



DALLAS SCHOOL DISTRICT NO. 2

Adopted Operating Budget

2016 - 2017

Dallas School District No. 2 Adopted Operating Budget 2016-2017

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Introduction

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April 25, 2016

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 13, 2016.

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

The school board designates one person to serve as budget officer. The budget officer prepares or supervises the preparation of the budget document. The budget officer acts under the direction of the budget committee. As per the Annual Business Procedures resolution in the appendix, the board formally appointed me, 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 2016-17.

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 25, 2016, and cost estimates based on known factors for each program that existed as of April 25, 2016.

The budget for fiscal year 2016-17 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 2016-17 along with a historical report of past fiscal activity.

Dr. Michelle L. Johnstone, Superintendent • Dennis J. Engle, Assistant Superintendent

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

The legislature increased funding for K-12 education based in part on full day kindergarten reimbursement beginning with the 2015-16 school year. They also split the funding 50% - 50% across the two years of the biennium. This was a departure from previous funding cycles and necessitated planning for increase in expenditures in the second year of the biennium. Due to declining enrollment, legislative changes in the Fifth Year Program, and the revised calculation of the poverty factor, this overall budget for the second year of the biennium has decreased. We have based our proposed budget on the current state school fund (SSF) estimate received on March 7, 2016. The revenue in the proposed budget from the SSF is \$21,490,349. The overall proposed general fund budget is \$30,786,199. 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, decreasing funding, increasing special education needs as well as 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 a part of their core mission. These priorities have included:

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

The proposed 2016-17 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 and increases in access to technology as well as strengthening network bandwidth. This budget provides for continued support of programs implemented during the 2015-16 school year: full-day kindergarten implementation, instructional assistants for kindergarten classrooms, music instruction at Lyle Elementary and Oakdale Heights Elementary, increased time for our school psychologist position, additional technology and increased bandwidth across the district, and increased (SPED) staff at Dallas High School. Additional support was put in place during 2015-16 based on need; 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, and the Odyssey Ware program for credit recovery. Lastly, the proposed general fund reductions are based on declining enrollment. These reductions were achieved through attrition and reassignment of staff not due to lay-offs.

Additional Technology for each Building and Increased Bandwidth across the District. This coming school year will see more upgrades to our internal infrastructure, and an additional 500 mobile devices added to our schools.

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

Employee Salaries. This budget reflects a 3% cost of living increase for all employee groups (classified, licensed, administrators and confidential employees) as per our bargaining agreement signed in 2014-15.

Contingency. The proposed budget has a contingency of \$1,000,000 which is a decrease back to the 2014-15 level.

The following depicts the overall allocation of change in revenue from prior year:

<i>Changes in Resources from Prior Year</i>	<i>\$ (1,102,073)</i>
<i>Property Tax</i>	\$ 481,800
<i>Misc Revenue (Increase for E-rate)</i>	\$ 133,000
<i>Other</i>	\$ 40,760
<i>Increase in High Cost Disability Grant</i>	\$ 40,000
<i>ESD Apportionment</i>	\$ 32,000
<i>Services & Tuition from other districts</i>	\$ (51,500)
<i>Beginning Fund Balance</i>	\$ (665,000)
<i>State School Support</i>	\$ (1,113,133)
<i>Redistribution of Available Resources</i>	
<i>Transportation</i>	\$ 111,945
<i>Technology</i>	\$ 66,552
<i>Credit Recovery and Online Learning</i>	\$ 42,000
<i>Charter Schools</i>	\$ 32,300
<i>Salaries COLA and Steps Net</i>	\$ (43,357)
<i>Facilities (including Utilities)</i>	\$ (48,907)
<i>Copier Contract Change</i>	\$ (49,600)
<i>Extended Campus</i>	\$ (562,500)
<i>Contingency</i>	\$ (650,506)

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 an additional appropriation amount to allow for the initial costs related to a property purchase should this become necessary.

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 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 211 Wellness Grant. Dallas School District has been awarded the third year of a wellness grant through OEA Trust. This grant is funded at \$5,000 for building a culture of wellness including healthy eating, physical activity and stress management.

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

Fund 203 Food Service. In April 2014, after completing a thorough review of the district food services program, the district entered into a partnership agreement with Central School District to share a food service director as a first step in implementing a self-operated program. This proposed budget includes sufficient spending authority to accommodate the continuation of this model for 2016-17.

Fund 401 Capital Construction Bond Projects. In November 2014, the Dallas community approved a \$17 million maintenance bond.

The district is in process of designing new multi-purpose rooms (MPR's) to be constructed at Lyle and Oakdale, a new covered play area at Oakdale, renovation of the DHS vocational shop to a true Career and Technical Education Center (CTE) and renovation of the stage/storage areas at Whitworth Elementary to better utilize the space for educational needs. Construction of these areas is anticipated to start spring 2017. The district was awarded a seismic grant for safety upgrades at Whitworth Elementary beginning summer of 2017.

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

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

- An increase in our four year graduation rate from 66% to 82%.
- 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, due to the second year of a CLASS grant.
- An administrative team committed to supporting best practices and this year implemented conducting monthly instructional rounds which rotate through each school.

- Administrators and Professional Learning Specialists have completed four days of Cognitive Coaching.
- Professional Learning Communities continue to strengthen the collaborative process in each building.
- We have a collaborative working relationship with both employee groups.
- Our community plays an important role in the success of our district through partnerships; Distinguished Educator, Dallas Community Foundation, and Dragon Run.
- Every staff member is committed to improving our district.
- We are gathering community feedback and developing a five year plan for Career and Technical Education.
- We have 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
Superintendent

**Dallas School District No. 2
Budget Committee
2016 – 2017**

<u>Name</u>		<u>Term</u>
Blanchard, Michael	School Board Director	June 2017
Bollman, Michael	School Board Director	June 2018
Fox, Linda	Budget Committee Member	February 2017
Gardner, Alisha	Budget Committee Member	February 2017
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 2016
Travis, Stephen	DEA President	June 2016

Dallas School District No. 2 Budget Calendar 2016 – 2017

April 6, 2016	Publish First Notice of Budget Committee Meeting <i>(19 days prior to meeting.)</i> Notice of the budget committee meeting(s) must state the purpose, time and place of the meeting(s); that the meeting is a public meeting; and whether or not public comment will be taken at the meeting. Notice must be published not earlier than 30 days prior to first meeting and not later than 5 days prior to the first meeting. <i>ORS 294.401</i>
April 13, 2016	Publish Second Notice of Budget Committee Meeting <i>(12 days prior to meeting.)</i> <i>ORS 294.401</i>
April 25, 2016	Budget Committee Meeting Present budget message and comprehensive outline of the 2016-2017 budget proposal. Public comment will be taken. Next budget committee meeting will be scheduled at this meeting.
May 23, 2016	Final Budget Committee Meeting, if needed.
June 8, 2016	Publish Notice of Budget Hearing <i>(12 days prior to hearing.)</i> Notice of Budget Hearing and Financial Summary must provide legal notice of the time and place of the budget hearing; financial summary of the current year's adopted budget and next year's budget as approved by the budget committee; and a statement of indebtedness. Notice must be published not earlier than 30 days prior to hearing and not later than 5 days before the scheduled budget hearing. <i>ORS 294.421</i>
June 20, 2016	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 27, 2016	Final Budget Hearing, if needed.
July 15, 2016	Deadline to Certify the 2016-2017 Tax Levy to the County Assessor.

Dallas School District No. 2
2016 - 2017
SUMMARY OF ALL FUNDS

Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
\$ 25,945,280	\$ 26,783,162	\$ 31,888,272	\$ 30,786,199	\$ 30,786,199	\$ 30,786,199
124,236	16,603	850,700	832,800	832,800	832,800
\$ 26,069,516	\$ 26,799,765	\$ 32,738,972	\$ 31,618,999	\$ 31,618,999	\$ 31,618,999
2,897,258	2,345,473	2,835,866	2,983,567	2,983,567	2,983,567
538,775	1,019,215	9,400,000	8,095,000	8,095,000	8,095,000
868,606	907,991	990,000	990,200	990,200	990,200
591,524	643,150	1,200,000	1,200,000	1,200,000	1,200,000
2,174,566	2,240,531	2,417,750	2,400,140	2,400,140	2,400,140
32,370	31,200	-	-	-	-
\$ 33,172,615	\$ 33,987,325	\$ 49,582,588	\$ 47,287,906	\$ 47,287,906	\$ 47,287,906

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			Budgeted		Proposed	Approved	Adopted
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017	2016/2017	2016/2017
<i>Fund 100</i>								
RESOURCES								
1000 Local Sources	\$6,102,657	\$6,411,763		\$6,473,940		\$7,074,240	\$7,074,240	\$7,074,240
2000 Intermediate Sources	\$275,390	\$367,350		\$403,000		\$435,000	\$435,000	\$435,000
3000 State Sources	\$19,216,433	\$20,954,559		\$23,342,782		\$22,273,409	\$22,273,409	\$22,273,409
4000 Federal Sources	\$3,664	\$7,193		\$3,550		\$3,550	\$3,550	\$3,550
5300 Sale of Assets	\$0	\$0		\$0		\$0	\$0	\$0
5000 Beginning Fund Balance	\$1,382,262	\$1,035,126		\$1,665,000		\$1,000,000	\$1,000,000	\$1,000,000
TOTAL RESOURCES	<u>\$26,980,406</u>	<u>\$28,775,990</u>		<u>\$31,888,272</u>		<u>\$30,786,199</u>	<u>\$30,786,199</u>	<u>\$30,786,199</u>
REQUIREMENTS								
1000 Instruction								
100 Salaries	\$8,784,256	\$9,362,333	207.20	\$10,318,315	202.00	\$10,359,384	\$10,359,384	\$10,359,384
200 Associated Payroll Costs	\$4,632,500	\$4,794,618		\$5,340,908		\$5,216,553	\$5,216,553	\$5,216,553
300 Purchased Services	\$2,378,883	\$2,263,369		\$3,116,500		\$2,773,200	\$2,773,200	\$2,773,200
400 Supplies & Materials	\$222,364	\$241,283		\$352,200		\$255,950	\$255,950	\$255,950
500 Capital Outlay	\$13,000	\$11,900		\$15,000		\$15,500	\$15,500	\$15,500
600 Dues & Fees	\$15,783	\$13,366		\$9,500		\$9,500	\$9,500	\$9,500
Total Instruction	<u>\$16,046,785</u>	<u>\$16,686,869</u>		<u>\$19,152,423</u>		<u>\$18,630,088</u>	<u>\$18,630,088</u>	<u>\$18,630,088</u>
2000 Support								
100 Salaries	\$3,663,850	\$3,899,758	78.75	\$4,134,020	80.75	\$4,285,604	\$4,285,604	\$4,285,604
200 Associated Payroll Costs	\$2,741,251	\$2,733,649		\$3,013,043		\$2,833,603	\$2,833,603	\$2,833,603
300 Purchased Services	\$2,586,822	\$2,448,303		\$2,798,663		\$2,888,575	\$2,888,575	\$2,888,575
400 Supplies & Materials	\$666,352	\$784,199		\$799,363		\$751,850	\$751,850	\$751,850
500 Capital Outlay	\$6,161	\$13,759		\$103,000		\$161,000	\$161,000	\$161,000
600 Other Objects	\$189,689	\$185,426		\$197,254		\$195,480	\$195,480	\$195,480
Total Support	<u>\$9,854,125</u>	<u>\$10,065,094</u>		<u>\$11,045,343</u>		<u>\$11,116,111</u>	<u>\$11,116,111</u>	<u>\$11,116,111</u>
5220 Interfund Transfers	\$44,370	\$31,200		\$40,000		\$40,000	\$40,000	\$40,000
6110 Operating Contingency	\$0	\$0		\$1,650,506		\$1,000,000	\$1,000,000	\$1,000,000
Total Other	<u>\$44,370</u>	<u>\$31,200</u>		<u>\$1,690,506</u>		<u>\$1,040,000</u>	<u>\$1,040,000</u>	<u>\$1,040,000</u>
TOTAL REQUIREMENTS	<u>\$25,945,280</u>	<u>\$26,783,162</u>	285.95	<u>\$31,888,272</u>	282.75	<u>\$30,786,199</u>	<u>\$30,786,199</u>	<u>\$30,786,199</u>
Ending Fund Balance	\$1,035,126	\$1,992,828						

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 2015-2016 budget included appropriation authority for replacement of aging vehicles in the maintenance department, temporary summer workers for assistance with upkeep of grounds and \$150,000 additional spending authority for facility projects that are not included in the first issuance of the bond. Additionally it allowed for \$80,000 of the Cool Schools money to be set aside for building principals to use as seed money for projects related to their facilities. These funds can be increased annually by buildings from money they save from specific areas of their general fund for future facility needs. The 2016-2017 budget includes a like allocation for the buildings from Cool Schools of \$66,000 for continuation of this program. Additionally the 2016-2017 budget includes appropriation authority for needed facility projects not identified in the first issuance of bond projects. An additional amount is included to allow for the initial stages of a property purchase should this be necessary.

BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017	2016/2017	2016/2017
<i>Fund 102</i>								
RESOURCES								
1510 Interest Earned	\$479	\$891		\$1,600		\$1,700	\$1,700	\$1,700
1910 Land Lease	\$1,100	\$1,100		\$1,100		\$1,100	\$1,100	\$1,100
1920 Contributions & Donations	\$2,000	\$1,000		\$0		\$0	\$0	\$0
1960 Recover Prior Years Exp	\$2,233	\$1,766		\$0		\$0	\$0	\$0
1990 Miscellaneous	\$7,879	\$6,810		\$5,000		\$5,000	\$5,000	\$5,000
5200 Interfund Transfer	\$671,368	\$101,971		\$110,000		\$110,000	\$110,000	\$110,000
5300 Sale of Assets	\$20,000	\$0		\$0		\$0	\$0	\$0
5400 Beginning Fund Balance	\$113,796	\$694,620		\$733,000		\$715,000	\$715,000	\$715,000
TOTAL RESOURCES	<u>\$818,855</u>	<u>\$808,157</u>		<u>\$850,700</u>		<u>\$832,800</u>	<u>\$832,800</u>	<u>\$832,800</u>
REQUIREMENTS								
2500 Support								
100 Salaries	\$486	\$0		\$19,993		\$23,999	\$23,999	\$23,999
200 Associated Payroll Costs	\$40	\$0		\$7,093		\$7,091	\$7,091	\$7,091
300 Purchased Services	\$45,616	\$4,899		\$50,000		\$130,000	\$130,000	\$130,000
400 Supplies	\$52,321	\$704		\$230,614		\$130,000	\$130,000	\$130,000
500 Capital Equip	\$25,773	\$11,000		\$100,000		\$51,500	\$51,500	\$51,500
600 Other Objects	\$0	\$0		\$0		\$210	\$210	\$210
Total Support Services	<u>\$124,236</u>	<u>\$16,603</u>		<u>\$407,700</u>		<u>\$342,800</u>	<u>\$342,800</u>	<u>\$342,800</u>
4150 Facilities Acquisition and Construction								
500 Capital Projects	\$0	\$0		\$0		\$155,000	\$155,000	\$155,000
Ending Fund Balance	<u>\$694,620</u>	<u>\$791,554</u>		<u>\$443,000</u>		<u>\$335,000</u>	<u>\$335,000</u>	<u>\$335,000</u>
TOTAL REQUIREMENTS	<u>\$818,855</u>	<u>\$808,157</u>		<u>\$850,700</u>		<u>\$832,800</u>	<u>\$832,800</u>	<u>\$832,800</u>

SPECIAL REVENUE GRANTS & PROJECTS FUND - 200

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

BUDGET

	Actual			Budgeted		Proposed	Approved	Adopted
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017	2016/2017	2016/2017
RESOURCES								
1000 Local Sources	\$624,225	\$286,648		\$415,000		\$301,000	\$301,000	\$301,000
2000 Other Intermediate Sources	\$269,966	\$330,632		\$348,670		\$371,800	\$371,800	\$371,800
3000 State Sources	\$625,937	\$479,641		\$734,820		\$860,544	\$860,544	\$860,544
4000 Federal Sources	\$1,365,130	\$1,248,551		\$1,337,376		\$1,450,223	\$1,450,223	\$1,450,223
5000 Interfund Transfers	\$12,000	\$0		\$0		\$0	\$0	\$0
5400 Beginning Fund Balance	\$0	\$0		\$0		\$0	\$0	\$0
TOTAL RESOURCES	\$2,897,258	\$2,345,473		\$2,835,866		\$2,983,567	\$2,983,567	\$2,983,567
REQUIREMENTS								
1000 Instruction								
100 Salaries	\$934,336	\$951,595	25.10	\$959,472	27.52	\$1,089,235	\$1,089,235	\$1,089,235
200 Assoc. Payroll Costs	\$476,098	\$462,799		\$466,440		\$480,060	\$480,060	\$480,060
300 Purchased Services	\$128,859	\$109,414		\$166,350		\$257,450	\$257,450	\$257,450
400 Supplies and Materials	\$58,740	\$41,641		\$58,857		\$44,935	\$44,935	\$44,935
500 Capital Outlay	\$0	\$0		\$50,000		\$50,000	\$50,000	\$50,000
600 Other Objects	\$495	\$0		\$3,114		\$2,000	\$2,000	\$2,000
Total Instruction	\$1,598,528	\$1,565,449		\$1,704,233		\$1,923,681	\$1,923,681	\$1,923,681
2000 Supporting Services								
100 Salaries	\$386,531	\$236,429	5.39	\$409,492	6.81	\$368,423	\$368,423	\$368,423
200 Assoc. Payroll Costs	\$167,608	\$105,424		\$182,031		\$193,166	\$193,166	\$193,166
300 Purchased Services	\$117,673	\$206,721		\$236,516		\$162,623	\$162,623	\$162,623
400 Supplies and Materials	\$43,412	\$14,328		\$39,597		\$38,363	\$38,363	\$38,363
500 Capital Outlay	\$0	\$0		\$25,000		\$25,000	\$25,000	\$25,000
600 Other Objects	\$88,463	\$69,896		\$83,997		\$119,310	\$119,310	\$119,310
700 Transfer-Othr Agency	\$30,000	\$20,000		\$30,000		\$30,000	\$30,000	\$30,000
Total Supporting Services	\$833,686	\$652,799		\$1,006,633		\$936,886	\$936,886	\$936,886
3000 Community Services								
100 Salaries	\$31,042	\$4,814		\$12,155		\$7,994	\$7,994	\$7,994
200 Assoc. Payroll Costs	\$8,027	\$1,282		\$4,225		\$2,362	\$2,362	\$2,362
300 Purchased Services	\$660	\$8,022		\$25,400		\$15,000	\$15,000	\$15,000
400 Supplies and Materials	\$5,801	\$2,162		\$3,220		\$7,645	\$7,645	\$7,645
600 Other Objects	\$50	\$44,343		\$0		\$10,000	\$10,000	\$10,000
Total Community Services	\$45,580	\$60,623		\$45,000		\$43,000	\$43,000	\$43,000
5220 Transfers to Other Funds	\$419,464	\$66,602		\$80,000		\$80,000	\$80,000	\$80,000
TOTAL REQUIREMENTS	\$2,897,258	\$2,345,473	30.49	\$2,835,866	34.33	\$2,983,567	\$2,983,567	\$2,983,567

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 \$9.3M in 2018. In 2016-17, additional state revenue is reflected to show the receipt of a seismic renovation grant to be completed at Whitworth Elementary.

The construction costs budgeted in fiscal year 2016-2017 include appropriation authority to complete several roofing projects, energy, seismic and asbestos audits, siding and painting, technology upgrades and construction planning costs for major renovation and construction projects expected to begin during the summer of 2017. Additionally, this budget provides for the hiring of necessary personnel to manage projects, provide clerical support and temporary labor positions as needed.

BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017	2016/2017	2016/2017
<i>Fund 401</i>								
RESOURCES								
1510 Interest Earned	\$873	\$9,144		\$100,000		\$50,000	\$50,000	\$50,000
1960 Recover Prior Year Exp	\$3,755	\$0		\$0		\$0	\$0	\$0
1990 Miscellaneous	\$9,270	\$0		\$0		\$0	\$0	\$0
3000 State Sources	\$0	\$0		\$0		\$1,500,000	\$1,500,000	\$1,500,000
5110 Bond Proceeds	\$0	\$9,696,340		\$0		\$0	\$0	\$0
5400 Beginning Fund Balance	\$524,877	\$0		\$9,300,000		\$6,545,000	\$6,545,000	\$6,545,000
TOTAL RESOURCES	<u>\$538,775</u>	<u>\$9,705,483</u>		<u>\$9,400,000</u>		<u>\$8,095,000</u>	<u>\$8,095,000</u>	<u>\$8,095,000</u>
REQUIREMENTS								
4000 Facilities Acquisition/Construction								
100 Salaries	\$58,456	\$0	2.25	\$163,323	1.00	\$117,216	\$117,216	\$117,216
200 Associated Payroll Costs	\$19,476	\$0		\$95,298		\$37,131	\$37,131	\$37,131
300 Purchased Services	\$0	\$97,419		\$0		\$0	\$0	\$0
400 Supplies	\$0	\$25		\$0		\$0	\$0	\$0
500 Capital Improvements	\$206,746	\$882,666		\$2,596,378		\$7,690,653	\$7,690,653	\$7,690,653
600 Other Objects	\$2,193	\$6,735		\$0		\$0	\$0	\$0
Total Acquisition/Construction	<u>\$286,871</u>	<u>\$986,846</u>		<u>\$2,855,000</u>		<u>\$7,845,000</u>	<u>\$7,845,000</u>	<u>\$7,845,000</u>
5220 Transfers to Other Funds	\$251,904	\$35,369		\$0		\$0	\$0	\$0
Ending Fund Balance	\$0	\$8,683,269		\$6,545,000		\$250,000	\$250,000	\$250,000
TOTAL REQUIREMENTS	<u>\$538,775</u>	<u>\$9,705,483</u>	2.25	<u>\$9,400,000</u>	1.00	<u>\$8,095,000</u>	<u>\$8,095,000</u>	<u>\$8,095,000</u>

FOOD SERVICE FUND - 203

The District Food Service Program operates on funds generated from sale of meals and federal reimbursements from the National School Lunch Program. Prior to the 2014-15 fiscal year, Dallas School District contracted with a food service management company to provide a district-wide nutrition program. In January 2014, as a part of the required Requests for Proposals (RFP) process, the district conducted a major financial and operations review of its Food Service Program seeking to find efficiencies and areas of quality improvement. Part of this review included investigating options other than contracting for services. In April 2014, after completing the RFP process, the District entered into a partnership agreement with Central School District to share a Food Service Director as the first step in implementing a self-operated program. As operational data has gathered, adjustments to the program are being implemented to create efficiencies. The 2016-17 proposed budget allows sufficient spending authority to successfully accommodate the continuation of this model for a third year.

BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017	2016/2017	2016/2017
<i>Fund 203</i>								
RESOURCES:								
1510 Interest Earned	\$184	\$113		\$200		\$200	\$200	\$200
1610 Food Service	\$180,477	\$173,766		\$190,000		\$180,000	\$180,000	\$180,000
1920 Donations	\$2,000	\$0		\$0		\$0	\$0	\$0
1960 Recover prior year expenses	\$0	\$0		\$0		\$0	\$0	\$0
1990 Miscellaneous	\$7,448	\$5,806		\$10,000		\$20,000	\$20,000	\$20,000
3102 State School Lunch Match	\$9,967	\$9,740		\$10,000		\$10,000	\$10,000	\$10,000
3299 Other State Grants	\$2,256	\$1,649		\$10,000		\$20,000	\$20,000	\$20,000
4500 Federal Funds thru State	\$615,883	\$623,759		\$684,800		\$675,000	\$675,000	\$675,000
4900 Revenue for/on behalf of Dist	\$46,066	\$65,200		\$60,000		\$60,000	\$60,000	\$60,000
5200 Interfund Transfer	\$0	\$0		\$10,000		\$10,000	\$10,000	\$10,000
5400 Beginning Fund Balance	\$47,990	\$43,665		\$15,000		\$15,000	\$15,000	\$15,000
TOTAL RESOURCES	<u>\$912,271</u>	<u>\$923,696</u>		<u>\$990,000</u>		<u>\$990,200</u>	<u>\$990,200</u>	<u>\$990,200</u>
REQUIREMENTS								
3100 Food Service Enterprise Svcs								
100 Salaries	\$43,704	\$292,611	14.81	\$315,593	14.94	\$348,449	\$348,449	\$348,449
200 Associated Payroll Costs	\$58,164	\$142,420		\$194,832		\$197,232	\$197,232	\$197,232
300 Purchased Services	\$704,460	\$81,403		\$70,000		\$56,519	\$56,519	\$56,519
400 Supplies & Materials	\$59,297	\$388,749		\$391,575		\$375,000	\$375,000	\$375,000
500 Capital Outlay	\$0	\$0		\$0		\$0	\$0	\$0
600 Other Objects	\$2,980	\$2,808		\$3,000		\$3,000	\$3,000	\$3,000
Total Community Services	<u>\$868,606</u>	<u>\$907,991</u>		<u>\$975,000</u>		<u>\$980,200</u>	<u>\$980,200</u>	<u>\$980,200</u>
Ending Fund Balance	<u>\$43,665</u>	<u>\$15,706</u>		<u>\$15,000</u>		<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>
TOTAL REQUIREMENTS	<u>\$912,271</u>	<u>\$923,696</u>		<u>\$990,000</u>		<u>\$990,200</u>	<u>\$990,200</u>	<u>\$990,200</u>

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			Budgeted		Proposed	Approved	Adopted
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017	2016/2017	2016/2017
<i>Fund 201</i>								
RESOURCES								
1700 Extra Curricular Activities	\$633,322	\$622,952		\$950,000		\$850,000	\$850,000	\$850,000
5400 Beginning Fund Balance	<u>\$276,504</u>	<u>\$318,302</u>		<u>\$250,000</u>		<u>\$350,000</u>	<u>\$350,000</u>	<u>\$350,000</u>
TOTAL RESOURCES	<u>\$909,826</u>	<u>\$941,254</u>		<u>\$1,200,000</u>		<u>\$1,200,000</u>	<u>\$1,200,000</u>	<u>\$1,200,000</u>
REQUIREMENTS								
Instruction								
1113 Supplies and Materials	\$78,666	\$77,940		\$150,000		\$150,000	\$150,000	\$150,000
1122 Supplies and Materials	\$99,597	\$106,151		\$250,000		\$250,000	\$250,000	\$250,000
1132 Supplies and Materials	<u>\$413,261</u>	<u>\$459,059</u>		<u>\$700,000</u>		<u>\$700,000</u>	<u>\$700,000</u>	<u>\$700,000</u>
Total Instruction	<u>\$591,524</u>	<u>\$643,150</u>		<u>\$1,100,000</u>		<u>\$1,100,000</u>	<u>\$1,100,000</u>	<u>\$1,100,000</u>
Ending Fund Balance	<u>\$318,302</u>	<u>\$298,104</u>		<u>\$100,000</u>		<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>
TOTAL REQUIREMENTS	<u>\$909,826</u>	<u>\$941,254</u>		<u>\$1,200,000</u>		<u>\$1,200,000</u>	<u>\$1,200,000</u>	<u>\$1,200,000</u>

**DEBT SERVICE FUND 301
GENERAL OBLIGATION**

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

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

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

BUDGET

	Audited Actual 2013/2014	2014/2015	FTE	Budgeted 2015/2016	FTE	Proposed 2016/2017	Approved 2016/2017	Adopted 2016/2017
<i>Fund 301</i>								
RESOURCES								
1111 Current Year's Taxes	\$2,143,419	\$2,235,682		\$2,060,750		\$2,060,750	\$2,060,750	\$2,060,750
1112 Prior Year's Taxes	\$85,647	\$82,054		\$50,000		\$56,890	\$56,890	\$56,890
1510 Interest on Investments	\$7,047	\$7,505		\$7,000		\$7,500	\$7,500	\$7,500
1990 Miscellaneous	\$0	\$0		\$0		\$0	\$0	\$0
5200 Interfund Transfer	\$0	\$0		\$0		\$0	\$0	\$0
5400 Beginning Fund Balance	\$305,419	\$366,965		\$300,000		\$275,000	\$275,000	\$275,000
TOTAL RESOURCES	<u>\$2,541,531</u>	<u>\$2,692,206</u>		<u>\$2,417,750</u>		<u>\$2,400,140</u>	<u>\$2,400,140</u>	<u>\$2,400,140</u>
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	\$2,115,000	\$2,200,000		\$2,290,000		\$2,221,399	\$2,221,399	\$2,221,399
621 Interest	\$59,445	\$40,410		\$20,610		\$48,601	\$48,601	\$48,601
640 Dues and Fees	\$121	\$121		\$140		\$140	\$140	\$140
	<u>\$2,174,566</u>	<u>\$2,240,531</u>		<u>\$2,310,750</u>		<u>\$2,270,140</u>	<u>\$2,270,140</u>	<u>\$2,270,140</u>
5220 Transfer-Loan fr Other Fund	\$0	\$0		\$0		\$0	\$0	\$0
7000 Unappropriated End Balance	\$366,965	\$451,675		\$107,000		\$130,000	\$130,000	\$130,000
TOTAL REQUIREMENTS	<u>\$2,541,531</u>	<u>\$2,692,206</u>		<u>\$2,417,750</u>		<u>\$2,400,140</u>	<u>\$2,400,140</u>	<u>\$2,400,140</u>

REPAYMENT SCHEDULE

	Date	Principal	Interest	Total
Series 2015	2016-2017	2,221,399	48,601	2,270,000
	2017-2018	2,271,890	93,110	2,365,000
	2018-2019	1,303,778	86,222	1,390,000
	2019-2020	1,307,228	127,772	1,435,000
	2020-2021	1,302,764	172,236	1,475,000
	2021-2022	1,289,280	225,720	1,515,000
	TOTAL	9,696,340	753,660	10,450,000

**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			Budgeted		Proposed	Approved	Adopted
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017	2016/2017	2016/2017
RESOURCES								
5200 Interfund Transfer	\$32,370	\$31,200		\$0		\$0	\$0	\$0
TOTAL RESOURCES	<u>\$32,370</u>	<u>\$31,200</u>		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	\$30,000	\$30,000		\$0		\$0	\$0	\$0
621 Interest	\$2,370	\$1,200		\$0		\$0	\$0	\$0
Debt Service Requirements	\$32,370	\$31,200		\$0		\$0	\$0	\$0
TOTAL REQUIREMENTS	<u>\$32,370</u>	<u>\$31,200</u>		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Dallas School District
2016-17
Transfers of Funds**

Fund	Transfers Out	Transfers In	Purpose
100 - General Fund: Operations	30,000		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		30,000	
100 - General Fund: Operations	10,000		To provide additional support to the Food Service Program if needed.
203 - Food Service Fund		10,000	
200 - Special Rev Grants & Projects	80,000		To make Cool Schools revenue available for expenditure on Facility, Repairs & Maintenance projects.
102 - General Fund: Facilities, Repairs & Maintenance		80,000	
Total Transfers	\$ 120,000	\$ 120,000	

Summary Total by Fund:

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

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General Fund Resources

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STATE SCHOOL FUND GRANT

2016-2017

Based on \$7.4 Billion Budget with 49.2/50.8 split as of 3/7/2016

Polk County, Dallas SD 2

District ID: 2190

2016-2017 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$6,231,500.00
Federal Forest Fees	=	\$350.00
Common School Fund	=	\$313,060.65
County School Fund	=	\$30,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$3,200.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	\$6,578,110.65

2016-2017 Experience Adjustment

District Average Teacher Experience	=	12.31
State Average Teacher Experience	=	12.42
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.11

2016-2017 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans. Expend.	=	\$1,475,000.00
Trans per ADMr Rank.	30%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	\$1,032,500.00

2016-2017 Extended ADMw

2016-2017 ADMw	2015-2016 ADMw	Extended ADMw
3,760.57	3,809.90	3,809.90

2016-2017 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
 (3,809.90 x [\$4500 + (\$25 x -0.11)]) X 1.577904141939 = **\$27,035,959**

2016-2017 Total Formula Revenue

General Purpose Grant + Transportation Grant

= **\$27,035,959 + \$1,032,500 = \$28,068,459****2016-2017 State School Fund Grant**

Total Formula Revenue - Local Revenue

= **\$28,068,459 - \$6,578,111 = \$21,490,349**

General Purpose Grant per Extended ADMw= \$7,096
 Total Formula Revenue per Extended ADMw= \$7,367
 Charter Schools Rate(ORS 338.155)= \$7,189

Total Paid To date

SSF Small HS Grant Facility Grant

Estimated Remaining Balance Due

SSF Small HS Grant Facility Grant

High Cost Disability

STATE SCHOOL FUND GRANT
2016-2017

As of 3/7/2016

Polk County, Dallas SD 2

District ID: 2190

2016-2017 Extended ADMw**Dallas SD 2: District total extended ADMw for funding calculations**

	2016-2017		2015-2016	
ADMr:	$3,180.00 \times 1.00 =$	3,180.00	$2,915.52 \times 1.00 =$	2,915.52
Students in ESL programs:	$40.00 \times 0.50 =$	20.00	$44.33 \times 0.50 =$	22.17
Students in Pregnant and Parenting Programs:	$5.00 \times 1.00 =$	5.00	$1.45 \times 1.00 =$	1.45
460 IEP Students capped at 11% of District ADMr:	$349.80 \times 1.00 =$	349.80	$354.87 \times 1.00 =$	354.87
Students on IEP Above 11% of ADMr:	$33.80 \times 1.00 =$	33.80	$33.80 \times 1.00 =$	33.80
Students in Poverty:	$530.00 \times 0.25 =$	132.50	$475.83 \times 0.25 =$	118.96
Students in Foster Care and Neglected/Delinquent:	$28.00 \times 0.25 =$	7.00	$28.00 \times 0.25 =$	7.00
Remote Elementary School Correction:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Small High School Correction:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
	2016-2017 ADMw	3,728.10	2015-2016 ADMw	3,453.76
Dallas SD 2 Extended ADMw				3,809.90

Luckiamute Valley Charter School: Charter ADMw for information only

	2016-2017		2015-2016	
ADMr:	$0.00 \times 1.00 =$	0.00	$188.54 \times 1.00 =$	188.54
Students in ESL programs:	$0.00 \times 0.50 =$	0.00	$0.00 \times 0.50 =$	0.00
Students in Pregnant and Parenting Programs:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
0 IEP Students capped at 11% of District ADMr:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Students on IEP Above 11% of ADMr:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Students in Poverty:	$0.00 \times 0.25 =$	0.00	$31.82 \times 0.25 =$	7.96
Students in Foster Care and Neglected/Delinquent:	$0.00 \times 0.25 =$	0.00	$0.00 \times 0.25 =$	0.00
Remote Elementary School Correction:	$32.47 \times 1.00 =$	32.47	$32.47 \times 1.00 =$	32.47
Small High School Correction:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
	2016-2017 ADMw	32.47	2015-2016 ADMw	228.97

STATE SCHOOL FUND GRANT
2016-2017

As of 3/7/2016

Dallas Community Charter: Charter ADMw for information only

2016-2017

2015-2016

ADMr:	0.00 X 1.00 =	0.00	122.03 X 1.00 =	122.03
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	20.59 X 0.25 =	5.15
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
	2016-2017 ADMw	0.00	2015-2016 ADMw	127.18

Dallas SD 2 Extended ADMw

3,809.90

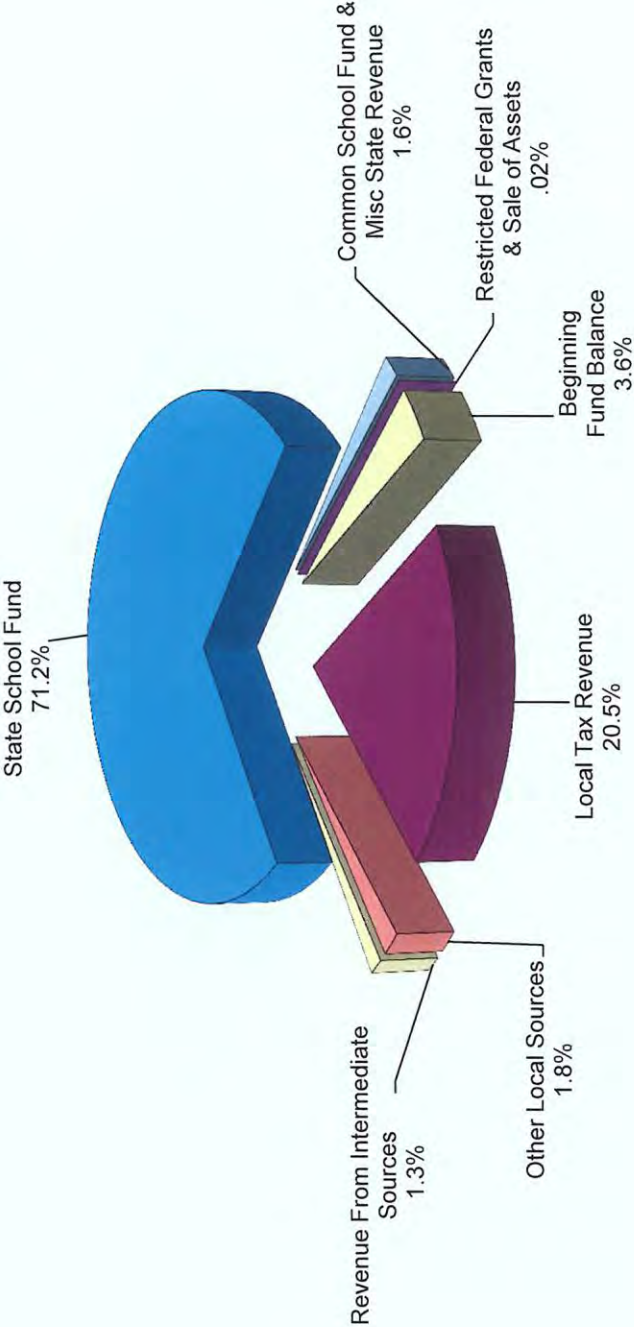
General Fund Revenue
Audited Actual
2014 - 2015

DESCRIPTION	TOTAL	% of Total
1 Local Tax Revenue	\$5,900,008	20.5%
2 Other Local Sources	\$511,753	1.8%
3 Revenue From Intermediate Sources	\$367,350	1.3%
4 State School Fund	\$20,481,686	71.2%
5 Common School Fund & Misc State Revenue	\$472,873	1.6%
6 Restricted Federal Grants & Sale of Assets	\$7,192	0.02%
7 Beginning Fund Balance	\$1,035,126	3.6%

TOTAL GENERAL FUND RESOURCES

\$28,775,990

100.00%



**General Fund Resources
2016-17 Budget**

Account	Revenue Source	2013-14 Actual	2014-15 Actual	2015-16 Adopted	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
R1111	CURRENT YEAR TAXES	\$5,326,419	\$5,694,814	\$5,810,200	\$6,292,000	\$6,292,000	\$6,292,000
R1112	PRIOR YEAR TAXES	\$218,426	\$204,413	\$130,000	\$130,000	\$130,000	\$130,000
R1113	BACK TAXES-FORCED SALE	\$524	\$0	\$0	\$0	\$0	\$0
R1190	INTEREST ON TAXES	\$629	\$780	\$1,000	\$1,000	\$1,000	\$1,000
R1312	TUITION OTHR DIST IN STAT	\$84,149	\$75,441	\$72,000	\$1,000	\$1,000	\$1,000
R1331	TUITION FR INDIVIDUALS	\$5,688	\$0	\$5,000	\$1,000	\$1,000	\$1,000
R1510	INTEREST ON INVESTMENTS	\$28,584	\$27,512	\$33,000	\$38,500	\$38,500	\$38,500
R1710	ADMISSIONS	\$29,949	\$25,183	\$30,000	\$30,000	\$30,000	\$30,000
R1711	DHS AUDITORIUM ADMISSION	\$5,339	\$2,740	\$3,500	\$3,500	\$3,500	\$3,500
R1740	FEES; TEXTBOOKS & MISC	\$1,547	\$1,287	\$1,240	\$1,240	\$1,240	\$1,240
R1770	FEES CO-CURRICULAR	\$55,222	\$56,827	\$83,500	\$83,500	\$83,500	\$83,500
R1773	PE / TOWEL FEES	\$14,760	\$5,979	\$8,000	\$8,000	\$8,000	\$8,000
R1800	OTHER LOCAL SOURCES	\$0	\$0	\$0			
R1910	FACILITY RENTALS	\$13,984	\$6,144	\$7,000	\$2,000	\$2,000	\$2,000
R1920	CONTRIBUTIONS & DONATIONS PRIVATE	\$7,814	\$6,487	\$1,000	\$1,000	\$1,000	\$1,000
R1941	SERVICES TO OTHER DISTRICTS	\$5,659	\$31,081	\$30,500	\$50,000	\$50,000	\$50,000
R1943	LVCS CHARTER SCHOOLS	\$101,905	\$107,898	\$90,000	\$120,000	\$120,000	\$120,000
R1960	RECOVER PRIOR YRS EXP	\$62,365	\$2,604	\$1,000	\$1,000	\$1,000	\$1,000
R1980	FEES CHARGED TO GRANTS	\$88,369	\$69,896	\$76,500	\$87,000	\$87,000	\$87,000
R1990	MISCELLANEOUS	\$46,771	\$92,466	\$85,000	\$218,000	\$218,000	\$218,000
R1991	PRINTING SERVICES	\$4,553	\$2,708	\$5,000	\$5,000	\$5,000	\$5,000
R1994	SCHOLARSHIPS	\$0	(\$2,500)	\$500	\$500	\$500	\$500
R2101	COUNTY SCHOOL FUNDS	\$40,356	\$36,882	\$30,000	\$30,000	\$30,000	\$30,000
R2102	ESD APPORTIONMENT	\$235,034	\$330,468	\$373,000	\$405,000	\$405,000	\$405,000
R3101	STATE SCHOOL FUND - GEN SUPPORT	\$18,608,647	\$20,481,686	\$21,994,482	\$21,490,349	\$21,490,349	\$21,490,349
R3103	COMMON SCHOOL FUND	\$468,677	\$323,809	\$309,300	\$313,060	\$313,060	\$313,060
R3199	UNRESTRICTED OTHER STATE GRANTS	\$138,690	\$138,244	\$170,000	\$210,000	\$210,000	\$210,000
R3299	RESTRICTED OTHER STATE GRANTS	\$419	\$10,820	\$869,000	\$260,000	\$260,000	\$260,000
R4500	RESTRICTED FEDERAL GRANTS THRU STATE	\$0	\$0	\$0	\$0	\$0	\$0
R4801	FED FOREST FEES	\$329	\$319	\$350	\$350	\$350	\$350
R4899	OTHER REV IN LIEU OF TAX	\$3,335	\$6,873	\$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	\$1,382,263	\$1,035,126	\$1,665,000	\$1,000,000	\$1,000,000	\$1,000,000
TOTAL GENERAL FUND RESOURCES		\$26,980,406	\$28,775,990	\$31,888,272	\$30,786,199	\$30,786,199	\$30,786,199



POLK COUNTY

TREASURER & TAX COLLECTOR

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

October 22, 2015

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 2015-16 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 2015-2016 property tax levy.

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

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

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

Sincerely,

Linda M. Fox
Tax Collector

Enclosure/s

TABLE 4a - DETAIL OF TAXING DISTRICT LEVIES

Tax Year 2015-16

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

County: POLK

1 Taxing District Code	602
2 Taxing District Name	DALLAS SD 2
3 Counties in which District lies	

4 Levy Approved Before or After 10/6/01

Ad Valorem Tax Levies

- 5 Permanent Levy (if dollar amount)
 6 Local Option Levy (if dollar amount)*
 7 "GAP" Bond Levy
 8 Urban Renewal Special Levy
 9 Bond Levy*
 10 TOTAL DOLLAR LEVY (add lines 5 thru 9)

PERMANENT	LOCAL OPTION	"GAP" BONDS OR UR SPECIAL LEVY	BONDS	
Inside M5 Limit	BEFORE Inside M5 Limit	Inside M5 Limit	BEFORE Outside M5 Limit	TOTAL
0	0	0	-	0
		0		0
		0		0
				0
0	0	0	-	-

Adjustments

- 11 Amount Raised in Other Counties
 12 NET DOLLAR LEVY FOR TAX RATE (line 10 minus line 11)

0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00

Taxable Property Value (if an urban renewal plan is involved, report reduced rate levies separately)

- 13 Total Assessed Value
 14 Add: Non-Profit Housing Value
 15 Add: Fish and Wildlife Value
 16 Subtract: Urban Renewal Excess (amt. used only)**
 17 VALUE TO COMPUTE THE TAX RATE

	1,430,374,800.00
	0.00
	0.00
	11,800,365.00
	1,418,574,435.00

Tax Computations

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

0.0045527	0.0000000	0.0000000	0.0000000	0.0045527
6,458,343.83	0.00	0.00	0.00	6,458,343.83
0.00	0.00	0.00	0.00	0.00
42.66	0.00		0.00	42.66
0.00	0.00		0.00	0.00
6,458,386.49	0.00	0.00	0.00	6,458,386.49
6,458,386.82	0.00		0.00	6,458,386.82
0.33	0.00	0.00	0.00	0.33
-133,952.73	0.00			-133,952.73
6,324,434.09	0.00	0.00	0.00	6,324,434.09

Additional Taxes/Penalties

- 29 Farmland (ORS 308A.703)
 30 Forestland (ORS 308A.703)
 31 Small Tract Forestland (STF) (ORS 308A.703)
 32 Open Space (ORS 308.770)
 33
 34 Historic Property (ORS 358.525)
 35 Other
 36 Late Filing Fee County Only (ORS 308.302)
 37 Roll Corrections (ORS 311.206),
 incl. omitted property/other roll
 corrections, but excl. roll
 corrections under ORS 311.208.
 38 TOTAL ADDITIONAL TAXES/PENALTIES (lines 29 thru 37)

	0.00	0.00
	1,580.66	1,580.66
	44.09	44.09
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	1,624.75	1,624.75

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

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

6,324,434.09	0.00	0.00	1,624.75	6,326,058.84
				0.07487869

TABLE 4a - DETAIL OF TAXING DISTRICT LEVIES

Tax Year 2015-16

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

County: POLK

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

4 Levy Approved Before or After 10/6/01

Ad Valorem Tax Levies

	PERMANENT	LOCAL OPTION	"GAP" BONDS OR UR SPECIAL LEVY	BONDS	
	BEFORE			AFTER	
	Inside M5 Limit	Inside M5 Limit	Inside M5 Limit	Outside M5 Limit	TOTAL
5 Permanent Levy (if dollar amount)	0				0
6 Local Option Levy (if dollar amount)*		0			0
7 "GAP" Bond Levy			0		0
8 Urban Renewal Special Levy			0		0
9 Bond Levy*				2,215,860.00	2,215,860.00
10 TOTAL DOLLAR LEVY (add lines 5 thru 9)	0	0	0	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 (if an urban renewal plan is involved, report reduced rate levies separately)

13 Total Assessed Value		1,430,374,800.00
14 Add: Non-Profit Housing Value		0.00
15 Add: Fish and Wildlife Value		0.00
16 Subtract: Urban Renewal Excess (amt. used only)**		0.00
17 VALUE TO COMPUTE THE TAX RATE		1,430,374,800.00

Tax Computations

18 Tax Rate (for dollar levies, line 12 divided by line 17)***	0.0000000	0.0000000	0.0000000	0.0015491	0.0015491
19 Amount Tax Rate Will Raise (line 17 times line 18)	0.00	0.00	0.00	2,215,793.60	2,215,793.60
20 Truncation Loss (for dollar levies only) (line 19 minus line 12)	0.00	0.00	0.00	-66.40	-66.40
21 Total Timber Offset Amount (county district only)					
22 Timber Tax Rate (line 21 divided by line 17)					
23 Billing Rate (line 18 minus line 22)					
24 Calculated Tax for Extension for District (line 23 times line 17)					
24a Gain from UR Division of Tax Rate Truncation	0.00	0.00		0.00	0.00
24b Gain or Loss from UR Division of Tax Across Counties	0.00	0.00		0.00	0.00
24c Net Tax for Extension (19 + 24a + 24b)	0.00	0.00	0.00	2,215,793.60	2,215,793.60
25 Actual Tax Extended for District	0.00	0.00		2,215,793.64	2,215,793.64
26 District's Gain or Loss from Individual Extension (25 - 24c)	0.00	0.00	0.00	0.04	0.04
27 District's Compression Loss (Enter as a negative number)****	0.00	0.00			0.00
28 DISTRICT TAXES IMPOSED (line 24c+line 26+line 27)	0.00	0.00	0.00	2,215,793.64	2,215,793.64

Additional Taxes/Penalties

29 Farmland (ORS 308A.703)		0.00	0.00
30 Forestland (ORS 308A.703)		537.82	537.82
31 Small Tract Forestland (STF) (ORS 308A.703)		15.00	15.00
32 Open Space (ORS 308.770)		0.00	0.00
33			
34 Historic Property (ORS 358.525)		0.00	0.00
35 Other		0.00	0.00
36 Late Filing Fee County Only (ORS 308.302)		0.00	0.00
37 Roll Corrections (ORS 311.206), incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208.		0.00	0.00
38 TOTAL ADDITIONAL TAXES/PENALTIES (lines 29 thru 37)		552.82	552.82

39 TOTAL TO BE RECEIVED (line 28 plus line 38)	0.00	0.00	0.00	2,216,346.46	2,216,346.46
40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.02623389

General Fund Requirements

General Fund Expenditures - Function Summary

Budget 2016-17

Function	Function Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
1111	K - 5 INSTRUCTION	\$4,567,985	\$4,747,754	71.64	\$5,672,510	66.50	\$5,266,353	\$5,266,353	\$5,266,353
1121	MIDDLE SCHOOL INSTRUCTION	\$1,990,291	\$2,360,554	28.82	\$2,480,121	28.90	\$2,572,621	\$2,572,621	\$2,572,621
1122	MIDDLE SCHOOL EXTRA CURRICULAR	\$5,612	\$0		\$0		\$3,094	\$3,094	\$3,094
1131	HIGH SCHOOL INSTRUCTION	\$2,899,765	\$2,918,014	34.50	\$3,253,190	34.52	\$3,341,474	\$3,341,474	\$3,341,474
1132	HIGH SCHOOL EXTRA CURRICULAR	\$504,423	\$527,414	2.00	\$622,332	2.00	\$648,560	\$648,560	\$648,560
1210	DISTRICT TALENTED & GIFTED	\$13,191	\$13,115		\$16,657		\$14,624	\$14,624	\$14,624
1221	SPEC ED DLC-LEARNING CENTERS	\$1,578,996	\$1,464,311	32.25	\$1,540,573	33.62	\$1,647,869	\$1,647,869	\$1,647,869
1223	SPEC ED DLS-COMMUNITY TRANSITION	\$169,109	\$194,510	2.75	\$195,548	3.26	\$224,698	\$224,698	\$224,698
1226	TUTORING - HOME INSTRUCTION	\$11,525	\$15,388		\$9,485		\$14,672	\$14,672	\$14,672
1228	SPEC ED DIAGNOSTIC CLASSROOM	\$357,451	\$258,110	3.94	\$279,570	3.44	\$317,554	\$317,554	\$317,554
1233	SPEC ED TUTORING	\$3,127	\$602		\$5,246		\$0	\$0	\$0
1250	SPEC ED - RESOURCE CENTERS	\$887,588	\$1,162,078	19.25	\$1,210,082	17.83	\$1,204,927	\$1,204,927	\$1,204,927
1271	REMEDIATION	\$28,646	\$76,419	1.88	\$77,058	2.00	\$84,270	\$84,270	\$84,270
1280	ALTERNATE EDUCATION	\$420,330	\$379,691	5.43	\$394,244	5.18	\$361,964	\$361,964	\$361,964
1281	GED PROGRAM	\$2,089	\$6,810		\$8,500		\$2,000	\$2,000	\$2,000
1283	EXTENDED CAMPUS	\$447,585	\$490,575		\$597,500		\$35,000	\$35,000	\$35,000
1284	DALLAS ONLINE ALTERNATIVE	\$135,256	\$143,687	1.00	\$153,805	1.00	\$191,716	\$191,716	\$191,716
1288	LVCS CHARTER SCHOOL	\$1,731,824	\$1,639,768		\$2,342,700		\$2,375,000	\$2,375,000	\$2,375,000
1289	TUTORING EXPELLED STUDENTS	\$0	\$5,287		\$4,068		\$3,297	\$3,297	\$3,297
1291	ENGLISH SECOND LANGUAGE	\$284,890	\$282,782	3.75	\$289,233	3.75	\$320,394	\$320,394	\$320,394
1430	SUMMER SCHOOL	\$7,100	\$0		\$0		\$0	\$0	\$0
INSTRUCTION SERVICES		\$16,046,785	\$16,686,869	207.20	\$19,152,423	202.00	\$18,630,088	\$18,630,088	\$18,630,088
2113	SOCIAL WORK SERVICES	\$3,000	\$3,000		\$3,000		\$3,000	\$3,000	\$3,000
2114	STUDENT ACCOUNTING SERVICES	\$1,115	\$504		\$0		\$0	\$0	\$0
2115	DISTRICT STUDENT SAFETY	\$3,660	\$3,150		\$3,700		\$3,500	\$3,500	\$3,500
2120	STUDENT GUIDANCE	\$480,802	\$486,760	7.00	\$534,043	7.00	\$517,038	\$517,038	\$517,038
2130	STUDENT HEALTH SERVICES	\$19,452	\$60,143	0.81	\$132,560	2.31	\$176,095	\$176,095	\$176,095
2143	PSYCHOLOGICAL SERVICES	\$192,745	\$205,478	1.00	\$252,954	1.00	\$295,100	\$295,100	\$295,100
2150	SPEC ED SPEECH/AUDIOLOGY	\$0	\$296		\$2,000		\$2,000	\$2,000	\$2,000
2190	SPEC ED ADMINISTRATION	\$200,360	\$204,454	2.00	\$216,277	2.00	\$236,902	\$236,902	\$236,902
2210	INSTRUCTION IMPROVEMENT	\$16,849	\$7,061	0.50	\$58,318		\$4,099	\$4,099	\$4,099
2211	CURRICULUM ADMINISTRATION	\$46,989	\$130,357	0.80	\$110,351	1.18	\$142,952	\$142,952	\$142,952
2220	EDUCATIONAL MEDIA	\$434,317	\$508,679	6.69	\$506,359	6.69	\$528,198	\$528,198	\$528,198
2229	DHS THEATER	\$7,039	\$14,380	0.10	\$14,187	0.10	\$29,669	\$29,669	\$29,669
2230	ASSESSMENT & TESTING	\$74,355	\$72,276	1.00	\$80,094	1.00	\$72,749	\$72,749	\$72,749
2240	STAFF DEVELOPMENT	\$2,489	\$1,860		\$14,750		\$11,907	\$11,907	\$11,907
2310	BOARD OF EDUCATION	\$115,066	\$156,134		\$146,300		\$171,600	\$171,600	\$171,600
2320	SUPERINTENDENTS OFFICE	\$276,446	\$281,696	2.00	\$254,890	2.00	\$283,356	\$283,356	\$283,356

General Fund Expenditures - Function Summary

Budget 2016-17

Function	Function Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2410	PRINCIPALS OFFICE	\$1,811,893	\$1,950,981	23.75	\$1,965,260	24.00	\$2,017,688	\$2,017,688	\$2,017,688
2490	OTHER ADMINISTRATIVE SUPPORT	\$630	\$20		\$0		\$1,885	\$1,885	\$1,885
2520	FISCAL SERVICES	\$487,070	\$538,795	5.25	\$533,353	5.25	\$569,185	\$569,185	\$569,185
2540	DISTRICT MAINTENANCE	\$2,065,146	\$2,096,792	20.00	\$2,319,870	20.00	\$2,278,011	\$2,278,011	\$2,278,011
2543	CARE & UPKEEP OF GROUNDS	\$55,653	\$77,524	1.25	\$94,902	1.00	\$84,853	\$84,853	\$84,853
2545	DISTRICT VEHICLE SERVICES	\$6,228	\$7,308		\$5,400		\$8,400	\$8,400	\$8,400
2550	STUDENT TRANSPORTATION	\$1,056,922	\$1,124,643	0.20	\$1,027,163	0.20	\$1,063,608	\$1,063,608	\$1,063,608
2558	SPEC ED TRANSPORTATION	\$394,534	\$309,263		\$402,250		\$477,750	\$477,750	\$477,750
2574	PRINTING SERVICES	\$196,402	\$183,137	1.00	\$232,216	1.13	\$186,880	\$186,880	\$186,880
2620	GRANT WRITING SERVICES	\$0	\$0		\$0		\$0	\$0	\$0
2640	HUMAN RESOURCES	\$140,781	\$28,010	0.90	\$183,273	1.00	\$211,148	\$211,148	\$211,148
2649	TUITION REIMBURSEMENT	\$34,170	\$39,076		\$46,700		\$46,700	\$46,700	\$46,700
2660	TECHNOLOGY SERVICES	\$2,650	\$3,588		\$51,000		\$32,000	\$32,000	\$32,000
2661	TECHNOLOGY DEPARTMENT	\$937,023	\$913,272	4.50	\$1,074,174	4.90	\$1,140,726	\$1,140,726	\$1,140,726
2700	SUPPLEMENTAL RETIREMENT	\$790,339	\$656,456		\$780,000		\$519,112	\$519,112	\$519,112
	SUPPORT SERVICES	\$9,854,125	\$10,065,094	78.75	\$11,045,343	80.75	\$11,116,111	\$11,116,111	\$11,116,111
5220	INTERFUND TRANSFERS	\$44,370	\$31,200		\$40,000		\$40,000	\$40,000	\$40,000
6110	DIST - OPERATING CONTING	\$0	\$0		\$1,650,506		\$1,000,000	\$1,000,000	\$1,000,000
	TOTAL EXPENDITURES	\$25,945,280	\$26,783,162	285.95	\$31,888,272	282.75	\$30,786,199	\$30,786,199	\$30,786,199

General Fund Expenditures - Account Summary

Budget 2016-17

Acct	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
111	LICENSED SALARIES	\$6,843,656	\$7,215,318	147.82	\$8,216,702	142.50	\$8,163,637	\$8,163,637	\$8,163,637
112	CLASSIFIED SALARIES	\$3,208,890	\$3,485,645	123.13	\$3,623,341	125.25	\$3,796,695	\$3,796,695	\$3,796,695
113	ADMINISTRATORS	\$1,135,895	\$1,165,325	13.00	\$1,284,808	13.00	\$1,323,876	\$1,323,876	\$1,323,876
114	MANAGERIAL - CLASSIFIED	\$166,408	\$179,657	2.00	\$178,093	2.00	\$201,372	\$201,372	\$201,372
116	SUPPLEMENTAL RETIREMENT	\$11,360	\$75		\$0		\$0	\$0	\$0
121	SUBSTITUTES - LICENSED	\$243,070	\$213,981		\$218,596		\$221,000	\$221,000	\$221,000
122	SUBSTITUTE - CLASSIFIED	\$78,020	\$109,694		\$79,959		\$84,000	\$84,000	\$84,000
123	TEMPORARY - LICENSED	\$99,073	\$138,644		\$44,994		\$29,997	\$29,997	\$29,997
124	TEMPORARY - CLASSIFIED	\$25,177	\$10,016		\$33,320		\$0	\$0	\$0
130	EXTEND CONT/STU TEACH	\$71,502	\$86,137		\$66,658		\$75,700	\$75,700	\$75,700
131	EXTRA DUTY CONTRACTS	\$186,579	\$191,113		\$254,809		\$259,200	\$259,200	\$259,200
135	TUTORING	\$11,750	\$17,043		\$12,003		\$12,504	\$12,504	\$12,504
141	LONGEVITY STIPEND	\$3,200	\$3,300		\$3,300		\$3,800	\$3,800	\$3,800
145	OPT OUT ADD SALARY	\$363,525	\$446,144		\$435,753		\$473,209	\$473,209	\$473,209
	SALARIES	\$12,448,105	\$13,262,090	285.95	\$14,452,335	282.75	\$14,644,988	\$14,644,988	\$14,644,988
211	PERS-EMPLOYER CONTRIBUT	\$2,517,316	\$2,709,994		\$2,916,773		\$2,933,102	\$2,933,102	\$2,933,102
212	PERS-EMPLOYEE PICK-UP	\$687,973	\$736,899		\$857,810		\$876,538	\$876,538	\$876,538
220	SOCIAL SECURITY/MEDICARE	\$928,165	\$989,154		\$1,091,249		\$1,106,205	\$1,106,205	\$1,106,205
231	WORKERS COMP	\$90,083	\$87,523		\$104,865		\$99,451	\$99,451	\$99,451
232	UNEMPLOYMENT COMP	\$27,086	\$11,193		\$25,000		\$10,000	\$10,000	\$10,000
241	HEALTH INSURANCE	\$3,082,959	\$2,944,077		\$3,311,554		\$2,978,159	\$2,978,159	\$2,978,159
242	TUITION REIMBURSEMENT	\$34,170	\$38,973		\$46,700		\$46,700	\$46,700	\$46,700
243	ANNUITY CONTRIBUTION	\$6,000	\$10,453		\$0		\$0	\$0	\$0
	ASSOCIATED PAYROLL COSTS	\$7,373,751	\$7,528,266	-	\$8,353,952	-	\$8,050,155	\$8,050,155	\$8,050,155
310	INSTR PROF & TECH SERVICE	\$159,674	\$88,586		\$123,000		\$187,085	\$187,085	\$187,085
311	STUDENT INSTR SERVICES	\$0	\$2,868		\$3,000		\$2,000	\$2,000	\$2,000
312	INSTR PRG IMP SRV	\$7,750	\$8,589		\$21,500		\$12,000	\$12,000	\$12,000
319	OTHR INSTRUCT SERVICES	\$40,737	\$0		\$0		\$3,375	\$3,375	\$3,375
322	REPAIRS & MAINTENANCE	\$131,799	\$64,229		\$114,900		\$141,600	\$141,600	\$141,600
324	RENTALS	\$95,958	\$87,480		\$97,000		\$49,500	\$49,500	\$49,500
325	ELECTRICITY	\$277,121	\$287,602		\$314,500		\$285,600	\$285,600	\$285,600
326	FUEL	\$91,197	\$77,196		\$88,000		\$86,500	\$86,500	\$86,500
327	WATER & SEWAGE	\$40,827	\$41,138		\$44,700		\$43,700	\$43,700	\$43,700
328	GARBAGE	\$64,028	\$45,650		\$64,300		\$55,700	\$55,700	\$55,700
331	REIMB STUDENT TRANSPORT	\$1,342,736	\$1,332,225		\$1,358,000		\$1,456,750	\$1,456,750	\$1,456,750
332	NONREIMB STUDENT TRANS	\$58,921	\$50,378		\$40,600		\$52,600	\$52,600	\$52,600
341	LICENSED TRAVEL-IN DIST	\$1,760	\$2,697		\$3,700		\$3,900	\$3,900	\$3,900
342	LICENSED TRAVEL-OUT DIST	\$13,394	\$11,115		\$12,800		\$20,250	\$20,250	\$20,250
343	STUDENT TRAVEL-OUT DIST	\$3,499	\$4,928		\$3,000		\$3,000	\$3,000	\$3,000
344	CLASSIFIED TRAVEL	\$7,454	\$9,578		\$12,550		\$12,100	\$12,100	\$12,100

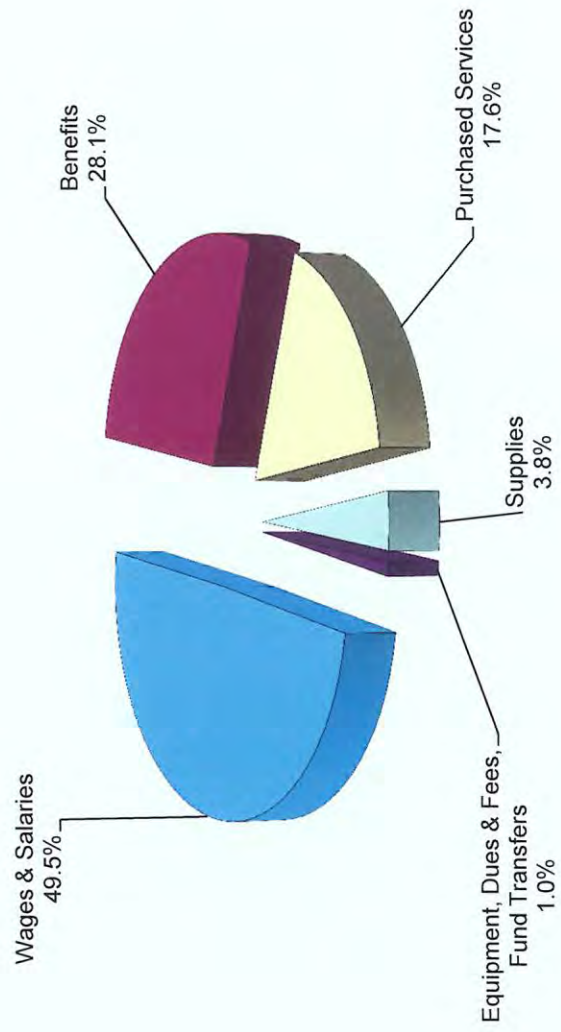
General Fund Expenditures - Account Summary

Budget 2016-17

Acct	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
349	OTHER TRAVEL	\$16,032	\$13,960		\$19,750		\$22,650	\$22,650	\$22,650
351	TELECOMMUNICATIONS	\$45,057	\$45,539		\$44,443		\$40,400	\$40,400	\$40,400
353	POSTAGE	\$24,377	\$21,449		\$27,155		\$25,525	\$25,525	\$25,525
354	ADVERTISING	\$1,404	\$2,149		\$2,275		\$2,275	\$2,275	\$2,275
360	CHARTER SCHOOL	\$1,731,824	\$1,639,768		\$2,342,700		\$2,375,000	\$2,375,000	\$2,375,000
371	TUITION PD-OTHER DISTRICT	\$392,098	\$427,242		\$518,500		\$43,000	\$43,000	\$43,000
380	NON-INSTR PROF & TECH	\$297,926	\$291,223		\$438,590		\$523,700	\$523,700	\$523,700
381	AUDIT SERVICES	\$33,711	\$39,299		\$37,000		\$40,000	\$40,000	\$40,000
382	LEGAL SERVICES	\$18,916	\$28,614		\$30,000		\$60,000	\$60,000	\$60,000
386	DATA PROCESSING SRVS	\$2,650	\$3,588		\$63,000		\$44,000	\$44,000	\$44,000
388	ELECTION	\$0	\$3,242		\$1,000		\$1,200	\$1,200	\$1,200
390	OTHR NON INSTR PROF&TECH	\$64,856	\$81,342		\$79,200		\$68,365	\$68,365	\$68,365
391	RELOCATION EXPENSES	\$0	\$0		\$10,000		\$0	\$0	\$0
	PURCHASED SERVICES	\$4,965,705	\$4,711,672	-	\$5,915,163	-	\$5,661,775	\$5,661,775	\$5,661,775
410	CONSUMABLE SUPPLIES	\$323,131	\$361,814		\$360,730		\$395,750	\$395,750	\$395,750
411	GRADUATION SUPPLIES	\$4,042	\$3,912		\$3,500		\$4,900	\$4,900	\$4,900
415	FOOD SUPPLIES	\$3,396	\$2,224		\$3,500		\$4,200	\$4,200	\$4,200
420	TEXTBOOKS	\$136,523	\$144,024		\$180,900		\$63,600	\$63,600	\$63,600
430	LIBRARY BOOKS	\$4,139	\$6,273		\$7,250		\$7,250	\$7,250	\$7,250
440	PERIODICALS	\$3,503	\$3,839		\$3,150		\$3,850	\$3,850	\$3,850
460	NON-CONSUMABLE SUPPLIES	\$90,736	\$140,452		\$158,900		\$173,550	\$173,550	\$173,550
461	ERGONOMICS	\$0	\$0		\$0		\$5,000	\$5,000	\$5,000
470	COMPUTER SOFTWARE	\$3,697	\$12,532		\$23,300		\$19,300	\$19,300	\$19,300
480	COMPUTER HARDWARE	\$319,549	\$278,231		\$410,333		\$330,400	\$330,400	\$330,400
481	WIRELESS NETWORK	\$0	\$72,181		\$0		\$0	\$0	\$0
	SUPPLIES & MATERIALS	\$888,715	\$1,025,481	-	\$1,151,563	-	\$1,007,800	\$1,007,800	\$1,007,800
541	NEW EQUIPMENT	\$0	\$25,659		\$34,000		\$20,500	\$20,500	\$20,500
542	REPLACEMENT EQUIPMENT	\$19,161	\$0		\$44,000		\$35,000	\$35,000	\$35,000
550	TECHNOLOGY	\$0	\$0		\$40,000		\$121,000	\$121,000	\$121,000
	CAPITAL OUTLAY	\$19,161	\$25,659		\$118,000		\$176,500	\$176,500	\$176,500
640	DUES AND FEES	\$43,613	\$39,624		\$36,934		\$38,280	\$38,280	\$38,280
651	LIABILITY INSURANCE	\$54,223	\$55,029		\$58,000		\$58,000	\$58,000	\$58,000
652	FIDELITY BOND & PREMIUM	\$600	\$600		\$600		\$600	\$600	\$600
653	PROPERTY INSURANCE	\$106,889	\$102,470		\$110,000		\$107,000	\$107,000	\$107,000
670	TAXES AND LICENSES	\$147	\$1,069		\$1,220		\$1,100	\$1,100	\$1,100
	DUES, FEES AND INSURANCE	\$205,472	\$198,792		\$206,754		\$204,980	\$204,980	\$204,980
710	FUND MODIFICATIONS	\$44,370	\$31,200		\$40,000		\$40,000	\$40,000	\$40,000
810	PLANNED RESERVE	\$0	\$0		\$1,650,506		\$1,000,000	\$1,000,000	\$1,000,000
	TOTAL GENERAL FUND	\$25,945,280	\$26,783,162	285.95	\$31,888,272	282.75	\$30,786,199	\$30,786,199	\$30,786,199

General Fund Expenditures By Object
Audited Actual
2014 - 2015

Description	TOTAL	% of Total
1 Wages & Salaries	\$13,262,090	49.5%
2 Benefits	\$7,528,266	28.1%
3 Purchased Services	\$4,711,672	17.6%
4 Supplies	\$1,025,481	3.8%
5 Equipment, Dues & Fees, Fund Transfers	\$255,652	1.0%
FUND TOTALS	\$26,783,162	100.0%



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

Operational Unit	Actual 2013-2014	Actual 2014-2015	FTE	Adopted 2015-2016	FTE	Proposed 2016-2017	Approved 2016-2017	Adopted 2016-2017
Lyle Elementary	\$ 2,102,992	\$ 2,171,417	35.19	\$ 2,639,197	32.06	\$ 2,425,242	\$ 2,425,242	\$ 2,425,242
Oakdale Elementary	1,956,626	2,003,698	30.19	2,420,744	28.50	2,234,782	2,234,782	2,234,782
Whitworth Elementary	2,143,225	2,275,768	26.32	2,409,262	26.19	2,439,340	2,439,340	2,439,340
LaCreole Middle School	3,190,564	3,550,547	44.17	3,787,916	45.44	3,915,307	3,915,307	3,915,307
Dallas High School	5,717,956	5,937,504	58.98	6,670,951	58.42	6,116,149	6,116,149	6,116,149
Morrison Campus Alternative Program	449,653	482,092	5.53	480,184	5.53	492,640	492,640	492,640
Other District Programs	8,561,081	8,621,007	85.59	11,044,218	86.62	10,684,439	10,684,439	10,684,439
<u>Charter Schools:</u>								
Luckiamute Valley Charter School	1,823,184	1,741,130	-	1,740,100	-	1,603,300	1,603,300	1,603,300
Dallas Community School	-	-	-	695,700	-	875,000	875,000	875,000
TOTALS	\$ 25,945,280	\$ 26,783,162	285.95	\$ 31,888,272	282.76	\$ 30,786,199	\$ 30,786,199	\$ 30,786,199

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Lyle Elementary

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

General Fund Expenditures - Lyle Elementary
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
1111	111	LICENSED SALARIES	\$735,346	\$723,454	19.50	\$1,036,360	17.50	\$961,671	\$961,671	\$961,671
	112	CLASSIFIED SALARIES	\$138,914	\$147,656	8.63	\$177,665	7.50	\$161,802	\$161,802	\$161,802
	121	SUBSTITUTES - LICENSED	\$19,739	\$23,841		\$25,799		\$24,995	\$24,995	\$24,995
	122	SUBSTITUTE - CLASSIFIED	\$11,581	\$9,448		\$14,508		\$13,994	\$13,994	\$13,994
	123	TEMPORARY - LICENSED	\$80,611	\$108,207		\$29,996		\$14,998	\$14,998	\$14,998
	124	TEMPORARY - CLASSIFIED	\$4,143	\$0		\$6,005		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$5,674	\$6,400		\$8,759		\$5,004	\$5,004	\$5,004
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$16,725	\$15,684		\$13,875		\$31,329	\$31,329	\$31,329
	211	PERS-EMPLOYER CONTRIBUT	\$199,512	\$199,698		\$258,620		\$234,216	\$234,216	\$234,216
	212	PERS-EMPLOYEE PICK-UP	\$54,621	\$54,191		\$77,863		\$72,828	\$72,828	\$72,828
	220	SOCIAL SECURITY/MEDICARE	\$75,348	\$76,739		\$98,996		\$92,668	\$92,668	\$92,668
	231	WORKERS COMP	\$5,296	\$5,458		\$6,863		\$6,053	\$6,053	\$6,053
	232	UNEMPLOYMENT COMP	\$0	\$7,223		\$5,000		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$196,311	\$203,119		\$245,022		\$192,686	\$192,686	\$192,686
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$2,000		\$5,000	\$5,000	\$5,000
	312	INSTR PRGRM IMPROV SERVICE	\$0	\$414		\$0		\$0	\$0	\$0
2120	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$125	\$225		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$5,712	\$6,247		\$6,500		\$6,500	\$6,500	\$6,500
	420	TEXTBOOKS	\$13,508	\$18,378		\$20,000		\$5,000	\$5,000	\$5,000
	460	NON-CONSUMABLE SUPPLIES	\$1,709	\$2,053		\$8,000		\$2,500	\$2,500	\$2,500
	470	COMPUTER SOFTWARE	\$0	\$36		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
		1111	\$1,564,975	\$1,608,570	28.13	\$2,041,930	25.00	\$1,831,243	\$1,831,243	\$1,831,243
	121	SUBSTITUTES - LICENSED	\$85	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$0	\$0	\$0
2130	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$7	\$0		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$250	\$575		\$600		\$400	\$400	\$400
		2120	\$342	\$575	0.00	\$600	0.00	\$400	\$400	\$400
	112	CLASSIFIED SALARIES	\$0	\$17,179	0.81	\$20,530	0.81	\$21,141	\$21,141	\$21,141
2130	122	SUBSTITUTE - CLASSIFIED	\$182	\$0		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$11,738	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$4,398		\$3,621		\$3,729	\$3,729	\$3,729
	212	PERS-EMPLOYEE PICK-UP	\$0	\$272		\$1,232		\$1,268	\$1,268	\$1,268

General Fund Expenditures - Lyle Elementary
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2130	220	SOCIAL SECURITY/MEDICARE	\$912	\$1,297		\$1,571	\$1,617	\$1,617	\$1,617
	231	WORKERS COMP	\$72	\$98		\$115	\$112	\$112	\$112
	241	HEALTH INSURANCE	\$0	\$11,610		\$13,692	\$14,350	\$14,350	\$14,350
	328	GARBAGE	\$0	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$278	\$277		\$300	\$300	\$300	\$300
2143		2130	\$13,181	\$35,130	0.81	\$41,060	\$42,517	\$42,517	\$42,517
	380	NON-INSTR PROF & TECH	\$25,000	\$25,000		\$26,500	\$25,000	\$25,000	\$25,000
		2143	\$25,000	\$25,000	0.00	\$26,500	\$25,000	\$25,000	\$25,000
	112	CLASSIFIED SALARIES	\$25,544	\$27,277	1.00	\$25,655	\$26,431	\$26,431	\$26,431
	122	SUBSTITUTE - CLASSIFIED	\$816	\$546		\$499	\$0	\$0	\$0
2220	141	LONGEVITY STIPEND	\$0	\$0		\$0	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$6,600	\$1,100		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$6,621	\$5,868		\$4,637	\$4,662	\$4,662	\$4,662
	212	PERS-EMPLOYEE PICK-UP	\$1,958	\$1,735		\$1,569	\$1,586	\$1,586	\$1,586
	220	SOCIAL SECURITY/MEDICARE	\$2,521	\$1,864		\$2,001	\$2,022	\$2,022	\$2,022
	231	WORKERS COMP	\$173	\$155		\$146	\$139	\$139	\$139
	241	HEALTH INSURANCE	\$0	\$11,000		\$13,200	\$13,200	\$13,200	\$13,200
	410	CONSUMABLE SUPPLIES	\$197	\$300		\$300	\$300	\$300	\$300
	430	LIBRARY BOOKS	\$0	\$0		\$800	\$800	\$800	\$800
	440	PERIODICALS	\$125	\$0		\$0	\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$108	\$0		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0	\$0	\$0	\$0
		2220	\$44,663	\$49,845	1.00	\$48,807	\$49,140	\$49,140	\$49,140
	410	CONSUMABLE SUPPLIES	\$0	\$683		\$0	\$0	\$0	\$0
		2240	\$0	\$683	0.00	\$0	\$0	\$0	\$0
2410	112	CLASSIFIED SALARIES	\$67,040	\$64,939	2.25	\$65,158	\$66,375	\$66,375	\$66,375
	113	ADMINISTRATORS	\$95,601	\$96,970	1.00	\$97,404	\$100,326	\$100,326	\$100,326
	122	SUBSTITUTE - CLASSIFIED	\$1,696	\$1,243		\$0	\$202	\$202	\$202
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600	\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$36,319	\$36,134		\$34,408	\$35,311	\$35,311	\$35,311
	212	PERS-EMPLOYEE PICK-UP	\$10,173	\$10,112		\$10,150	\$10,410	\$10,410	\$10,410
	220	SOCIAL SECURITY/MEDICARE	\$12,952	\$12,806		\$12,941	\$13,273	\$13,273	\$13,273
	231	WORKERS COMP	\$893	\$880		\$902	\$870	\$870	\$870
	241	HEALTH INSURANCE	\$13,627	\$13,852		\$13,640	\$13,647	\$13,647	\$13,647
	342	LICENSED TRAVEL-OUT DIST	\$637	\$327		\$400	\$100	\$100	\$100
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0	\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$0		\$0	\$0	\$0	\$0
	353	POSTAGE	\$1,282	\$1,436		\$1,450	\$1,800	\$1,800	\$1,800
	390	OTHR NON INSTR PROF&TECH	\$630	\$0		\$0	\$0	\$0	\$0

General Fund Expenditures - Lyle Elementary

2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2540	410	CONSUMABLE SUPPLIES	\$214	\$199		\$200	\$600	\$600	\$600
	460	NON-CONSUMABLE SUPPLIES	\$26	\$368		\$600	\$300	\$300	\$300
	640	DUES AND FEES	\$830	\$830		\$830	\$830	\$830	\$830
		2410	\$248,518	\$246,696	3.25	\$244,683	\$250,644	\$250,644	\$250,644
	112	CLASSIFIED SALARIES							
	122	SUBSTITUTE - CLASSIFIED	\$64,259	\$71,593	2.00	\$74,504	\$75,899	\$75,899	\$75,899
	141	LONGEVITY STIPEND	\$5,124	\$4,990		\$4,003	\$5,998	\$5,998	\$5,998
			\$100	\$100		\$100	\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$14,028	\$15,151		\$15,872	\$16,318	\$16,318	\$16,318
	212	PERS-EMPLOYEE PICK-UP	\$3,942	\$4,425		\$4,716	\$4,920	\$4,920	\$4,920
2543	220	SOCIAL SECURITY/MEDICARE	\$5,270	\$5,786		\$6,013	\$6,273	\$6,273	\$6,273
	231	WORKERS COMP	\$2,856	\$3,077		\$3,098	\$2,759	\$2,759	\$2,759
	241	HEALTH INSURANCE	\$25,755	\$26,400		\$26,400	\$27,182	\$27,182	\$27,182
	322	REPAIRS & MAINTENANCE	\$6,437	\$2,343		\$6,000	\$6,000	\$6,000	\$6,000
	324	RENTALS	\$0	\$51		\$0	\$0	\$0	\$0
	325	ELECTRICITY	\$24,464	\$27,215		\$27,000	\$25,000	\$25,000	\$25,000
	326	FUEL	\$13,810	\$10,539		\$11,500	\$12,000	\$12,000	\$12,000
	327	WATER & SEWAGE	\$6,598	\$4,684		\$3,000	\$4,500	\$4,500	\$4,500
	328	GARBAGE	\$7,508	\$5,778		\$7,500	\$7,000	\$7,000	\$7,000
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0	\$0	\$0	\$0
2550	351	TELECOMMUNICATIONS	\$3,232	\$3,009		\$3,500	\$3,000	\$3,000	\$3,000
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$12,252	\$9,351		\$10,000	\$10,000	\$10,000	\$10,000
	460	NON-CONSUMABLE SUPPLIES	\$3,140	\$2,919		\$7,000	\$6,000	\$6,000	\$6,000
	541	NEW EQUIPMENT	\$0	\$0		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$67	\$0		\$0	\$0	\$0	\$0
	670	TAXES AND LICENSES	\$0	\$45		\$0	\$0	\$0	\$0
		2540	\$198,843	\$197,458	2.00	\$210,207	\$212,948	\$212,948	\$212,948
	322	REPAIRS & MAINTENANCE	\$0	\$64		\$0	\$700	\$700	\$700
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0	\$150	\$150	\$150
2574		2543	\$0	\$64	0.00	\$0	\$850	\$850	\$850
	331	REIMB STUDENT TRANSPORT	\$3,587	\$3,752		\$3,000	\$3,000	\$3,000	\$3,000
	332	NONREIMB STUDENT TRANS	\$0	\$0		\$0	\$0	\$0	\$0
		2550	\$3,587	\$3,752	0.00	\$3,000	\$3,000	\$3,000	\$3,000
	322	REPAIRS & MAINTENANCE	\$1,418	\$1,260		\$2,700	\$2,000	\$2,000	\$2,000
	324	RENTALS	\$2,464	\$2,383		\$2,500	\$2,500	\$2,500	\$2,500
		2574	\$3,883	\$3,643	0.00	\$5,200	\$4,500	\$4,500	\$4,500
	480	COMPUTER HARDWARE	\$0	\$0		\$17,210	\$5,000	\$5,000	\$5,000
		2661	\$0	\$0	0.00	\$17,210	\$5,000	\$5,000	\$5,000
		TOTAL LYLE ELEMENTARY	\$2,102,992	\$2,171,417	35.19	\$2,639,197	\$2,425,242	\$2,425,242	\$2,425,242

Oakdale Heights Elementary

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

General Fund Expenditures - Oakdale Heights Elementary

2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
1111	111	LICENSED SALARIES	\$790,006	\$808,922	17.50	\$973,265	15.50	\$882,563	\$882,563	\$882,563
	112	CLASSIFIED SALARIES	\$106,870	\$117,143	6.75	\$146,823	7.06	\$158,522	\$158,522	\$158,522
	121	SUBSTITUTES - LICENSED	\$26,842	\$21,955		\$25,799		\$23,006	\$23,006	\$23,006
	122	SUBSTITUTE - CLASSIFIED	\$6,455	\$12,190		\$7,999		\$7,501	\$7,501	\$7,501
	123	TEMPORARY - LICENSED	\$0	\$0		\$14,998		\$14,998	\$14,998	\$14,998
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$6,005		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$1,200	\$2,199		\$8,759		\$5,004	\$5,004	\$5,004
	141	LONGEVITY STIPEND	\$200	\$200		\$200		\$200	\$200	\$200
	145	OPT OUT ADD SALARY	\$35,036	\$50,045		\$50,038		\$56,329	\$56,329	\$56,329
	211	PERS-EMPLOYER CONTRIBUT	\$198,289	\$210,286		\$249,850		\$230,053	\$230,053	\$230,053
	212	PERS-EMPLOYEE PICK-UP	\$54,315	\$57,916		\$74,033		\$68,887	\$68,887	\$68,887
	220	SOCIAL SECURITY/MEDICARE	\$72,138	\$76,504		\$94,244		\$87,701	\$87,701	\$87,701
	231	WORKERS COMP	\$5,776	\$5,222		\$6,490		\$5,768	\$5,768	\$5,768
	232	UNEMPLOYMENT COMP	\$2,921	\$55		\$5,000		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$148,021	\$123,983		\$171,973		\$127,217	\$127,217	\$127,217
	380	NON-INSTR PROF & TECH	\$0	\$125		\$0		\$0	\$0	\$0
2120	410	CONSUMABLE SUPPLIES	\$5,102	\$5,730		\$6,800		\$6,800	\$6,800	\$6,800
	420	TEXTBOOKS	\$11,202	\$612		\$20,000		\$18,000	\$18,000	\$18,000
	440	PERIODICALS	\$0	\$300		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$3,484	\$2,180		\$8,000		\$5,000	\$5,000	\$5,000
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
	1111		\$1,467,856	\$1,495,566	24.25	\$1,870,274	22.56	\$1,697,549	\$1,697,549	\$1,697,549
	111	LICENSED SALARIES	\$0	\$0		\$0		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$1,793	\$1,377		\$1,037		\$995	\$995	\$995
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$39		\$231		\$175	\$175	\$175
	212	PERS-EMPLOYEE PICK-UP	\$0	\$11		\$62		\$60	\$60	\$60
	220	SOCIAL SECURITY/MEDICARE	\$137	\$105		\$41		\$47	\$47	\$47
	231	WORKERS COMP	\$10	\$7		\$5		\$4	\$4	\$4
	410	CONSUMABLE SUPPLIES	\$148	\$0		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$250	\$300		\$0		\$300	\$300	\$300
	2120		\$2,338	\$1,840	0.00	\$1,376	0.00	\$1,581	\$1,581	\$1,581
2130	410	CONSUMABLE SUPPLIES	\$283	\$295		\$350		\$350	\$350	\$350
2143	2130		\$283	\$295	0.00	\$350	0.00	\$350	\$350	\$350
	380	NON-INSTR PROF & TECH	\$25,000	\$25,000		\$26,500		\$25,000	\$25,000	\$25,000
2220	2143		\$25,000	\$25,000	0.00	\$26,500	0.00	\$25,000	\$25,000	\$25,000
	111	LICENSED SALARIES	\$0	\$0		\$0		\$0	\$0	\$0
2220	112	CLASSIFIED SALARIES	\$13,673	\$14,810	0.69	\$15,087	0.69	\$16,346	\$16,346	\$16,346

General Fund Expenditures - Oakdale Heights Elementary

2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2220	122	SUBSTITUTE - CLASSIFIED	\$327	\$831		\$0		\$1,000	\$1,000	\$1,000
	145	OPT OUT ADD SALARY	\$1,931	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$3,952	\$3,173		\$2,661		\$3,060	\$3,060	\$3,060
	212	PERS-EMPLOYEE PICK-UP	\$619	\$938		\$905		\$1,041	\$1,041	\$1,041
	220	SOCIAL SECURITY/MEDICARE	\$1,219	\$1,196		\$1,154		\$1,327	\$1,327	\$1,327
	231	WORKERS COMP	\$93	\$92		\$87		\$92	\$92	\$92
	241	HEALTH INSURANCE	\$267	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$487	\$485		\$500		\$500	\$500	\$500
	430	LIBRARY BOOKS	\$499	\$286		\$500		\$500	\$500	\$500
2410	440	PERIODICALS	\$0	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$14	\$0		\$0		\$0	\$0	\$0
		2220	\$23,080	\$21,811	0.69	\$20,895	0.69	\$23,866	\$23,866	\$23,866
	112	CLASSIFIED SALARIES	\$64,899	\$64,601	2.25	\$63,369	2.25	\$60,200	\$60,200	\$60,200
	113	ADMINISTRATORS	\$79,272	\$91,886	1.00	\$95,384	1.00	\$94,214	\$94,214	\$94,214
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$30,155	\$33,974		\$34,122		\$33,088	\$33,088	\$33,088
	212	PERS-EMPLOYEE PICK-UP	\$7,943	\$9,281		\$9,531		\$9,265	\$9,265	\$9,265
	220	SOCIAL SECURITY/MEDICARE	\$10,728	\$11,692		\$12,152		\$11,813	\$11,813	\$11,813
	231	WORKERS COMP	\$758	\$817		\$825		\$759	\$759	\$759
2540	241	HEALTH INSURANCE	\$24,640	\$26,963		\$26,955		\$26,781	\$26,781	\$26,781
	342	LICENSED TRAVEL-OUT DIST	\$573	\$157		\$300		\$300	\$300	\$300
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	353	POSTAGE	\$1,209	\$1,539		\$1,500		\$1,600	\$1,600	\$1,600
	410	CONSUMABLE SUPPLIES	\$19	\$1,054		\$1,100		\$1,100	\$1,100	\$1,100
	460	NON-CONSUMABLE SUPPLIES	\$781	\$0		\$100		\$100	\$100	\$100
	640	DUES AND FEES	\$830	\$830		\$830		\$830	\$830	\$830
		2410	\$221,908	\$242,892	3.25	\$246,269	3.25	\$240,049	\$240,049	\$240,049
	112	CLASSIFIED SALARIES	\$62,484	\$63,776	2.00	\$70,716	2.00	\$74,897	\$74,897	\$74,897
2540	122	SUBSTITUTE - CLASSIFIED	\$3,808	\$5,622		\$4,003		\$4,998	\$4,998	\$4,998
	124	TEMPORARY - CLASSIFIED	\$0	\$610		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$15,107	\$14,384		\$15,182		\$15,947	\$15,947	\$15,947
	212	PERS-EMPLOYEE PICK-UP	\$3,704	\$4,032		\$4,483		\$4,794	\$4,794	\$4,794
	220	SOCIAL SECURITY/MEDICARE	\$5,343	\$5,431		\$5,716		\$6,112	\$6,112	\$6,112
	231	WORKERS COMP	\$2,721	\$2,888		\$2,945		\$2,719	\$2,719	\$2,719

General Fund Expenditures - Oakdale Heights Elementary

2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2540	241	HEALTH INSURANCE	\$26,400	\$26,400		\$26,400		\$27,120	\$27,120	\$27,120
	322	REPAIRS & MAINTENANCE	\$7,802	\$1,442		\$3,000		\$3,000	\$3,000	\$3,000
	324	RENTALS	\$0	\$0		\$0		\$0	\$0	\$0
	325	ELECTRICITY	\$53,386	\$57,004		\$58,000		\$60,000	\$60,000	\$60,000
	326	FUEL	\$2,441	\$1,941		\$2,000		\$2,500	\$2,500	\$2,500
	327	WATER & SEWAGE	\$2,636	\$2,593		\$3,000		\$3,000	\$3,000	\$3,000
	328	GARBAGE	\$7,692	\$5,584		\$7,800		\$7,800	\$7,800	\$7,800
	351	TELECOMMUNICATIONS	\$5,660	\$5,225		\$6,000		\$5,500	\$5,500	\$5,500
	380	NON-INSTN PROF & TECH	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$9,649	\$7,368		\$9,500		\$9,500	\$9,500	\$9,500
2543	460	NON-CONSUMABLE SUPPLIES	\$1,125	\$2,695		\$7,000		\$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	\$209,958	\$206,995	2.00	\$225,745	2.00	\$233,887	\$233,887	\$233,887
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$678		\$0		\$0	\$0	\$0
		2543	\$0	\$678	0.00	\$0	0.00	\$0	\$0	\$0
	331	REIMB STUDENT TRANSPORT	\$2,830	\$5,284		\$3,000		\$3,000	\$3,000	\$3,000
	332	NONREIMB STUDENT TRANS	\$0	\$0		\$0		\$0	\$0	\$0
		2550	\$2,830	\$5,284	0.00	\$3,000	0.00	\$3,000	\$3,000	\$3,000
2574	322	REPAIRS & MAINTENANCE	\$908	\$953		\$2,700		\$2,000	\$2,000	\$2,000
	324	RENTALS	\$2,464	\$2,383		\$2,500		\$2,500	\$2,500	\$2,500
2661		2574	\$3,372	\$3,337	0.00	\$5,200	0.00	\$4,500	\$4,500	\$4,500
	480	COMPUTER HARDWARE	\$0	\$0		\$21,135		\$5,000	\$5,000	\$5,000
		2661	\$0	\$0	0.00	\$21,135	0.00	\$5,000	\$5,000	\$5,000
		TOTAL OAKDALE HEIGHTS ELEMENTARY	\$1,956,626	\$2,003,698	30.19	\$2,420,744	28.50	\$2,234,782	\$2,234,782	\$2,234,782

Whitworth Elementary

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

General Fund Expenditures - Whitworth Elementary
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
1111	111	LICENSED SALARIES	\$897,432	\$962,827	17.20	\$1,028,842	17.00	\$1,040,340	\$1,040,340	\$1,040,340
	112	CLASSIFIED SALARIES	\$41,498	\$41,066	2.07	\$45,660	1.94	\$38,168	\$38,168	\$38,168
	121	SUBSTITUTES - LICENSED	\$20,322	\$21,841		\$25,799		\$24,995	\$24,995	\$24,995
	122	SUBSTITUTE - CLASSIFIED	\$2,470	\$1,412		\$1,498		\$1,504	\$1,504	\$1,504
	123	TEMPORARY - LICENSED	\$0	\$0		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$6,005		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$813	\$3,000		\$975		\$802	\$802	\$802
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$26,139	\$32,761		\$32,761		\$39,286	\$39,286	\$39,286
	211	PERS-EMPLOYER CONTRIBUT	\$212,691	\$229,441		\$244,276		\$245,450	\$245,450	\$245,450
	212	PERS-EMPLOYEE PICK-UP	\$58,007	\$62,695		\$68,498		\$68,712	\$68,712	\$68,712
	220	SOCIAL SECURITY/MEDICARE	\$73,614	\$78,874		\$86,302		\$86,889	\$86,889	\$86,889
	231	WORKERS COMP	\$5,042	\$5,411		\$5,864		\$5,553	\$5,553	\$5,553
	232	UNEMPLOYMENT COMP	\$61	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$181,478	\$176,376		\$189,226		\$165,262	\$165,262	\$165,262
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
2120	410	CONSUMABLE SUPPLIES	\$3,552	\$4,376		\$6,000		\$6,000	\$6,000	\$6,000
	420	TEXTBOOKS	\$10,237	\$21,189		\$16,000		\$12,000	\$12,000	\$12,000
	460	NON-CONSUMABLE SUPPLIES	\$1,698	\$2,248		\$2,500		\$2,500	\$2,500	\$2,500
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
		1111	\$1,535,154	\$1,643,618	19.27	\$1,760,307	18.94	\$1,737,561	\$1,737,561	\$1,737,561
	111	LICENSED SALARIES	\$0	\$0		\$0		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$1,879	\$1,029		\$1,037		\$995	\$995	\$995
	211	PERS-EMPLOYER CONTRIBUT	\$38	\$229		\$231		\$175	\$175	\$175
	212	PERS-EMPLOYEE PICK-UP	\$10	\$62		\$62		\$60	\$60	\$60
	220	SOCIAL SECURITY/MEDICARE	\$144	\$79		\$41		\$47	\$47	\$47
	231	WORKERS COMP	\$10	\$6		\$5		\$4	\$4	\$4
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$250	\$300		\$300		\$300	\$300	\$300
		2120	\$2,331	\$1,705	0.00	\$1,676	0.00	\$1,581	\$1,581	\$1,581
2130	328	GARBAGE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$46	\$0		\$100		\$100	\$100	\$100
2143		2130	\$46	\$0	0.00	\$100	0.00	\$100	\$100	\$100
	380	NON-INSTR PROF & TECH	\$50,000	\$50,000		\$26,500		\$50,000	\$50,000	\$50,000
		2143	\$50,000	\$50,000	0.00	\$26,500	0.00	\$50,000	\$50,000	\$50,000

General Fund Expenditures - Whitworth Elementary
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2220	111	LICENSED SALARIES	\$65,337	\$66,208	1.00	\$68,106	1.00	\$70,149	\$70,149	\$70,149
	112	CLASSIFIED SALARIES	\$26,502	\$26,731	1.00	\$25,655	1.00	\$26,431	\$26,431	\$26,431
	121	SUBSTITUTES - LICENSED	\$1,025	\$1,201		\$1,037		\$995	\$995	\$995
	122	SUBSTITUTE - CLASSIFIED	\$470	\$1,444		\$999		\$1,000	\$1,000	\$1,000
	130	EXTEND CONT/STU TEACH	\$1,251	\$0		\$975		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$20,939	\$20,996		\$21,631		\$21,936	\$21,936	\$21,936
	212	PERS-EMPLOYEE PICK-UP	\$5,637	\$5,652		\$5,812		\$5,920	\$5,920	\$5,920
	220	SOCIAL SECURITY/MEDICARE	\$6,902	\$6,845		\$7,356		\$7,520	\$7,520	\$7,520
	231	WORKERS COMP	\$490	\$498		\$496		\$475	\$475	\$475
	241	HEALTH INSURANCE	\$26,400	\$26,622		\$26,622		\$27,466	\$27,466	\$27,466
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$199		\$600		\$600	\$600	\$600
2410	430	LIBRARY BOOKS	\$525	\$594		\$700		\$700	\$700	\$700
	440	PERIODICALS	\$346	\$313		\$450		\$450	\$450	\$450
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	2220		\$155,924	\$157,403	2.00	\$160,539	2.00	\$163,740	\$163,740	\$163,740
	112	CLASSIFIED SALARIES	\$61,605	\$68,276	2.25	\$67,681	2.25	\$71,021	\$71,021	\$71,021
	113	ADMINISTRATORS	\$59,678	\$76,614	0.80	\$77,923	1.00	\$100,326	\$100,326	\$100,326
	122	SUBSTITUTE - CLASSIFIED	\$0	\$131		\$0		\$202	\$202	\$202
	130	EXTEND CONT/STU TEACH	\$1,995	\$0		\$0		\$0	\$0	\$0
	145	LONGEVITY STIPEND	\$0	\$0		\$0		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$27,208	\$32,909		\$31,767		\$37,485	\$37,485	\$37,485
	212	PERS-EMPLOYEE PICK-UP	\$7,397	\$8,939		\$8,736		\$10,299	\$10,299	\$10,299
	220	SOCIAL SECURITY/MEDICARE	\$9,059	\$10,349		\$11,139		\$13,131	\$13,131	\$13,131
	231	WORKERS COMP	\$653	\$779		\$758		\$833	\$833	\$833
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$5,000	\$5,000	\$5,000
	241	HEALTH INSURANCE	\$21,822	\$24,107		\$24,108		\$27,814	\$27,814	\$27,814
2410	342	LICENSED TRAVEL-OUT DIST	\$267	\$0		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$0		\$200		\$200	\$200	\$200
	353	POSTAGE	\$1,579	\$1,764		\$1,500		\$1,500	\$1,500	\$1,500
	410	CONSUMABLE SUPPLIES	\$553	\$300		\$300		\$600	\$600	\$600
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$300		\$2,200	\$2,200	\$2,200
	640	DUES AND FEES	\$830	\$830		\$830		\$830	\$830	\$830
	2410		\$192,646	\$224,998	3.05	\$225,243	3.25	\$271,540	\$271,540	\$271,540

General Fund Expenditures - Whitworth Elementary
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2540	112	CLASSIFIED SALARIES	\$61,065	\$69,460	2.00	\$69,181	2.00	\$75,899	\$75,899	\$75,899
	122	SUBSTITUTE - CLASSIFIED	\$174	\$321		\$499		\$403	\$403	\$403
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$6,429	\$6,600		\$6,600		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$10,693	\$15,482		\$13,479		\$15,166	\$15,166	\$15,166
	212	PERS-EMPLOYEE PICK-UP	\$2,950	\$4,578		\$4,577		\$4,578	\$4,578	\$4,578
	220	SOCIAL SECURITY/MEDICARE	\$4,916	\$5,582		\$5,835		\$5,837	\$5,837	\$5,837
	231	WORKERS COMP	\$2,501	\$2,752		\$2,931		\$2,735	\$2,735	\$2,735
	241	HEALTH INSURANCE	\$13,200	\$13,200		\$13,200		\$26,400	\$26,400	\$26,400
	322	REPAIRS & MAINTENANCE	\$18,272	\$5,372		\$6,000		\$6,000	\$6,000	\$6,000
	325	ELECTRICITY	\$23,415	\$24,498		\$30,000		\$25,000	\$25,000	\$25,000
	326	FUEL	\$10,993	\$8,694		\$9,500		\$10,000	\$10,000	\$10,000
	327	WATER & SEWAGE	\$6,280	\$6,213		\$8,000		\$7,000	\$7,000	\$7,000
	328	GARBAGE	\$7,437	\$6,032		\$7,500		\$7,500	\$7,500	\$7,500
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$3,248	\$3,034		\$3,500		\$3,000	\$3,000	\$3,000
	380	NON-INSTR PROF & TECH	\$740	\$0		\$0		\$0	\$0	\$0
2543	410	CONSUMABLE SUPPLIES	\$13,364	\$8,292		\$9,000		\$9,000	\$9,000	\$9,000
	460	NON-CONSUMABLE SUPPLIES	\$663	\$1,195		\$2,000		\$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	\$155	\$197		\$0		\$200	\$200	\$200
	670	TAXES AND LICENSES	\$0	\$90		\$100		\$100	\$100	\$100
		2540	\$186,496	\$181,591	2.00	\$191,903	2.00	\$200,317	\$200,317	\$200,317
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$383		\$0		\$0	\$0	\$0
		2543	\$0	\$383	0.00	\$0	0.00	\$0	\$0	\$0
2550	331	REIMB STUDENT TRANSPORT	\$17,443	\$13,009		\$4,000		\$4,000	\$4,000	\$4,000
		2550	\$17,443	\$13,009	0.00	\$4,000	0.00	\$4,000	\$4,000	\$4,000
	322	REPAIRS & MAINTENANCE	\$720	\$678		\$2,700		\$1,000	\$1,000	\$1,000
2574	324	RENTALS	\$2,464	\$2,383		\$2,500		\$2,500	\$2,500	\$2,500
		2574	\$3,184	\$3,062	0.00	\$5,200	0.00	\$3,500	\$3,500	\$3,500
2661	380	NON-INSTR PROF & TECH	\$0	\$0		\$4,325		\$0	\$0	\$0
	480	COMPUTER HARDWARE	\$0	\$0		\$29,470		\$7,000	\$7,000	\$7,000
		2661	\$0	\$0	0.00	\$33,795	0.00	\$7,000	\$7,000	\$7,000
		TOTAL WHITWORTH ELEMENTARY	\$2,143,225	\$2,275,768	26.32	\$2,409,262	26.19	\$2,439,340	\$2,439,340	\$2,439,340

LaCreole Middle School

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

General Fund Expenditures - LaCreole Middle School
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
1121	111	LICENSED SALARIES	\$1,176,007	\$1,441,833	28.69	\$1,510,931	28.77	\$1,571,101	\$1,571,101	\$1,571,101
	112	CLASSIFIED SALARIES	\$3,097	\$3,338	0.13	\$2,792	0.13	\$2,876	\$2,876	\$2,876
	121	SUBSTITUTES - LICENSED	\$63,486	\$43,749		\$51,598		\$52,001	\$52,001	\$52,001
	123	TEMPORARY - LICENSED	\$18,461	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$5,232	\$4,200		\$2,925		\$1,696	\$1,696	\$1,696
	131	EXTRA DUTY CONTRACTS	\$0	\$5,710		\$5,897		\$6,117	\$6,117	\$6,117
	145	OPT OUT ADD SALARY	\$56,488	\$76,382		\$78,973		\$79,162	\$79,162	\$79,162
	211	PERS-EMPLOYER CONTRIBUT	\$252,214	\$318,028		\$322,334		\$330,715	\$330,715	\$330,715
	212	PERS-EMPLOYEE PICK-UP	\$68,647	\$85,216		\$99,187		\$102,777	\$102,777	\$102,777
	220	SOCIAL SECURITY/MEDICARE	\$99,609	\$118,241		\$124,309		\$129,340	\$129,340	\$129,340
	231	WORKERS COMP	\$7,071	\$8,045		\$8,656		\$8,423	\$8,423	\$8,423
	241	HEALTH INSURANCE	\$206,384	\$225,603		\$221,269		\$225,963	\$225,963	\$225,963
	310	INSTR PROF & TECH SERVICE	\$623	\$685		\$0		\$700	\$700	\$700
	312	INSTR PRG IMP SRV	\$0	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$6,000	\$6,000	\$6,000
	324	RENTALS	\$4,865	\$3,723		\$6,000		\$6,000	\$6,000	\$6,000
	342	LICENSED TRAVEL-OUT DIST	\$186	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$6,079	\$7,173		\$10,750		\$12,750	\$12,750	\$12,750
	420	TEXTBOOKS	\$21,769	\$14,027		\$12,500		\$12,500	\$12,500	\$12,500
	440	PERIODICALS	\$0	\$260		\$0		\$500	\$500	\$500
	460	NON-CONSUMABLE SUPPLIES	\$0	\$352		\$6,000		\$3,000	\$3,000	\$3,000
1122	470	COMPUTER SOFTWARE	\$0	\$0		\$1,000		\$1,000	\$1,000	\$1,000
	480	COMPUTER HARDWARE	\$0	\$3,990		\$15,000		\$20,000	\$20,000	\$20,000
	640	DUES AND FEES	\$100	\$0		\$0		\$0	\$0	\$0
		1121	\$1,990,319	\$2,360,554	28.82	\$2,480,121	28.90	\$2,572,621	\$2,572,621	\$2,572,621
	131	EXTRA DUTY CONTRACTS	\$0	\$0		\$0		\$2,411	\$2,411	\$2,411
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$425	\$425	\$425
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$145	\$145	\$145
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$103	\$103	\$103
	231	WORKERS COMP	\$0	\$0		\$0		\$10	\$10	\$10
	332	NONREIMB STUDENT TRANS	\$1,566	\$0		\$0		\$0	\$0	\$0
1271	460	NON-CONSUMABLE SUPPLIES	\$4,046	\$0		\$0		\$0	\$0	\$0
		1122	\$5,612	\$0	0.00	\$0	0.00	\$3,094	\$3,094	\$3,094
	112	CLASSIFIED SALARIES	\$16,687	\$22,156	1.00	\$23,084	1.00	\$27,733	\$27,733	\$27,733
	122	SUBSTITUTE - CLASSIFIED	\$185	\$303		\$250		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$4,400	\$6,600		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$4,345	\$5,835		\$5,292		\$6,056	\$6,056	\$6,056

General Fund Expenditures - LaCreole Middle School
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
1271	212	PERS-EMPLOYEE PICK-UP	\$1,284	\$1,725		\$1,796		\$2,060	\$2,060	\$2,060
	220	SOCIAL SECURITY/MEDICARE	\$1,627	\$2,223		\$2,290		\$2,626	\$2,626	\$2,626
	231	WORKERS COMP	\$118	\$158		\$190		\$200	\$200	\$200
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0	\$0	\$0
1271			\$28,646	\$39,001	1.00	\$39,502	1.00	\$45,275	\$45,275	\$45,275
1280	111	LICENSED SALARIES	\$56,637	\$5,768	0.10	\$5,897	0.10	\$6,073	\$6,073	\$6,073
	112	CLASSIFIED SALARIES	\$13,813	\$22,710	1.38	\$28,406	1.38	\$28,501	\$28,501	\$28,501
	121	SUBSTITUTES - LICENSED	\$720	\$172		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$182	\$2,679		\$0		\$403	\$403	\$403
	130	EXTEND CONT/STU TEACH	\$0	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$15,211	\$6,911		\$7,027		\$6,455	\$6,455	\$6,455
	212	PERS-EMPLOYEE PICK-UP	\$4,128	\$1,572		\$2,058		\$2,099	\$2,099	\$2,099
	220	SOCIAL SECURITY/MEDICARE	\$5,380	\$2,311		\$2,624		\$2,676	\$2,676	\$2,676
	231	WORKERS COMP	\$373	\$178		\$195		\$188	\$188	\$188
	241	HEALTH INSURANCE	\$13,200	\$1,369		\$1,369		\$1,440	\$1,440	\$1,440
1280			\$109,645	\$43,670	1.48	\$47,576	1.48	\$47,835	\$47,835	\$47,835
2120	111	LICENSED SALARIES	\$50,561	\$53,049	1.00	\$55,920	1.00	\$43,477	\$43,477	\$43,477
	112	CLASSIFIED SALARIES	\$30,957	\$31,738	1.00	\$30,518	1.00	\$31,217	\$31,217	\$31,217
	121	SUBSTITUTES - LICENSED	\$122	\$0		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$612	\$138		\$250		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$2,251	\$3,027		\$1,950		\$2,498	\$2,498	\$2,498
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$18,396	\$18,573		\$16,903		\$13,617	\$13,617	\$13,617
	212	PERS-EMPLOYEE PICK-UP	\$5,440	\$5,665		\$5,714		\$4,632	\$4,632	\$4,632
	220	SOCIAL SECURITY/MEDICARE	\$6,893	\$7,119		\$7,253		\$5,905	\$5,905	\$5,905
	231	WORKERS COMP	\$474	\$490		\$518		\$387	\$387	\$387
	241	HEALTH INSURANCE	\$13,590	\$13,052		\$13,200		\$26,400	\$26,400	\$26,400
	342	LICENSED TRAVEL-OUT DIST	\$81	\$0		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$135	\$153		\$200		\$250	\$250	\$250
	349	OTHER TRAVEL	\$0	\$254		\$0		\$0	\$0	\$0
2130	410	CONSUMABLE SUPPLIES	\$96	\$0		\$250		\$250	\$250	\$250
	470	COMPUTER SOFTWARE	\$300	\$400		\$400		\$400	\$400	\$400
	640	DUES AND FEES	\$50	\$0		\$0		\$0	\$0	\$0
	2120		\$136,559	\$140,256	2.00	\$139,676	2.00	\$129,032	\$129,032	\$129,032
2130	112	CLASSIFIED SALARIES	\$0	\$0		\$0	0.69	\$17,984	\$17,984	\$17,984
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$3,172	\$3,172	\$3,172
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$1,079	\$1,079	\$1,079

General Fund Expenditures - LaCreole Middle School
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2130	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$1,376	\$1,376	\$1,376
	231	WORKERS COMP	\$0	\$0		\$0		\$95	\$95	\$95
	328	GARBAGE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$500		\$0	\$0	\$0
2130			\$0	\$0	0.00	\$500	0.69	\$23,706	\$23,706	\$23,706
2143	380	NON-INSTR PROF & TECH	\$0	\$0		\$26,500		\$50,000	\$50,000	\$50,000
2143			\$0	\$0	0.00	\$26,500	0.00	\$50,000	\$50,000	\$50,000
2220	111	LICENSED SALARIES	\$60,987	\$61,685	1.00	\$63,536	1.00	\$65,442	\$65,442	\$65,442
	112	CLASSIFIED SALARIES	\$0	\$29,018	1.00	\$25,655	1.00	\$29,155	\$29,155	\$29,155
	121	SUBSTITUTES - LICENSED	\$1,718	\$2,144		\$0		\$2,011	\$2,011	\$2,011
	122	SUBSTITUTE - CLASSIFIED	\$0	\$2,016		\$499		\$1,000	\$1,000	\$1,000
	130	EXTEND CONT/STU TEACH	\$797	\$0		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$0	\$100		\$100		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$13,772	\$20,240		\$20,050		\$21,672	\$21,672	\$21,672
	212	PERS-EMPLOYEE PICK-UP	\$3,707	\$5,448		\$5,387		\$5,862	\$5,862	\$5,862
	220	SOCIAL SECURITY/MEDICARE	\$4,629	\$6,866		\$6,869		\$7,417	\$7,417	\$7,417
	231	WORKERS COMP	\$319	\$498		\$464		\$473	\$473	\$473
	241	HEALTH INSURANCE	\$13,200	\$26,453		\$26,400		\$27,045	\$27,045	\$27,045
	380	NON-INSTR PROF & TECH	\$3,387	\$3,112		\$3,500		\$3,375	\$3,375	\$3,375
2230	410	CONSUMABLE SUPPLIES	\$111	\$398		\$500		\$500	\$500	\$500
	430	LIBRARY BOOKS	\$685	\$908		\$750		\$750	\$750	\$750
	440	PERIODICALS	\$630	\$1,489		\$1,000		\$1,000	\$1,000	\$1,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	2220		\$103,943	\$160,375	2.00	\$154,710	2.00	\$165,803	\$165,803	\$165,803
	112	CLASSIFIED SALARIES	\$13,903	\$0		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
2410	211	PERS-EMPLOYER CONTRIBUT	\$3,498	\$0		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$450	\$0		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$950	\$0		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$81	\$0		\$0		\$0	\$0	\$0
	2230		\$18,883	\$0	0.00	\$0	0.00	\$0	\$0	\$0
2410	112	CLASSIFIED SALARIES	\$94,396	\$92,368	3.00	\$94,646	3.00	\$99,294	\$99,294	\$99,294
	113	ADMINISTRATORS	\$164,906	\$181,708	2.00	\$189,666	2.00	\$183,319	\$183,319	\$183,319
	121	SUBSTITUTES - LICENSED	\$2,236	\$0		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$0	\$437		\$499		\$504	\$504	\$504
	130	EXTEND CONT/STU TEACH	\$0	\$1,347		\$0		\$0	\$0	\$0

General Fund Expenditures - LaCreole Middle School
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2410	141	LONGEVITY STIPEND	\$100	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$4,916	\$6,483		\$6,600		\$12,373	\$12,373	\$12,373
	211	PERS-EMPLOYER CONTRIBUT	\$58,459	\$60,901		\$60,324		\$57,013	\$57,013	\$57,013
	212	PERS-EMPLOYEE PICK-UP	\$15,905	\$16,934		\$17,485		\$17,729	\$17,729	\$17,729
	220	SOCIAL SECURITY/MEDICARE	\$19,959	\$21,068		\$22,293		\$22,605	\$22,605	\$22,605
	231	WORKERS COMP	\$1,380	\$1,457		\$1,519		\$1,478	\$1,478	\$1,478
	241	HEALTH INSURANCE	\$53,399	\$51,814		\$53,820		\$44,215	\$44,215	\$44,215
	342	LICENSED TRAVEL-OUT DIST	\$376	\$483		\$250		\$1,500	\$1,500	\$1,500
	344	CLASSIFIED TRAVEL	\$0	\$24		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$278	\$0		\$400		\$400	\$400	\$400
	353	POSTAGE	\$3,064	\$3,692		\$3,500		\$3,500	\$3,500	\$3,500
	380	NON-INSTN PROF & TECH	\$192	\$856		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,091	\$640		\$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		\$1,674		\$1,690	\$1,690	\$1,690
2410			\$422,346	\$441,902	5.00	\$454,675	5.00	\$447,620	\$447,620	\$447,620
2540	112	CLASSIFIED SALARIES	\$112,965	\$115,922	3.88	\$135,062	4.38	\$161,911	\$161,911	\$161,911
	122	SUBSTITUTE - CLASSIFIED	\$3,182	\$825		\$999		\$1,000	\$1,000	\$1,000
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$0	\$2,363		\$2,069		\$13,540	\$13,540	\$13,540
	211	PERS-EMPLOYER CONTRIBUT	\$24,166	\$24,979		\$27,010		\$33,090	\$33,090	\$33,090
	212	PERS-EMPLOYEE PICK-UP	\$6,839	\$7,136		\$8,294		\$10,593	\$10,593	\$10,593
	220	SOCIAL SECURITY/MEDICARE	\$8,488	\$8,720		\$10,575		\$13,506	\$13,506	\$13,506
	231	WORKERS COMP	\$4,708	\$4,743		\$5,080		\$5,979	\$5,979	\$5,979
	241	HEALTH INSURANCE	\$44,148	\$37,575		\$47,200		\$31,701	\$31,701	\$31,701
	322	REPAIRS & MAINTENANCE	\$12,679	\$8,114		\$12,000		\$6,000	\$6,000	\$6,000
	324	RENTALS	\$1,765	\$0		\$0		\$0	\$0	\$0
	325	ELECTRICITY	\$48,161	\$52,005		\$62,000		\$50,000	\$50,000	\$50,000
	326	FUEL	\$20,443	\$17,391		\$20,000		\$21,000	\$21,000	\$21,000
	327	WATER & SEWAGE	\$14,234	\$18,499		\$15,000		\$16,000	\$16,000	\$16,000
	328	GARBAGE	\$15,450	\$7,361		\$16,000		\$8,000	\$8,000	\$8,000
	351	TELECOMMUNICATIONS	\$6,851	\$6,484		\$5,500		\$5,000	\$5,000	\$5,000
2540	380	NON-INSTN PROF & TECH	\$5,450	\$25		\$2,500		\$500	\$500	\$500
	390	OTHR NON INSTN PROF&TECH	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$21,867	\$25,855		\$24,000		\$24,000	\$24,000	\$24,000
	460	NON-CONSUMABLE SUPPLIES	\$12,355	\$10,111		\$12,000		\$12,000	\$12,000	\$12,000
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$0		\$0	\$0	\$0

General Fund Expenditures - LaCreole Middle School
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
	640	DUES AND FEES	\$155	\$771		\$800		\$800	\$800	\$800
	670	TAXES AND LICENSES	\$0	\$470		\$470		\$400	\$400	\$400
		2540	\$364,008	\$349,450	3.88	\$406,660	4.38	\$415,121	\$415,121	\$415,121
2543	410	CONSUMABLE SUPPLIES	\$187	\$5,023		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$400	\$400	\$400
		2543	\$187	\$5,023	0.00	\$0	0.00	\$400	\$400	\$400
2550	331	REIMB STUDENT TRANSPORT	\$5,603	\$5,770		\$5,000		\$5,000	\$5,000	\$5,000
	332	NONREIMB STUDENT TRANS	\$225	\$0		\$300		\$300	\$300	\$300
		2550	\$5,828	\$5,770	0.00	\$5,300	0.00	\$5,300	\$5,300	\$5,300
2574	322	REPAIRS & MAINTENANCE	\$632	\$670		\$3,200		\$1,000	\$1,000	\$1,000
	324	RENTALS	\$3,956	\$3,875		\$3,500		\$3,500	\$3,500	\$3,500
		2574	\$4,588	\$4,545	0.00	\$6,700	0.00	\$4,500	\$4,500	\$4,500
2661	380	NON-INSTR PROF & TECH	\$0	\$0		\$2,600		\$0	\$0	\$0
	480	COMPUTER HARDWARE	\$0	\$0		\$23,395		\$5,000	\$5,000	\$5,000
		2661	\$0	\$0	0.00	\$25,995	0.00	\$5,000	\$5,000	\$5,000
		TOTAL LACREOLE MIDDLE SCHOOL	\$3,190,564	\$3,550,547	44.17	\$3,787,916	45.44	\$3,915,307	\$3,915,307	\$3,915,307

Dallas High School

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

General Fund Expenditures - Dallas High School
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
1131	111	LICENSED SALARIES	\$1,734,312	\$1,755,807	34.50	\$1,956,752	33.80	\$2,015,350	\$2,015,350	\$2,015,350
	112	CLASSIFIED SALARIES	\$0	\$0		\$0	0.72	\$14,109	\$14,109	\$14,109
	121	SUBSTITUTES - LICENSED	\$71,790	\$59,378		\$61,935		\$60,002	\$60,002	\$60,002
	123	TEMPORARY - LICENSED	\$0	\$30,436				\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$5,983	\$4,157		\$3,884		\$3,997	\$3,997	\$3,997
	131	EXTRA DUTY CONTRACTS	\$29,857	\$18,080		\$25,838		\$26,542	\$26,542	\$26,542
	145	OPT OUT ADD SALARY	\$44,153	\$55,224		\$54,578		\$60,298	\$60,298	\$60,298
	211	PERS-EMPLOYER CONTRIBUT	\$367,600	\$395,424		\$423,811		\$436,723	\$436,723	\$436,723
	212	PERS-EMPLOYEE PICK-UP	\$101,550	\$105,601		\$124,075		\$128,657	\$128,657	\$128,657
	220	SOCIAL SECURITY/MEDICARE	\$140,193	\$143,379		\$157,693		\$164,174	\$164,174	\$164,174
	231	WORKERS COMP	\$9,563	\$9,718		\$10,753		\$10,479	\$10,479	\$10,479
	232	UNEMPLOYMENT COMP	\$4,191	\$0		\$5,000		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$344,736	\$306,770		\$346,870		\$331,609	\$331,609	\$331,609
	310	INSTR PROF & TECH SERVICE	\$2,950	\$3,085		\$5,500		\$5,885	\$5,885	\$5,885
	322	REPAIRS & MAINTENANCE	\$57	\$0		\$0		\$200	\$200	\$200
	324	RENTALS	\$2,908	\$360		\$500		\$500	\$500	\$500
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$740	\$185		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$26,718	\$27,529		\$33,500		\$38,450	\$38,450	\$38,450
	420	TEXTBOOKS	\$6,908	\$1,500		\$3,000		\$5,500	\$5,500	\$5,500
	460	NON-CONSUMABLE SUPPLIES	\$5,078	\$880		\$39,000		\$38,500	\$38,500	\$38,500
	640	DUES AND FEES	\$478	\$499		\$500		\$500	\$500	\$500
		1131	\$2,899,765	\$2,918,014	34.50	\$3,253,190	34.52	\$3,341,474	\$3,341,474	\$3,341,474
1132	112	CLASSIFIED SALARIES	\$29,034	\$31,482	1.00	\$29,478	1.00	\$30,356	\$30,356	\$30,356
	113	ADMINISTRATORS	\$92,579	\$93,492	1.00	\$93,215	1.00	\$95,906	\$95,906	\$95,906
	130	EXTEND CONT/STU TEACH	\$13,623	\$12,178		\$11,668		\$10,999	\$10,999	\$10,999
	131	EXTRA DUTY CONTRACTS	\$147,503	\$154,439		\$212,076		\$213,633	\$213,633	\$213,633
	145	OPT OUT ADD SALARY	\$4,950	\$6,600		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$52,665	\$57,873		\$78,833		\$69,293	\$69,293	\$69,293
	212	PERS-EMPLOYEE PICK-UP	\$14,659	\$15,889		\$21,182		\$21,450	\$21,450	\$21,450
	220	SOCIAL SECURITY/MEDICARE	\$23,356	\$24,090		\$21,788		\$20,159	\$20,159	\$20,159
	231	WORKERS COMP	\$1,839	\$1,609		\$1,798		\$1,625	\$1,625	\$1,625
	232	UNEMPLOYMENT COMP	\$0	\$182		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$16,730	\$13,766		\$13,795		\$14,639	\$14,639	\$14,639
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$2,507	\$8,201		\$5,000		\$5,000	\$5,000	\$5,000
	324	RENTALS	\$10,347	\$3,504		\$7,000		\$9,000	\$9,000	\$9,000

General Fund Expenditures - Dallas High School
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Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
1271	342	LICENSED TRAVEL-OUT DIST	\$4,003	\$3,985		\$4,000		\$4,000	\$4,000	\$4,000
	343	STUDENT TRAVEL-OUT DIST	\$3,499	\$4,928		\$3,000		\$3,000	\$3,000	\$3,000
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$163	\$750		\$500		\$500	\$500	\$500
	380	NON-INSTR PROF & TECH	\$12,595	\$16,128		\$42,400		\$71,400	\$71,400	\$71,400
	390	OTHR NON INSTR PROF&TECH	\$30,970	\$37,141		\$30,000		\$30,000	\$30,000	\$30,000
	410	CONSUMABLE SUPPLIES	\$12,004	\$11,826		\$15,000		\$15,500	\$15,500	\$15,500
	460	NON-CONSUMABLE SUPPLIES	\$2,992	\$4,582		\$1,000		\$1,000	\$1,000	\$1,000
	470	COMPUTER SOFTWARE	\$200	\$0		\$0		\$0	\$0	\$0
	541	NEW EQUIPMENT	\$0	\$11,900		\$15,000		\$15,500	\$15,500	\$15,500
1283	542	REPLACEMENT EQUIPMENT	\$13,000	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$15,205	\$12,867		\$9,000		\$9,000	\$9,000	\$9,000
		1132	\$504,423	\$527,414	2.00	\$622,332	2.00	\$648,560	\$648,560	\$648,560
	112	CLASSIFIED SALARIES	\$0	\$20,603	0.88	\$18,332	1.00	\$22,670	\$22,670	\$22,670
	122	SUBSTITUTE - CLASSIFIED	\$0	\$1,407		\$0		\$294	\$294	\$294
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$1,840		\$3,234		\$5,215	\$5,215	\$5,215
	212	PERS-EMPLOYEE PICK-UP	\$0	\$445		\$1,100		\$1,774	\$1,774	\$1,774
	220	SOCIAL SECURITY/MEDICARE	\$0	\$1,646		\$1,402		\$2,262	\$2,262	\$2,262
	231	WORKERS COMP	\$0	\$127		\$107		\$180	\$180	\$180
1430	241	HEALTH INSURANCE	\$0	\$11,351		\$13,381		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
		1271	\$0	\$37,418	0.88	\$37,556	1.00	\$38,994	\$38,994	\$38,994
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$0		\$0	\$0	\$0
	371	TUITION PD-OTHER DISTRICT	\$377,360	\$407,724		\$495,000		\$31,000	\$31,000	\$31,000
	420	TEXTBOOKS	\$70,225	\$82,851		\$102,500		\$4,000	\$4,000	\$4,000
		1283	\$447,585	\$490,575	0.00	\$597,500	0.00	\$35,000	\$35,000	\$35,000
	130	EXTEND CONT/STU TEACH	\$5,271	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$1,069	\$0		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$316	\$0		\$0		\$0	\$0	\$0
2115	220	SOCIAL SECURITY/MEDICARE	\$399	\$0		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$27	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$10	\$0		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$8	\$0		\$0		\$0	\$0	\$0
		1430	\$7,100	\$0	0.00	\$0	0.00	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	390	OTHR NON INSTR PROF&TECH	\$0	\$0		\$0		\$0	\$0	\$0

General Fund Expenditures - Dallas High School
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Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2120		2115	\$0	\$0	0.00	\$0	0.00	\$0	\$0	\$0
	111	LICENSED SALARIES	\$135,964	\$135,243	3.00	\$157,098	3.00	\$155,533	\$155,533	\$155,533
	112	CLASSIFIED SALARIES	\$62,635	\$62,718	2.00	\$69,057	2.00	\$73,035	\$73,035	\$73,035
	121	SUBSTITUTES - LICENSED	\$0	\$0		\$0		\$508	\$508	\$508
	122	SUBSTITUTE - CLASSIFIED	\$41	\$0		\$198		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$6,535	\$8,523		\$7,296		\$9,001	\$9,001	\$9,001
	145	OPT OUT ADD SALARY	\$5,314	\$7,464		\$6,361		\$12,952	\$12,952	\$12,952
	211	PERS-EMPLOYER CONTRIBUT	\$44,617	\$46,010		\$47,935		\$47,072	\$47,072	\$47,072
	212	PERS-EMPLOYEE PICK-UP	\$12,627	\$12,565		\$14,401		\$15,062	\$15,062	\$15,062
	220	SOCIAL SECURITY/MEDICARE	\$15,757	\$16,356		\$18,716		\$19,281	\$19,281	\$19,281
	231	WORKERS COMP	\$1,099	\$1,119		\$1,278		\$1,278	\$1,278	\$1,278
	241	HEALTH INSURANCE	\$45,688	\$45,022		\$59,525		\$40,271	\$40,271	\$40,271
	342	LICENSED TRAVEL-OUT DIST	\$0	\$136		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$136	\$103		\$150		\$150	\$150	\$150
	349	OTHER TRAVEL	\$416	\$117		\$0		\$100	\$100	\$100
	353	POSTAGE	\$4,400	\$2,962		\$4,500		\$4,500	\$4,500	\$4,500
2129	410	CONSUMABLE SUPPLIES	\$497	\$277		\$700		\$700	\$700	\$700
	411	GRADUATION SUPPLIES	\$3,504	\$3,283		\$3,500		\$3,500	\$3,500	\$3,500
	460	NON-CONSUMABLE SUPPLIES	\$0	\$484		\$0		\$1,500	\$1,500	\$1,500
		2120	\$339,231	\$342,384	5.00	\$390,716	5.00	\$384,443	\$384,443	\$384,443
2143	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
2220		2129	\$0	\$0	0.00	\$0	0.00	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$20,000	\$25,000		\$26,500		\$35,000	\$35,000	\$35,000
		2143	\$20,000	\$25,000	0.00	\$26,500	0.00	\$35,000	\$35,000	\$35,000
	111	LICENSED SALARIES	\$60,934	\$62,200	1.00	\$63,536	1.00	\$65,442	\$65,442	\$65,442
2220	121	SUBSTITUTES - LICENSED	\$1,198	\$772		\$296		\$508	\$508	\$508
	130	EXTEND CONT/STU TEACH	\$0	\$191		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$13,582	\$13,907		\$14,254		\$14,703	\$14,703	\$14,703
	212	PERS-EMPLOYEE PICK-UP	\$3,656	\$3,744		\$3,830		\$3,957	\$3,957	\$3,957
	220	SOCIAL SECURITY/MEDICARE	\$4,753	\$4,832		\$4,872		\$5,031	\$5,031	\$5,031
	231	WORKERS COMP	\$313	\$317		\$319		\$309	\$309	\$309
	241	HEALTH INSURANCE	\$14,969	\$13,200		\$13,200		\$13,600	\$13,600	\$13,600
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$50	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$805	\$668		\$1,300		\$1,300	\$1,300	\$1,300
	430	LIBRARY BOOKS	\$2,429	\$4,486		\$4,500		\$4,500	\$4,500	\$4,500

General Fund Expenditures - Dallas High School
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Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2229	440	PERIODICALS	\$1,093	\$1,280		\$1,300		\$1,300	\$1,300	\$1,300
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
		2220	\$103,782	\$105,597	1.00	\$107,407	1.00	\$110,649	\$110,649	\$110,649
	112	CLASSIFIED SALARIES	\$4,634	\$8,988	0.10	\$5,555	0.10	\$5,677	\$5,677	\$5,677
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$1,305		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$1,013	\$1,946		\$1,532		\$1,268	\$1,268	\$1,268
	212	PERS-EMPLOYEE PICK-UP	\$278	\$539		\$412		\$341	\$341	\$341
	220	SOCIAL SECURITY/MEDICARE	\$353	\$685		\$512		\$434	\$434	\$434
	231	WORKERS COMP	\$24	\$44		\$35		\$28	\$28	\$28
	241	HEALTH INSURANCE	\$0	\$1,334		\$1,337		\$1,421	\$1,421	\$1,421
	322	REPAIRS & MAINTENANCE	\$0	\$437		\$500		\$17,500	\$17,500	\$17,500
	410	CONSUMABLE SUPPLIES	\$737	\$407		\$3,000		\$3,000	\$3,000	\$3,000
2230	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
		2229	\$7,039	\$14,380	0.10	\$14,187	0.10	\$29,669	\$29,669	\$29,669
	112	CLASSIFIED SALARIES	\$27,566	\$32,851	1.00	\$30,726	1.00	\$31,649	\$31,649	\$31,649
	122	SUBSTITUTE - CLASSIFIED	\$0	\$382		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$1,954	\$2,696		\$975		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$6,319	\$7,590		\$7,079		\$7,067	\$7,067	\$7,067
	212	PERS-EMPLOYEE PICK-UP	\$1,702	\$2,047		\$1,902		\$1,899	\$1,899	\$1,899
	220	SOCIAL SECURITY/MEDICARE	\$2,257	\$2,746		\$2,409		\$2,421	\$2,421	\$2,421
	231	WORKERS COMP	\$165	\$195		\$172		\$162	\$162	\$162
	241	HEALTH INSURANCE	\$13,473	\$13,537		\$13,932		\$14,400	\$14,400	\$14,400
	344	CLASSIFIED TRAVEL	\$588	\$726		\$500		\$750	\$750	\$750
2240		2230	\$54,025	\$62,769	1.00	\$57,694	1.00	\$58,349	\$58,349	\$58,349
	349	OTHER TRAVEL	\$0	\$190		\$2,500		\$2,500	\$2,500	\$2,500
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
2410		2240	\$0	\$190	0.00	\$2,500	0.00	\$2,500	\$2,500	\$2,500
	112	CLASSIFIED SALARIES	\$157,922	\$166,654	5.00	\$166,108	5.00	\$170,310	\$170,310	\$170,310
	113	ADMINISTRATORS	\$254,716	\$282,888	3.00	\$288,455	2.80	\$275,255	\$275,255	\$275,255
	122	SUBSTITUTE - CLASSIFIED	\$430	\$623		\$999		\$504	\$504	\$504
	141	LONGEVITY STIPEND	\$0	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$20,678	\$19,564		\$19,561		\$26,152	\$26,152	\$26,152
	211	PERS-EMPLOYER CONTRIBUT	\$95,376	\$104,529		\$102,829		\$97,887	\$97,887	\$97,887
	212	PERS-EMPLOYEE PICK-UP	\$25,999	\$26,982		\$28,513		\$28,339	\$28,339	\$28,339
	220	SOCIAL SECURITY/MEDICARE	\$32,234	\$34,355		\$36,355		\$36,133	\$36,133	\$36,133
	231	WORKERS COMP	\$2,237	\$2,421		\$2,526		\$2,394	\$2,394	\$2,394

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Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2410	241	HEALTH INSURANCE	\$59,868	\$65,639		\$67,935		\$52,858	\$52,858	\$52,858
	341	LICENSED TRAVEL-IN DIST	\$0	\$27		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$4,321	\$2,935		\$3,500		\$3,500	\$3,500	\$3,500
	344	CLASSIFIED TRAVEL	\$125	\$159		\$300		\$300	\$300	\$300
	349	OTHER TRAVEL	\$278	\$0		\$500		\$500	\$500	\$500
	353	POSTAGE	\$4,526	\$2,930		\$5,000		\$5,000	\$5,000	\$5,000
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$2,811	\$2,245		\$3,500		\$3,500	\$3,500	\$3,500
	460	NON-CONSUMABLE SUPPLIES	\$1,132	\$2,797		\$1,500		\$1,500	\$1,500	\$1,500
	480	COMPUTER HARDWARE	\$0	\$0		\$0		\$6,400	\$6,400	\$6,400
2410			\$2,574	\$4,096		\$2,500		\$3,000	\$3,000	\$3,000
			2410	\$718,942	8.00	\$730,182	7.80	\$713,632	\$713,632	\$713,632
2540	112	CLASSIFIED SALARIES	\$174,873	\$195,510	6.50	\$223,079	6.00	\$202,432	\$202,432	\$202,432
	122	SUBSTITUTE - CLASSIFIED	\$922	\$14,287		\$5,002		\$7,501	\$7,501	\$7,501
	141	LONGEVITY STIPEND	\$125	\$200		\$200		\$200	\$200	\$200
	145	OPT OUT ADD SALARY	\$22,491	\$18,713		\$17,773		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$42,297	\$46,420		\$49,669		\$41,953	\$41,953	\$41,953
	212	PERS-EMPLOYEE PICK-UP	\$11,849	\$13,088		\$14,763		\$13,004	\$13,004	\$13,004
	220	SOCIAL SECURITY/MEDICARE	\$15,022	\$17,130		\$18,823		\$16,580	\$16,580	\$16,580
	231	WORKERS COMP	\$7,309	\$4,948		\$8,909		\$7,408	\$7,408	\$7,408
	232	UNEMPLOYMENT COMP	\$9,828	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$30,323	\$42,702		\$50,204		\$66,550	\$66,550	\$66,550
	322	REPAIRS & MAINTENANCE	\$44,280	\$15,846		\$35,900		\$35,500	\$35,500	\$35,500
	324	RENTALS	\$963	\$340		\$0		\$0	\$0	\$0
	325	ELECTRICITY	\$110,851	\$110,236		\$120,000		\$108,000	\$108,000	\$108,000
	326	FUEL	\$34,004	\$30,144		\$35,000		\$32,000	\$32,000	\$32,000
	327	WATER & SEWAGE	\$9,304	\$7,491		\$13,000		\$11,000	\$11,000	\$11,000
	328	GARBAGE	\$19,168	\$16,809		\$20,000		\$20,000	\$20,000	\$20,000
	344	CLASSIFIED TRAVEL	\$33	\$0		\$0		\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$9,879	\$9,847		\$8,500		\$9,000	\$9,000	\$9,000
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$41,899	\$50,192		\$44,000		\$46,000	\$46,000	\$46,000
	460	NON-CONSUMABLE SUPPLIES	\$3,837	\$7,587		\$8,000		\$9,000	\$9,000	\$9,000
2540	541	NEW EQUIPMENT	\$0	\$6,110		\$5,000		\$5,000	\$5,000	\$5,000
	640	DUES AND FEES	\$152	\$394		\$750		\$750	\$750	\$750
	670	TAXES AND LICENSES	\$0	\$269		\$400		\$300	\$300	\$300
	2540		\$589,410	\$608,262	6.50	\$678,973	6.00	\$638,779	\$638,779	\$638,779

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Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2543	322	REPAIRS & MAINTENANCE	\$180	\$286		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$50	\$25		\$100		\$100	\$100	\$100
	410	CONSUMABLE SUPPLIES	\$10,740	\$24,694		\$15,000		\$15,000	\$15,000	\$15,000
	460	NON-CONSUMABLE SUPPLIES	\$1,583	\$1,345		\$600		\$1,000	\$1,000	\$1,000
	640	DUES AND FEES	\$88	\$0		\$0		\$0	\$0	\$0
		2543	\$12,642	\$26,350		\$15,700		\$16,100	\$16,100	\$16,100
2550	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	331	REIMB STUDENT TRANSPORT	\$6,095	\$5,446		\$2,250		\$1,500	\$1,500	\$1,500
	332	NONREIMB STUDENT TRANS	\$57,073	\$50,065		\$40,000		\$52,000	\$52,000	\$52,000
		2550	\$63,168	\$55,510	0.00	\$42,250	0.00	\$53,500	\$53,500	\$53,500
2558	331	REIMB STUDENT TRANSPORT	\$0	\$0		\$0		\$0	\$0	\$0
		2558	\$0	\$0	0.00	\$0	0.00	\$0	\$0	\$0
2574	322	REPAIRS & MAINTENANCE	\$602	\$825		\$4,500		\$1,000	\$1,000	\$1,000
	324	RENTALS	\$3,956	\$3,875		\$5,000		\$3,500	\$3,500	\$3,500
		2574	\$4,558	\$4,700	0.00	\$9,500	0.00	\$4,500	\$4,500	\$4,500
2661	380	NON-INSTR PROF & TECH	\$0	\$0		\$9,115		\$0	\$0	\$0
	480	COMPUTER HARDWARE	\$0	\$0		\$75,650		\$5,000	\$5,000	\$5,000
		2661	\$0	\$0	0.00	\$84,765	0.00	\$5,000	\$5,000	\$5,000
		TOTAL DALLAS HIGH SCHOOL	\$5,717,956	\$5,937,504	58.98	\$6,670,951	58.42	\$6,116,149	\$6,116,149	\$6,116,149

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Morrison Campus Alternative Program

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

General Fund Expenditures - Morrison Campus Alternative Program

2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
1280	111	LICENSED SALARIES	\$161,674	\$179,691	3.33	\$187,218	3.33	\$179,232	\$179,232	\$179,232
	112	CLASSIFIED SALARIES	\$16,546	\$13,690	0.63	\$14,621	0.38	\$9,314	\$9,314	\$9,314
	121	SUBSTITUTES - LICENSED	\$3,077	\$4,266		\$1,540		\$1,503	\$1,503	\$1,503
	130	EXTEND CONT/STU TEACH	\$300	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$39,481	\$42,653		\$43,816		\$38,927	\$38,927	\$38,927
	212	PERS-EMPLOYEE PICK-UP	\$10,361	\$11,658		\$12,203		\$11,403	\$11,403	\$11,403
	220	SOCIAL SECURITY/MEDICARE	\$13,655	\$14,778		\$15,501		\$14,496	\$14,496	\$14,496
	231	WORKERS COMP	\$937	\$1,014		\$1,035		\$918	\$918	\$918
	241	HEALTH INSURANCE	\$52,646	\$57,009		\$57,033		\$44,335	\$44,335	\$44,335
	310	INSTR PROF & TECH SERVICE	\$2,289	\$2,448		\$4,000		\$2,500	\$2,500	\$2,500
	342	LICENSED TRAVEL-OUT DIST	\$0	\$47		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$2,047	\$1,928		\$2,200		\$4,200	\$4,200	\$4,200
	420	TEXTBOOKS	\$0	\$0		\$0		\$2,100	\$2,100	\$2,100
1283	440	PERIODICALS	\$0	\$0		\$0		\$200	\$200	\$200
	460	NON-CONSUMABLE SUPPLIES	\$0	\$5,640		\$0		\$5,000	\$5,000	\$5,000
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
		1280	\$303,013	\$334,822	3.96	\$339,168	3.71	\$314,129	\$314,129	\$314,129
2143	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	\$25,000	\$25,000	0.00	\$26,500	0.00	\$35,400	\$35,400	\$35,400
2410	112	CLASSIFIED SALARIES	\$21,821	\$27,503	1.00	\$25,348	1.25	\$33,149	\$33,149	\$33,149
	113	ADMINISTRATORS	\$20,605	\$23,237	0.20	\$20,048	0.20	\$20,349	\$20,349	\$20,349
	122	SUBSTITUTE - CLASSIFIED	\$86	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$250	\$0		\$0		\$2,702	\$2,702	\$2,702
	211	PERS-EMPLOYER CONTRIBUT	\$6,493	\$14,526		\$8,948		\$10,868	\$10,868	\$10,868
	212	PERS-EMPLOYEE PICK-UP	\$1,796	\$2,147		\$2,724		\$3,372	\$3,372	\$3,372
	220	SOCIAL SECURITY/MEDICARE	\$3,210	\$3,823		\$3,473		\$4,299	\$4,299	\$4,299
	231	WORKERS COMP	\$230	\$266		\$248		\$283	\$283	\$283
	241	HEALTH INSURANCE	\$2,617	\$2,819		\$2,640		\$15,932	\$15,932	\$15,932
	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	\$0	\$19		\$200		\$200	\$200	\$200
	344	CLASSIFIED TRAVEL	\$60	\$0		\$0		\$0	\$0	\$0
		2410								

General Fund Expenditures - Morrison Campus Alternative Program
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
	353	POSTAGE	\$23	\$24		\$30		\$150	\$150	\$150
	410	CONSUMABLE SUPPLIES	\$8	\$41		\$30		\$500	\$500	\$500
	411	GRADUATION SUPPLIES	\$538	\$629		\$0		\$1,400	\$1,400	\$1,400
	460	NON-CONSUMABLE SUPPLIES	\$2,995	\$0		\$0		\$750	\$750	\$750
	640	DUES AND FEES	\$516	\$518		\$520		\$250	\$250	\$250
		2410	\$61,248	\$75,552	1.20	\$64,209	1.45	\$94,204	\$94,204	\$94,204
	112	CLASSIFIED SALARIES	\$16,318	\$12,015	0.38	\$11,441	0.38	\$12,285	\$12,285	\$12,285
	122	SUBSTITUTE - CLASSIFIED	\$325	\$186		\$154		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$42	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$862		\$2,069		\$2,165	\$2,165	\$2,165
	211	PERS-EMPLOYER CONTRIBUT	\$3,629	\$2,675		\$2,418		\$2,549	\$2,549	\$2,549
	212	PERS-EMPLOYEE PICK-UP	\$982	\$784		\$820		\$867	\$867	\$867
	220	SOCIAL SECURITY/MEDICARE	\$1,186	\$994		\$1,045		\$1,105	\$1,105	\$1,105
	231	WORKERS COMP	\$686	\$505		\$498		\$466	\$466	\$466
	241	HEALTH INSURANCE	\$6,066	\$1,281		\$811		\$621	\$621	\$621
	322	REPAIRS & MAINTENANCE	\$7,490	\$4,538		\$2,000		\$2,400	\$2,400	\$2,400
2540	324	RENTALS	\$55	\$0		\$0		\$0	\$0	\$0
	325	ELECTRICITY	\$7,624	\$7,544		\$8,000		\$8,000	\$8,000	\$8,000
	326	FUEL	\$4,753	\$4,243		\$5,000		\$4,500	\$4,500	\$4,500
	327	WATER & SEWAGE	\$540	\$491		\$850		\$750	\$750	\$750
	328	GARBAGE	\$1,594	\$1,236		\$1,700		\$1,700	\$1,700	\$1,700
	351	TELECOMMUNICATIONS	\$2,537	\$2,341		\$3,000		\$2,000	\$2,000	\$2,000
	380	NON-INSTN PROF & TECH	\$0	\$93		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$3,325	\$3,047		\$3,500		\$3,500	\$3,500	\$3,500
	460	NON-CONSUMABLE SUPPLIES	\$611	\$746		\$3,000		\$2,500	\$2,500	\$2,500
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$45		\$0		\$0	\$0	\$0
		2540	\$57,761	\$43,624	0.38	\$46,307	0.38	\$45,408	\$45,408	\$45,408
2550	331	REIMB STUDENT TRANSPORT	\$1,468	\$2,090		\$1,500		\$1,500	\$1,500	\$1,500
		2550	\$1,468	\$2,090	0.00	\$1,500	0.00	\$1,500	\$1,500	\$1,500
2574	322	REPAIRS & MAINTENANCE	\$192	\$113		\$1,000		\$500	\$500	\$500
	324	RENTALS	\$972	\$891		\$1,500		\$1,500	\$1,500	\$1,500
		2574	\$1,164	\$1,004	0.00	\$2,500	0.00	\$2,000	\$2,000	\$2,000
		TOTAL MORRISON CAMPUS ALTERNATIVE	\$449,653	\$482,092	5.53	\$480,184	5.53	\$492,640	\$492,640	\$492,640

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Other District Programs

General Fund Expenditures - Other District Programs
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
1210	130	EXTEND CONT/STU TEACH	\$125	\$0		\$0		\$0	\$0	\$0
	131	EXTRA DUTY CONTRACTS	\$9,219	\$9,067		\$10,997		\$10,498	\$10,498	\$10,498
	211	PERS-EMPLOYER CONTRIBUT	\$1,646	\$1,988		\$2,456		\$1,851	\$1,851	\$1,851
	212	PERS-EMPLOYEE PICK-UP	\$452	\$544		\$660		\$630	\$630	\$630
	220	SOCIAL SECURITY/MEDICARE	\$704	\$683		\$494		\$450	\$450	\$450
	231	WORKERS COMP	\$47	\$45		\$51		\$45	\$45	\$45
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$0		\$850		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$998	\$788		\$1,150		\$1,150	\$1,150	\$1,150
		1210	\$13,191	\$13,115	0.00	\$16,657	0.00	\$14,624	\$14,624	\$14,624
1221	111	LICENSED SALARIES	\$241,964	\$205,181	5.00	\$247,611	5.00	\$256,609	\$256,609	\$256,609
	112	CLASSIFIED SALARIES	\$649,089	\$627,094	27.25	\$629,006	28.62	\$693,427	\$693,427	\$693,427
	121	SUBSTITUTES - LICENSED	\$12,825	\$7,286		\$10,308		\$8,995	\$8,995	\$8,995
	122	SUBSTITUTE - CLASSIFIED	\$26,794	\$39,061		\$29,005		\$28,997	\$28,997	\$28,997
	130	EXTEND CONT/STU TEACH	\$3,988	\$4,134		\$2,925		\$6,495	\$6,495	\$6,495
	141	LONGEVITY STIPEND	\$900	\$1,000		\$1,000		\$1,600	\$1,600	\$1,600
	145	OPT OUT ADD SALARY	\$42,451	\$53,917		\$54,746		\$49,934	\$49,934	\$49,934
	211	PERS-EMPLOYER CONTRIBUT	\$197,305	\$184,834		\$195,177		\$212,445	\$212,445	\$212,445
	212	PERS-EMPLOYEE PICK-UP	\$53,867	\$49,185		\$57,581		\$62,763	\$62,763	\$62,763
	220	SOCIAL SECURITY/MEDICARE	\$71,321	\$68,794		\$74,548		\$80,188	\$80,188	\$80,188
1223	231	WORKERS COMP	\$5,473	\$5,185		\$5,502		\$5,556	\$5,556	\$5,556
	232	UNEMPLOYMENT COMP	\$201	\$2,172		\$5,000		\$5,000	\$5,000	\$5,000
	241	HEALTH INSURANCE	\$270,887	\$214,189		\$224,263		\$232,360	\$232,360	\$232,360
	319	OTHR INSTRUCT SERVICES	\$0	\$0		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$21		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$30	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,622	\$2,258		\$3,200		\$2,500	\$2,500	\$2,500
	440	PERIODICALS	\$159	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$119	\$0		\$700		\$1,000	\$1,000	\$1,000
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
		1221	\$1,578,996	\$1,464,311	32.25	\$1,540,573	33.62	\$1,647,869	\$1,647,869	\$1,647,869
1223	111	LICENSED SALARIES	\$64,825	\$66,122	1.00	\$68,106	1.00	\$70,149	\$70,149	\$70,149
	112	CLASSIFIED SALARIES	\$37,797	\$44,697	1.75	\$43,169	2.26	\$57,083	\$57,083	\$57,083
	121	SUBSTITUTES - LICENSED	\$3,336	\$1,709		\$2,073		\$2,011	\$2,011	\$2,011
	122	SUBSTITUTE - CLASSIFIED	\$209	\$472		\$602		\$294	\$294	\$294
	130	EXTEND CONT/STU TEACH	\$45	\$936		\$488		\$500	\$500	\$500
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100

General Fund Expenditures - Other District Programs
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
1223	211	PERS-EMPLOYER CONTRIBUT	\$22,663	\$24,925		\$24,564	\$27,881	\$27,881	\$27,881
	212	PERS-EMPLOYEE PICK-UP	\$6,189	\$6,708		\$6,872	\$7,808	\$7,808	\$7,808
	220	SOCIAL SECURITY/MEDICARE	\$7,624	\$8,054		\$8,677	\$9,898	\$9,898	\$9,898
	231	WORKERS COMP	\$561	\$602		\$596	\$642	\$642	\$642
	241	HEALTH INSURANCE	\$25,300	\$39,600		\$39,600	\$47,133	\$47,133	\$47,133
	342	LICENSED TRAVEL-OUT DIST	\$0	\$71		\$0	\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0	\$400	\$400	\$400
1226	351	TELECOMMUNICATIONS	\$211	\$171		\$300	\$300	\$300	\$300
	410	CONSUMABLE SUPPLIES	\$251	\$343		\$400	\$500	\$500	\$500
		1223	\$169,109	\$194,510	2.75	\$195,548	\$224,698	\$224,698	\$224,698
	135	TUTORING	\$9,576	\$12,816		\$7,001	\$10,000	\$10,000	\$10,000
	211	PERS-EMPLOYER CONTRIBUT	\$914	\$1,154		\$1,563	\$1,764	\$1,764	\$1,764
	212	PERS-EMPLOYEE PICK-UP	\$252	\$417		\$420	\$600	\$600	\$600
	220	SOCIAL SECURITY/MEDICARE	\$732	\$934		\$468	\$765	\$765	\$765
1228	231	WORKERS COMP	\$50	\$67		\$32	\$43	\$43	\$43
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0	\$500	\$500	\$500
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0	\$800	\$800	\$800
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0	\$200	\$200	\$200
		1226	\$11,525	\$15,388	0.00	\$9,485	\$14,672	\$14,672	\$14,672
	111	LICENSED SALARIES	\$71,178	\$63,679	1.00	\$65,059	\$67,011	\$67,011	\$67,011
	112	CLASSIFIED SALARIES	\$82,279	\$62,654	2.94	\$66,054	\$60,750	\$60,750	\$60,750
1228	121	SUBSTITUTES - LICENSED	\$3,672	\$7,014		\$2,073	\$4,995	\$4,995	\$4,995
	122	SUBSTITUTE - CLASSIFIED	\$2,113	\$2,130		\$1,998	\$1,000	\$1,000	\$1,000
	130	EXTEND CONT/STU TEACH	\$0	\$1,000		\$0	\$999	\$999	\$999
	141	LONGEVITY STIPEND	\$100	\$0		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$34,700	\$28,798		\$27,089	\$26,913	\$26,913	\$26,913
	212	PERS-EMPLOYEE PICK-UP	\$9,273	\$8,092		\$8,111	\$8,085	\$8,085	\$8,085
	220	SOCIAL SECURITY/MEDICARE	\$11,505	\$10,195		\$10,264	\$10,165	\$10,165	\$10,165
	231	WORKERS COMP	\$866	\$735		\$721	\$666	\$666	\$666
	232	UNEMPLOYMENT COMP	\$0	\$155		\$5,000	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$34,100	\$26,400		\$26,400	\$41,470	\$41,470	\$41,470
	310	INSTR PROF & TECH SERVICE	\$106,684	\$45,170		\$66,000	\$93,000	\$93,000	\$93,000
	341	LICENSED TRAVEL-IN DIST	\$434	\$0		\$0	\$0	\$0	\$0
1228	344	CLASSIFIED TRAVEL	\$0	\$1,254		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$545	\$835		\$800	\$2,500	\$2,500	\$2,500
		1228	\$357,451	\$258,110	3.94	\$279,570	\$317,554	\$317,554	\$317,554

General Fund Expenditures - Other District Programs

2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
1233	135	TUTORING	\$2,173	\$319		\$2,000		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$479	\$71		\$353		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$130	\$19		\$120		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$164	\$24		\$153		\$0	\$0	\$0
	231	WORKERS COMP	\$11	\$2		\$20		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$141	\$83		\$500		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$84		\$1,900		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$200		\$0	\$0	\$0
		1233	\$3,099	\$602	0.00	\$5,246	0.00	\$0	\$0	\$0
	111	LICENSED SALARIES	\$321,187	\$408,073	8.50	\$458,562	8.50	\$469,182	\$469,182	\$469,182
1250	112	CLASSIFIED SALARIES	\$198,292	\$260,913	10.75	\$257,494	9.33	\$222,424	\$222,424	\$222,424
	121	SUBSTITUTES - LICENSED	\$7,902	\$13,141		\$5,687		\$8,995	\$8,995	\$8,995
	122	SUBSTITUTE - CLASSIFIED	\$3,174	\$3,961		\$3,496		\$3,402	\$3,402	\$3,402
	123	TEMPORARY - LICENSED	\$0	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$2,000	\$14,310		\$2,925		\$4,497	\$4,497	\$4,497
	141	LONGEVITY STIPEND	\$400	\$500		\$499		\$500	\$500	\$500
	145	OPT OUT ADD SALARY	\$19,008	\$25,553		\$18,946		\$11,246	\$11,246	\$11,246
	211	PERS-EMPLOYER CONTRIBUT	\$108,168	\$146,035		\$150,064		\$143,505	\$143,505	\$143,505
	212	PERS-EMPLOYEE PICK-UP	\$29,866	\$40,398		\$44,857		\$43,215	\$43,215	\$43,215
	220	SOCIAL SECURITY/MEDICARE	\$40,327	\$52,857		\$56,932		\$54,840	\$54,840	\$54,840
1280	231	WORKERS COMP	\$2,910	\$3,827		\$3,995		\$3,594	\$3,594	\$3,594
	232	UNEMPLOYMENT COMP	\$9,884	\$1,406		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$120,696	\$159,760		\$178,324		\$196,062	\$196,062	\$196,062
	341	LICENSED TRAVEL-IN DIST	\$827	\$1,132		\$1,500		\$1,500	\$1,500	\$1,500
	342	LICENSED TRAVEL-OUT DIST	\$0	\$9		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$238		\$500		\$500	\$500	\$500
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$3,000	\$3,000	\$3,000
	390	OTHR NON INSTR PROF&TECH	\$21,308	\$21,808		\$22,000		\$21,665	\$21,665	\$21,665
	410	CONSUMABLE SUPPLIES	\$1,504	\$2,153		\$2,800		\$6,600	\$6,600	\$6,600
	420	TEXTBOOKS	\$0	\$2,655		\$1,000		\$2,000	\$2,000	\$2,000
1280	460	NON-CONSUMABLE SUPPLIES	\$136	\$0		\$500		\$1,200	\$1,200	\$1,200
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$1,000	\$1,000	\$1,000
	480	COMPUTER HARDWARE	\$0	\$3,348		\$0		\$6,000	\$6,000	\$6,000
		1250	\$887,588	\$1,162,078	19.25	\$1,210,082	17.83	\$1,204,927	\$1,204,927	\$1,204,927
	310	INSTR PROF & TECH SERVICE	\$7,673	\$1,199	0.00	\$7,500	0.00	\$0	\$0	\$0
		1280	\$7,673	\$1,199	0.00	\$7,500	0.00	\$0	\$0	\$0

General Fund Expenditures - Other District Programs
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
1281	310	INSTR PROF & TECH SERVICE	\$205	\$0		\$0		\$0		\$0
	371	TUITION PD-OTHER DISTRICT	\$1,884	\$6,810		\$8,500		\$2,000	\$2,000	\$2,000
		1281	\$2,089	\$6,810	0.00	\$8,500	0.00	\$2,000	\$2,000	\$2,000
1284	111	LICENSED SALARIES	\$53,568	\$58,067	1.00	\$60,473	1.00	\$63,340	\$63,340	\$63,340
	121	SUBSTITUTES - LICENSED	\$0	\$768		\$1,037		\$995	\$995	\$995
	211	PERS-EMPLOYER CONTRIBUT	\$9,969	\$12,276		\$11,882		\$12,361	\$12,361	\$12,361
	212	PERS-EMPLOYEE PICK-UP	\$2,948	\$3,510		\$3,691		\$3,860	\$3,860	\$3,860
	220	SOCIAL SECURITY/MEDICARE	\$3,804	\$4,313		\$4,667		\$4,893	\$4,893	\$4,893
	231	WORKERS COMP	\$273	\$297		\$308		\$302	\$302	\$302
	241	HEALTH INSURANCE	\$13,200	\$13,647		\$13,647		\$14,366	\$14,366	\$14,366
	310	INSTR PROF & TECH SERVICE	\$36,175	\$36,000		\$38,000		\$80,000	\$80,000	\$80,000
	341	LICENSED TRAVEL-IN DIST	\$0	\$109		\$100		\$100	\$100	\$100
	371	TUITION PD-OTHER DISTRICT	\$12,854	\$12,708		\$15,000		\$10,000	\$10,000	\$10,000
	420	TEXTBOOKS	\$2,466	\$1,992		\$5,000		\$1,500	\$1,500	\$1,500
		1284	\$135,256	\$143,687	1.00	\$153,805	1.00	\$191,716	\$191,716	\$191,716
1289	135	TUTORING	\$0	\$3,908		\$3,002		\$2,503	\$2,503	\$2,503
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$793		\$670		\$442	\$442	\$442
	212	PERS-EMPLOYEE PICK-UP	\$0	\$234		\$180		\$150	\$150	\$150
	220	SOCIAL SECURITY/MEDICARE	\$0	\$289		\$201		\$192	\$192	\$192
	231	WORKERS COMP	\$0	\$20		\$14		\$11	\$11	\$11
	341	LICENSED TRAVEL-IN DIST	\$0	\$43		\$0		\$0	\$0	\$0
		1289	\$0	\$5,287	0.00	\$4,068	0.00	\$3,297	\$3,297	\$3,297
1291	111	LICENSED SALARIES	\$121,549	\$119,305	2.00	\$124,026	2.00	\$140,298	\$140,298	\$140,298
	112	CLASSIFIED SALARIES	\$42,337	\$43,368	1.75	\$42,202	1.75	\$43,465	\$43,465	\$43,465
	121	SUBSTITUTES - LICENSED	\$1,540	\$2,337		\$1,540		\$2,497	\$2,497	\$2,497
	122	SUBSTITUTE - CLASSIFIED	\$667	\$1,451		\$1,197		\$1,504	\$1,504	\$1,504
	130	EXTEND CONT/STU TEACH	\$3,412	\$3,480		\$3,396		\$3,702	\$3,702	\$3,702
	141	LONGEVITY STIPEND	\$200	\$200		\$200		\$200	\$200	\$200
	145	OPT OUT ADD SALARY	\$0	\$5,629		\$5,629		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$37,351	\$37,435		\$36,903		\$42,428	\$42,428	\$42,428
	212	PERS-EMPLOYEE PICK-UP	\$10,054	\$10,393		\$10,691		\$11,500	\$11,500	\$11,500
	220	SOCIAL SECURITY/MEDICARE	\$12,180	\$12,950		\$13,517		\$14,591	\$14,591	\$14,591
	231	WORKERS COMP	\$885	\$917		\$939		\$919	\$919	\$919
	241	HEALTH INSURANCE	\$53,560	\$41,260		\$41,542		\$54,241	\$54,241	\$54,241
	341	LICENSED TRAVEL-IN DIST	\$299	\$682		\$700		\$700	\$700	\$700
	342	LICENSED TRAVEL-OUT DIST	\$194	\$17		\$350		\$350	\$350	\$350
	344	CLASSIFIED TRAVEL	\$252	\$70		\$200		\$200	\$200	\$200

General Fund Expenditures - Other District Programs

2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
	380	NON-INSTR PROF & TECH	\$117	\$2,265		\$0		\$0	\$0	\$0
	390	OTHR NON INSTR PROF&TECH	\$0	\$0		\$5,000		\$2,500	\$2,500	\$2,500
	410	CONSUMABLE SUPPLIES	\$85	\$204		\$300		\$300	\$300	\$300
	420	TEXTBOOKS	\$208	\$821		\$900		\$1,000	\$1,000	\$1,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
2113	380	NON-INSTR PROF & TECH	\$284,890	\$282,782	3.75	\$289,233	3.75	\$320,394	\$320,394	\$320,394
			\$3,000	\$3,000		\$3,000		\$3,000	\$3,000	\$3,000
2114	410	CONSUMABLE SUPPLIES	\$3,000	\$3,000	0.00	\$3,000	0.00	\$3,000	\$3,000	\$3,000
			\$1,115	\$504		\$0		\$0	\$0	\$0
			\$1,115	\$504	0.00	\$0	0.00	\$0	\$0	\$0
			\$3,130	\$3,000		\$3,500		\$3,500	\$3,500	\$3,500
2115	410	CONSUMABLE SUPPLIES	\$530	\$150		\$200		\$0	\$0	\$0
			\$3,660	\$3,150	0.00	\$3,700	0.00	\$3,500	\$3,500	\$3,500
2130	112	CLASSIFIED SALARIES	\$0	\$0		\$0		\$16,436	\$16,436	\$16,436
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0		\$294	\$294	\$294
	130	EXTEND CONT/STU TEACH	\$0	\$861		\$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		\$4,115	\$4,115	\$4,115
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$1,400	\$1,400	\$1,400
	220	SOCIAL SECURITY/MEDICARE	\$0	\$66		\$0		\$1,785	\$1,785	\$1,785
	231	WORKERS COMP	\$0	\$4		\$0		\$142	\$142	\$142
	328	GARBAGE	\$0	\$0		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$0	\$245		\$300		\$500	\$500	\$500
	342	LICENSED TRAVEL-OUT DIST	\$0	\$85		\$0		\$200	\$200	\$200
	349	OTHER TRAVEL	\$0	\$0		\$500		\$0	\$0	\$0
	353	POSTAGE	\$0	\$0		\$0		\$200	\$200	\$200
	380	NON-INSTR PROF & TECH	\$278	\$0		\$66,000		\$60,000	\$60,000	\$60,000
	390	OTHR NON INSTR PROF&TECH	\$3,279	\$20,603		\$20,000		\$10,000	\$10,000	\$10,000
	410	CONSUMABLE SUPPLIES	\$2,384	\$2,855		\$3,750		\$7,750	\$7,750	\$7,750
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
			\$5,941	\$24,718	0.00	\$90,550	0.81	\$109,422	\$109,422	\$109,422
	111	LICENSED SALARIES	\$37,462	\$38,207	1.00	\$51,350	1.00	\$40,674	\$40,674	\$40,674
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$9,058		\$5,890	\$5,890	\$5,890
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$3,081		\$2,440	\$2,440	\$2,440
	220	SOCIAL SECURITY/MEDICARE	\$2,866	\$2,923		\$3,928		\$3,112	\$3,112	\$3,112
	231	WORKERS COMP	\$188	\$191		\$261		\$309	\$309	\$309
2143	241	HEALTH INSURANCE	\$6,823	\$7,391		\$13,200		\$13,200	\$13,200	\$13,200

General Fund Expenditures - Other District Programs
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
	353	POSTAGE	\$46	\$49		\$75		\$75	\$75	\$75
	410	CONSUMABLE SUPPLIES	\$360	\$6,717		\$5,000		\$4,000	\$4,000	\$4,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$8,000		\$5,000	\$5,000	\$5,000
		2143	\$47,745	\$55,478	1.00	\$93,954	1.00	\$74,700	\$74,700	\$74,700
2150	322	REPAIRS & MAINTENANCE	\$0	\$296		\$2,000		\$2,000	\$2,000	\$2,000
		2150	\$0	\$296	0.00	\$2,000	0.00	\$2,000	\$2,000	\$2,000
2190	112	CLASSIFIED SALARIES	\$41,279	\$43,932	1.00	\$42,943	1.00	\$43,911	\$43,911	\$43,911
	113	ADMINISTRATORS	\$82,393	\$87,306	1.00	\$92,212	1.00	\$102,673	\$102,673	\$102,673
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$27,589	\$24,863		\$28,189		\$32,750	\$32,750	\$32,750
	212	PERS-EMPLOYEE PICK-UP	\$7,426	\$6,693		\$8,115		\$8,801	\$8,801	\$8,801
	220	SOCIAL SECURITY/MEDICARE	\$8,943	\$9,652		\$10,347		\$11,221	\$11,221	\$11,221
	231	WORKERS COMP	\$635	\$663		\$687		\$700	\$700	\$700
	241	HEALTH INSURANCE	\$26,773	\$27,296		\$27,159		\$27,072	\$27,072	\$27,072
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$15	\$234		\$400		\$500	\$500	\$500
	342	LICENSED TRAVEL-OUT DIST	\$502	\$599		\$1,000		\$1,000	\$1,000	\$1,000
	344	CLASSIFIED TRAVEL	\$0	\$22		\$50		\$0	\$0	\$0
	349	OTHER TRAVEL	\$1,179	\$1,189		\$1,200		\$1,200	\$1,200	\$1,200
	353	POSTAGE	\$37	\$0		\$0		\$0	\$0	\$0
	354	ADVERTISING	\$34	\$34		\$75		\$75	\$75	\$75
	390	OTHR NON INSTR PROF&TECH	\$1,672	\$754		\$1,000		\$3,000	\$3,000	\$3,000
	410	CONSUMABLE SUPPLIES	\$644	\$385		\$1,600		\$1,600	\$1,600	\$1,600
2210	415	FOOD SUPPLIES	\$75	\$0		\$0		\$300	\$300	\$300
	440	PERIODICALS	\$0	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$400		\$0	\$0	\$0
	640	DUES AND FEES	\$1,064	\$731		\$800		\$2,000	\$2,000	\$2,000
		2190	\$200,360	\$204,454	2.00	\$216,277	2.00	\$236,902	\$236,902	\$236,902
	111	LICENSED SALARIES	\$6,725	\$0	0.50	\$34,053		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$1,998	\$5,037		\$2,925		\$2,998	\$2,998	\$2,998
	211	PERS-EMPLOYER CONTRIBUT	\$1,921	\$1,073		\$8,257		\$529	\$529	\$529
	212	PERS-EMPLOYEE PICK-UP	\$523	\$302		\$2,219		\$180	\$180	\$180
	220	SOCIAL SECURITY/MEDICARE	\$667	\$378		\$2,780		\$229	\$229	\$229
	231	WORKERS COMP	\$47	\$26		\$183		\$13	\$13	\$13
	241	HEALTH INSURANCE	\$1,369	\$0		\$6,752		\$0	\$0	\$0
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$281	\$9		\$100		\$100	\$100	\$100

General Fund Expenditures - Other District Programs
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
	349	OTHER TRAVEL	\$2,317	\$40		\$50		\$50	\$50	\$50
	410	CONSUMABLE SUPPLIES	\$0	\$196		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$1,000	\$0		\$1,000		\$0	\$0	\$0
2210			\$16,849	\$7,061	0.50	\$58,318	0.00	\$4,099	\$4,099	\$4,099
2211	112	CLASSIFIED SALARIES	\$0	\$0		\$0	0.38	\$9,112	\$9,112	\$9,112
	113	ADMINISTRATORS	\$30,907	\$92,947	0.80	\$73,064	0.80	\$85,130	\$85,130	\$85,130
	211	PERS-EMPLOYER CONTRIBUT	\$6,889	\$13,656		\$16,315		\$20,617	\$20,617	\$20,617
	212	PERS-EMPLOYEE PICK-UP	\$1,854	\$4,358		\$4,384		\$5,655	\$5,655	\$5,655
	220	SOCIAL SECURITY/MEDICARE	\$2,396	\$7,110		\$5,589		\$7,210	\$7,210	\$7,210
	231	WORKERS COMP	\$152	\$430		\$438		\$451	\$451	\$451
	241	HEALTH INSURANCE	\$4,096	\$10,946		\$10,560		\$11,877	\$11,877	\$11,877
	342	LICENSED TRAVEL-OUT DIST	\$0	\$76		\$0		\$2,000	\$2,000	\$2,000
	349	OTHER TRAVEL	\$179	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$516	\$16		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$0	\$300		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$518		\$0		\$900	\$900	\$900
2211			\$46,989	\$130,357	0.80	\$110,351	1.18	\$142,952	\$142,952	\$142,952
2220	311	STUDENT INSTR SERVICES	\$0	\$2,868		\$3,000		\$2,000	\$2,000	\$2,000
	380	NON-INSTR PROF & TECH	\$2,925	\$10,779		\$11,000		\$13,000	\$13,000	\$13,000
2220			\$2,925	\$13,647	0.00	\$14,000	0.00	\$15,000	\$15,000	\$15,000
	130	EXTEND CONT/STU TEACH	\$0	\$191		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$43		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$11		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$14		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$1		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$179		\$200		\$200	\$200	\$200
	380	NON-INSTR PROF & TECH	\$353	\$0		\$0		\$0	\$0	\$0
	386	DATA PROCESSING SRVS	\$0	\$0		\$12,000		\$12,000	\$12,000	\$12,000
	390	OTHR NON INSTR PROF&TECH	\$1,094	\$1,136		\$1,200		\$1,200	\$1,200	\$1,200
	410	CONSUMABLE SUPPLIES	\$0	\$7,931		\$0		\$0	\$0	\$0
2230	470	COMPUTER SOFTWARE	\$0	\$0		\$1,000		\$1,000	\$1,000	\$1,000
	480	COMPUTER HARDWARE	\$0	\$0		\$8,000		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
			\$1,448	\$9,506	0.00	\$22,400	0.00	\$14,400	\$14,400	\$14,400
2230			\$1,448	\$9,506	0.00	\$22,400	0.00	\$14,400	\$14,400	\$14,400
2240	130	EXTEND CONT/STU TEACH	\$508	\$0		\$0		\$6,003	\$6,003	\$6,003
	211	PERS-EMPLOYER CONTRIBUT	\$111	\$0		\$0		\$1,059	\$1,059	\$1,059

General Fund Expenditures - Other District Programs

2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2240	212	PERS-EMPLOYEE PICK-UP	\$30	\$0		\$0		\$360	\$360	\$360
	220	SOCIAL SECURITY/MEDICARE	\$39	\$0		\$0		\$459	\$459	\$459
	231	WORKERS COMP	\$3	\$0		\$0		\$26	\$26	\$26
	312	INSTR PROG IMPR SERVICES	\$0	\$0		\$11,500		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$238	\$82		\$0		\$500	\$500	\$500
	349	OTHER TRAVEL	\$1,560	\$904		\$750		\$1,000	\$1,000	\$1,000
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
2240			\$2,489	\$986	0.00	\$12,250	0.00	\$9,407	\$9,407	\$9,407
2310	342	LICENSED TRAVEL-OUT DIST	\$0	\$1,330		\$200		\$2,000	\$2,000	\$2,000
	349	OTHER TRAVEL	\$395	\$1,591		\$1,400		\$2,500	\$2,500	\$2,500
	353	POSTAGE	\$0	\$0		\$1,000		\$0	\$0	\$0
	354	ADVERTISING	\$118	\$314		\$400		\$400	\$400	\$400
	380	NON-INSTR PROF & TECH	\$0	\$19,449		\$0		\$0	\$0	\$0
	381	AUDIT SERVICES	\$33,711	\$39,299		\$37,000		\$40,000	\$40,000	\$40,000
	382	LEGAL SERVICES	\$18,916	\$28,614		\$30,000		\$60,000	\$60,000	\$60,000
	385	MANAGEMENT SRVS	\$0	\$0		\$0		\$0	\$0	\$0
	388	ELECTION	\$0	\$3,242		\$1,000		\$1,200	\$1,200	\$1,200
	391	RELOCATION EXPENSES	\$0	\$0		\$10,000		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$302	\$96		\$0		\$0	\$0	\$0
	415	FOOD SUPPLIES	\$350	\$147		\$300		\$500	\$500	\$500
2320	640	DUES AND FEES	\$9,186	\$9,291		\$10,000		\$10,000	\$10,000	\$10,000
	651	LIABILITY INSURANCE	\$52,089	\$52,763		\$55,000		\$55,000	\$55,000	\$55,000
	2310			\$156,134	0.00	\$146,300	0.00	\$171,600	\$171,600	\$171,600
	112	CLASSIFIED SALARIES	\$52,248	\$55,831	1.00	\$56,243		\$61,454	\$61,454	\$61,454
	113	ADMINISTRATORS	\$125,877	\$119,124	1.00	\$125,000		\$128,750	\$128,750	\$128,750
	131	EXTRA DUTY CONTRACTS	\$0	\$3,817		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$5,579	\$5,560		\$5,552		\$5,541	\$5,541	\$5,541
	211	PERS-EMPLOYER CONTRIBUT	\$40,840	\$39,009		\$21,938		\$34,530	\$34,530	\$34,530
	212	PERS-EMPLOYEE PICK-UP	\$11,022	\$10,831		\$7,458		\$11,745	\$11,745	\$11,745
	220	SOCIAL SECURITY/MEDICARE	\$13,591	\$14,018		\$13,887		\$14,339	\$14,339	\$14,339
	231	WORKERS COMP	\$876	\$891		\$963		\$945	\$945	\$945
	241	HEALTH INSURANCE	\$16,003	\$16,059		\$16,057		\$16,802	\$16,802	\$16,802
2330	243	ANNUITY CONTRIBUTION	\$6,000	\$10,453		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$894	\$746		\$1,700		\$3,000	\$3,000	\$3,000
	344	CLASSIFIED TRAVEL	\$405	\$881		\$1,200		\$1,200	\$1,200	\$1,200
	349	OTHER TRAVEL	\$229	\$565		\$1,000		\$1,000	\$1,000	\$1,000
	351	TELECOMMUNICATIONS	\$0	\$2,349		\$343		\$350	\$350	\$350

General Fund Expenditures - Other District Programs
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2490	380	NON-INSTR PROF & TECH	\$200	\$200		\$200		\$200	\$200	\$200
	410	CONSUMABLE SUPPLIES	\$473	\$254		\$450		\$500	\$500	\$500
	415	FOOD SUPPLIES	\$204	\$242		\$200		\$300	\$300	\$300
	440	PERIODICALS	\$0	\$48		\$200		\$200	\$200	\$200
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$1,000		\$1,000	\$1,000	\$1,000
	480	COMPUTER HARDWARE	\$594	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$1,110	\$518		\$1,200		\$1,200	\$1,200	\$1,200
	652	FIDELITY BOND & PREMIUM	\$300	\$300		\$300		\$300	\$300	\$300
		2320	\$276,446	\$281,696	2.00	\$254,890	2.00	\$283,356	\$283,356	\$283,356
	130	EXTEND CONT/STU TEACH	\$0	\$0		\$0		\$1,204	\$1,204	\$1,204
2490	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$212	\$212	\$212
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$72	\$72	\$72
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$92	\$92	\$92
	231	WORKERS COMP	\$0	\$0		\$0		\$5	\$5	\$5
	380	NON-INSTR PROF & TECH	\$630	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$20		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$300	\$300	\$300
		2490	\$630	\$20	0.00	\$0	0.00	\$1,885	\$1,885	\$1,885
	112	CLASSIFIED SALARIES	\$199,483	\$224,815	4.25	\$222,639	4.25	\$228,665	\$228,665	\$228,665
	114	MANAGERIAL - CLASSIFIED	\$98,875	\$101,632	1.00	\$100,275	1.00	\$111,227	\$111,227	\$111,227
2520	122	SUBSTITUTE - CLASSIFIED	\$2,759	\$74		\$301		\$504	\$504	\$504
	145	OPT OUT ADD SALARY	\$5,587	\$7,115		\$5,441		\$5,459	\$5,459	\$5,459
	211	PERS-EMPLOYER CONTRIBUT	\$67,030	\$69,514		\$71,800		\$75,713	\$75,713	\$75,713
	212	PERS-EMPLOYEE PICK-UP	\$17,417	\$19,776		\$19,719		\$20,751	\$20,751	\$20,751
	220	SOCIAL SECURITY/MEDICARE	\$23,252	\$25,072		\$25,142		\$26,458	\$26,458	\$26,458
	231	WORKERS COMP	\$1,585	\$841		\$1,747		\$1,718	\$1,718	\$1,718
	241	HEALTH INSURANCE	\$43,494	\$53,077		\$51,688		\$65,340	\$65,340	\$65,340
	344	CLASSIFIED TRAVEL	\$707	\$645		\$800		\$800	\$800	\$800
	349	OTHER TRAVEL	\$1,367	\$915		\$1,200		\$1,750	\$1,750	\$1,750
	353	POSTAGE	\$8,083	\$6,750		\$8,500		\$7,000	\$7,000	\$7,000
2520	354	ADVERTISING	\$455	\$406		\$800		\$800	\$800	\$800
	380	NON-INSTR PROF & TECH	\$10,798	\$18,540		\$15,500		\$15,500	\$15,500	\$15,500
	410	CONSUMABLE SUPPLIES	\$4,026	\$6,742		\$5,000		\$5,000	\$5,000	\$5,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$200		\$200	\$200	\$200
	640	DUES AND FEES	\$1,854	\$2,581		\$2,300		\$2,000	\$2,000	\$2,000
	652	FIDELITY BOND & PREMIUM	\$300	\$300		\$300		\$300	\$300	\$300
		2520	\$487,070	\$538,795	5.25	\$533,353	5.25	\$569,185	\$569,185	\$569,185

General Fund Expenditures - Other District Programs
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2540	112	CLASSIFIED SALARIES	\$85,055	\$125,775	2.25	\$128,083	2.25	\$131,320	\$131,320	\$131,320
	114	MANAGERIAL - CLASSIFIED	\$67,533	\$78,025	1.00	\$77,818	1.00	\$90,145	\$90,145	\$90,145
	122	SUBSTITUTE - CLASSIFIED	\$1,001	\$357		\$499		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$2,234		\$4,995		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$0	\$0		\$0		\$1,597	\$1,597	\$1,597
	141	LONGEVITY STIPEND	\$33	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$14,850	\$16,074		\$14,580		\$14,643	\$14,643	\$14,643
	211	PERS-EMPLOYER CONTRIBUT	\$35,058	\$44,644		\$40,120		\$41,931	\$41,931	\$41,931
	212	PERS-EMPLOYEE PICK-UP	\$9,785	\$13,089		\$13,558		\$14,262	\$14,262	\$14,262
	220	SOCIAL SECURITY/MEDICARE	\$12,773	\$17,152		\$17,686		\$18,184	\$18,184	\$18,184
	231	WORKERS COMP	\$6,302	\$4,257		\$8,601		\$8,033	\$8,033	\$8,033
	241	HEALTH INSURANCE	\$10,405	\$14,459		\$19,936		\$14,736	\$14,736	\$14,736
	322	REPAIRS & MAINTENANCE	\$16,997	\$2,351		\$6,000		\$8,500	\$8,500	\$8,500
	324	RENTALS	\$564	\$647		\$1,500		\$1,500	\$1,500	\$1,500
	325	ELECTRICITY	\$9,219	\$9,101		\$9,500		\$9,600	\$9,600	\$9,600
	326	FUEL	\$4,753	\$4,243		\$5,000		\$4,500	\$4,500	\$4,500
	327	WATER & SEWAGE	\$1,235	\$1,167		\$1,850		\$1,450	\$1,450	\$1,450
	328	GARBAGE	\$5,178	\$2,849		\$3,800		\$3,700	\$3,700	\$3,700
	344	CLASSIFIED TRAVEL	\$3,850	\$2,949		\$3,500		\$3,500	\$3,500	\$3,500
	349	OTHER TRAVEL	\$1,558	\$1,305		\$1,000		\$1,400	\$1,400	\$1,400
	351	TELECOMMUNICATIONS	\$9,398	\$8,733		\$9,500		\$8,250	\$8,250	\$8,250
	353	POSTAGE	\$0	\$48		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$615	\$5,116		\$5,000		\$5,000	\$5,000	\$5,000
	390	OTHR NON INSTR PROF&TECH	\$5,903	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$34,242	\$33,061		\$32,000		\$33,000	\$33,000	\$33,000
	460	NON-CONSUMABLE SUPPLIES	\$1,567	\$7,073		\$4,500		\$4,500	\$4,500	\$4,500
	541	NEW EQUIPMENT	\$0	\$7,649		\$14,000		\$0	\$0	\$0
	542	REPLACEMENT EQUIPMENT	\$6,161	\$0		\$19,000		\$0	\$0	\$0
	640	DUES AND FEES	\$1,587	\$447		\$500		\$500	\$500	\$500
	651	LIABILITY INSURANCE	\$2,134	\$0		\$3,000		\$0	\$0	\$0
	653	PROPERTY INSURANCE	\$106,889	\$102,470		\$110,000		\$107,000	\$107,000	\$107,000
	670	TAXES AND LICENSES	\$147	\$150		\$250		\$300	\$300	\$300
		2540	\$454,790	\$505,424	3.25	\$555,775	3.25	\$527,551	\$527,551	\$527,551
2543	112	CLASSIFIED SALARIES	\$13,382	\$16,616	1.25	\$37,309	1.00	\$33,805	\$33,805	\$33,805
	124	TEMPORARY - CLASSIFIED	\$7,984	\$6,738		\$7,506		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$202	\$0		\$8,257		\$5,963	\$5,963	\$5,963

General Fund Expenditures - Other District Programs
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2543	212	PERS-EMPLOYEE PICK-UP	\$60	\$0		\$2,689		\$2,028	\$2,028	\$2,028
	220	SOCIAL SECURITY/MEDICARE	\$1,550	\$1,767		\$3,356		\$2,586	\$2,586	\$2,586
	231	WORKERS COMP	\$814	\$744		\$1,585		\$1,221	\$1,221	\$1,221
	241	HEALTH INSURANCE	\$13,200	\$8,762		\$13,200		\$13,200	\$13,200	\$13,200
	322	REPAIRS & MAINTENANCE	\$68	\$758		\$0		\$2,500	\$2,500	\$2,500
	344	CLASSIFIED TRAVEL	\$0	\$204		\$250		\$250	\$250	\$250
	349	OTHER TRAVEL	\$185	\$704		\$250		\$250	\$250	\$250
	410	CONSUMABLE SUPPLIES	\$3,534	\$8,180		\$4,700		\$4,700	\$4,700	\$4,700
2545	460	NON-CONSUMABLE SUPPLIES	\$1,694	\$554		\$0		\$1,000	\$1,000	\$1,000
	640	DUES AND FEES	\$50	\$0		\$100		\$0	\$0	\$0
		2543	\$42,824	\$45,026	1.25	\$79,202	1.00	\$67,503	\$67,503	\$67,503
	322	REPAIRS & MAINTENANCE	\$4,791	\$4,766		\$5,000		\$5,000	\$5,000	\$5,000
	410	CONSUMABLE SUPPLIES	\$327	\$276		\$400		\$400	\$400	\$400
	460	NON-CONSUMABLE SUPPLIES	\$1,110	\$0		\$0		\$0	\$0	\$0
	651	LIABILITY INSURANCE	\$0	\$2,266		\$0		\$3,000	\$3,000	\$3,000
		2545	\$6,228	\$7,308	0.00	\$5,400	0.00	\$8,400	\$8,400	\$8,400
2550	113	ADMINISTRATORS	\$18,782	\$19,153	0.20	\$19,481	0.20	\$21,283	\$21,283	\$21,283
	211	PERS-EMPLOYER CONTRIBUT	\$4,187	\$4,269		\$4,350		\$4,752	\$4,752	\$4,752
	212	PERS-EMPLOYEE PICK-UP	\$1,127	\$1,149		\$1,169		\$1,277	\$1,277	\$1,277
	220	SOCIAL SECURITY/MEDICARE	\$1,384	\$1,315		\$1,490		\$1,628	\$1,628	\$1,628
	231	WORKERS COMP	\$93	\$95		\$96		\$98	\$98	\$98
	241	HEALTH INSURANCE	\$2,723	\$2,727		\$2,727		\$2,969	\$2,969	\$2,969
	331	REIMB STUDENT TRANSPORT	\$824,905	\$891,523		\$850,000		\$862,000	\$862,000	\$862,000
	460	NON-CONSUMABLE SUPPLIES	\$21,917	\$21,624		\$0		\$0	\$0	\$0
2558		2550	\$875,119	\$941,856	0.20	\$879,313	0.20	\$894,008	\$894,008	\$894,008
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	331	REIMB STUDENT TRANSPORT	\$393,382	\$308,293		\$400,750		\$477,750	\$477,750	\$477,750
	410	CONSUMABLE SUPPLIES	\$1,152	\$971		\$1,500		\$0	\$0	\$0
		2558	\$394,534	\$309,263	0.00	\$402,250	0.00	\$477,750	\$477,750	\$477,750
	112	CLASSIFIED SALARIES	\$38,263	\$41,297	1.00	\$40,608	1.13	\$43,911	\$43,911	\$43,911
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
2574	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$10,022	\$10,354		\$10,564		\$11,184	\$11,184	\$11,184
	212	PERS-EMPLOYEE PICK-UP	\$2,698	\$2,791		\$2,838		\$3,037	\$3,037	\$3,037
	220	SOCIAL SECURITY/MEDICARE	\$3,440	\$3,672		\$3,619		\$3,872	\$3,872	\$3,872
	231	WORKERS COMP	\$241	\$339		\$287		\$378	\$378	\$378

General Fund Expenditures - Other District Programs
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2574	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$5,526	\$989		\$11,700		\$25,700	\$25,700	\$25,700
	324	RENTALS	\$58,214	\$63,063		\$64,500		\$16,500	\$16,500	\$16,500
	344	CLASSIFIED TRAVEL	\$0	\$157		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$0		\$600		\$600	\$600	\$600
	410	CONSUMABLE SUPPLIES	\$50,549	\$33,484		\$50,000		\$50,000	\$50,000	\$50,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$1,500		\$1,500	\$1,500	\$1,500
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$5,000		\$0	\$0	\$0
	2574		\$175,653	\$162,846	1.00	\$197,916	1.13	\$163,380	\$163,380	\$163,380
	113	ADMINISTRATORS	\$77,406	\$0	0.90	\$101,660	1.00	\$116,345	\$116,345	\$116,345
2640	130	EXTEND CONT/STU TEACH	\$0	\$2,267		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$17,254	\$460		\$22,701		\$25,980	\$25,980	\$25,980
	212	PERS-EMPLOYEE PICK-UP	\$4,644	\$136		\$6,100		\$6,981	\$6,981	\$6,981
	220	SOCIAL SECURITY/MEDICARE	\$5,903	\$173		\$7,777		\$8,900	\$8,900	\$8,900
	231	WORKERS COMP	\$362	\$11		\$499		\$535	\$535	\$535
	241	HEALTH INSURANCE	\$9,562	\$0		\$12,336		\$13,707	\$13,707	\$13,707
	242	TUITION REIMBURSEMENT	\$0	\$199		\$0		\$0	\$0	\$0
	312	INSTR PRG IMP SRV	\$7,750	\$8,175		\$10,000		\$12,000	\$12,000	\$12,000
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$100	\$100	\$100
	341	LICENSED TRAVEL-IN DIST	\$35	\$144		\$0		\$100	\$100	\$100
2649	342	LICENSED TRAVEL-OUT DIST	\$659	\$0		\$1,000		\$1,500	\$1,500	\$1,500
	349	OTHER TRAVEL	\$5,138	\$2,162		\$5,000		\$8,000	\$8,000	\$8,000
	351	TELECOMMUNICATIONS	\$162	\$359		\$0		\$0	\$0	\$0
	353	POSTAGE	\$0	\$0		\$0		\$100	\$100	\$100
	354	ADVERTISING	\$797	\$1,395		\$1,000		\$1,000	\$1,000	\$1,000
	380	NON-INSTR PROF & TECH	\$2,890	\$8,145		\$8,000		\$8,000	\$8,000	\$8,000
	410	CONSUMABLE SUPPLIES	\$545	\$683		\$1,000		\$1,200	\$1,200	\$1,200
	415	FOOD SUPPLIES	\$2,716	\$1,835		\$3,000		\$3,000	\$3,000	\$3,000
	440	PERIODICALS	\$150	\$150		\$200		\$200	\$200	\$200
	460	NON-CONSUMABLE SUPPLIES	\$1,281	\$0		\$500		\$500	\$500	\$500
2649	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$3,527	\$1,716		\$2,500		\$3,000	\$3,000	\$3,000
	2640		\$140,781	\$28,010	0.90	\$183,273	1.00	\$211,148	\$211,148	\$211,148
	242	TUITION REIMBURSEMENT	\$34,170	\$38,774		\$46,700		\$46,700	\$46,700	\$46,700
2649	349	OTHER TRAVEL	\$0	\$302		\$0		\$0	\$0	\$0
	2649		\$34,170	\$39,076	0.00	\$46,700	0.00	\$46,700	\$46,700	\$46,700

General Fund Expenditures - Other District Programs
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2660	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$0	\$0	\$0
	386	DATA PROCESSING SRVS	\$2,650	\$3,588		\$51,000		\$32,000	\$32,000	\$32,000
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
		2660	\$2,650	\$3,588	0.00	\$51,000	0.00	\$32,000	\$32,000	\$32,000
	112	CLASSIFIED SALARIES	\$237,865	\$254,882	4.40	\$256,002	4.90	\$274,146	\$274,146	\$274,146
	113	ADMINISTRATORS	\$33,174	\$0	0.10	\$11,296		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$0	\$730		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$1,313	\$434		\$1,500		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$6,297	\$6,000		\$5,834		\$6,003	\$6,003	\$6,003
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$0	\$6,050		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$53,263	\$50,778		\$50,614		\$55,772	\$55,772	\$55,772
	212	PERS-EMPLOYEE PICK-UP	\$14,900	\$14,239		\$15,220		\$17,211	\$17,211	\$17,211
	220	SOCIAL SECURITY/MEDICARE	\$21,013	\$20,234		\$21,424		\$21,944	\$21,944	\$21,944
	231	WORKERS COMP	\$1,410	\$1,341		\$1,510		\$1,463	\$1,463	\$1,463
	241	HEALTH INSURANCE	\$43,698	\$38,198		\$39,802		\$52,388	\$52,388	\$52,388
	310	INSTR PROF & TECH SERVICE	\$3,075	\$0		\$0		\$0	\$0	\$0
	319	OTHR INSTRUCT SERVICES	\$40,737	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$242	\$3,926		\$3,000		\$2,000	\$2,000	\$2,000
	324	RENTALS	\$0	\$0		\$0		\$0	\$0	\$0
2661	342	LICENSED TRAVEL-OUT DIST	\$182	\$0		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$1,155	\$1,887		\$3,000		\$3,000	\$3,000	\$3,000
	349	OTHER TRAVEL	\$0	\$2,582		\$3,000		\$1,000	\$1,000	\$1,000
	351	TELECOMMUNICATIONS	\$0	\$0		\$0		\$0	\$0	\$0
	353	POSTAGE	\$127	\$256		\$100		\$100	\$100	\$100
	380	NON-INSTR PROF & TECH	\$105,422	\$50,066		\$101,500		\$120,000	\$120,000	\$120,000
	410	CONSUMABLE SUPPLIES	\$35,114	\$44,557		\$35,000		\$50,000	\$50,000	\$50,000
	440	PERIODICALS	\$1,000	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$15,534	\$63,018		\$35,000		\$55,000	\$55,000	\$55,000
	461	ERGONOMICS	\$0	\$0		\$0		\$5,000	\$5,000	\$5,000
	470	COMPUTER SOFTWARE	\$2,447	\$10,621		\$20,000		\$15,000	\$15,000	\$15,000
	480	COMPUTER HARDWARE	\$318,955	\$270,893		\$220,473		\$271,000	\$271,000	\$271,000
	481	WIRELESS NETWORK	\$0	\$72,181		\$0		\$0	\$0	\$0
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$20,000		\$35,000	\$35,000	\$35,000
	550	TECHNOLOGY	\$0	\$0		\$40,000		\$121,000	\$121,000	\$121,000
	640	DUES AND FEES	\$0	\$300		\$300		\$0	\$0	\$0
		2661	\$937,023	\$913,272	4.50	\$891,274	4.90	\$1,113,726	\$1,113,726	\$1,113,726

General Fund Expenditures - Other District Programs
2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
2700	116	SUPPLEMENTAL RETIREMENT S	\$11,360	\$75		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$869	\$6		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$778,110	\$656,375		\$780,000		\$519,112	\$519,112	\$519,112
		2700	\$790,339	\$656,456	0.00	\$780,000	0.00	\$519,112	\$519,112	\$519,112
5220	710	FUND MODIFICATIONS	\$44,370	\$31,200		\$40,000		\$40,000	\$40,000	\$40,000
		5220	\$44,370	\$31,200	0.00	\$40,000	0.00	\$40,000	\$40,000	\$40,000
6110	810	PLANNED RESERVE	\$0	\$0		\$1,650,506		\$1,000,000	\$1,000,000	\$1,000,000
		6110	\$0	\$0	0.00	\$1,650,506	0.00	\$1,000,000	\$1,000,000	\$1,000,000
		TOTAL OTHER DISTRICT PROGRAMS	\$8,561,081	\$8,621,007	85.59	\$11,044,218	86.62	\$10,684,439	\$10,684,439	\$10,684,439

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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 Hwy.
Monmouth, OR 97371
503-838-1933

Dallas Community School

788 SW Birch Street
Dallas, OR 97338

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General Fund Expenditures - Luckiamute Valley Charter School

2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
1288	360	CHARTER SCHOOL	\$1,731,824	\$1,639,768		\$1,647,000		\$1,500,000	\$1,500,000	\$1,500,000
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
2540	1288		\$1,731,824	\$1,639,768	0.00	\$1,647,000	0.00	\$1,500,000	\$1,500,000	\$1,500,000
	326	FUEL	\$0	\$1,938		\$0		\$0	\$0	\$0
2540	351	TELECOMMUNICATIONS	\$1,698			\$2,100		\$2,000	\$2,000	\$2,000
	2540		\$1,698	\$1,938	0.00	\$2,100	0.00	\$2,000	\$2,000	\$2,000
2550	331	REIMB STUDENT TRANSPORT	\$86,582	\$96,767		\$87,000		\$98,000	\$98,000	\$98,000
	332	NONREIMB STUDENT TRANS	\$57	\$314		\$300		\$300	\$300	\$300
2540	2550		\$86,639	\$97,080	0.00	\$87,300	0.00	\$98,300	\$98,300	\$98,300
	2550	TOTAL LVCS @ PEDEE	\$1,820,161	\$1,738,787	0.00	\$1,736,400	0.00	\$1,600,300	\$1,600,300	\$1,600,300
2540	351	TELECOMMUNICATIONS	\$2,182	\$2,050		\$2,200		\$2,000	\$2,000	\$2,000
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
2550	2540		\$2,182	\$2,050	0.00	\$2,200	0.00	\$2,000	\$2,000	\$2,000
	331	REIMB STUDENT TRANSPORT	\$841	\$293		\$1,500		\$1,000	\$1,000	\$1,000
2550	2550		\$841	\$293	0.00	\$1,500	0.00	\$1,000	\$1,000	\$1,000
	2550	TOTAL LVCS @ BRIDGEPORT	\$3,023	\$2,343	0.00	\$3,700	0.00	\$3,000	\$3,000	\$3,000
TOTAL LUCKIATMUTE VALLEY CHARTER SCHOOL			\$1,823,184	\$1,741,130	0.00	\$1,740,100	0.00	\$1,603,300	\$1,603,300	\$1,603,300

General Fund Expenditures - Dallas Community School

2016-17 Budget

Function	Account	Account Title	2013-14 Actual	2014-15 Actual	FTE	2015-16 Adopted	FTE	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
1288	360	CHARTER SCHOOL	\$0	\$0		\$695,700		\$875,000	\$875,000	\$875,000
	1288		\$0	\$0	0.00	\$695,700	0.00	\$875,000	\$875,000	\$875,000
TOTAL DALLAS COMMUNITY SCHOOL			\$0	\$0		\$695,700		\$875,000	\$875,000	\$875,000

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Special Revenue Funds

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

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SPECIAL REVENUE GRANTS & PROJECTS FUND
Supplemental Information

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RESOURCES	Actual Allocation		Adopted 2015 / 2016	Projected 2016 / 2017
	2013 / 2014	2014 / 2015		
Consolidated Mini Grants	45,242	100,756	300,000	300,000
Collaboration Grant	264,660	54,961	320,000	312,000
Cool Schools Senate Bill 1149	419,464	66,602	80,000	80,000
Dallas Community Programs	50,652	7,125	20,000	13,000
Dallas High School Teen Parent Program	20,999	7,910	25,000	10,000
Individuals with Disabilities Education Act (IDEA)	451,992	447,006	465,294	478,789
IDEA - Section 619, Preschool Grant	7,765	3,395	6,000	7,000
Medicaid Administrative Claims Survey Reimbursement	57,104	103,089	75,000	60,000
Mid-Willamette Valley Beginning Educator Mentoring Grant	92,028	60,996	57,500	31,800
ODE - Professional Learning Teams	4,118	40,879	40,000	-
OEA Choice Trust - Employee Wellness	32,675	10,329	15,000	5,000
Oregon Community Foundation-P3 Alignment Implementation	33,252	63,988	75,000	43,000
PAS/ New Options	269,966	330,632	323,670	371,800
Polk Adolescent Day Treatment Center	227,971	288,983	267,000	410,800
Title I	727,190	579,383	578,402	675,631
Title IIA - Improving Teacher Quality	120,935	111,711	120,000	121,747
Whitworth Pilot Mentor Program	7,182	3,500	-	-
Youth Transition Project	64,064	64,228	68,000	63,000
TOTAL RESOURCES	2,897,258	2,345,473	2,835,866	2,983,567

REQUIREMENTS	Actual Allocation		Adopted	Projected
	2013 / 2014	2014 / 2015	2015 / 2016	2016 / 2017
1000 - INSTRUCTION				
Consolidated Mini Grants	30,332	36,635	185,832	169,900
Collaboration Grant	10,889	-	-	-
Dallas Community Programs	5,072	-	-	-
Dallas High School Teen Parent Program	20,014	3,611	-	-
Individuals with Disabilities Education Act (IDEA)	296,981	289,832	304,268	304,203
IDEA - Section 619, Preschool Grant	7,401	3,242	5,717	6,603
Oregon Community Foundation-P3 Alignment Implementation	-	10,745	5,953	11,680
PAS/ New Options	269,966	330,632	323,670	371,800
Polk Adolescent Day Treatment Center	217,281	242,628	234,949	362,672
Title I	679,533	553,220	552,437	637,388
Title IIA - Title 1 Subsidy	-	33,565	26,407	-
Youth Transition Project	61,060	61,339	65,000	59,434
TOTAL INSTRUCTION	\$ 1,598,528	\$ 1,565,449	\$ 1,704,233	\$ 1,923,681
2000 - SUPPORT SERVICES				
Consolidated Mini Grants	14,911	14,751	114,168	110,100
Collaboration Grant	253,771	54,961	320,000	312,000
Dallas High School Teen Parent Program	985	170	-	-
Individuals with Disabilities Education Act (IDEA)	155,011	157,175	161,026	174,586
IDEA - Section 619, Preschool Grant	364	153	283	396
Medicaid Administrative Claims Survey Reimbursement	57,104	103,089	75,000	60,000
Mid-Willamette Valley Beginning Educator Mentoring Grant	92,028	60,996	57,500	31,800
ODE - Professional Learning Teams	4,118	40,879	40,000	-
OEA Choice Trust - Employee Wellness	32,675	10,329	15,000	5,000
Oregon Community Foundation-P3 Alignment Implementation	33,252	53,243	69,047	31,320
Polk Adolescent Day Treatment Center	10,690	46,355	32,051	48,128
Title I	47,658	26,163	25,965	38,243
Title IIA - Improving Teacher Quality	120,935	78,146	93,593	121,747
Whitworth Pilot Mentor Program	7,182	3,500	-	-
Youth Transition Project	3,004	2,889	3,000	3,566
TOTAL SUPPORT SERVICES	\$ 833,686	\$ 652,799	\$ 1,006,633	\$ 936,886
3000 - COMMUNITY SERVICE				
Consolidated Mini Grants	-	49,370	-	20,000
Dallas Community Programs	45,580	7,125	20,000	13,000
Dallas High School Teen Parent Program	-	4,128	25,000	10,000
TOTAL COMMUNITY SERVICES	\$ 45,580	\$ 60,623	\$ 45,000	\$ 43,000
5220 - INTERFUND TRANSFERS (Cool Schools SB 1149)	\$ 419,464	\$ 66,602	\$ 80,000	\$ 80,000
TOTAL REQUIREMENTS	\$ 2,897,258	\$ 2,345,473	\$ 2,835,866	\$ 2,983,567

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 2016-17 remains high enough to allow expenditure authority for new grant opportunities.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017
RESOURCES						
1000 Local Sources	\$35,897	\$32,014		\$150,000		\$100,000
2000 Intermediate	\$0	\$0		\$25,000		\$0
3000 State	\$0	\$32,275		\$50,000		\$100,000
4000 Federal	\$9,345	\$36,466		\$75,000		\$100,000
5000 Transfers from General Fund	\$0	\$0		\$0		\$0
TOTAL RESOURCES	\$45,242	\$100,756		\$300,000		\$300,000
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$5,250	\$4,015		\$5,418		\$6,000
200 Associated Payroll Costs	\$1,596	\$1,000		\$1,800		\$1,900
300 Purchased Services	\$3,266	\$6,038		\$75,000		\$75,000
400 Supplies & Materials	\$20,220	\$25,582		\$50,500		\$35,000
500 Capital Outlays	\$0	\$0		\$50,000		\$50,000
600 Other Objects	\$0	\$0		\$3,114		\$2,000
Total Instruction	\$30,332	\$36,635		\$185,832		\$169,900
2000 Support						
100 Salaries	\$0	\$3,698		\$5,003		\$6,000
200 Associated Payroll Costs	\$0	\$489		\$1,665		\$1,900
300 Purchased Services	\$9,486	\$4,837		\$50,000		\$50,000
400 Supplies & Materials	\$5,425	\$5,727		\$30,000		\$25,000
500 Capital Outlays	\$0	\$0		\$25,000		\$25,000
600 Other Objects	\$0	\$0		\$2,500		\$2,200
Total Support	\$14,911	\$14,751		\$114,168		\$110,100
3000 Community Services						
100 Salaries	\$0	\$200		\$0		\$0
200 Associated Payroll Costs	\$0	\$65		\$0		\$0
300 Purchased Services	\$0	\$3,894		\$0		\$5,000
400 Supplies & Materials	\$0	\$868		\$0		\$5,000
500 Capital Outlays	\$0	\$44,343		\$0		\$10,000
Total Community Service	\$0	\$49,370		\$0		\$20,000
TOTAL REQUIREMENTS	\$45,242	\$100,756		\$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 is expected to receive additional grant funding in an amount around \$220,000. This funding will again be used to provide instructional coaching support and to continue work on the designing and implementation of our four blueprints for teacher effectiveness. The Compensation Models and Career Pathways blueprints will be a focus for 2016-17.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017
<i>Fund 205</i>						
RESOURCES						
1000 Local Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$264,660	\$54,961		\$320,000		\$312,000
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Interfund Transfers	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$264,660</u>	<u>\$54,961</u>		<u>\$320,000</u>		<u>\$312,000</u>
REQUIREMENTS						
1000 Instruction						
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$10,889	\$0		\$0		\$0
600 Other	\$0	\$0		\$0		\$0
Total Instruction	\$10,889	\$0		\$0		\$0
2000 Support						
100 Salaries	\$136,869	\$19,991	0.70	\$177,920	2.00	\$164,937
200 Associated Payroll Costs	\$51,240	\$6,994		\$74,369		\$67,903
300 Purchased Services	\$29,613	\$25,399		\$53,300		\$54,000
400 Supplies and Materials	\$23,686	\$105		\$0		\$7,500
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$12,362	\$2,472		\$14,411		\$17,660
Total Instruction	<u>\$253,771</u>	<u>\$54,961</u>		<u>\$320,000</u>		<u>\$312,000</u>
TOTAL REQUIREMENTS	<u>\$264,660</u>	<u>\$54,961</u>		<u>\$320,000</u>		<u>\$312,000</u>

COOL SCHOOLS SENATE BILL 1149

The Cool Schools program in association with Senate Bill 1149 provides that the utilities must pay 3 percent of their revenues as a public purpose fee to continue conservation programs. From this amount, 10 percent is dedicated to improving energy efficiency in public schools serviced by PGE and PacifiCorp. In November 2011, Dallas School District began receiving monthly payments from PacifiCorp under this program 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			Projected Allocation		Projected Allocation
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017
						<i>Fund 202</i>
RESOURCES						
1990 PacificCorp Public Purpose	\$419,464	\$66,602		\$80,000		\$80,000
5400 Beginning Balance	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$419,464</u>	<u>\$66,602</u>		<u>\$80,000</u>		<u>\$80,000</u>
 REQUIREMENTS						
5220 Transfer to F102	\$419,464	\$66,602		\$80,000		\$80,000
5220 Transfer to F401	\$0	\$0		\$0		\$0
TOTAL REQUIREMENTS	<u>\$419,464</u>	<u>\$66,602</u>		<u>\$80,000</u>		<u>\$80,000</u>

DALLAS COMMUNITY PROGRAMS

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

In 2016-17 this fund is expected to account for self-supporting programs including adult fitness classes and after school art for students.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017
						<i>Fund 262</i>
RESOURCES						
1000 Local Sources	\$38,652	\$7,125		\$20,000		\$13,000
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Gen Fund Transfer	\$12,000	\$0		\$0		\$0
5400 Beginning Fund Balance	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$50,652</u>	<u>\$7,125</u>		<u>\$20,000</u>		<u>\$13,000</u>
REQUIREMENTS						
1100 Instruction						
100 Salaries	\$2,528	\$0		\$0		\$0
200 Associated Payroll Costs	\$797	\$0		\$0		\$0
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies & Materials	\$1,747	\$0		\$0		\$0
	<u>\$5,072</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
3300 Community Services						
100 Salaries	\$31,042	\$4,614		\$12,155		\$7,994
200 Associated Payroll Costs	\$8,027	\$1,217		\$4,225		\$2,362
300 Purchased Services	\$660	\$0		\$400		\$0
400 Supplies & Materials	\$5,800	\$1,294		\$3,220		\$2,645
600 Other Objects	\$50	\$0		\$0		\$0
Total Community Services	<u>\$45,580</u>	<u>\$7,125</u>		<u>\$20,000</u>		<u>\$13,000</u>
TOTAL REQUIREMENTS	<u>\$50,652</u>	<u>\$7,125</u>		<u>\$20,000</u>		<u>\$13,000</u>

DALLAS HIGH SCHOOL TEEN PARENT PROGRAM

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

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

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017
<i>Fund 222</i>						
RESOURCES						
1000 Local Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$0	\$0		\$0		\$0
4000 Federal Sources	<u>\$20,999</u>	<u>\$7,910</u>		<u>\$25,000</u>		<u>\$10,000</u>
TOTAL RESOURCES	<u><u>\$20,999</u></u>	<u><u>\$7,910</u></u>		<u><u>\$25,000</u></u>		<u><u>\$10,000</u></u>
REQUIREMENTS						
1000 Instruction						
300 Purchased Services	\$7,000	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$3,611				
600 Other Objects	<u>\$13,014</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
Total Instructional Services	\$20,014	\$3,611		\$0		\$0
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$985</u>	<u>\$170</u>		<u>\$0</u>		<u>\$0</u>
Total Support Services	\$985	\$170		\$0		\$0
3000 Community Services						
300 Purchased Services	\$0	\$4,128		\$25,000		\$10,000
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
Total Community Services	<u>\$0</u>	<u>\$4,128</u>		<u>\$25,000</u>		<u>\$10,000</u>
TOTAL REQUIREMENTS	<u><u>\$20,999</u></u>	<u><u>\$7,910</u></u>		<u><u>\$25,000</u></u>		<u><u>\$10,000</u></u>

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

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

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017
	<i>Fund 237</i>					
RESOURCES						
4000 Revenue from Federal Sources	\$451,992	\$447,006		\$465,294		\$478,789
TOTAL RESOURCES	<u>\$451,992</u>	<u>\$447,006</u>		<u>\$465,294</u>		<u>\$478,789</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$192,541	\$195,674	4.94	\$203,732	4.94	\$214,136
200 Associated Payroll Costs	\$100,127	\$92,938		\$98,586		\$88,567
300 Purchased Services	\$1,169	\$232		\$250		\$300
400 Supplies and Materials	\$3,144	\$987		\$1,700		\$1,200
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
Total Instruction	<u>\$296,981</u>	<u>\$289,832</u>		<u>\$304,268</u>		<u>\$304,203</u>
2000 Support Services						
100 Salaries	\$89,206	\$89,820	3.00	\$93,865	3.00	\$88,615
200 Associated Payroll Costs	\$44,335	\$45,354		\$46,211		\$58,070
300 Purchased Services	\$275	\$1,283		\$0		\$0
400 Supplies and Materials	\$0	\$610		\$550		\$800
600 Other Objects	<u>\$21,195</u>	<u>\$20,107</u>		<u>\$20,400</u>		<u>\$27,101</u>
Total Support Services	<u>\$155,011</u>	<u>\$157,175</u>		<u>\$161,026</u>		<u>\$174,586</u>
TOTAL REQUIREMENTS	<u>\$451,992</u>	<u>\$447,006</u>	7.94	<u>\$465,294</u>	7.94	<u>\$478,789</u>

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

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

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

Historical Data and Projections

	Actual Allocation		Projected Allocation	Projected Allocation
	2013/2014	2014/2015	2015/2016	2016/2017
		FTE	FTE	
<i>Fund 204</i>				
RESOURCES				
4000 Federal Sources	\$7,765	\$3,395	\$6,000	\$7,000
TOTAL RESOURCES	<u>\$7,765</u>	<u>\$3,395</u>	<u>\$6,000</u>	<u>\$7,000</u>
REQUIREMENTS				
1000 Instruction				
100 Salaries	\$1,366	\$2,830	\$4,235	\$3,000
200 Associated Payroll Costs	\$112	\$412	\$1,482	\$952
300 Purchased Services	\$0	\$0	\$0	\$0
400 Supplies and Materials	\$5,922	\$0	\$0	\$2,651
500 Capital Outlay	\$0	\$0	\$0	\$0
600 Other	\$0	\$0	\$0	\$0
Total Instruction	\$7,401	\$3,242	\$5,717	\$6,603
2000 Support Services				
100 Salaries	\$0	\$0	\$0	\$0
200 Associated Payroll Costs	\$0	\$0	\$0	\$0
300 Purchased Services	\$0	\$0	\$0	\$0
400 Supplies and Materials	\$0	\$0	\$0	\$0
600 Other	\$364	\$153	\$283	\$396
Total Support Services	\$364	\$153	\$283	\$396
TOTAL REQUIREMENTS	<u>\$7,765</u>	<u>\$3,395</u>	<u>\$6,000</u>	<u>\$7,000</u>

MEDICAID ADMINISTRATIVE CLAIMS SURVEY REIMBURSEMENT

Dallas School District partners with Northwest Regional ESD to administer a Medicaid Administrative Claims (MAC) Survey so the district can be reimbursed for the cost to provide health related administrative services to students and families within the district. In previous years, NWRES D districts received over 1 million dollars in MAC reimbursement. In order to complete the MAC Survey, the district submitted all employee names (administrators, teachers, classified and confidential) to Oregon Department of Education and 10% were randomly selected to participate.

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

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017
	<i>Fund 240</i>					
RESOURCES						
1990 Local Sources	\$57,104	\$103,089		\$75,000		\$60,000
TOTAL RESOURCES	<u>\$57,104</u>	<u>\$103,089</u>		<u>\$75,000</u>		<u>\$60,000</u>
REQUIREMENTS						
2000 Support Services						
100 Salaries	\$12,941	\$16,901	0.69	\$21,891	0.81	\$27,918
200 Associated Payroll Costs	\$4,028	\$4,313		\$6,968		\$22,076
300 Purchased Services	\$39,768	\$81,833		\$46,141		\$10,006
400 Supplies and Materials	\$368	\$42		\$0		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other	\$0	\$0		\$0		\$0
Total Support Services	\$57,104	\$103,089		\$75,000		\$60,000
TOTAL REQUIREMENTS	<u>\$57,104</u>	<u>\$103,089</u>		<u>\$75,000</u>		<u>\$60,000</u>

**MID-WILLAMETTE VALLEY EDUCATOR EFFECTIVENESS
Beginning Educator Mentoring Grant**

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

The Mentoring Grant, a part of this Network, is a Master Teacher model for mentoring beginning teachers. We are currently part of a consortium with Salem-Keizer and Central School District, among others. 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 2016-17, the district will continue participation in the consortium, although we do expect fewer teachers will meet the eligibility requirements.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017
						<i>Fund 278</i>
RESOURCES						
3000 State Sources	\$92,028	\$60,996		\$57,500		\$31,800
TOTAL RESOURCES	<u>\$92,028</u>	<u>\$60,996</u>		<u>\$57,500</u>		<u>\$31,800</u>
REQUIREMENTS						
2000 Support Services						
100 Salaries	\$58,932	\$37,259	0.50	\$34,053	0.25	\$19,344
200 Associated Payroll Costs	\$30,905	\$20,758		\$19,173		\$10,513
300 Purchased Services	\$2,191	\$2,929		\$4,274		\$1,200
400 Supplies and Materials	\$0	\$50		\$0		\$743
500 Capital Outlays	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Support	<u>\$92,028</u>	<u>\$60,996</u>		<u>\$57,500</u>		<u>\$31,800</u>
TOTAL REQUIREMENTS	<u>\$92,028</u>	<u>\$60,996</u>		<u>\$57,500</u>		<u>\$31,800</u>

OREGON DEPT OF EDUCATION - PROFESSIONAL LEARNING TEAMS

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

Professional Learning Team, a part of the Network, is a non-competitive grant designed to assist districts with the implementation of Educator Effectiveness (EE) and Common Core State Standards (CCSS). Districts create a Professional Learning Team consisting of teacher-leaders and administrators to participate in a statewide professional learning community. After the state level meetings, the district team brings back the resources to begin implementing effective professional learning within the district (and region) around EE and CCSS. Grant funding fully expended by June 30, 2015.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017
	<i>Fund 208</i>					
RESOURCES						
1000 Local Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$4,118	\$40,879		\$40,000		\$0
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Interfund Transfers	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$4,118</u>	<u>\$40,879</u>		<u>\$40,000</u>		<u>\$0</u>
REQUIREMENTS						
2000 Support						
100 Salaries	\$2,932	\$25,116		\$27,803		\$0
200 Associated Payroll Costs	\$237	\$7,018		\$9,396		\$0
300 Purchased Services	\$949	\$8,745		\$2,801		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$4,118</u>	<u>\$40,879</u>		<u>\$40,000</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$4,118</u>	<u>\$40,879</u>		<u>\$40,000</u>		<u>\$0</u>

OEA CHOICE TRUST GRANT - EMPLOYEE WELLNESS

In 2012-13, the District Wellness Committee applied for and received a three year Wellness Grant from OEA Choice Trust in the amount of \$75,000 to use for the implementation of a district wide employee wellness program. Trainings and activities identified in the grant, such as body age assessments, biometric screening, workshops addressing stress management, healthy sleep habits, nutrition, physical fitness, weight management and more, will be coordinated and offered by the Wellness Committee until the grant funds are fully expended. The first installment of \$21,950 was received in the spring of 2013. The second installment of \$25,000 was received March 2014. The third installment of \$10,000 was divided into two \$5,000 amounts to provide a fourth year of funding. Additionally, any balance of funds not used during prior year allocations will come back to the district when the grant ends February 2017.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017
<i>Fund 211</i>						
RESOURCES						
1000 Local Sources	\$32,675	\$10,329		\$15,000		\$5,000
3000 State Sources	\$0	\$0		\$0		\$0
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Interfund Transfers	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$32,675</u>	<u>\$10,329</u>		<u>\$15,000</u>		<u>\$5,000</u>
REQUIREMENTS						
2000 Support						
100 Salaries	\$467	\$1,320		\$0		\$0
200 Associated Payroll Costs	\$585	\$432		\$0		\$0
300 Purchased Services	\$21,543	\$3,411		\$10,000		\$3,000
400 Supplies and Materials	\$10,082	\$5,166		\$5,000		\$2,000
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$32,675</u>	<u>\$10,329</u>		<u>\$15,000</u>		<u>\$5,000</u>
TOTAL REQUIREMENTS	<u>\$32,675</u>	<u>\$10,329</u>		<u>\$15,000</u>		<u>\$5,000</u>

OREGON COMMUNITY FOUNDATION - P-3 ALIGNMENT IMPLEMENTATION

In 2012-13, Dallas School District received a \$5,000 planning grant from Oregon Community Foundation to cover the costs of mandatory training and network sessions for Learning Community Participants. As a part of the grant award a needs assessment and action plan for connecting early care and learning services was developed.

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

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017
						<i>Fund 276</i>
RESOURCES						
1000 Local Sources	\$33,252	\$63,988		\$75,000		\$43,000
3000 State Sources	\$0	\$0		\$0		\$0
4000 Federal Sources	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$33,252</u>	<u>\$63,988</u>		<u>\$75,000</u>		<u>\$43,000</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$7,989		\$4,500		\$9,016
200 Associated Payroll Costs	\$0	\$2,757		\$1,453		\$2,664
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$0</u>	<u>\$10,745</u>		<u>\$5,953</u>		<u>\$11,680</u>
2000 Support Services						
100 Salaries	\$533	\$0		\$0		\$0
200 Associated Payroll Costs	\$96	\$0		\$0		\$0
300 Purchased Services	\$458	\$32,000		\$35,000		\$0
400 Supplies and Materials	\$2,165	\$1,243		\$4,047		\$1,320
700 Transfers to Other Agencies	<u>\$30,000</u>	<u>\$20,000</u>		<u>\$30,000</u>		<u>\$30,000</u>
Total Support Services	<u>\$33,252</u>	<u>\$53,243</u>		<u>\$69,047</u>		<u>\$31,320</u>
TOTAL REQUIREMENTS	<u>\$33,252</u>	<u>\$63,988</u>		<u>\$75,000</u>		<u>\$43,000</u>

**PAS/ NEW OPTIONS
STRUCTURED LEARNING PROGRAM**

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

This program is expected to serve more students in 2016-17, requiring an increase in FTE.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017
	<i>Fund 236</i>					
RESOURCES						
1941 Tuition From Other Districts	\$0	\$0		\$0		\$0
2102 ESD Apportionment	\$269,966	\$330,632		\$323,670		\$371,800
TOTAL RESOURCES	<u>\$269,966</u>	<u>\$330,632</u>		<u>\$323,670</u>		<u>\$371,800</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$148,168	\$202,071	6.31	\$198,327	8.56	\$245,980
200 Associated Payroll Costs	\$65,117	\$92,808		\$92,343		\$122,320
300 Purchased Services	\$54,159	\$35,291		\$32,000		\$3,000
400 Supplies	\$2,522	\$463		\$1,000		\$500
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
TOTAL	<u>\$269,966</u>	<u>\$330,632</u>		<u>\$323,670</u>		<u>\$371,800</u>
TOTAL REQUIREMENTS	<u>\$269,966</u>	<u>\$330,632</u>		<u>\$323,670</u>		<u>\$371,800</u>

POLK ADOLESCENT DAY TREATMENT CENTER

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

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017
						<i>Fund 281-283</i>
RESOURCES						
3000 State Sources	\$213,681	\$260,001		\$235,000		\$386,800
4000 Federal Sources	\$14,290	\$28,982		\$32,000		\$24,000
TOTAL RESOURCES	<u>\$227,971</u>	<u>\$288,983</u>		<u>\$267,000</u>		<u>\$410,800</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$96,587	\$103,714	2.00	\$110,206	2.00	\$115,927
200 Associated Payroll Costs	\$60,593	\$62,860		\$64,343		\$65,845
300 Purchased Services	\$60,102	\$65,532		\$55,000		\$175,500
400 Supplies and Materials	\$0	\$10,522		\$5,400		\$5,400
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$217,281</u>	<u>\$242,628</u>		<u>\$234,949</u>		<u>\$362,672</u>
2000 Support Services						
100 Salaries	\$0	\$973		\$0		\$0
200 Associated Payroll Costs	\$0	\$545		\$0		\$0
300 Purchased Services	\$0	\$31,818		\$20,000		\$24,875
600 Other Objects	\$10,690	\$13,019		\$12,051		\$23,253
Total Support Services	<u>\$10,690</u>	<u>\$46,355</u>		<u>\$32,051</u>		<u>\$48,128</u>
TOTAL REQUIREMENTS	<u>\$227,971</u>	<u>\$288,983</u>	2.00	<u>\$267,000</u>	2.00	<u>\$410,800</u>

TITLE I

The Title I program is the largest federal aid program for our nation's schools. The goal of the program is to provide help and instruction in reading and math for the students who need it most. Under the Title I regulations, these funds are distributed to schools within the district where the concentration of low-income families is as high as, or higher than, the district average. The primary focus of the Dallas Title I program for grades K - 5 is to provide additional reading/math instruction to children who are at risk of reading/math failure. For fiscal year 2016-17, the district will receive an increase in the Title 1 allocation.

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017
	<i>Fund 257</i>					
RESOURCES						
4000 Federal Funds	\$727,190	\$579,383		\$578,402		\$675,631
TOTAL RESOURCES	<u>\$727,190</u>	<u>\$579,383</u>		<u>\$578,402</u>		<u>\$675,631</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$455,014	\$377,710	10.31	\$381,401	11.50	\$453,017
200 Associated Payroll Costs	\$222,743	\$175,241		\$171,036		\$184,371
300 Purchased Services	\$0	\$269		\$0		\$0
400 Supplies and Materials	\$1,281	\$0		\$0		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$495	\$0		\$0		\$0
Total Instruction	<u>\$679,533</u>	<u>\$553,220</u>		<u>\$552,437</u>		<u>\$637,388</u>
2000 Support Services						
100 Salaries	\$8,808	\$0		\$0		\$0
200 Associated Payroll Costs	\$4,545	\$0		\$0		\$0
300 Purchased Services	\$208	\$102		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$34,097	\$26,061		\$25,965		\$38,243
Total Support	<u>\$47,658</u>	<u>\$26,163</u>		<u>\$25,965</u>		<u>\$38,243</u>
TOTAL REQUIREMENTS	<u>\$727,190</u>	<u>\$579,383</u>	10.31	<u>\$578,402</u>	11.50	<u>\$675,631</u>

TITLE IIA (IMPROVING TEACHER QUALITY)

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

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017
						<i>Fund 277</i>
RESOURCES						
4000 Federal Sources	\$120,935	\$111,711		\$120,000		\$121,747
TOTAL RESOURCES	<u>\$120,935</u>	<u>\$111,711</u>		<u>\$120,000</u>		<u>\$121,747</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$23,980		\$16,906		\$0
200 Associated Payroll Costs	\$0	\$9,585		\$9,501		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$0</u>	<u>\$33,565</u>		<u>\$26,407</u>		<u>\$0</u>
2000 Support Services						
100 Salaries	\$70,515	\$38,736	0.50	\$48,957	0.75	\$61,609
200 Associated Payroll Costs	\$29,786	\$18,635		\$24,249		\$32,705
300 Purchased Services	\$13,183	\$14,369		\$15,000		\$19,542
400 Supplies & Materials	\$1,686	\$1,381		\$0		\$1,000
600 Other Objects	\$5,766	\$5,025		\$5,387		\$6,891
Total Support Services	<u>\$120,935</u>	<u>\$78,146</u>		<u>\$93,593</u>		<u>\$121,747</u>
TOTAL REQUIREMENTS	<u>\$120,935</u>	<u>\$111,711</u>		<u>\$120,000</u>		<u>\$121,747</u>

WHITWORTH PILOT MENTOR PROGRAM

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

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

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017
						F209
RESOURCES						
1000 Local Sources	\$7,182	\$3,500		\$0		\$0
4700 Federal Sources	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$7,182</u>	<u>\$3,500</u>		<u>\$0</u>		<u>\$0</u>
REQUIREMENTS						
2000 Support Services						
100 Salaries	\$5,327	\$2,614		\$0		\$0
200 Associated Payroll Costs	\$1,856	\$886		\$0		\$0
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Support Services	<u>\$7,182</u>	<u>\$3,500</u>		<u>\$0</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$7,182</u>	<u>\$3,500</u>		<u>\$0</u>		<u>\$0</u>

YOUTH TRANSITION PROJECT (YTP)

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

Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2013/2014	2014/2015	FTE	2015/2016	FTE	2016/2017
<i>Fund 213</i>						
RESOURCES						
1000 Local Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$30,452	\$30,530		\$32,320		\$29,944
4000 Federal Sources	\$33,612	\$33,698		\$35,680		\$33,056
5200 Gen Fund Transfer	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$64,064</u>	<u>\$64,228</u>		<u>\$68,000</u>		<u>\$63,000</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$32,882	\$33,612	1.00	\$34,747	1.00	\$42,159
200 Associated Payroll Costs	\$25,016	\$25,199		\$25,896		\$13,442
300 Purchased Services	\$3,162	\$2,321		\$4,100		\$3,650
400 Supplies and Materials	\$0	\$207		\$257		\$184
500 Capital Outlays	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$61,060</u>	<u>\$61,339</u>		<u>\$65,000</u>		<u>\$59,434</u>
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$3,004</u>	<u>\$2,889</u>		<u>\$3,000</u>		<u>\$3,566</u>
Total Support Services	<u>\$3,004</u>	<u>\$2,889</u>		<u>\$3,000</u>		<u>\$3,566</u>
TOTAL REQUIREMENTS	<u>\$64,064</u>	<u>\$64,228</u>		<u>\$68,000</u>		<u>\$63,000</u>

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Supplemental Information

2016-2017 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	\$ 8,539,640	\$ 6,422,000					\$2,117,640	
1190 PENALTIES AND INTEREST ON TAXES	\$ 1,000	\$ 1,000						
1312 TUITION FR OTHER DISTRICTS	\$ 1,000	\$ 1,000						
1330 TUITION FR INDIVIDUALS	\$ 1,000	\$ 1,000						
1500 EARNINGS ON INVESTMENTS	\$ 97,900	\$ 38,500	\$ 1,700			\$ 200	\$ 7,500	\$ 50,000
1600 FOOD SERVICE SALES	\$ 180,000					\$ 180,000		
1700 EXTRA-CURRICULAR ACTIVITIES - STUDENT FEES	\$ 976,240	\$ 126,240			\$ 850,000			
1800 COMMUNITY SERVICE ACTIVITIES	\$ 13,000			\$ 13,000				
1910 FACILITY RENTALS	\$ 3,100	\$ 2,000	\$ 1,100					
1920 PRIVATE CONTRIBUTIONS AND DONATIONS	\$ 149,000	\$ 1,000		\$ 148,000				
1940 SERVICES TO OTHER EDUCATION ENTITIES	\$ 170,000	\$ 170,000						
1960 RECOVERY OF PRIOR YEAR EXPENDITURES	\$ 1,000	\$ 1,000						
1980 FEES CHARGED TO GRANTS	\$ 87,000	\$ 87,000						
1990 MISCELLANEOUS	\$ 388,500	\$ 223,500	\$ 5,000	\$ 140,000		\$ 20,000		
Total Revenue from Local Sources	\$ 10,608,380	\$ 7,074,240	\$ 7,800	\$ 301,000	\$ 850,000	\$ 200,200	\$2,125,140	\$ 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	\$ 30,000	\$ 30,000						
2102 ESD APPORTIONMENT	\$ 776,800	\$ 405,000		\$ 371,800				
2199 OTHER INTERMED SOURCES	\$							
Total Revenue from Intermediate Sources	\$ 806,800	\$ 435,000	\$	\$ 371,800	\$	\$	\$	\$

Revenue from State Sources	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 401
3101 STATE SCHOOL FUND	\$ 21,490,349	\$ 21,490,349						
3102 STATE SCHOOL FUND - LUNCH MATCH	\$ 10,000					\$ 10,000		
3103 COMMON SCHOOL FUND	\$ 313,060	\$ 313,060						
3199 UNRESTRICTED STATE GRANTS - HI COST DIS	\$ 220,000	\$ 210,000				\$ 10,000		
3299 OTHER RESTRICTED STATE GRANTS	\$ 2,630,544	\$ 260,000		\$ 860,544		\$ 10,000		\$ 1,500,000
Total Revenue from State Sources	\$ 24,663,953	\$ 22,273,409	\$	\$ 860,544	\$	\$ 30,000	\$	\$ 1,500,000

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	\$ 2,115,223			\$ 1,440,223		\$ 675,000		
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	\$ 60,000					\$ 60,000		
Total Revenue from Federal Sources	\$ 2,188,773	\$ 3,550	\$	\$ 1,450,223	\$	\$ 735,000	\$	\$

Revenue from Other Sources	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 401
5200 INTERFUND TRANSFERS	\$ 120,000		\$ 110,000			\$ 10,000		
5300 SALE OF FIXED ASSETS	\$ 15,000					\$ 15,000		
5400 RESOURCES BEGINNING FUND BALANCE	\$ 8,885,000	\$ 1,000,000	\$ 715,000		\$ 350,000		\$ 275,000	\$ 6,545,000
Total Revenue from Other Sources	\$ 9,020,000	\$ 1,000,000	\$ 825,000	\$	\$ 350,000	\$ 25,000	\$ 275,000	\$ 6,545,000

GRAND TOTALS	\$ 47,287,906	\$ 30,786,199	\$ 832,800	\$ 2,983,567	\$ 1,200,000	\$ 990,200	\$ 2,400,140	\$ 8,095,000
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	All Funds	Funds 100	Funds 200	Fund 300	Fund 400
Combined Revenue Totals by Fund Type	\$ 47,287,906	\$ 31,618,999	\$ 5,173,767	\$ 2,400,140	\$ 8,095,000

2016-2017 EXPENDITURE BUDGET SUMMARY
Dallas School District No. 2

111

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	\$ 5,266,353	\$ 3,507,112	\$ 1,689,941	\$ 5,000	\$ 64,300			
1113 Elementary Extracurricular	\$							
1121 Middle/Junior High Programs	\$ 2,572,621	\$ 1,712,953	\$ 797,218	\$ 12,700	\$ 49,750			
1122 Middle/Junior High School Extracurricular	\$ 3,094	\$ 2,411	\$ 684					
1131 High School Programs	\$ 3,341,474	\$ 2,180,298	\$ 1,071,642	\$ 6,585	\$ 82,450		\$ 500	
1132 High School Extracurricular	\$ 648,560	\$ 357,494	\$ 127,166	\$ 122,900	\$ 16,500	\$ 15,500	\$ 9,000	
1210 Programs for the Talented and Gifted	\$ 14,624	\$ 10,498	\$ 2,977		\$ 1,150			
1220 Restrictive Programs for Students with Disabilities	\$ 2,203,293	\$ 1,320,947	\$ 782,146	\$ 93,700	\$ 6,500			
1233 Other Programs	\$ 1,500			\$ 1,300	\$ 200			
1250 Less Restrictive Programs for Students with	\$ 1,204,927	\$ 720,245	\$ 441,217	\$ 26,665	\$ 16,800			
1271 Behavior/ISS LMS and DHS	\$ 84,270	\$ 63,897	\$ 20,373					
1280 Alternative Education	\$ 2,973,977	\$ 291,864	\$ 159,512	\$ 2,505,600	\$ 17,000			
1291 English Second Language Programs	\$ 320,394	\$ 191,666	\$ 123,678	\$ 3,750	\$ 1,300			
1400 Summer School Programs	\$							
Total Instruction Expenditures	\$ 18,635,087	\$ 10,359,384	\$ 5,216,553	\$ 2,778,200	\$ 255,950	\$ 15,500	\$ 9,500	\$

Support Services Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	\$ 6,500			\$ 6,500				
2120 Guidance Services	\$ 517,038	\$ 330,210	\$ 174,477	\$ 5,000	\$ 7,350			
2130 Health Services	\$ 176,595	\$ 62,455	\$ 34,240	\$ 71,400	\$ 8,500			
2140 Psychological Services	\$ 295,100	\$ 40,674	\$ 24,951	\$ 220,075	\$ 9,400			
2150 Speech Pathology and Audiology Services	\$ 2,000			\$ 2,000				
2190 Service Direction, Student Support Services	\$ 236,902	\$ 146,684	\$ 80,543	\$ 5,775	\$ 1,900		\$ 2,000	
2210 Improvement of Instruction Services	\$ 146,651	\$ 97,240	\$ 46,761	\$ 2,150			\$ 500	
2220 Educational Media Services	\$ 557,867	\$ 311,786	\$ 194,006	\$ 35,875	\$ 16,200			
2230 Assessment & Testing	\$ 72,749	\$ 31,649	\$ 25,950	\$ 14,150	\$ 1,000			
2240 Instructional Staff Development	\$ 11,907	\$ 6,003	\$ 1,904	\$ 4,000				
2310 Board of Education Services	\$ 171,600			\$ 106,100	\$ 500		\$ 65,000	
2320 Executive Administration Services	\$ 283,356	\$ 195,745	\$ 78,361	\$ 5,750	\$ 2,000		\$ 1,500	
2410 Office of the Principal Services	\$ 2,017,688	\$ 1,323,575	\$ 645,183	\$ 20,550	\$ 20,950		\$ 7,430	
2490	\$ 1,885	\$ 1,204	\$ 382		\$ 300			
2520 Fiscal Services	\$ 569,185	\$ 345,855	\$ 189,981	\$ 25,850	\$ 5,200		\$ 2,300	
2540 Operation and Maintenance of Plant Services	\$ 2,373,264	\$ 917,437	\$ 536,977	\$ 599,350	\$ 199,150	\$ 5,000	\$ 115,350	
2550 Student Transportation Services	\$ 1,541,358	\$ 21,283	\$ 10,725	\$ 1,509,350				
2570 Internal Services	\$ 185,980	\$ 50,610	\$ 18,470	\$ 65,400	\$ 51,500			
2630 Information Services	\$							
2640 Staff Services	\$ 257,848	\$ 116,345	\$ 102,803	\$ 30,800	\$ 4,900		\$ 3,000	
2660 Technology Services	\$ 1,172,726	\$ 286,849	\$ 148,777	\$ 158,100	\$ 423,000	\$ 156,000		
2700 Supplemental Retirement Program	\$ 512,912		\$ 512,912					
Total Support Services Expenditures	\$ 11,111,112	\$ 4,285,604	\$ 2,827,403	\$ 2,888,175	\$ 751,850	\$ 161,000	\$ 197,080	\$

Other Uses Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	\$							
5200 Transfers of Funds	\$ 40,000							\$ 40,000
5400 PERS UAL Bond Lump Sum	\$							
Total Other Uses Expenditures	\$ 40,000	\$	\$	\$	\$	\$	\$	\$ 40,000
Contingency (Object 800)	\$ 1,000,000							
Grand Total Fund 100	\$ 30,786,199	\$ 14,644,988	\$ 8,043,956	\$ 5,666,375	\$ 1,007,800	\$ 176,500	\$ 206,580	\$ 40,000

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	\$ 342,800	\$ 23,999	\$ 7,091	\$ 130,000	\$ 130,000	\$ 51,500	\$ 210	
Total Support Services Expenditures	\$ 342,800	\$ 23,999	\$ 7,091	\$ 130,000	\$ 130,000	\$ 51,500	\$ 210	\$

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	\$ 155,000					\$ 155,000		
Total Facilities Acquisition and Construction Expenditures	\$ 155,000	\$	\$	\$	\$	\$ 155,000	\$	\$

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)	\$ 335,000							
Grand Total Fund 102	\$ 832,800	\$ 23,999	\$ 7,091	\$ 130,000	\$ 130,000	\$ 206,500	\$ 210	\$

Grand Total Combined Funds 100 and 102	\$ 31,618,999	\$ 14,668,987	\$ 8,051,047	\$ 5,796,375	\$ 1,137,800	\$ 383,000	\$ 206,790	\$ 40,000
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2016-2017 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	\$ 61,680	\$ 9,016	\$ 2,664	\$ 25,000	\$ 15,000	\$ 10,000		
1121 Middle/Junior High Programs	\$ 31,000			\$ 10,000	\$ 5,000	\$ 15,000	\$ 1,000	
1122 Middle/Junior High Extracurricular				\$ 15,000				
1131 High School Programs	\$ 48,900	\$ 6,000	\$ 1,900	\$ 25,000	\$ 15,000		\$ 1,000	
1132 High School Extracurricular	\$ 25,000					\$ 25,000		
1220 Restrictive Programs for Students with Disabilities	\$ 741,152	\$ 364,889	\$ 189,111	\$ 178,500	\$ 8,651			
1250 Less Restrictive Programs for Students with	\$ 354,482	\$ 249,305	\$ 99,943	\$ 3,950	\$ 1,284			
1272 Title I	\$ 637,388	\$ 453,017	\$ 184,371					
1280 Alternative Education	\$							
1291 English Second Language Programs	\$							
1292 Teen Parent Program	\$							
1400 Summer School Programs	\$ 9,079	\$ 7,008	\$ 2,071					
Total Instruction Expenditures	\$ 1,923,681	\$ 1,089,235	\$ 480,060	\$ 257,450	\$ 44,935	\$ 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	\$							
2120 Guidance Services	\$ 20,000				\$ 20,000			
2130 Health Services	\$ 60,000	\$ 27,918	\$ 22,076	\$ 10,006				
2140 Psychological Services	\$							
2150 Speech Pathology and Audiology Services	\$							
2160 Other Student Treatment Services	\$							
2190 Service Direction, Student Support Services	\$ 147,485	\$ 88,615	\$ 58,070		\$ 800			
2210 Improvement of Instruction Services	\$ 364,253	\$ 206,890	\$ 99,378	\$ 53,742	\$ 4,243			
2220 Educational Media Services	\$ 5,000				\$ 5,000			
2240 Instructional Staff Development	\$ 116,843	\$ 45,001	\$ 13,642	\$ 51,000	\$ 5,000		\$ 2,200	
2540 Operation and Maintenance of Plant Services	\$ 59,875			\$ 34,875		\$ 25,000		
2610 Direction of Central Support Services	\$ 117,110						\$ 117,110	
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	\$							
2630 Information Services	\$							
2640 Staff Services	\$ 36,320			\$ 3,000	\$ 3,320			\$ 30,000
2660 Technology Services	\$ 10,000			\$ 10,000				
Total Support Services Expenditures	\$ 936,886	\$ 368,423	\$ 193,166	\$ 162,623	\$ 38,363	\$ 25,000	\$ 119,310	\$ 30,000

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	\$ 7,994	\$ 2,362		\$ 2,645			
3500 Custody and Care of Children Services	\$ 10,000			\$ 10,000				

Total Enterprise and Community Services

Expenditures	\$ 43,000	\$ 7,994	\$ 2,362	\$ 15,000	\$ 7,645	\$ 10,000	\$	\$
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Other Uses Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5200 Transfers of Funds	\$ 80,000							\$ 80,000
Total Other Uses Expenditures	\$ 80,000	\$	\$	\$	\$	\$	\$	\$ 80,000

Grand Total Funds 200 (Except 201 and 203)

	\$ 2,983,567	\$ 1,465,652	\$ 675,588	\$ 435,073	\$ 90,943	\$ 85,000	\$ 121,310	\$ 110,000
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Fund: 201 - Student Activity Fund

Instruction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1113 Elementary Extracurricular	\$ 150,000				\$ 150,000			
1122 Middle/Junior High School Extracurricular	\$ 250,000				\$ 250,000			
1132 High School Extracurricular	\$ 700,000				\$ 700,000			
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	\$ 545,681	\$ 348,449	\$ 197,232					
Total Enterprise and Community Services Expenditures	\$ 980,200	\$ 348,449	\$ 197,232	\$ 56,519	\$ 375,000	\$	\$ 3,000	\$
Unappropriated EFB (Object 800)	\$ 10,000							
Grand Total Fund 203	\$ 990,200	\$ 348,449	\$ 197,232	\$ 56,519	\$ 375,000	\$	\$ 3,000	\$

Grand Total Combined All 200 Funds

	\$ 5,173,767	\$ 1,814,101	\$ 872,820	\$ 491,592	\$ 1,565,943	\$ 85,000	\$ 124,310	\$ 110,000
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Fund: 301 - Debt Service General Obligation Bonds

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	\$ 22,701						\$ 22,701	
Total Other Uses Expenditures	\$ 2,270,140	\$	\$	\$	\$	\$	\$ 2,270,140	\$
Unappropriated EFB (Object 800)	\$ 130,000							
Grand Total Fund 301	\$ 2,400,140	\$	\$	\$	\$	\$	\$ 2,270,140	\$

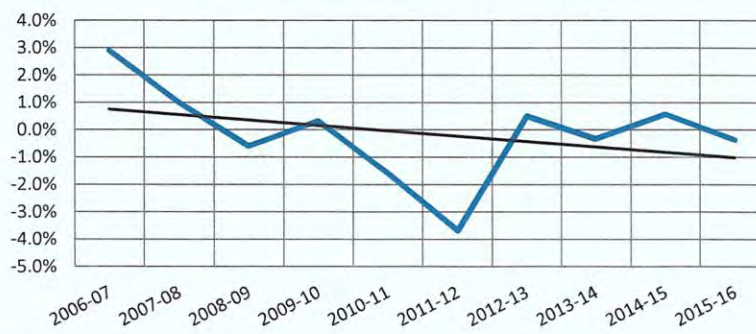
Fund: 400 - Capital Projects

Facilities Acquisition and Construction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4150 Building Acquisition, Construction, and	\$ 7,845,000	\$ 117,216	\$ 37,131			\$ 7,690,653		
Total Facilities Acquisition and Construction Expenditures	\$ 7,845,000	\$ 117,216	\$ 37,131	\$	\$	\$ 7,690,653	\$	\$
Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5200 Transfers of Funds	\$							
Unappropriated EFB (Obj 800)	\$ 250,000	\$	\$	\$	\$	\$	\$	\$
Grand Total Fund 400	\$ 8,095,000	\$ 117,216	\$ 37,131	\$	\$	\$ 7,690,653	\$	\$

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

Grade Level	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
K	202	181	175	197	182	191	188	196	155	174
1	204	229	215	193	190	184	221	200	209	183
2	220	220	216	215	193	203	193	218	213	217
3	236	228	221	222	214	196	204	196	223	219
4	236	249	226	216	215	216	197	193	206	226
5	226	252	260	225	214	221	209	205	208	205
Subtotal K-5	1,324	1,359	1,313	1,268	1,208	1,211	1,212	1,208	1,214	1,224
6	251	231	275	263	232	218	223	212	204	224
7	257	257	249	259	266	222	224	232	223	211
8	234	265	251	246	258	252	220	235	230	230
Subtotal 6-8	742	753	775	768	756	692	667	679	657	665
9	271	240	273	277	262	257	266	233	249	235
10	228	272	241	271	271	238	256	256	232	244
11	231	191	227	202	249	230	217	227	238	209
12	238	257	236	292	210	225	208	213	229	226
Morrison	83	76	64	61	53	55	58	53	60	63
Subtotal 9-12	1,051	1,036	1,041	1,103	1,045	1,005	1,005	982	1,008	977
Home Schooled						15	40	20	29	23
Extended Campus					66	44	59	88	83	92
Post High					15	13	12	8	11	10
Other					81	72	111	116	123	125
Total District	3,117	3,148	3,129	3,139	3,090	2,980	2,995	2,985	3,002	2,991
# changed	90	31	(19)	10	(49)	(110)	15	(10)	17	(11)
% changed	2.9%	1.0%	-0.6%	0.3%	-1.6%	-3.7%	0.5%	-0.3%	0.6%	-0.4%

District Enrollment % changed



ATHLETIC AND ACTIVITY PARTICIPATION

Dallas High School

Number of Students Each Year

ACTIVITY	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
<u>Athletics:</u>										
Football	87	91	93	82	81	82	86	86	94	88
Volleyball	38	34	32	32	30	35	28	34	33	32
Soccer	72	65	67	73	68	67	53	55	63	39
Cross Country	19	17	16	30	32	30	31	36	34	28
Cheerleaders	27	22	25	32	31	23	11	25	30	30
Wrestling	23	31	37	35	30	39	46	42	41	36
Basketball	54	66	63	67	61	57	51	70	68	65
Swimming	29	24	28	33	21	22	31	29	13	20
Baseball	47	42	46	41	41	43	46	43	42	39
Softball	27	26	29	41	39	36	24	26	27	25
Tennis	60	57	44	58	58	50	52	49	41	88
Track	81	76	80	112	104	93	103	90	74	67
Golf	17	14	17	18	12	15	17	13	12	25
Dance Team	12	14	21	29	22	20	19	20	14	15
Total Athletics	593	579	598	683	630	612	598	618	586	597
<u>Other Activities:</u>										
Hi-Q	-	17	14	16	22	20	9	15	20	29
DECA	-	-	29	22	-	-	-	-	-	0
FFA	54	45	45	40	40	82	77	75	60	56
Drama--Thespians	42	83	60	21	25	30	25	26	32	57
Equestrian	19	22	19	22	16	14	12	13	13	12
Vocal Music	52	51	48	53	49	-	32	36	30	36
Band	61	55	64	56	40	41	27	18	22	17
Robotics	-	-	-	-	-	-	-	-	-	25
HOSA	14	-	-	-	-	-	-	-	-	0
National Honor Society (11th & 12th)	71	78	31	71	74	87	80	87	82	83
Total Other Activities	313	351	310	301	266	274	262	270	259	315

ATHLETIC FUNDING

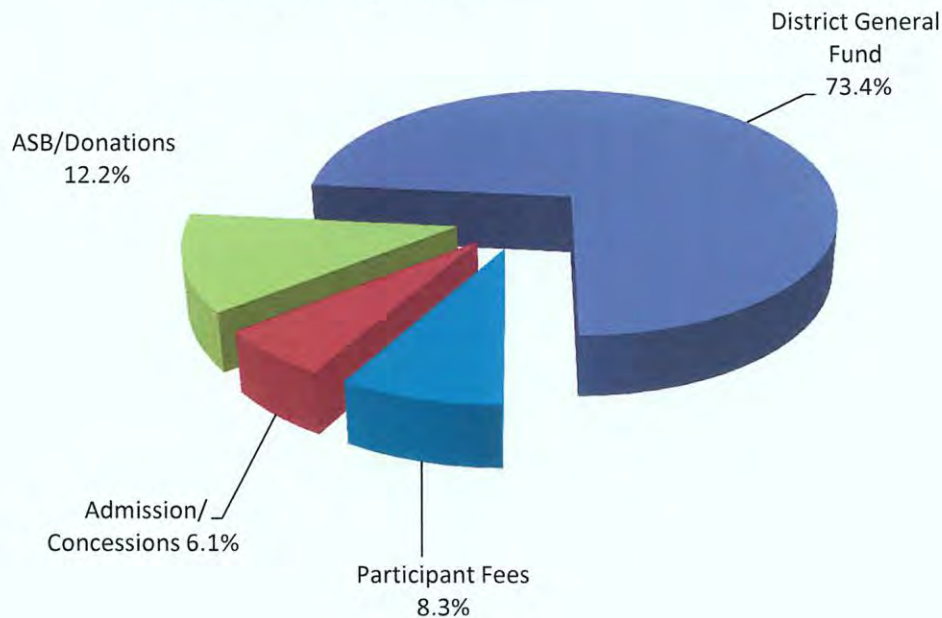
Dallas High School

Expense Category	2010-11	2011-12	2012-13	2013-14	2014-15	%
Coaching Contracts	210,218	175,272	189,917	205,251	212,099	29.9%
Transportation/Travel	45,841	60,167	54,224	67,614	57,820	8.2%
Officials	31,686	30,304	30,254	31,856	35,849	5.1%
Uniforms	-	9,692	36,717	19,968	35,811	5.1%
Equipment	10,348	3,532	5,515	29,605	40,117	5.7%
Field/Facility Maintenance	-	7,010	6,063	25,543	38,470	5.4%
Athletic Director Office	179,543	187,433	193,452	194,751	197,259	27.8%
Other	151,898	126,603	103,774	92,425	90,997	12.8%
Total Athletic Expenditures	\$ 629,534	\$ 600,013	\$ 619,916	\$ 667,013	\$ 708,422	100.0%

Funding Sources:

Participant Fees	59,961	60,495	57,836	60,607	58,924	8.3%
Community Admission / Concessions	20,920	26,044	21,210	43,467	43,130	6.1%
ASB Fundraising / Donations	119,761	101,637	120,191	105,460	86,255	12.2%
District General Fund	428,892	411,837	420,679	457,479	520,113	73.4%

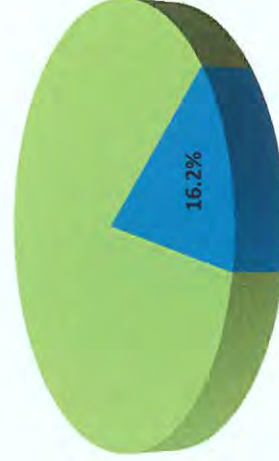
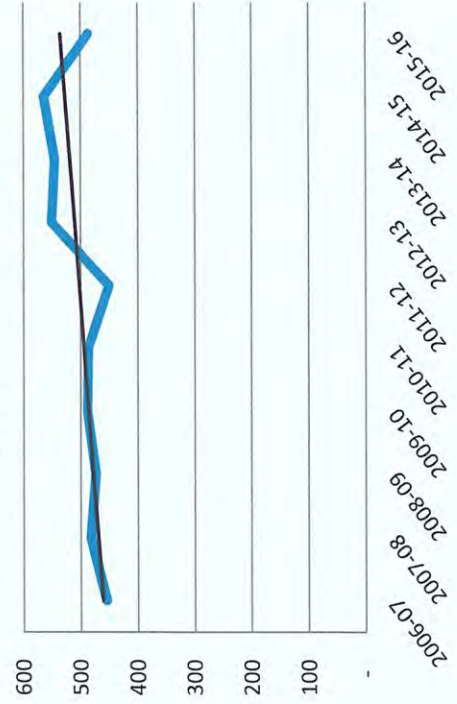
Athletic Funding Sources



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

CODE	CONDITION	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
10	Intellectual Disability	22	20	15	23	21	19	33	35	36	25
20	Hearing Impaired	5	6	4	8	13	3	8	5	11	7
40	Vision Impaired	1	3	3	4	4	4	6	4	6	1
50	Speech Impaired	91	86	73	81	100	67	92	90	88	60
60	Emotional Disability	45	52	36	47	46	41	47	42	55	50
70	Orthopedically Impaired	9	10	8	5	8	5	8	8	8	6
74	Traumatic Brain Injury	-	-	-	-	-	3	4	4	5	2
80	Other Health Impaired	84	84	74	89	91	79	106	109	107	93
82	Autistic	51	71	59	76	68	88	88	84	95	86
90	Learning Disability	147	150	201	155	135	141	159	164	153	156
	TOTAL STUDENTS	455	482	473	488	486	450	551	545	564	486
District Enrollment as of April		3,117	3,148	3,129	3,139	3,090	2,980	3,003	3,001	3,002	2,991
% District Enrollment		14.6%	15.3%	15.1%	15.5%	15.7%	15.1%	18.3%	18.2%	18.8%	16.2%

Total Special Education Students



**Special Education Students
Percent of Total Enrollment**

Dallas School District No. 2
FACILITY INFORMATION

SCHOOL	YR. BUILT	ADDITIONS	ACREAGE	SQUARE FEET	CLASSROOMS
Lyle	1950	1953, '69, '75, '98	23.65	54,376	25
Morrison Alternative	1935	1946	1.43	17,209	8
Oakdale Heights	1975	1998	14.77	46,376	25
Whitworth	1956	1958, '65, '75, '98	8.35	50,540	25
LaCreole Middle	1966	1975, '96	27.43	115,806	44
Dallas High	1953	1955, '58, '62, '65, '66, '74, '97, '02	29.35	195,524	59
Administration	1935	1946	See Morrison	13,154	0
Daily Living Skills (Project Achieve)	1996	- -	0.20	1,372	1
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, Nancy Adams, being

first duly sworn, depose and say I am the PUBLISHER

of the Polk County Itemizer-Observer, a newspaper of general circulation
as defined by ORS 193.010 and 193.020, printed and published at Dallas in
the aforesaid county and state; that the Bdgt Comm Mtg PO#160024

_____, 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: _____
04/06/16

Subscribed and sworn to before me this _____

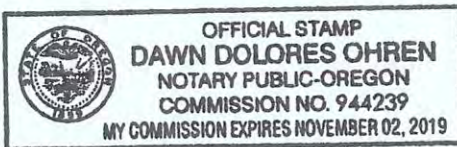
April 6, 2016

Dawn Dolores Ohren

Notary Public for Oregon

(My Commission Expires _____

November 2, 2019



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

Affidavit Of Publication

STATE OF Oregon

ss.

County of Polk

I, Emily Mentzer, being
 first duly sworn, depose and say I am the EDITOR
 of the Polk County Itemizer–Observer, a newspaper of general circulation
 as defined by ORS 193.010 and 193.020, printed and published at Dallas in
 the aforesaid county and state; that the 2nd Bdgt Comm. PO#160024

_____, 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: _____
04/13/16

Emily Mentzer

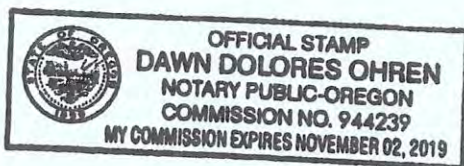
Subscribed and sworn to before me this April 13, 2016

Dawn Dolores Ohren

Notary Public for Oregon

(My Commission Expires November 2, 2019)

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



Affidavit Of Publication

STATE OF Oregon

ss.

County of Polk

I, Emily Mentzer, being

first duly sworn, depose and say I am the EDITOR

of the Polk County Itemizer–Observer, a newspaper of general circulation

as defined by ORS 193.010 and 193.020, printed and published at Dallas in

the aforesaid county and state; that the BH: FORM ED-1 PO#160024

_____, a printed copy of which is hereto annexed,
 was published in the entire issue of said newspaper for _____
 successive and consecutive weeks in the following issues: _____
 06/08/16 _____

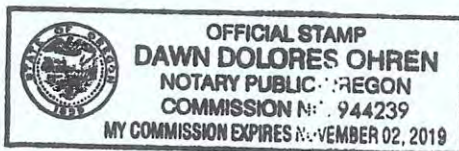
Emily Mentzer

Subscribed and sworn to before me this June 8, 2016

Dawn Dolores Ohren

Notary Public for Oregon

(My Commission Expires November 2, 2019)



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

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of Dallas School District No. 2 will be held on June 20, 2016 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, 2016 as approved by the Dallas School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 111 SW Ash Street between the hours of 8:00 a.m. and 4:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Tamira Montague

Telephone: (503) 623-5594

Email: tami.montague@dsd2.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2014-15	Adopted Budget This Year 2015-16	Approved Budget Next Year 2016-17
Beginning Fund Balance	\$2,458,677	\$12,263,000	\$8,900,000
Current Year Property Taxes, other than Local Option Taxes	7,930,496	7,870,950	8,352,750
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	1,916,504	2,393,640	2,255,630
Revenue from Intermediate Sources	697,982	751,670	806,800
Revenue from State Sources	21,445,588	24,097,602	24,663,953
Revenue from Federal Sources	1,944,703	2,085,726	2,188,773
Interfund Transfers	133,171	120,000	120,000
All Other Budget Resources	9,696,340	0	0
Total Resources	\$46,223,459	\$49,582,588	\$47,287,906

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$14,747,539	\$16,332,363	\$16,600,306
Other Associated Payroll Costs	8,240,191	9,303,871	8,967,197
Purchased Services	5,219,550	6,463,429	6,283,367
Supplies & Materials	2,116,240	2,975,426	2,703,743
Capital Outlay	919,325	2,889,378	8,148,653
Other Objects (except debt service & interfund transfers)	342,574	326,865	369,500
Debt Service*	2,271,731	2,310,750	2,270,140
Interfund Transfers*	133,171	120,000	120,000
Operating Contingency	0	1,650,506	1,000,000
Unappropriated Ending Fund Balance & Reserves	12,233,136	7,210,000	825,000
Total Requirements	\$46,223,459	\$49,582,588	\$47,287,906

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

1000 Instruction	\$18,895,468	\$21,956,656	\$21,653,769
FTE	218.17	232.30	229.52
2000 Support Services	10,734,496	12,459,676	12,395,797
FTE	78.85	84.14	87.56
3000 Enterprise & Community Service	968,614	1,020,000	1,023,200
FTE	15.06	14.81	14.94
4000 Facility Acquisition & Construction	986,846	2,855,000	8,000,000
FTE	0.00	2.25	1.00
5000 Other Uses			
5100 Debt Service*	2,271,731	2,310,750	2,270,140
5200 Interfund Transfers*	133,171	120,000	120,000
6000 Contingency	0	1,650,506	1,000,000
7000 Unappropriated Ending Fund Balance	12,233,136	7,210,000	825,000
Total Requirements	\$46,223,459	\$49,582,588	\$47,287,906
Total FTE	312.08	333.50	333.02

* 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 2015-16 fiscal year. The major change in the proposed budget for 2016-17 is in 4000 Facility Acquisition & Construction where expected expenditures increase by over \$5 million related to capital outlay as the district moves forward with an aggressive spend down of voter approved bonds for facility repairs and maintenance projects. There is an offsetting decrease in expected unappropriated ending fund balance accounts (7000) expected at the end of 2016-17. Overall enrollment in the district is declining slightly resulting in a 2.78 reduction in FTE in Instruction areas. With fewer students, the reduction in staff is not expected to significantly affect class sizes throughout the district which should remain similar to current.

PROPERTY TAX LEVIES

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

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$9,696,340	\$7,300,000
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$9,696,340	\$7,300,000

RESOLUTION # 15-16-09

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 2016-2017 in the total amount of \$47,287,906 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, 2016, for the following purposes:

GENERAL FUND: (Includes F100 & F102)			DEBT SERVICE - GEN OBLIGATION BONDS:		
1000	Instruction	\$ 18,630,088	5000	Debt Service - GO Bonds	\$ 2,270,140
2000	Support Services	\$ 11,458,911		TOTAL	\$ 2,270,140
4000	Facility Acq and Construction	\$ 155,000			
5000	Transfers	\$ 40,000		STUDENT ACTIVITY FUNDS:	
6000	Operating Contingency	\$ 1,000,000	1000	Instruction	\$ 1,100,000
	TOTAL	\$ 31,283,999		TOTAL	\$ 1,100,000
SPECIAL REVENUE GRANTS & PROJECTS:			FOOD SERVICE:		
1000	Instruction	\$ 1,923,681	3000	Community Services	\$ 980,200
2000	Support Services	\$ 936,886		TOTAL	\$ 980,200
3000	Community Services	\$ 43,000			
5000	Transfers	\$ 80,000		CAPITAL CONTRUCTION BOND PROJECTS:	
	TOTAL	\$ 2,983,567	4000	Construction	\$ 7,845,000
				TOTAL	\$ 7,845,000
UNAPPROPRIATED REQUIREMENTS:					
7000	General Fund	\$ -			
7000	Facilities Repairs & Main	\$ 335,000		TOTAL APPROPRIATIONS, ALL FUNDS:	\$ 46,462,906
7000	Capital Construction Bond	\$ 250,000		TOTAL UNAPPROPRIATED, ALL FUNDS:	\$ 825,000
7000	Food Service Fund	\$ 10,000		TOTAL ADOPTED BUDGET:	\$ 47,287,906
7000	Student Activity Fund	\$ 100,000			
7000	Debt Service - GO Bonds	\$ 130,000			
	TOTAL	\$ 825,000			

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 2016-2017:

- 1) At the rate of \$4.5527 per \$1,000 of assessed value for permanent rate tax;
- 2) In the amount of \$2,215.860 for debt service on general obligation bonds;

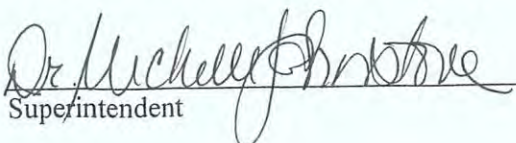
CATEGORIZING THE TAX

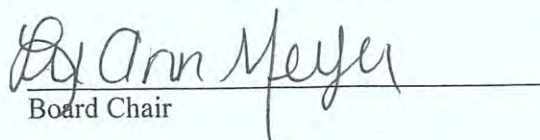
BE IT RESOLVED that these taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the Education Limitation Excluded from Limitation

Permanent Rate Tax	\$ 4.5527 / \$1.000	
General Obligation Debt Service		\$ 2,215.860

The above resolution statements were approved and declared adopted on June 20, 2016.


Superintendent


Board Chair

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

FORM ED-50 2016-2017

To assessor of POLK County

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

☐ Check here if this is
an amended form.

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

<u>111 SW Ash Street</u> Mailing Address of District	<u>Dallas</u> City	<u>OR</u> State	<u>97338</u> Zip	<u>07/05/2016</u> Date Submitted
<u>Tamira Montague</u> Contact Person	<u>Director of Fiscal Services</u> Title	<u>(503) 623-5594</u> Daytime Telephone	<u>tami.montague@dsd2.org</u> Contact Person E-mail	

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

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Appendix

DALLAS SCHOOL DISTRICT NO. 2
DALLAS, OREGON
August 10, 2015

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 2015-2016.

DEPUTY CLERK

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

CUSTODIAN OF DISTRICT FUNDS

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

AUTHORIZATION TO BORROW FUNDS

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

AUTHORIZATION TO SIGN CHECKS

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

FIDELITY BONDS

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

DEPOSITORIES

Depositories for Dallas School District No. 2 funds are designated as follows for FY 2015-2016:

Bank of America, Dallas Branch

General Fund

Accounts Payable Account

Payroll Account

Federal Tax Account

Dallas High School Student Body

Scholarship Time Certificates

Oakdale Elementary School Checking Account

Lyle Elementary School Checking Account

Wells Fargo Bank, Dallas Branch

Dallas High School Student Body Account

Checking Accounts Payable

Passbook Savings

Time Certificates

LaCreole Middle School Student Body Account

Whitworth Elementary School Checking Account

Citizens Bank

District Food Service Account

Washington Federal

Morrison Student Body Checking Account

AUTHORIZATION FOR POLK COUNTY TREASURER TO INVEST DISTRICT FUNDS

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

DESIGNATE AUDITOR

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

LEGAL COUNSEL

The law firm of Garrett, Hemann, and et.al. is recommended as attorneys for Dallas School District No. 2.

BOARD MEETINGS

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

NEWSPAPER FOR LEGAL NOTICES

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

LOCAL PUBLIC CONTRACT REVIEW BOARD

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

AFFIRMATIVE ACTION OFFICER

Dennis Engle, Assistant Superintendent, shall serve as Affirmative Action Officer for FY 2015-2016.

ADA COMPLIANCE OFFICER

Autymn Galbraith, Director of Special Education, shall serve as the ADA Compliance Officer for FY 2015-2016.

TITLE IX OFFICER

Tim Larson, Athletic Director, shall serve as the Title IX Officer for FY 2015-2016.

SAFETY OFFICER

Kevin Montague, Facilities Director, shall serve as the Safety Officer for FY 2015-2016.

EXPOSURE CONTROL OFFICER

Kevin Montague, Facilities Director, shall serve as Exposure Control Officer for FY 2015-2016.

PEST MANAGEMENT OFFICER

Kevin Montague, Facilities Director, shall serve as Pest Management Officer for FY 2015-2016.

TITLE I DIRECTOR

Steve Martinelli, Director of Instructional Services, shall serve as the Title I Director for FY 2015-2016.

MIGRANT EDUCATION AND ENGLISH LANGUAGE LEARNER OFFICER

Don Lawson, Teacher on Special Assignment, shall serve as the Officer of Migrant Education and English Language Learner for Dallas School District No. 2 for FY 2015-2016.

Glossary of Definitions and Terms

School Finance 101

ADMr

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

ADMw

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

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

ADMr 1.00 As of June 30

Plus:

Special Education 1.00 December Count of IEP's

English Second Language .50

Pregnant & Parenting 1.00

Poverty Factor .25

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

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

APPROPRIATION

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

ASSETS

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

BUDGET

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

BUDGET DOCUMENT

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

BUDGETARY CONTROL

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

BUDGETARY EXPENDITURES

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

CAPITAL OUTLAY

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

CAPITAL PROJECTS FUND

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

CASH BASIS

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

DEBT SERVICE FUND

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

LICENSED EMPLOYEES

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

CLASSIFIED EMPLOYEES

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

CONTINGENCY

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

CURRENT RESOURCES

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

DEFICIT

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

ENTERPRISE FUNDS

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

EXPENDITURES

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

FTE

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

FALL ENROLLMENT

Number of students enrolled in school on October 1st.

FIXED ASSETS

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

FUNCTION CLASSIFICATION

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

FUND

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

GENERAL FUND

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

INTERNAL SERVICE FUND

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

LIABILITIES

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

MEASURE 5

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

MEASURE 47

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

MEASURE 50

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

MODIFIED ACCRUAL BASIS

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

OBJECT

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

OPERATING BUDGET

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

PAYROLL COSTS

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

Examples are:

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

PROGRAM BUDGET

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

RESOURCES

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

REVENUES

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

SPECIAL REVENUE FUND

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

STAFFING RATIO

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

STATE SCHOOL FUND

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

SUPPLEMENTAL BUDGET

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

TOSA

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

TRANSFERS

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

TRUST AND AGENCY FUND

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

UNAPPROPRIATED ENDING FUND BALANCE (UEFB)

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

DEFINITIONS OF REVENUE ACCOUNTS

1000 REVENUE FROM LOCAL SOURCES

- 1111 CURRENT YEAR'S TAXES. Property taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.
- 1112 PRIOR YEAR'S TAXES. Taxes collected for fiscal periods preceding the current year.
- 1190 PENALTIES AND INTEREST ON TAXES. Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment.
- 1200 REVENUE FROM LOCAL GOVERNMENT UNITS OTHER THAN DISTRICTS. Revenue from the appropriations of another local governmental unit. The district is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes. Payments from publicly owned utilities and local housing authorities are recorded here.
- 1300 TUITION. Money received from individuals, agencies, private sources and other districts for education provided in the district.
- 1510 INTEREST ON INVESTMENTS. Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds, savings accounts, time certificates of deposit, mortgages, or other interest-bearing obligations.
- 1610 FOOD SERVICE. Revenue from students for the sale of breakfasts, lunches and milk.
- 1710 ADMISSIONS. Revenue from patrons of school-sponsored activity such as a concert or football game.
- 1711 ADMISSIONS – OTHER. Revenue from school-sponsored activities other than athletic events.
- 1740 FEES. Revenue from students for fees such as locker fees and equipment fees.
- 1770 FEES CO-CURRICULAR. Revenue from students for co-curricular participation.
- 1771 FEES DRIVER EDUCATION. Revenue from students for Driver Education behind the wheel courses.
- 1773 FEES STUDENT TOWELS.
- 1800 COMMUNITY SERVICE – LATCHKEY. Revenue from community services activities operated by a district. Revenue from all after-school Latchkey child care programs is recorded in account 1800.
- 1910 RENTALS. Revenue from the rental of either real or personal property owned by the school.
- 1920 CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES. Money received from private individuals, groups, or organizations for which no repayment or special service to the contributor is expected.

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

1951 TEXTBOOK SALES. Revenue from sale of textbooks.

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

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

1990 MISCELLANEOUS.

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

2000 REVENUE FROM INTERMEDIATE SOURCES

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

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

3000 REVENUE FROM STATE SOURCES

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

3103 COMMON SCHOOL FUND. ORS 327.403.

4000 REVENUE FROM FEDERAL SOURCES

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

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

5000 OTHER SOURCES

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

5300 SALE OF FIXED ASSETS.

5400 BEGINNING FUND BALANCE.

DEFINITIONS OF EXPENDITURE ACCOUNTS

100 SALARIES

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

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

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

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

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

121 SUBSTITUTES - LICENSED. Substitute days for licensed personnel.

122 SUBSTITUTES - CLASSIFIED. Substitute pay for classified employees.

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

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

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

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

200 ASSOCIATED PAYROLL COSTS

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

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

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

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

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

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

300 PURCHASED SERVICES

312 INSTRUCTIONAL PROGRAMS IMPROVEMENT SERVICES. District paid staff development.

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

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

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

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

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

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

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

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

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

350 COMMUNICATIONS. Operating costs for telephones and postage.

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

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

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

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

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

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

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

400 SUPPLIES AND MATERIALS

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

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

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

440 PERIODICALS. Expenditures related to the purchase of periodicals.

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

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

470 COMPUTER SOFTWARE. Purchases of instructional and administrative software.

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

500 CAPITAL OUTLAY

510 LAND ACQUISITION. Expenditures for the purchase of land.

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

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

541 ADDITIONAL EQUIPMENT. Purchases of new equipment.

542 REPLACEMENT EQUIPMENT. Replacement costs of outdated equipment.

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

600 OTHER OBJECTS

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

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

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

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

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

700 TRANSFERS

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

800 OTHER USES OF FUNDS

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