner - HB3499	-	-	-	29,250
Individuals with Disabilities Education Act (IDEA)	289,832	289,167	304,203	323,575
IDEA - Section 619, Preschool Grant	3,242	1,440	6,603	7,030
Oregon Communtity Foundation-P3 Alignment Implementation	10,745	11,698	11,680	1,341
PAS/ New Options	330,632	286,501	371,800	467,686
Polk Adolescent Day Treatment Center	242,628	290,515	362,672	299,085
Title I	553,220	538,694	637,388	647,387
Title IIA - Title 1 Subsidy	33,565	38,282	-	-
Youth Transition Project	61,339	64,535	59,434	72,434
Total Instruction	**$ 1,565,449**	**$ 1,545,884**	**$ 1,923,681**	**$ 2,425,890**
2000 - SUPPORT SERVICES				
College and Career Readiness - Measure 88	-	-	-	154,526
Consolidated Mini Grants	14,751	14,137	110,100	104,491
Collaboration Grant	54,961	231,061	312,000	-
Dallas High School Teen Parent Program	170	-	-	-
English Language Learner - HB3499	-	-	-	60,750
Individuals with Disabilities Education Act (IDEA)	157,175	173,123	174,586	176,772
IDEA - Section 619, Preschool Grant	153	1,355	396	2,970
Medicaid Administrative Claims Survey Reimbursement	103,089	67,748	60,000	60,000
Mid-Willamette Valley Beginning Educator Mentoring Grant	60,996	72,010	31,800	33,801
ODE - Professional Learning Teams	40,879	-	-	-
OEA Choice Trust - Employee Wellness	10,329	8,796	5,000	12,780
Oregon Communtity Foundation-P3 Alignment Implementation	53,243	108,416	31,320	48,659
Polk Adolescent Day Treatment Center	46,355	38,426	48,128	17,407
Title I	26,163	29,628	38,243	38,195
Title IIA - Improving Teacher Quality	78,146	94,579	121,747	130,416
Whitworth Pilot Mentor Program	3,500	1,150	-	-
Youth Transition Project	2,889	2,619	3,566	3,984
Total Support Services	**$ 652,799**	**$ 843,048**	**$ 936,886**	**$ 844,751**
3000 - COMMUNITY SERVICE				
Consolidated Mini Grants	49,370	-	20,000	20,000
Dallas Community Programs	7,125	11,660	13,000	13,000
Dallas High School Teen Parent Program	4,128	-	10,000	10,000
Total Community Services	**$ 60,623**	**$ 11,660**	**$ 43,000**	**$ 43,000**
4150 - FACILITY ACQUISITION (College and Career-M98)	**$ -**	**$ -**	**$ -**	**$ 400,000**
5220 - INTERFUND TRANSFERS (Cool Schools SB 1149)	**$ 66,602**	**$ 68,701**	**$ 80,000**	**$ 80,000**
TOTAL REQUIREMENTS	**$ 2,345,473**	**$ 2,469,292**	**$ 2,983,567**	**$ 3,793,642**

COLLEGE AND CAREER READINESS - MEASURE 98

The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) is a 2016 ballot initiative that provides direct funding to school districts to increase high school graduation rates. The measure identifies three key areas to improve high school graduation; establish or expand Career and Technical Education programs, establish or expand college-level educational opportunities in high schools, and establish or expand dropout-prevention strategies in high schools.

Dallas School Districts initial plans for Measure 98 implementation is dedicated to implement strategies in all three key areas. The district will expand and enhance Career and Technical Education by adding new CTE programs in business, culinary arts, and health sciences, while expanding options in information and communication technology and engineering. The district is implementing the Advancement Via Individual Determination (AVID) program as a dropout prevention strategy. Most all new CTE courses will be offered as Dual Credit, articulated credit with Chemeketa Community College.

Historical Data and Projections

	Actual Allocation 2014/2015	Actual Allocation 2015/2016	FTE	Projected Allocation 2016/2017	FTE	Projected Allocation 2017/2018
						Fund 226
RESOURCES						
1000 Local Sources	$0	$0		$0		$11,748
2199 Other Intermediate Sources	$0	$0		$0		$0
3000 State Sources	$0	$0		$0		$945,372
4000 Federal Sources	$0	$0		$0		$0
TOTAL RESOURCES	$0	$0		$0		$957,120
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$0		$0	1.30	$220,718
200 Associated Payroll Costs	$0	$0		$0		$109,667
300 Purchased Services	$0	$0		$0		$72,209
400 Supplies and Materials	$0	$0		$0		$0
500 Capital Outlay	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$0	$0		$0		$402,594
2000 Support Services						
100 Salaries	$0	$0		$0	1.00	$70,850
200 Associated Payroll Costs	$0	$0		$0		$42,479
300 Purchased Services	$0	$0		$0		$41,197
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Support Services	$0	$0		$0		$154,526
4000 Facilities Acquisition/Construction						
500 Capital Improvements	$0	$0		$0		$400,000
TOTAL REQUIREMENTS	$0	$0		$0		$957,120

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 2017-18 remains high enough to allow expenditure authority for new grant opportunities.

Historical Data and Projections

	Actual Allocation 2014/2015	Actual Allocation 2015/2016	FTE	Projected Allocation 2016/2017	FTE	Projected Allocation 2017/2018
RESOURCES						
1000 Local Sources	$32,014	$18,187		$100,000		$100,000
3000 State	$32,275	$7,639		$100,000		$100,000
4000 Federal	$36,466	$13,363		$100,000		$100,000
5000 Transfers from General Fund	$0	$0		$0		$0
TOTAL RESOURCES	$100,756	$39,189		$300,000		$300,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$4,015	$2,528		$6,000		$9,994
200 Associated Payroll Costs	$1,000	$761		$1,900		$3,514
300 Purchased Services	$6,038	$5,016		$75,000		$75,000
400 Supplies & Materials	$25,582	$16,436		$35,000		$35,000
500 Capital Outlays	$0	$0		$50,000		$50,000
600 Other Objects	$0	$310		$2,000		$2,000
Total Instruction	$36,635	$25,052		$169,900		$175,509
2000 Support						
100 Salaries	$3,698	$1,316		$6,000		$9,994
200 Associated Payroll Costs	$489	$417		$1,900		$3,514
300 Purchased Services	$4,837	$5,474		$50,000		$40,000
400 Supplies & Materials	$5,727	$6,930		$25,000		$25,000
500 Capital Outlays	$0	$0		$25,000		$25,000
600 Other Objects	$0	$0		$2,200		$983
Total Support	$14,751	$14,137		$110,100		$104,491
3000 Community Services						
100 Salaries	$200	$0		$0		$0
200 Associated Payroll Costs	$65	$0		$0		$0
300 Purchased Services	$3,894	$0		$5,000		$5,000
400 Supplies & Materials	$868	$0		$5,000		$5,000
500 Capital Outlays	$44,343	$0		$10,000		$10,000
Total Community Service	$49,370	$0		$20,000		$20,000
TOTAL REQUIREMENTS	$100,756	$39,189		$300,000		$300,000

COLLABORATION GRANT

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

In 2015-16, the district received $323,451 in grant funding used to provide instructional coaching career pathways and improved professional development opportunities. In 2016-17, the district received additional grant funding in an amount around $272,790. This funding was used to provide instructional coaching support and to continue work on the design and implementation of our four blueprints for teacher effectiveness, with the focus primarily on the Compensation Models and Career Pathways. The district does not expect to receive additional funding in 2017-18.

Historical Data and Projections

	Actual Allocation 2014/2015	Actual Allocation 2015/2016	FTE	Projected Allocation 2016/2017	FTE	Projected Allocation 2017/2018
						Fund 205
RESOURCES						
1000 Local Sources	$0	$0		$0		$0
3000 State Sources	$54,961	$231,061		$312,000		$0
4000 Federal Sources	$0	$0		$0		$0
5200 Interfund Transfers	$0	$0		$0		$0
TOTAL RESOURCES	$54,961	$231,061		$312,000		$0
REQUIREMENTS						
1000 Instruction						
300 Purchased Services	$0	$0		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
600 Other	$0	$0		$0		$0
Total Instruction	$0	$0		$0		$0
2000 Support						
100 Salaries	$19,991	$130,138	2.00	$164,937		$0
200 Associated Payroll Costs	$6,994	$54,395		$67,903		$0
300 Purchased Services	$25,399	$26,106		$54,000		$0
400 Supplies and Materials	$105	$8,377		$7,500		$0
600 Other Objects	$2,472	$12,046		$17,660		$0
Total Instruction	$54,961	$231,061		$312,000		$0
TOTAL REQUIREMENTS	$54,961	$231,061		$312,000		$0

COOL SCHOOLS SENATE BILL 1149

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

Funds received from PacifiCorp are required to be accumulated into a special revenue fund. Upon approval from Oregon Department of Energy (ODOE) the money may be transferred to other district funds to reimburse completed projects. 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 2014/2015	Actual Allocation 2015/2016	FTE	Projected Allocation 2016/2017	FTE	Projected Allocation 2017/2018
						Fund 202
RESOURCES						
1990 PacificCorp Public Purpose	$66,602	$68,701		$80,000		$80,000
5400 Beginning Balance	$0	$0		$0		$0
TOTAL RESOURCES	$66,602	$68,701		$80,000		$80,000
REQUIREMENTS						
5220 Transfer to F102	$66,602	$68,701		$80,000		$80,000
5220 Transfer to F401	$0	$0		$0		$0
TOTAL REQUIREMENTS	$66,602	$68,701		$80,000		$80,000

DALLAS COMMUNITY PROGRAMS

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

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

Historical Data and Projections

	Actual Allocation 2014/2015	Actual Allocation 2015/2016	FTE	Projected Allocation 2016/2017	FTE	Projected Allocation 2017/2018
						Fund 262
RESOURCES						
1000 Local Sources	$7,125	$11,660		$13,000		$13,000
4000 Federal Sources	$0	$0		$0		$0
5200 Gen Fund Transfer	$0	$0		$0		$0
5400 Beginning Fund Balance	$0	$0		$0		$0
TOTAL RESOURCES	$7,125	$11,660		$13,000		$13,000
REQUIREMENTS						
3300 Community Services						
100 Salaries	$4,614	$8,184		$7,994		$8,010
200 Associated Payroll Costs	$1,217	$665		$2,362		$2,817
300 Purchased Services	$0	$0		$0		$0
400 Supplies & Materials	$1,294	$2,811		$2,645		$2,173
600 Other Objects	$0	$0		$0		$0
Total Community Services	$7,125	$11,660		$13,000		$13,000
TOTAL REQUIREMENTS	$7,125	$11,660		$13,000		$13,000

DALLAS HIGH SCHOOL TEEN PARENT PROGRAM

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

Historical Data and Projections

	Actual Allocation 2014/2015	Actual Allocation 2015/2016	FTE	Projected Allocation 2016/2017	FTE	Projected Allocation 2017/2018
						Fund 222
RESOURCES						
1000 Local Sources	$0	$0		$0		$0
3000 State Sources	$0	$0		$0		$0
4000 Federal Sources	$7,910	$0		$10,000		$10,000
TOTAL RESOURCES	$7,910	$0		$10,000		$10,000
REQUIREMENTS						
1000 Instruction						
300 Purchased Services	$0	$0		$0		$0
400 Supplies and Materials	$3,611	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instructional Services	$3,611	$0		$0		$0
2000 Support Services						
300 Purchased Services	$0	$0		$0		$0
600 Other Objects	$170	$0		$0		$0
Total Support Services	$170	$0		$0		$0
3000 Community Services						
300 Purchased Services	$4,128	$0		$10,000		$10,000
600 Other Objects	$0	$0		$0		$0
Total Community Services	$4,128	$0		$10,000		$10,000
TOTAL REQUIREMENTS	$7,910	$0		$10,000		$10,000

ENGLISH LANGUAGE LEARNER PROGRAM - HB 3499

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

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2014/2015	**2015/2016**	**FTE**	**2016/2017**	**FTE**	**2017/2018**
						Fund 218
RESOURCES						
1000 Local Sources	$0	$0		$0		$0
2199 Other Intermediate Sources	$0	$0		$0		$0
3000 State Sources	$0	$0		$0		$90,000
4000 Federal Sources	$0	$0		$0		$0
TOTAL RESOURCES	$0	$0		$0		$90,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$0	$0		$0		$5,000
200 Associated Payroll Costs	$0	$0		$0		$2,000
300 Purchased Services	$0	$0		$0		$17,250
400 Supplies and Materials	$0	$0		$0		$5,000
500 Capital Outlay	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$0	$0		$0		$29,250
2000 Support Services						
100 Salaries	$0	$0		$0		$43,393
200 Associated Payroll Costs	$0	$0		$0		$17,357
300 Purchased Services	$0	$0		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Support Services	$0	$0		$0		$60,750
TOTAL REQUIREMENTS	$0	$0		$0		$90,000

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

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

Historical Data and Projections

	Actual Allocation 2014/2015	Actual Allocation 2015/2016	FTE	Projected Allocation 2016/2017	FTE	Projected Allocation 2017/2018
						Fund 237
RESOURCES						
4000 Revenue from Federal Sources	$447,006	$462,290		$478,789		$500,347
TOTAL RESOURCES	$447,006	$462,290		$478,789		$500,347
REQUIREMENTS						
1000 Instruction						
100 Salaries	$195,674	$204,510	4.94	$214,136	4.94	$220,294
200 Associated Payroll Costs	$92,938	$84,328		$88,567		$101,181
300 Purchased Services	$232	$0		$300		$500
400 Supplies and Materials	$987	$329		$1,200		$1,600
600 Other Objects	$0	$0		$0		$0
Total Instruction	$289,832	$289,167		$304,203		$323,575
2000 Support Services						
100 Salaries	$89,820	$91,287	3.00	$88,615	3.00	$87,391
200 Associated Payroll Costs	$45,354	$57,197		$58,070		$62,262
300 Purchased Services	$1,283	$97		$0		$0
400 Supplies and Materials	$610	$442		$800		$1,000
600 Other Objects	$20,107	$24,100		$27,101		$26,119
Total Support Services	$157,175	$173,123		$174,586		$176,772
TOTAL REQUIREMENTS	$447,006	$462,290	7.94	$478,789	7.94	$500,347

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 2014/2015	Actual Allocation 2015/2016	FTE	Projected Allocation 2016/2017	FTE	Projected Allocation 2017/2018
						Fund 204
RESOURCES						
4000 Federal Sources	$3,395	$2,795		$7,000		$10,000
TOTAL RESOURCES	$3,395	$2,795		$7,000		$10,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$2,830	$0		$3,000		$1,495
200 Associated Payroll Costs	$412	$0		$952		$534
300 Purchased Services	$0	$0		$0		$0
400 Supplies and Materials	$0	$1,440		$2,651		$5,000
600 Other	$0	$0		$0		$0
Total Instruction	$3,242	$1,440		$6,603		$7,030
2000 Support Services						
100 Salaries	$0	$261		$0		$999
200 Associated Payroll Costs	$0	$21		$0		$359
300 Purchased Services	$0	$0		$0		$0
400 Supplies and Materials	$0	$927		$0		$1,000
600 Other	$153	$146		$396		$612
Total Support Services	$153	$1,355		$396		$2,970
TOTAL REQUIREMENTS	$3,395	$2,795		$7,000		$10,000

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, NWRESD 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 2014/2015	Actual Allocation 2015/2016	FTE	Projected Allocation 2016/2017	FTE	Projected Allocation 2017/2018
						Fund 240
RESOURCES						
1990 Local Sources	$103,089	$67,748		$60,000		$60,000
TOTAL RESOURCES	$103,089	$67,748		$60,000		$60,000
REQUIREMENTS						
2000 Support Services						
100 Salaries	$16,901	$24,789	0.81	$27,918	0.81	$29,553
200 Associated Payroll Costs	$4,313	$16,529		$22,076		$23,848
300 Purchased Services	$81,833	$26,430		$10,006		$6,600
400 Supplies and Materials	$42	$0		$0		$0
500 Capital Outlay	$0	$0		$0		$0
600 Other	$0	$0		$0		$0
Total Support Services	$103,089	$67,748		$60,000		$60,000
TOTAL REQUIREMENTS	$103,089	$67,748		$60,000		$60,000

MID-WILLAMETTE VALLEY EDUCATOR EFFECTIVENESS
Beginning Educator Mentoring Grant

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

The Mentoring Grant, a part of this Network, is a Master Teacher model for mentoring beginning teachers. We are currently part of a consortium with Salem-Keizer and Central School District, among others. 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 2017-18, the district will continue participation in the consortium if funds continue to be available.

Historical Data and Projections

	Actual Allocation 2014/2015	Actual Allocation 2015/2016	FTE	Projected Allocation 2016/2017	FTE	Projected Allocation 2017/2018
						Fund 278
RESOURCES						
3000 State Sources	$60,996	$72,010		$31,800		$33,801
TOTAL RESOURCES	$60,996	$72,010		$31,800		$33,801
REQUIREMENTS						
2000 Support Services						
100 Salaries	$37,259	$46,189	0.25	$19,344		$25,007
200 Associated Payroll Costs	$20,758	$25,560		$10,513		$8,794
300 Purchased Services	$2,929	$262		$1,200		$0
400 Supplies and Materials	$50	$0		$743		$0
500 Capital Outlays	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Support	$60,996	$72,010		$31,800		$33,801
TOTAL REQUIREMENTS	$60,996	$72,010		$31,800		$33,801

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. Grant funding fully expended by June 30, 2015.

Historical Data and Projections

	Actual Allocation 2014/2015	Actual Allocation 2015/2016	FTE	Projected Allocation 2016/2017	FTE	Projected Allocation 2017/2018
						Fund 208
RESOURCES						
1000 Local Sources	$0	$0		$0		$0
3000 State Sources	$40,879	$0		$0		$0
4000 Federal Sources	$0	$0		$0		$0
5200 Interfund Transfers	$0	$0		$0		$0
TOTAL RESOURCES	$40,879	$0		$0		$0
REQUIREMENTS						
2000 Support						
100 Salaries	$25,116	$0		$0		$0
200 Associated Payroll Costs	$7,018	$0		$0		$0
300 Purchased Services	$8,745	$0		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
500 Capital Outlay	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$40,879	$0		$0		$0
TOTAL REQUIREMENTS	$40,879	$0		$0		$0

OEA CHOICE TRUST GRANT - EMPLOYEE WELLNESS

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

Historical Data and Projections

	Actual Allocation 2014/2015	Actual Allocation 2015/2016	FTE	Projected Allocation 2016/2017	FTE	Projected Allocation 2017/2018
						Fund 211
RESOURCES						
1000 Local Sources	$10,329	$8,796		$5,000		$12,780
3000 State Sources	$0	$0		$0		$0
4000 Federal Sources	$0	$0		$0		$0
5200 Interfund Transfers	$0	$0		$0		$0
TOTAL RESOURCES	$10,329	$8,796		$5,000		$12,780
REQUIREMENTS						
2000 Support						
100 Salaries	$1,320	$1,333		$0		$0
200 Associated Payroll Costs	$432	$387		$0		$0
300 Purchased Services	$3,411	$2,663		$3,000		$6,780
400 Supplies and Materials	$5,166	$4,413		$2,000		$6,000
500 Capital Outlay	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$10,329	$8,796		$5,000		$12,780
TOTAL REQUIREMENTS	$10,329	$8,796		$5,000		$12,780

OREGON COMMUNITY FOUNDATION - P-3 ALIGNMENT IMPLEMENTATION

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

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

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

Historical Data and Projections

	Actual Allocation 2014/2015	Actual Allocation 2015/2016	FTE	Projected Allocation 2016/2017	FTE	Projected Allocation 2017/2018
						Fund 276
RESOURCES						
1000 Local Sources	$63,988	$120,114		$43,000		$50,000
3000 State Sources	$0	$0		$0		$0
4000 Federal Sources	$0	$0		$0		$0
TOTAL RESOURCES	$63,988	$120,114		$43,000		$50,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	$7,989	$8,888		$9,016		$992
200 Associated Payroll Costs	$2,757	$2,810		$2,664		$349
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$10,745	$11,698		$11,680		$1,341
2000 Support Services						
100 Salaries	$0	$4,781		$0		$5,004
200 Associated Payroll Costs	$0	$1,328		$0		$1,760
300 Purchased Services	$32,000	$68,162		$0		$15,000
400 Supplies and Materials	$1,243	$4,145		$1,320		$2,520
700 Transfers to Other Agencies	$20,000	$30,000		$30,000		$24,375
Total Support Services	$53,243	$108,416		$31,320		$48,659
TOTAL REQUIREMENTS	$63,988	$120,114		$43,000		$50,000

PAS/ NEW OPTIONS
STRUCTURED LEARNING PROGRAM

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

Historical Data and Projections

	Actual Allocation 2014/2015	Actual Allocation 2015/2016	FTE	Projected Allocation 2016/2017	FTE	Projected Allocation 2017/2018
						Fund 236
RESOURCES						
1941 Tuition From Other Districts	$0	$0		$0		$0
2102 ESD Apportionment	$330,632	$286,501		$371,800		$467,686
TOTAL RESOURCES	$330,632	$286,501		$371,800		$467,686
REQUIREMENTS						
1000 Instruction						
100 Salaries	$202,071	$199,280	8.56	$245,980	10.71	$307,842
200 Associated Payroll Costs	$92,808	$85,044		$122,320		$155,944
300 Purchased Services	$35,291	$1,879		$3,000		$3,000
400 Supplies	$463	$298		$500		$900
500 Capital Outlay	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
TOTAL	$330,632	$286,501		$371,800		$467,686
TOTAL REQUIREMENTS	$330,632	$286,501		$371,800		$467,686

POLK ADOLESCENT DAY TREATMENT CENTER

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

Historical Data and Projections

	Actual Allocation 2014/2015	Actual Allocation 2015/2016	FTE	Projected Allocation 2016/2017	FTE	Projected Allocation 2017/2018
						Fund 281-283
RESOURCES						
3000 State Sources	$260,001	$297,153		$386,800		$287,492
4000 Federal Sources	$28,982	$31,788		$24,000		$29,000
TOTAL RESOURCES	$288,983	$328,941		$410,800		$316,492
REQUIREMENTS						
1000 Instruction						
100 Salaries	$103,714	$109,529	2.00	$115,927	2.00	$120,179
200 Associated Payroll Costs	$62,860	$63,426		$65,845		$72,630
300 Purchased Services	$65,532	$93,515		$175,500		$103,275
400 Supplies and Materials	$10,522	$12,044		$5,400		$3,000
500 Capital Outlays	$0	$12,000		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$242,628	$290,515		$362,672		$299,085
2000 Support Services						
100 Salaries	$973	$3,333		$0		$0
200 Associated Payroll Costs	$545	$1,540		$0		$0
300 Purchased Services	$31,818	$16,405		$24,875		$0
600 Other Objects	$13,019	$17,148		$23,253		$17,407
Total Support Services	$46,355	$38,426		$48,128		$17,407
TOTAL REQUIREMENTS	$288,983	$328,941	2.00	$410,800	2.00	$316,492

TITLE I

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

Title 1 programs fall under the new rules established by the Federal Government Every Student Succeeds Act (ESSA). Funding is expected to increase slightly in the 2017-18 fiscal year although no allocations have yet been made at the Federal level.

Historical Data and Projections

	Actual Allocation 2014/2015	Actual Allocation 2015/2016	FTE	Projected Allocation 2016/2017	FTE	Projected Allocation 2017/2018
						Fund 257
RESOURCES						
4000 Federal Funds	$579,383	$568,322		$675,631		$685,582
TOTAL RESOURCES	$579,383	$568,322		$675,631		$685,582
REQUIREMENTS						
1000 Instruction						
100 Salaries	$377,710	$381,519	11.50	$453,017	11.75	$442,998
200 Associated Payroll Costs	$175,241	$157,175		$184,371		$204,389
300 Purchased Services	$269	$0		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
500 Capital Outlay	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$553,220	$538,694		$637,388		$647,387
2000 Support Services						
100 Salaries	$0	$0		$0		$0
200 Associated Payroll Costs	$0	$0		$0		$0
300 Purchased Services	$102	$0		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$26,061	$29,628		$38,243		$38,195
Total Support	$26,163	$29,628		$38,243		$38,195
TOTAL REQUIREMENTS	$579,383	$568,322	11.50	$675,631	11.75	$685,582

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 2014/2015	Actual Allocation 2015/2016	FTE	Projected Allocation 2016/2017	FTE	Projected Allocation 2017/2018
						Fund 277
RESOURCES						
4000 Federal Sources	$111,711	$132,861		$121,747		$130,416
TOTAL RESOURCES	$111,711	$132,861		$121,747		$130,416
REQUIREMENTS						
1000 Instruction						
100 Salaries	$23,980	$26,524		$0		$0
200 Associated Payroll Costs	$9,585	$11,758		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Instruction	$33,565	$38,282		$0		$0
2000 Support Services						
100 Salaries	$38,736	$33,592	0.75	$61,609		$40,000
200 Associated Payroll Costs	$18,635	$16,475		$32,705		$17,074
300 Purchased Services	$14,369	$35,409		$19,542		$60,000
400 Supplies & Materials	$1,381	$2,177		$1,000		$6,000
600 Other Objects	$5,025	$6,926		$6,891		$7,342
Total Support Services	$78,146	$94,579		$121,747		$130,416
TOTAL REQUIREMENTS	$111,711	$132,861		$121,747		$130,416

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 discontinued beginning 2014-15 with balance of funds expended in 2015-16.

Historical Data and Projections

	Actual Allocation 2014/2015	Actual Allocation 2015/2016	FTE	Projected Allocation 2016/2017	FTE	Projected Allocation 2017/2018
						F209
RESOURCES						
1000 Local Sources	$3,500	$1,150		$0		$0
4700 Federal Sources	$0	$0		$0		$0
TOTAL RESOURCES	$3,500	$1,150		$0		$0
REQUIREMENTS						
2000 Support Services						
100 Salaries	$2,614	$0		$0		$0
200 Associated Payroll Costs	$886	$0		$0		$0
300 Purchased Services	$0	$1,150		$0		$0
400 Supplies and Materials	$0	$0		$0		$0
600 Other Objects	$0	$0		$0		$0
Total Support Services	$3,500	$1,150		$0		$0
TOTAL REQUIREMENTS	$3,500	$1,150		$0		$0

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 2014/2015	Actual Allocation 2015/2016	FTE	Projected Allocation 2016/2017	FTE	Projected Allocation 2017/2018
						Fund 213
RESOURCES						
1000 Local Sources	$0	$0		$0		$0
3000 State Sources	$30,530	$31,919		$29,944		$35,550
4000 Federal Sources	$33,698	$35,234		$33,056		$40,868
5200 Gen Fund Transfer	$0	$0		$0		$0
TOTAL RESOURCES	$64,228	$67,153		$63,000		$76,418
REQUIREMENTS						
1000 Instruction						
100 Salaries	$33,612	$44,705	1.00	$42,159	1.00	$42,872
200 Associated Payroll Costs	$25,199	$15,959		$13,442		$15,481
300 Purchased Services	$2,321	$3,788		$3,650		$7,200
400 Supplies and Materials	$207	$83		$184		$6,880
600 Other Objects	$0	$0		$0		$0
Total Instruction	$61,339	$64,535		$59,434		$72,434
2000 Support Services						
300 Purchased Services	$0	$0		$0		$0
600 Other Objects	$2,889	$2,619		$3,566		$3,984
Total Support Services	$2,889	$2,619		$3,566		$3,984
TOTAL REQUIREMENTS	$64,228	$67,153		$63,000		$76,418

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Supplemental Information

2017-2018 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	**$ 8,659,130**	$ 6,480,000.00					$2,179,130	
1190 PENALTIES AND INTEREST ON TAXES	**$ 1,195**	$ 1,195						
1312 TUITION FR OTHER DISTRICTS	**$ 15,000**	$ 15,000						
1330 TUITION FR INDIVIDUALS	**$ 1,000**	$ 1,000						
1500 EARNINGS ON INVESTMENTS	**$ 134,650**	$ 72,000	$ 1,500			$ 150	$ 11,000	$ 50,000
1600 FOOD SERVICE SALES	**$ 180,000**					$ 180,000		
1700 EXTRA-CURRICULAR ACTIVITIES - STUDENT FEES	**$ 979,737**	$ 129,737			$ 850,000			
1800 COMMUNITY SERVICE ACTIVITIES	**$ 13,000**			$ 13,000				
1910 FACILITY RENTALS	**$ 3,155**	$ 2,055	$ 1,100					
1920 PRIVATE CONTRIBUTIONS AND DONATIONS	**$ 175,528**	$ 1,000		$ 174,528				
1940 SERVICES TO OTHER EDUCATION ENTITIES	**$ 192,000**	$ 192,000						
1960 RECOVERY OF PRIOR YEAR EXPENDITURES	**$ 1,000**	$ 1,000						
1980 FEES CHARGED TO GRANTS	**$ 89,410**	$ 89,410						
1990 MISCELLANEOUS	**$ 399,100**	$ 234,100	$ 5,000	$ 140,000		$ 20,000		
Total Revenue from Local Sources	**$ 10,843,905**	$ 7,218,497	$ 7,600	$ 327,528	$ 850,000	$ 200,150	$2,190,130	$ 50,000

Revenue from Intermediate Sources	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 401
2101 COUNTY SCHOOL FUNDS	**$ 35,000**	$ 35,000						
2102 ESD APPORTIONMENT	**$ 794,193**	$ 326,507		$ 467,686				
2199 OTHER INTERMED SOURCES	**$**							
Total Revenue from Intermediate Sources	**$ 829,193**	$ 361,507	$	$ 467,686	$	$	$	$

Revenue from State Sources	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 401
3101 STATE SCHOOL FUND	**$ 24,141,480**	$ 24,141,480						
3102 STATE SCHOOL FUND - LUNCH MATCH	**$ 10,000**					$ 10,000		
3103 COMMON SCHOOL FUND	**$ 396,459**	$ 396,459						
3199 UNRESTRICTED STATE GRANTS - HI COST DIS	**$ 385,000**	$ 375,000				$ 10,000		
3299 OTHER RESTRICTED STATE GRANTS	**$ 3,807,215**	$ 100,000		$1,492,215		$ 15,000		$ 2,200,000
Total Revenue from State Sources	**$ 28,740,154**	$ 25,012,939	$	$1,492,215	$	$ 35,000	$	$ 2,200,000

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	**$ 2,196,213**			$1,496,213		$ 700,000		
4700 REVENUE FR FEDERAL GOV'T THU INTERMED	**$ 10,000**			$ 10,000				
4801 FEDERAL FOREST FEES	**$ 350**	$ 350						
4899 REVENUE IN LIEU OF PROP TAX	**$ 3,200**	$ 3,200						
4900 REVENUE FOR/ON BEHALF OF DISTRICT	**$ 75,000**					$ 75,000		
Total Revenue from Federal Sources	**$ 2,284,763**	$ 3,550	$	$1,506,213	$	$ 775,000	$	$

Revenue from Other Sources	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 401
5100 PROCEEDS FROM BOND SALES	**$ 7,300,000**							$ 7,300,000
5200 INTERFUND TRANSFERS	**$ 130,000**		$ 120,000			$ 10,000		
5300 SALE OF FIXED ASSETS	**$**							
5400 RESOURCES BEGINNING FUND BALANCE	**$ 8,067,400**	$ 1,900,000	$ 532,400		$ 350,000	$ 10,000	$ 275,000	$ 5,000,000
Total Revenue from Other Sources	**$ 15,497,400**	$ 1,900,000	$ 652,400	$	$ 350,000	$ 20,000	$ 275,000	$ 12,300,000
GRAND TOTALS	**$ 58,195,415**	**$ 34,496,493**	**$ 660,000**	**$3,793,642**	**$1,200,000**	**$1,030,150**	**$2,465,130**	**$ 14,550,000**

	All Funds		Funds 100		Funds 200	Fund 300	Fund 400
Combined Revenue Totals by Fund Type	**$ 58,195,415**		**$35,156,493**		**$6,023,792**	**$2,465,130**	**$ 14,550,000**

2017-2018 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	**$ 5,567,399**	$ 3,537,050	$ 1,938,598	$ 5,250	$ 86,500			
1113 Elementary Extracurricular	**$**							
1121 Middle/Junior High Programs	**$ 2,770,443**	$ 1,798,364	$ 911,929	$ 8,150	$ 51,000		$ 1,000	
1122 Middle/Junior High School Extracurricular	**$ 7,713**	$ 5,812	$ 1,902					
1131 High School Programs	**$ 3,367,487**	$ 2,149,828	$ 1,142,424	$ 7,985	$ 67,250			
1132 High School Extracurricular	**$ 720,942**	$ 411,491	$ 178,951	$ 84,500	$ 18,000	$ 15,500	$ 12,500	
1210 Programs for the Talented and Gifted	**$ 16,941**	$ 10,504	$ 3,437		$ 3,000			
1220 Restrictive Programs for Students with Disabilities	**$ 2,342,539**	$ 1,384,237	$ 848,751	$ 104,350	$ 5,200			
1233 Other Programs	**$**							
1250 Less Restrictive Programs for Students with	**$ 1,373,230**	$ 813,652	$ 517,363	$ 26,165	$ 16,050			
1271 Behavior/ISS LMS and DHS	**$ 90,145**	$ 66,225	$ 23,920					
1280 Alternative Education	**$ 3,810,522**	$ 283,638	$ 173,403	$ 3,342,480	$ 11,000			
1291 English Second Language Programs	**$ 213,188**	$ 118,949	$ 92,639	$ 1,300	$ 300			
1400 Summer School Programs	**$**							
Total Instruction Expenditures	**$ 20,280,548**	$ 10,579,751	$ 5,833,317	$ 3,580,180	$ 258,300	$ 15,500	$ 13,500	$

Support Services Expenditures	**Totals**	**Object 100**	**Object 200**	**Object 300**	**Object 400**	**Object 500**	**Object 600**	**Object 700**
2110 Attendance and Social Work Services	**$ 5,000**			$ 5,000				
2120 Guidance Services	**$ 527,962**	$ 331,744	$ 182,517	$ 5,500	$ 8,200			
2130 Health Services	**$ 174,133**	$ 60,469	$ 36,464	$ 73,200	$ 4,000			
2140 Psychological Services	**$ 476,717**	$ 130,426	$ 68,141	$ 268,750	$ 9,400			
2150 Speech Pathology and Audiology Services	**$ 7,000**			$ 7,000				
2190 Service Direction, Student Support Services	**$ 265,890**	$ 159,600	$ 93,490	$ 10,000	$ 800		$ 2,000	
2210 Improvement of Instruction Services	**$ 236,552**	$ 159,724	$ 74,028	$ 1,800	$ 1,000			
2220 Educational Media Services	**$ 427,951**	$ 242,027	$ 153,724	$ 15,600	$ 16,600			
2230 Assessment & Testing	**$ 78,419**	$ 32,067	$ 27,902	$ 18,450				
2240 Instructional Staff Development	**$ 10,000**			$ 10,000				
2310 Board of Education Services	**$ 139,400**			$ 70,700	$ 700		$ 68,000	
2320 Executive Administration Services	**$ 299,832**	$ 199,573	$ 92,459	$ 5,200	$ 1,100		$ 1,500	
2410 Office of the Principal Services	**$ 2,042,113**	$ 1,318,641	$ 682,342	$ 20,850	$ 12,900		$ 7,380	
2520 Fiscal Services	**$ 593,684**	$ 360,574	$ 196,760	$ 29,850	$ 3,700		$ 2,800	
2540 Operation and Maintenance of Plant Services	**$ 2,426,677**	$ 934,257	$ 570,670	$ 594,100	$ 209,300	$ 5,000	$ 113,350	
2550 Student Transportation Services	**$ 1,648,522**	$ 21,495	$ 11,859	$ 1,614,168	$ 1,000			
2570 Internal Services	**$ 192,671**	$ 48,966	$ 20,255	$ 72,450	$ 46,000	$ 5,000		
2640 Staff Services	**$ 264,882**	$ 117,508	$ 108,974	$ 28,500	$ 7,800		$ 2,100	
2660 Technology Services	**$ 1,125,444**	$ 307,835	$ 169,759	$ 114,750	$ 497,500	$ 35,000	$ 600	
2700 Supplemental Retirement Program	**$ 625,153**		$ 625,153					
Total Support Services Expenditures	**$ 11,567,999**	$ 4,424,906	$ 3,114,495	$ 2,965,868	$ 820,000	$ 45,000	$ 197,730	$

Other Uses Expenditures	**Totals**	**Object 100**	**Object 200**	**Object 300**	**Object 400**	**Object 500**	**Object 600**	**Object 700**
5200 Transfers of Funds	**$ 50,000**							$ 50,000
Total Other Uses Expenditures	**$ 50,000**	$	$	$	$	$	$	$ 50,000
Contigency (Object 800)	**$ 2,597,946**							
Grand Total Fund 100	**$ 34,496,493**	**$ 15,004,657**	**$ 8,947,812**	**$ 6,546,048**	**$ 1,078,300**	**$ 60,500**	**$ 211,230**	**$ 50,000**

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	**$ 175,000**	$ 20,003	$ 7,034	$ 12,963	$ 100,000	$ 35,000		
Total Support Services Expenditures	**$ 175,000**	$ 20,003	$ 7,034	$ 12,963	$ 100,000	$ 35,000	$	$

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	**$ 475,000**					$ 475,000		
Total Facilities Acquisition and Construction Expenditures	**$ 475,000**	$	$	$	$	$ 475,000	$	$

Other Uses Expenditures	**Totals**	**Object 100**	**Object 200**	**Object 300**	**Object 400**	**Object 500**	**Object 600**	**Object 700**
Total Other Uses Expenditures	**$**	$	$	$	$	$	$	$
Unappropriated EFB (Object 800)	**$ 10,000**							
Grand Total Fund 102	**$ 660,000**	**$ 20,003**	**$ 7,034**	**$ 12,963**	**$ 100,000**	**$ 510,000**	**$**	**$**

Grand Total Combined Funds 100 and 102	**$ 35,156,493**	**$ 15,024,660**	**$ 8,954,846**	**$ 6,559,011**	**$ 1,178,300**	**$ 570,500**	**$ 211,230**	**$ 50,000**

2017-2018 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	$ 36,341	$ 992	$ 349	$ 25,000	$ 10,000			
1121 Middle/Junior High Programs	$ 16,000			$ 10,000	$ 5,000		$ 1,000	
1122 Middle/Junior High Extracurricular	$							
1131 High School Programs	$ 409,438	$ 199,884	$ 96,345	$ 92,209	$ 20,000		$ 1,000	
1132 High School Extracurricular	$ 70,000			$ 20,000		$ 50,000		
1220 Restrictive Programs for Students with Disabilities	$ 778,274	$ 434,010	$ 230,689	$ 106,575	$ 7,000			
1250 Less Restrictive Programs for Students with	$ 380,069	$ 251,670	$ 112,620	$ 7,400	$ 8,380			
1260 Early Intervention	$ 2,000				$ 2,000			
1272 Title I	$ 647,387	$ 442,998	$ 204,389					
1280 Alternative Education	$ 47,665	$ 30,828	$ 16,836					
1291 English Second Language Programs	$ 29,250	$ 5,000	$ 2,000	$ 17,250	$ 5,000			
1400 Summer School Programs	$ 9,466	$ 7,004	$ 2,463					
Total Instruction Expenditures	$ 2,425,890	$ 1,372,386	$ 665,690	$ 278,434	$ 57,380	$ 50,000	$ 2,000	$

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	$ 20,000				$ 20,000			
2130 Health Services	$ 60,000	$ 29,553	$ 23,847	$ 5,200	$ 1,400			
2190 Service Direction, Student Support Services	$ 150,653	$ 87,391	$ 62,262		$ 1,000			
2210 Improvement of Instruction Services	$ 244,931	$ 123,862	$ 64,069	$ 55,000	$ 2,000			
2220 Educational Media Services	$ 2,000				$ 2,000			
2230 Assessment & Testing	$ 2,358	$ 999	$ 359		$ 1,000			
2240 Instructional Staff Development	$ 191,475	$ 70,386	$ 26,909	$ 86,197	$ 7,000		$ 983	
2540 Operation and Maintenance of Plant Services	$ 25,000					$ 25,000.00		
2610 Direction of Central Support Services	$ 93,660						$ 93,660	
2640 Staff Services	$ 54,675			$ 21,780	$ 8,520			$ 24,375
2660 Technology Services	$							
Total Support Services Expenditures	$ 844,752	$ 312,191	$ 177,446	$ 168,177	$ 42,920	$ 25,000	$ 94,643	$ 24,375

Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100 Food Services	$ 20,000			$ 5,000	$ 5,000	$ 10,000		
3300 Community Services	$ 13,000	$ 8,010	$ 2,817		$ 2,173			
3500 Custody and Care of Children Services	$ 10,000			$ 10,000				
Total Enterprise and Community Services Expenditures	$ 43,000	$ 8,010	$ 2,817	$ 15,000	$ 7,173	$ 10,000	$	$

Facilities Acquisition and Construction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110 Service Area Direction	$							
4120 Site Acquisition and Development Services	$							
4150 Building Acquisition, Construction, and	$ 400,000					$ 400,000		
4190 Other Facilities Construction Services	$							
Total Facilities Acquisition and Construction Expenditures	$ 400,000	$	$	$	$	$ 400,000	$	$

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
Total Other Uses Expenditures	$ 80,000	$	$	$	$	$	$	$ 80,000
Grand Total Funds 200 (Except 201 and 203)	$ 3,793,642	$ 1,692,587	$ 845,953	$ 461,611	$ 107,473	$ 485,000	$ 96,643	$ 104,375
	$ 3,793,642	$						

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	$ 200,000				$ 200,000			
1122 Middle/Junior High School Extracurricular	$ 250,000				$ 250,000			
1132 High School Extracurricular	$ 650,000				$ 650,000			
Total Instruction Expenditures	$ 1,100,000	$	$	$	$ 1,100,000	$	$	$

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
Total Other Uses Expenditures	$	$	$	$	$	$	$	$
Unappropriated EFB (Object 800)	$ 100,000							
Grand Total Fund 201	$ 1,200,000	$	$	$	$ 1,100,000	$	$	$

Fund: 203 - Food Service

Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100 Food Services	$ 1,020,150	$ 377,729	$ 211,393	$ 52,828	$ 375,000		$ 3,200	
Total Enterprise and Community Services Expenditures	$ 1,020,150							$
Unappropriated EFB (Object 800)	$ 10,000							
Grand Total Fund 203	$ 1,030,150	$	$	$	$	$	$	$

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
Grand Total Combined All 200 Funds	$ 6,023,792	$ 1,692,587	$ 845,953	$ 461,611	$ 1,207,473	$ 485,000	$ 96,643	$ 104,375

Fund: 301 - Debt Service General Obligation Bonds

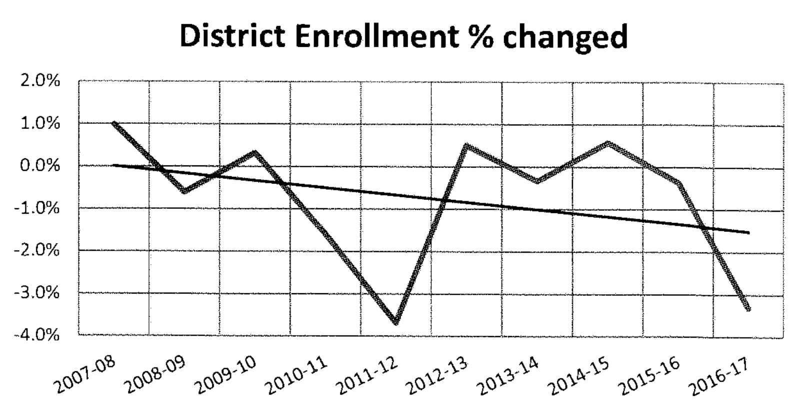
Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	$ 2,365,130						$ 2,365,130	
Total Other Uses Expenditures	$ 2,365,130	$	$	$	$	$		$
Unappropriated EFB (Object 800)	$ 100,000							
Grand Total Fund 301	$ 2,465,130	$	$	$	$	$	$	$

Fund: 400 - Capital Projects

Facilities Acquisition and Construction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110 Service Area Direction	$ 128,595	$ 68,921	$ 26,174	$ 33,500				
4120 Site Acquisition and Development Services	$ 10,000			$ 10,000				
4150 Building Acquisition, Construction, and	$ 8,322,127	$ 39,982	$ 25,645	$ 56,500		$ 8,200,000		
Total Facilities Acquisition and Construction Expenditures	$ 8,460,722	$ 108,903	$ 51,819	$ 100,000	$	$ 8,200,000	$	$
Unappropriated EFB (Obj 800)	$ 6,089,278	$	$	$	$	$	$	$
Grand Total Fund 400	$ 14,550,000	$ 108,903	$ 51,819	$ 100,000	$	$ 8,200,000	$	$

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

Grade Level	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
K	181	175	197	182	191	188	196	155	174	186
1	229	215	193	190	184	221	200	209	183	195
2	220	216	215	193	203	193	218	213	217	193
3	228	221	222	214	196	204	196	223	219	221
4	249	226	216	215	216	197	193	206	226	234
5	252	260	225	214	221	209	205	208	205	227
Subtotal K-5	**1,359**	**1,313**	**1,268**	**1,208**	**1,211**	**1,212**	**1,208**	**1,214**	**1,224**	**1,256**
6	231	275	263	232	218	223	212	204	224	205
7	257	249	259	266	222	224	232	223	211	232
8	265	251	246	258	252	220	235	230	230	219
Subtotal 6-8	**753**	**775**	**768**	**756**	**692**	**667**	**679**	**657**	**665**	**656**
9	240	273	277	262	257	266	233	249	235	248
10	272	241	271	271	238	256	256	232	244	244
11	191	227	202	249	230	217	227	238	209	198
12	257	236	292	210	225	208	213	229	226	207
Morrison	76	64	61	53	55	58	53	60	63	59
Subtotal 9-12	**1,036**	**1,041**	**1,103**	**1,045**	**1,005**	**1,005**	**982**	**1,008**	**977**	**956**
Home Schooled					15	40	20	29	23	14
Extended Campus				66	44	59	88	83	92	-
Post High				15	13	12	8	11	10	13
Other				**81**	**72**	**111**	**116**	**123**	**125**	**27**
Total District	**3,148**	**3,129**	**3,139**	**3,090**	**2,980**	**2,995**	**2,985**	**3,002**	**2,991**	**2,895**
# changed	31	(19)	10	(49)	(110)	15	(10)	17	(11)	(96)
% changed	1.0%	-0.6%	0.3%	-1.6%	-3.7%	0.5%	-0.3%	0.6%	-0.4%	-3.3%



ATHLETIC AND ACTIVITY PARTICIPATION

Dallas High School

Number of Students Each Year

ACTIVITY	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Athletics:										
Football	91	93	82	81	82	86	86	94	88	93
Volleyball	34	32	32	30	35	28	34	33	32	31
Soccer	65	67	73	68	67	53	55	63	39	61
Cross Country	17	16	30	32	30	31	36	34	28	22
Cheerleaders	22	25	32	31	23	11	25	30	30	27
Wrestling	31	37	35	30	39	46	42	41	36	31
Basketball	66	63	67	61	57	51	70	68	65	62
Swimming	24	28	33	21	22	31	29	13	20	17
Baseball	42	46	41	41	43	46	43	42	39	35
Softball	26	29	41	39	36	24	26	27	25	24
Tennis	57	44	58	58	50	52	49	41	88	57
Track	76	80	112	104	93	103	90	74	67	77
Golf	14	17	18	12	15	17	13	12	25	19
Dance Team	14	21	29	22	20	19	20	14	15	15
Total Athletics	**579**	**598**	**683**	**630**	**612**	**598**	**618**	**586**	**597**	**571**
Other Activities:										
Hi -Q	17	14	16	22	20	9	15	20	29	12
DECA	-	29	22	-	-	-	-	-	0	0
FFA	45	45	40	40	82	77	75	60	56	60
Drama--Thespians	83	60	21	25	30	25	26	32	57	53
Equestrian	22	19	22	16	14	12	13	13	12	12
Vocal Music	51	48	53	49	-	32	36	30	36	33
Band	55	64	56	40	41	27	18	22	17	18
Robotics	-	-	-	-	-	-	-	-	25	17
HOSA	-	-	-	-	-	-	-	-	0	0
National Honor Society (11th & 12th)	78	31	71	74	87	80	87	82	83	71
Total Other Activities	**351**	**310**	**301**	**266**	**274**	**262**	**270**	**259**	**315**	**276**

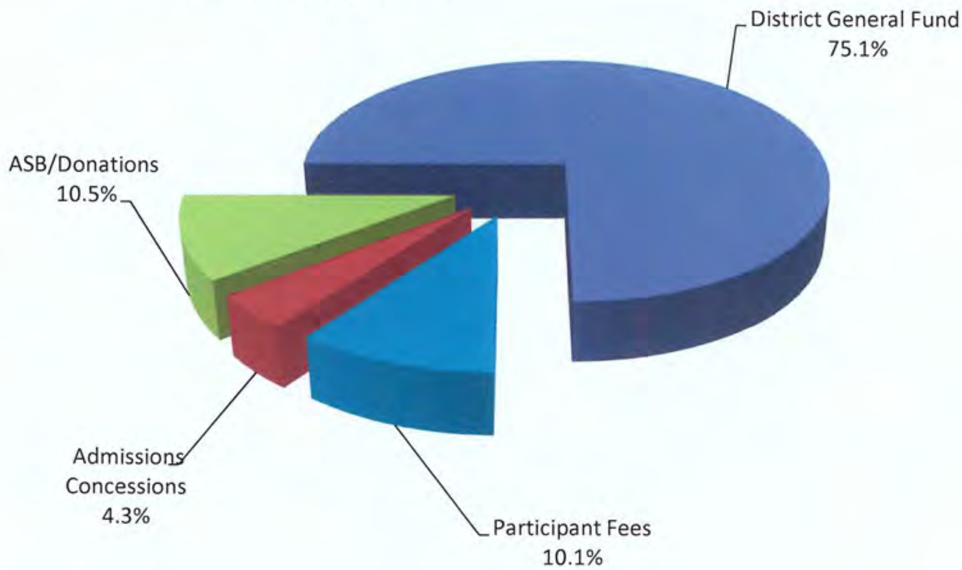
ATHLETIC FUNDING

Dallas High School

Expense Category	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	%
Coaching Contracts	210,218	175,272	189,917	205,251	212,099	268,114	35.6%
Transportation/Travel	45,841	60,167	54,224	67,614	57,820	61,811	8.2%
Officials	31,686	30,304	30,254	31,856	35,849	33,852	5.1%
Uniforms	-	9,692	36,717	19,968	35,811	35,174	5.1%
Equipment	10,348	3,532	5,515	29,605	40,117	19,833	5.7%
Field/Facility Maintenance	-	7,010	6,063	25,543	38,470	30,892	5.4%
Athletic Director Office	179,543	187,433	193,452	194,751	197,259	200,164	27.8%
Other	151,898	126,603	103,774	92,425	90,997	103,159	12.8%
Total Athletic Expenditures	**$ 629,534**	**$ 600,013**	**$ 619,916**	**$ 667,013**	**$ 708,422**	**$ 752,999**	100.0%

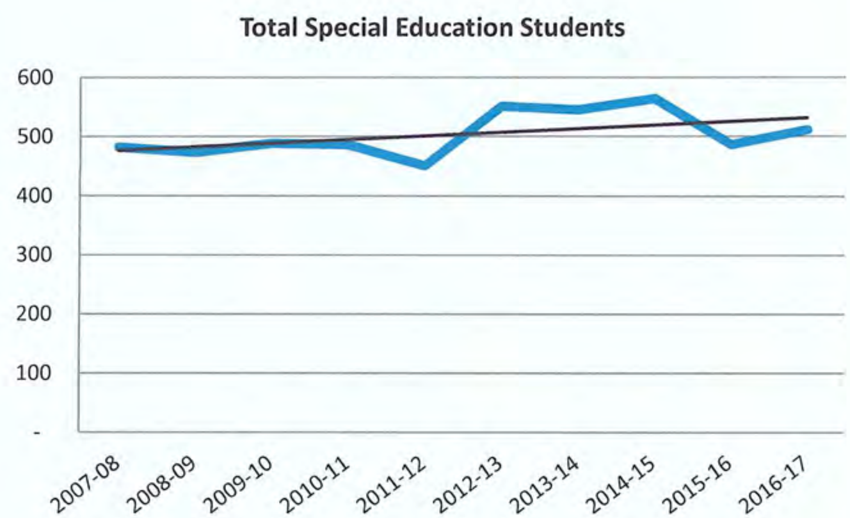
Funding Sources:	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	%
Participant Fees	59,961	60,495	57,836	60,607	58,924	76,115	10.1%
Community Admission / Concessions	20,920	26,044	21,210	43,467	43,130	32,325	4.3%
ASB Fundraising / Donations	119,761	101,637	120,191	105,460	86,255	78,879	10.5%
District General Fund	428,892	411,837	420,679	457,479	520,113	565,680	75.1%

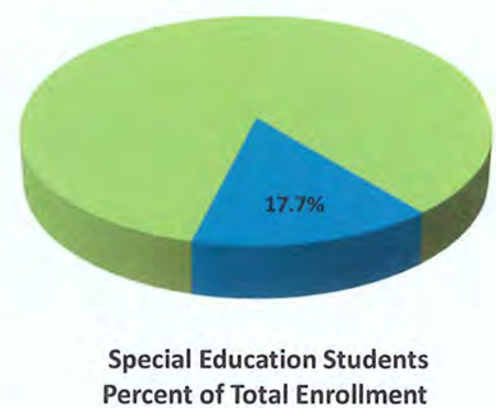
Athletic Funding Sources



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

CODE	CONDITION	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
10	Intellectual Disability	20	15	23	21	19	33	35	36	25	26
20	Hearing Impaired	6	4	8	13	3	8	5	11	7	7
40	Vision Impaired	3	3	4	4	4	6	4	6	1	1
50	Speech Impaired	86	73	81	100	67	92	90	88	60	53
60	Emotional Disability	52	36	47	46	41	47	42	55	50	47
70	Orthopedically Impaired	10	8	5	8	5	8	8	8	6	4
74	Traumatic Brain Injury	-	-	-	-	3	4	4	5	2	2
80	Other Health Impaired	84	74	89	91	79	106	109	107	93	116
82	Autistic	71	59	76	68	88	88	84	95	86	86
90	Learning Disability	150	201	155	135	141	159	164	153	156	169
	TOTAL STUDENTS	**482**	**473**	**488**	**486**	**450**	**551**	**545**	**564**	**486**	**511**
	District Enrollment as of April	3,148	3,129	3,139	3,090	2,980	3,003	3,001	3,002	2,991	2,895
	% District Enrollment	15.3%	15.1%	15.5%	15.7%	15.1%	18.3%	18.2%	18.8%	16.2%	17.7%





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
Total District			**105.18**	**494,357**	**187**

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Budget Law Compliance

Affidavit Of Publication

STATE OF Oregon
ss.
County of Polk

I, Emily Mentzer, being first duly sworn, depose and say I am the EDITOR of the Polk County Itemizer–Observer, a newspaper of general circulation as defined by ORS 193.010 and 193.020, printed and published at Dallas in the aforsaid county and state; that the Bdgt Comm Mtg PO#170070

________________________________, 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:____________

04/05/17

Emily Mentzer

Subscribed and sworn to before me this April 5, 2017

Dawn Dolores Ohren
Notary Public for Oregon

(My Commission Expires November 2, 2019

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

OFFICIAL STAMP
DAWN DOLORES OHREN
NOTARY PUBLIC-OREGON
COMMISSION NO. 944239
MY COMMISSION EXPIRES NOVEMBER 02, 2019

Affidavit Of Publication

STATE OF Oregon
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County of Polk

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first duly sworn, depose and say I am the EDITOR
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as defined by ORS 193.010 and 193.020, printed and published at Dallas in
the aforsaid county and state; that the 2nd Bdgt Mtg PO#170070

______________________________, 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:____________
04/12/17

Emily Mentzer

Subscribed and sworn to before me this April 12, 2017

Dawn Dolores Ohren
Notary Public for Oregon
(My Commission Expires November 2, 2019

OFFICIAL STAMP
DAWN DOLORES OHREN
NOTARY PUBLIC-OREGON
COMMISSION NO. 944239
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____

____

________________________________, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for ________ successive and consecutive weeks in the following issues:________
05/31/17

____

Emily Mentzer

Subscribed and sworn to before me this May 31, 2017

____

Dawn Dolores Ohren
Notary Public for Oregon

(My Commission Expires November 2, 2019

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

OFFICIAL STAMP
DAWN DOLORES OHREN
NOTARY PUBLIC-OREGON
COMMISSION NO. 944239
MY COMMISSION EXPIRES NOVEMBER 02, 2019

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

A public meeting of Dallas School District No. 2 will be held on June 12, 2017 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, 2017 as approved by the Dallas School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 111 SW Ash Street between the hours of 8:00 a.m. and 4:00 p.m., or online at www.dallas.k12.or.us. This budget is for an annual period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: **Tamiria Montague** Telephone: **503-623-5594** Email: **tamira.montague@dsd2.org**

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2015-16	Adopted Budget Last Year 2016-17	Approved Budget Last Year 2017-18
Beginning Fund Balance	$12,232,739	$8,900,000	$8,067,400
Current Year Property Taxes, other than Local Option Taxes	8,136,195	8,352,750	8,475,529
Current Year Local Option Property Taxes	-	-	-
Other Revenue from Local Sources	2,042,945	2,255,630	2,368,376
Revenue from Intermediate Sources	735,650	806,800	829,193
Revenue from State Sources	22,159,617	24,663,953	26,924,061
Revenue from Federal Sources	1,987,290	2,188,773	2,284,763
Interfund Transfers	108,701	120,000	130,000
All Other Budget Resources	-	-	7,300,000
Total Resources	$47,403,137	$47,287,906	$56,379,322

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	$16,247,821	$16,600,305	$17,127,450
Other Associated Payroll Costs	8,539,703	8,967,198	10,020,730
Purchased Services	6,251,991	6,283,367	6,575,013
Supplies & Materials	2,172,392	2,703,743	2,759,773
Capital Outlay	1,955,161	8,148,653	9,245,500
Other Objects (except debt service & interfund transfers)	321,365	369,500	346,448
Debt Service*	2,310,731	2,270,140	2,365,130
Interfund Transfers*	108,701	120,000	130,000
Operating Contingency	-	1,000,000	1,500,000
Unappropriated Ending Fund Balance & Reserves	9,495,272	825,000	6,309,278
Total Requirements	$47,403,137	$47,287,906	$56,379,322

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	$20,640,986	$21,653,769	$23,088,291
FTE	231.91	229.52	236.15
2000 Support Services	11,835,293	12,395,797	12,587,751
FTE	85.94	87.56	86.49
3000 Enterprise & Community Service	979,252	1,023,200	1,063,150
FTE	15.06	14.94	14.44
4000 Facility Acquisition & Construction	2,032,903	8,000,000	9,335,722
FTE	1.00	1.00	1.70
5000 Other Uses	-	-	-
5100 Debt Service*	2,310,731	2,270,140	2,365,130
5200 Interfund Transfers*	108,701	120,000	130,000
6000 Contingency	-	1,000,000	1,500,000
7000 Unappropriated Ending Fund Balance	9,495,272	825,000	6,309,278
Total Requirements	$47,403,137	$47,287,906	$56,379,322
Total FTE	333.91	333.02	338.78

* 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 the district's plan to continue programs and services provided during the 2016-17 fiscal year. The major change in the proposed budget for 2017-18 is related to the next issuance of construction bonds expected early in 2018 of $7.3 million as the district continues with an aggressive spend down for facility repairs and maintenance projects (shown in function 4000 Facility Acquisition & Construction.) A significant amount of the new issuance will carry forward into the 2018-19 fiscal year as shown in function 7000 Unappropriated Ending Fund Balance. With voter approval of Measure 98 (High School Graduation, College and Career Readiness Act) in November 2016, the district will expand and enhance Career and Technical Education (CTE) by adding 2.30 FTE in new CTE programs including business, culinary arts, and health sciences, while expanding options in information and communication technology and engineering. The other added instructional FTE is centered on meeting the growing critical needs of students in special education.

PROPERTY TAX LEVIES	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5527 per $1,000)	4.5527	4.5527	4.5527
Local Option Levy	-	-	-
Levy For General Obligation Bonds	$2,215,860	$2,215,860	$2,289,387

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$7,474,940	$7,300,000
Other Bonds	$0	$0
Other Borrowings	$0	$0
Total	$7,474,940	$7,300,000

DALLAS SCHOOL DISTRICT No. 2
DALLAS, OREGON
JUNE 12, 2017

RESOLUTION # 16-17-04

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 2017-2018 in the total amount of $58,195,415 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, 2017, for the following purposes:

1000	Instruction	$	20,280,548
2000	Support Services	$	11,742,999
4000	Facility Acq and Construction	$	475,000
5000	Transfers	$	50,000
6000	Operating Contingency	$	2,597,946
	TOTAL	$	**35,146,493**

SPECIAL REVENUE GRANTS & PROJECTS:

1000	Instruction	$	2,425,890
2000	Support Services	$	844,752
3000	Community Services	$	43,000
4000	Capital Outlay	$	400,000
5000	Transfers	$	80,000
	TOTAL	$	**3,793,642**

UNAPPROPRIATED REQUIREMENTS:

7000	General Fund	$	-
7000	Facilities Repairs & Main	$	10,000
7000	Capital Construction Bond	$	6,089,278
7000	Food Service Fund	$	10,000
7000	Student Activity Fund	$	100,000
7000	Debt Service - GO Bonds	$	100,000
	TOTAL	$	**6,309,278**

5000	Debt Service - GO Bonds	$	2,365,130
	TOTAL	$	**2,365,130**

STUDENT ACTIVIY FUNDS:

1000	Instruction	$	1,100,000
	TOTAL	$	**1,100,000**

FOOD SERVICE:

3000	Community Services	$	1,020,150
	TOTAL	$	**1,020,150**

CAPITAL CONTRUCTION BOND PROJECTS:

4000	Construction	$	8,460,722
	TOTAL	$	**8,460,722**

TOTAL APPROPRIATIONS, ALL FUNDS:	$	**51,886,137**
TOTAL UNAPPROPRIATED, ALL FUNDS:	$	**6,309,278**
TOTAL ADOPTED BUDGET:	$	**58,195,415**

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 2017-2018:

1) At the rate of $4.5527 per $1,000 of assessed value for permanent rate tax;
2) In the amount of $2,289,387 for debt service on general obligation bonds;

CATEGORIZING THE TAX

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

	Subject to the Education Limitation	Excluded from Limitation
Permanent Rate Tax	$ 4.5527 / $1,000	
General Obligation Debt Service		$ 2,289,387

The above resolution statements were approved and declared adopted on June 12, 2017.

Dr. Michelle Fitzsimons [signature]
Superintendent

[signature]
Board Chair

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

FORM ED-50 2017-2018

To assessor of POLK County

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

☐ Check here if this is an amended form.

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

Mailing Address of District	City	State	Zip	Date Submitted
111 SW Ash Street	Dallas	OR	97338	07/06/2017

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

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

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

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	Excluded from Measure 5 Limits Amount of Levy
1. Rate per $1,000 or dollar amount levied (within permanent rate limit). .	1	4.5527	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001	4b.		$2,289,387
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		**$2,289,387**

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. 12-15)

(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 10, 2017

ITEM: ANNUAL BUSINESS PROCEDURES

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

BUDGET OFFICER
Dr. Michelle Johnstone, Superintendent/Clerk, shall be Budget Officer for FY 2017-2018.

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

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

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

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

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

DEPOSITORIES
Depositories for Dallas School District No. 2 funds are designated as follows for FY 2017-2018:

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
- Morrison Student Body Checking Account

Wells Fargo Bank, Dallas Branch
Dallas High School Student Body Account
Checking Accounts Payable
Passbook Savings
Time Certificates
Whitworth Elementary School Checking Account

Citizens Bank
District Food Service Account
LaCreole Middle School Student Body Account

AUTHORIZATION FOR POLK COUNTY TREASURER TO INVEST DISTRICT FUNDS

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

DESIGNATE AUDITOR

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

LEGAL COUNSEL

The law firm of Garrett, Hemann, Robertson P.C. is recommended as official legal counsel for Dallas School District No. 2.

BOARD MEETINGS

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

NEWSPAPER FOR LEGAL NOTICES

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

LOCAL PUBLIC CONTRACT REVIEW BOARD

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

AFFIRMATIVE ACTION OFFICER

Dennis Engle, Assistant Superintendent, shall serve as Affirmative Action Officer for FY 2017-2018.

ADA COMPLIANCE OFFICER
Autymn Galbraith, Director of Special Education, shall serve as the ADA Compliance Officer for FY 2017-2018.

TITLE IX OFFICER
Tim Larson, Athletic Director, shall serve as the Title IX Officer for FY 2017-2018.

SAFETY OFFICER
Kevin Montague, Facilities Director, shall serve as the Safety Officer for FY 2017-2018.

EXPOSURE CONTROL OFFICER
Kevin Montague, Facilities Director, shall serve as Exposure Control Officer for FY 2017-2018.

PEST MANAGEMENT OFFICER
Kevin Montague, Facilities Director, shall serve as Pest Management Officer for FY 2017-2018.

TITLE I DIRECTOR
Steve Martinelli, Director of Instructional Services, shall serve as the Title I Director for FY 2017-2018.

MIGRANT EDUCATION AND ENGLISH LANGUAGE LEARNER OFFICER
Steve Martinelli, Director of Instructional Services, shall serve as the Officer of Migrant Education and English Language Learners for FY 2017-2018.

HEARINGS OFFICER
Caleb Harris, Principal, Whitworth Elementary School, shall serve as Hearings Officer for FY 2017-2018.

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

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

Glossary of Terms and Definitions

School Finance 101

ADMr

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

ADMw

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

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

ADMr 1.00 As of June 30

Plus:

Special Education 1.00 December Count of IEP's

English Second Language .50

Pregnant & Parenting 1.00

Poverty Factor .25

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

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

APPROPRIATION

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

ASSETS

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

BUDGET

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

BUDGET DOCUMENT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEFINITIONS OF REVENUE ACCOUNTS

1000 REVENUE FROM LOCAL SOURCES

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

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

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

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

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

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

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

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

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

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

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

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

1773 FEES STUDENT TOWELS.

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

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

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

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

1951 TEXTBOOK SALES. Revenue from sale of textbooks.

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

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

1990 MISCELLANEOUS.

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

2000 REVENUE FROM INTERMEDIATE SOURCES

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

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

3000 REVENUE FROM STATE SOURCES

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

3103 COMMON SCHOOL FUND. ORS 327.403.

4000 REVENUE FROM FEDERAL SOURCES

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

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

5000 OTHER SOURCES

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

5300 SALE OF FIXED ASSETS.

5400 BEGINNING FUND BALANCE.

DEFINITIONS OF EXPENDITURE ACCOUNTS

100 SALARIES

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

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

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

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

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

121 SUBSTITUTES - LICENSED. Substitute days for licensed personnel.

122 SUBSTITUTES - CLASSIFIED. Substitute pay for classified employees.

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

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

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

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

200 ASSOCIATED PAYROLL COSTS

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

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

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

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

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

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

300 PURCHASED SERVICES

312 INSTRUCTIONAL PROGRAMS IMPROVEMENT SERVICES. District paid staff development.

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

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

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

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

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

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

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

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

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

350 COMMUNICATIONS. Operating costs for telephones and postage.

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

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

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

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

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

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

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

400 SUPPLIES AND MATERIALS

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

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

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

440 PERIODICALS. Expenditures related to the purchase of periodicals.

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

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

470 COMPUTER SOFTWARE. Purchases of instructional and administrative software.

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

500 CAPITAL OUTLAY

510 LAND ACQUISITION. Expenditures for the purchase of land.

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

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

541 ADDITIONAL EQUIPMENT. Purchases of new equipment.

542 REPLACEMENT EQUIPMENT. Replacement costs of outdated equipment.

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

600 OTHER OBJECTS

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

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

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

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

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

700 TRANSFERS

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

800 OTHER USES OF FUNDS

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