



DALLAS SCHOOL DISTRICT NO. 2

Proposed Operating Budget

2012 - 2013

Dallas School District No. 2 Proposed Operating Budget 2012-2013

Table of Contents

I	INTRODUCTION	1
	Budget Message	2
	Budget Committee	9
	Budget Calendar	10
II	SUMMARY OF ALL FUNDS with Statement of Assurance	11
	• General Fund	13
	• Facilities, Repairs & Maintenance Fund	14
	• Special Revenue Grants & Projects Fund	15
	• Capital Construction Bond Projects	16
	• Food Service Fund	17
	• Student Activity Fund	18
	• Debt Service Fund-General Obligation Bond	19
	• Debt Service Fund-Flex Fund Obligations	20
II	GENERAL FUND DETAIL	
	General Fund Resources (Revenue)	21
	General Fund Requirements (Expenditures)	29
	• Lyle Elementary	37
	• Oakdale Elementary	41
	• Rickreall Elementary	45
	• Whitworth Elementary	49
	• LaCreole Middle School	55
	• Dallas High School	61
	• Morrison Campus Alternative Program	69
	• Other District Programs	73
	• Luckiamute Valley Charter School (Bridgeport & Pedee).....	87
III	SPECIAL REVENUE FUNDS DETAIL	91
IV	SUPPLEMENTAL INFORMATION	
	• 2012-13 Program Changes.....	117
	• Historical Reductions	119
	• Student Enrollment & Activity Participation Data	120
	• Facilities Information	123
V	BUDGET LAW COMPLIANCE	125
VI	APPENDIX: ANNUAL BUSINESS PROCEDURES	129
VII	GLOSSARY OF DEFINITIONS AND TERMS	133

Introduction

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

Compliance with Local Budget Law is critical for The Dallas School District. The budget must be completed and adopted by the School Board by June 30, 2012, the day before the start of the fiscal year to which the budget applies. Without a budget for the new fiscal year in place, Dallas School District's authority to spend money or incur obligations would expire on June 30, 2012. The District's ability to impose a property tax is also legally bound to the budgeting process.

Budgeting is a joint effort between the people affected by the budget and the appointed and elected officials responsible for providing the service. Citizen involvement is encouraged through the Budget Committee meeting process conducted in the spring of 2012.

In accordance with Oregon Revised Statutes 294.305 to 294.565, the Dallas School District's proposed budget for fiscal year 2012 - 2013 outlines the programs and services provided throughout the district and a viable fiscal strategy to carry them out.



April 23, 2012

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 Board of Directors at a public hearing. The public hearing on this document is scheduled for June 18, 2012.

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 Board of Directors. 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 Board of Directors 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, Christy Perry, to serve as Budget Officer. This budget was prepared under my direction to show resources anticipated and provide an estimate of costs required to continue basic educational services for Dallas School District during fiscal year 2012-13.

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 23, 2012 and cost estimates based on known factors for each program that existed as of April 23, 2012.

The budget for fiscal year 2012-13 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 2012-13 along with a historical report of past fiscal activity.

Christy M. Perry, Superintendent • Dennis J. Engle, Assistant Superintendent

Board of Directors: Michael Blanchard • Michael Bollman • Lu Ann Meyer • Matt Posey • Sandy Teal

Although there are signs of economic recovery, the economic recession is affecting the Dallas School District budget significantly and is compounded with declining enrollment. We have based our proposed budget on the current State School Fund (SSF) Projections from the State of Oregon received on April 2, 2012. The revenue in the proposed budget from the State School Fund is \$15,952,799. The overall proposed General fund Budget is \$24,357,762.

We are currently projecting an enrollment slightly higher than what has been estimated by our SSF. Because of the lower than anticipated enrollment projected we have left the planned reserve below a million dollars rather than adding revenue to R3101. We continue to follow our past practice to tie the revenue from the SSF in R3101 to the most recent SSF estimate.

Prior to the development of this budget, staff in Dallas School District went through a priority based budget exercise. Through this exercise, staff set budget priorities related to our core mission. In a reduction year, this was extremely difficult, but will provide important guidance when our financial picture improves in the coming years. Additionally, this collaborative guidance has facilitated the development of district practice related to student learning that is reflected in this budget.

- Do not increase primary (K-3) class size even if this means increasing class size at other levels. Primary class size is projected fewer than 30 in all classrooms.
- Interventions are important to the success of our students. Although there were no increases to intervention resources, there were also no decreases. LaCreole Middle School in this proposed budget is increasing instructional time and time for literacy instruction (reading and writing) as a result of this proposed budget. Each school is working to expand intervention/enrichment options.
- Instructional coaches and intervention specialists are essential to improving instruction.
- Digital literacy is an important to our core mission. We have maintained a media position at Whitworth Elementary, LaCreole Middle School and Dallas High School. We have also continued to fund a .5 FTE Instructional Technologist in our Title II Budget. This position is working with our 4-12 media specialists to align and determine where to teach the Oregon Technology Standard and to coach classroom teachers to use technology as a way to improve teacher collaboration and student learning.
- Positive Behavior Supports (PBIS) is critical at all levels. Although we have one counseling position reduced in this proposed budget, we have increased clerical support to this position. Lyle Elementary is our fourth school to adopt PBIS as a way to improve student behavior and learning in their school. Dallas High School also sent a team of teachers to PBIS training and is beginning their discussion on how positive behavior supports can be implemented at Dallas High School.
- Teachers need support and training in writing for the content area classroom. Included in the Title II budget is a .5 literacy coach for LaCreole Middle School. Two teachers at LaCreole Middle School have obtained training in Writing to Learn and are now certified trainers themselves. They are working in partnership to guide the District Literacy Team in 6 – 12 writing, and to assist the middle school and high school content area teachers in teaching nonfiction writing in their content areas.
- Dallas School District needs to reach out to students in our community who access public education via online schools. There is no revenue or expenditures for this item, but it is next on my list of projects/priority after the budget process in underway.
- Dallas School District needs to expand college credit options available to high school juniors and seniors modeled after the extended campus program which is only available to

fifth year seniors. There is no revenue or expenditure for this item, but it is on our list to research in the coming months.

The proposed general fund budget represents approximately a \$1.2 million reduction in programs/staffing and school days.

- 1.5 FTE licensed staff reduction at Lyle. Because of decrease in enrollment there is no increase in class size. 1.5 FTE was added at Lyle after the 2011-12 Budget was adopted as a result of increase in funding and an increase in kindergarten students.
- 1.0 FTE licensed staff reduction at Whitworth. Because of a decrease in enrollment there is no increase in class size from 2011-12.
- 1.0 FTE Counseling (licensed staff) reduction at LaCreole Middle School. In researching counseling to student ratios across other middle schools, this ratio is comparable to other middle schools. There is an increase of .38 clerical support. With a redesign of the office clerical responsibilities, this will allow full time clerical support to the counseling position.
- .5 FTE Licensed staff reduction in core content at LaCreole Middle School. LaCreole Middle School will move from a 6 to a 7 period day placing preparation time for teachers back into the school day. There will be a language arts block (2 periods) which will improve our ability to focus on reading and writing in the middle school. There will be an increase in student instructional time with this model. Class sizes will range from 31-35 in the content area classes. .5 FTE was added after the 2011-12 Budget was adopted as a result of an increase in funding.
- 3.67 FTE licensed staff reduction at Dallas High School to include 1.0 FTE Language Arts, 1.0 FTE Social Studies, 1.0 FTE Math, .17 FTE PE and .5 FTE Art. Class size in content area classes will range from 32 to 35 students. 1.0 FTE increase in Social Studies was added after the 2011-12 Budget was adopted as a result of an increase in funding.
- Elimination of extra duty contracts for Department leader stipends at Dallas High School. The extra duty contracts have seen an increase due to changes on the extra duty salary schedule for Leadership, FFA and Drama which is important to the integrity of these programs and the responsibilities of these advisors outside of the student contact day.
- \$20,000 reduction in technology
- \$27,000 reduction in catering program at Dallas High School
- Special Education reductions of \$143,200. This reduction eliminates one licensed special education position at Whitworth, a .4 FTE licensed employee who was a case manager at Dallas High School, LVCS, and private schools. There is also a .88 FTE reduction in a classified special education position yet to be determined.
- Reduction of 10 contract days for all district employees.

Textbooks. This proposal includes \$115,920 for textbook purchases. This includes the purchase of the 5th/6th grade Singapore Math adoption, continued support of Singapore math at K-5 and replacement textbooks for programs. This continued commitment to Singapore math is essential in building the math skills necessary for students to meet the new common core standards.

Health Insurance. Costs will increase October 2012. No increase to the health insurance cap has been included in the proposed budget.

Employee Salaries. This budget reflects no cost of living increase for any employee group (classified, licensed, administrators and confidential employees). Step increases are included in the proposed budget. The District is currently in negotiations with both licensed and classified associations regarding salary and benefits. In addition, the proposed budget reflects a 10 day contract pay reduction for all employees totaling \$560,000.

Choir. Last year the choir teaching position for LaCreole Middle School and Dallas High School was reduced. Two DHS graduates stepped forward and volunteered to continue a program outside of the school day. The budget provides a \$5,000 extra duty contract for these two individuals so they can match this with fundraising money to provide for a personal services contract to continue these programs. They currently volunteer approximately 6 to 10 hours per week.

Electricity. Rates for electricity have continued to increase. Since 2008 our blended rate has increased by 40 percent. With the energy projects (lighting, controls, boilers) we have reduced usage by 638,780 kWh. We have budgeted slightly higher because of the continued increase in electricity costs and based on our actual costs this year.

Maintenance. 1.0 FTE Maintenance position has been coded in the Capital Construction Bond Projects to oversee bond expenditures. This leaves 2.0 Maintenance positions in the general fund budget, although there are 3.0 FTE in the maintenance department.

Transportation. The 2012-13 transportation budget, found in accounts 331 and 332 on page 32, reflects a \$51,026 decrease from prior year due to efficiencies found in routes by our new bus company.

Unemployment Costs. Due to benefits expiring, we have decreased expenditures in unemployment from \$280,000 to \$60,000. Because of the number of new retirees in 2012-13, we anticipate only one to two layoffs as a result of this proposed budget.

Maintenance of Effort. School districts are required to spend at a specific level in the General Fund for special education. It is a complicated formula, but basically we must maintain at least the same level of expenditures in each subsequent year as in the current year. Failure to meet "maintenance of effort" requirements puts our federal IDEA dollars at risk. There is a \$143,200 reduction in special education costs in the proposed general fund budget. We will still meet Maintenance of Effort with this reduction. The reduction is the loss of one classified special education position and one licensed staff.

This summarizes the General Fund Budget proposal set forth in the following pages. The projected contingency of \$881,343 if left unspent would represent a 3.6% percent Ending Fund Balance (EFB) which is dangerously low.

In addition to the General Fund Budget, this proposed budget projects revenue and expenditures for our Title Programs, additional IDEA special education programs and various special revenue accounts. We have had little information regarding the federal funding level for these programs so we have budgeted flat funding for IDEA and our Title Programs.

Dallas School District passed an 8.6 million dollar repairs and maintenance bond in November of 2009. We continue to account for this in Fund 401. In the summer of 2011, we completed a stadium siding renovation, flooring upgrades, and a number of other repairs to our schools. We continue to obtain energy incentives through SB 1149 and energy tax credits (BETC). We are continuing to code one of the three district maintenance employees in the bond fund. A Citizen's Advisory Committee continues to oversee these projects and expenditures.

In 2011-12, Dallas School District began contracting with Northwest Regional ESD to administer Medicaid Administrative Claims (MAC) Survey. This allows Dallas School District to capture dollars for health related services and referrals that we provide to students on a daily basis. Fund 240 has been set up to track the receipt of these reimbursements. The survey is conducted three times per year with a random selection of Dallas School District staff. We have completed one survey in 2011-12 and have not received revenue as of yet from this survey period. We are estimating \$25,000 revenue in 2012-13. Revenue must be used for health and social services (nursing and mental health counselors are two examples). We have not identified expenditures until we can project revenue based on experience.

This proposed budget reflects the current projections for Dallas School District for fiscal year 2012-13.

Even with our budget challenges, Dallas School District continues to provide an excellent education for our students. We have many things we can be proud of which include:

- Energy incentives of 1.2 million dollars applied to our renovation projects and district facilities.
- Successful extracurricular programs which continue to improve: Wrestling, Dance, Thespians, Bowling, FFA Program have all received state and/or national recognition during 2011-2012.
- 71 current seniors who will participate in our Extended Campus Program next year. This is a year of free college to 71 students in our community.
- Our staff continues to receive recognition for outstanding performance and innovation.
- Our staff continues to improve performance in our students and keeps focused on the important goals of academic achievement. The 2012 graduating class is the first group of seniors who must pass the state reading assessment in order to obtain a high school diploma. We currently have only 4 students who were on track for a regular diploma who have not passed the current state assessment.
- Staff engaged in a priority based budget discussion, although they knew we were in a reduction year. They engaged positively and provided important insight to the budget creation and direction for our district.
- Our teachers continue to work to improve student learning through their PLC teams and targeted interventions.
- Two teachers have stepped forward to become trainers in writing instruction for our district. They have also piloted a project in 7th grade language arts to improve writing for these students.

- We continue to have a collaborative working relationship with both employee groups. They work to understand our budget and funding in order to provide important input into our decisions. Most recently we are working to implement a new teacher and administrator evaluation system as required by a new law that focuses on student achievement as a part of teacher evaluation.
- We have been able to maintain choir without district support in 2011-12. The choirs at both LaCreole Middle School and Dallas High School are performing at a higher level.
- Last year our students were awarded over 1.2 million dollars in scholarships. This included one student who obtained a 4 year full ride to Washington and Lee.
- The graduating class of 2012 has one graduate who has outperformed many in the state on his SAT scores in all areas. His overall SAT is a 2020, National Average is 1500. State average is 1540. When asked how we could improve Dallas High School he said, "Dallas High School gave me everything I needed." When asked if he was challenged he smiled and said, "Yes, I was definitely challenged."
- Our community continues to support our schools in volunteerism, community support and recognition for our work; the community sponsored a welcome back breakfast for all staff, a community group continues to recognize distinguished educators, and the financial support through fundraising is in excess of \$150,000. For example, the most recent jog-a-thon at Lyle School raised over \$16,000, Whitworth has raised over \$25,000 and Dallas High School has raised over \$100,000 through fundraising. The Dallas Education Fund is working to become their own foundation and increase their financial support of our schools.
- Whitworth has received a mentoring grant for \$25,000 from the Commission on Children and Families to assist 25 of our most at-risk 5th grade students as they transition to middle school.
- Dallas High School has set a goal to improve climate and culture (i.e. Dragon Pride) in our community and school. We have seen the evidence of this in our interactions with our community.

In closing, we are currently funded at a level less than in 2009-10 with an increase in personnel costs including PERS and health insurance and an increase in almost every service to our district. However, we have streamlined our organization and kept focused on the results of our students. I am proud of our district, board, employees, students and community!



Christy M. Perry
Superintendent
Budget Officer

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**Dallas School District No. 2
Budget Committee
2012 – 2013**

<u>Name</u>		<u>Term</u>
Blanchard, Michael	School Board Director	June 2013
Bollman, Michael	School Board Director	June 2014
Flanagan, Pat	Budget Committee Member	February 2013
Hoskisson, Cindy	Budget Committee Member	February 2013
Locke, Greg	Budget Committee Member	February 2014
Meyer, Lu Ann	School Board Director	June 2013
Morris, David	Budget Committee Member	February 2015
Posey, Matt	School Board Director	June 2014
Teal, Sandy	School Board Director	June 2013
Teal, Tony	Budget Committee Member	February 2014

Non-Voting Ad Hoc Members:

Graves, Janice	OSEA President	June 2012
Travis, Steve	DEA President	June 2012

Dallas School District No. 2

Budget Calendar 2012 – 2013

- March 28, 2012 **Publish First Notice of Budget Committee Meeting** (*18 days prior to meeting.*) Notice of the budget committee meeting(s) must state the purpose, time and place of the meeting(s); that the meeting is a public meeting; and whether or not public comment will be taken at the meeting. Notice must be published not earlier than 30 days prior to first meeting and not later than 5 days prior to the first meeting. First publication notice must be separated from the second publication notice by at least 5 days. *ORS 294.401*
- April 11, 2012 **Publish Second Notice of Budget Committee Meeting** (*8 days prior to meeting.*) *ORS 294.401*
- April 23, 2012 **Budget Committee Meeting**
Present comprehensive outline of the 2012-2013 budget proposal. Public comment will be taken at this meeting.
- May 21, 2012 **Final Budget Committee Meeting**
- June 6, 2012 **Publish Notice of Budget Hearing** (*8 days prior to hearing.*)
Notice of Budget Hearing and Financial Summary must provide legal notice of the time and place of the budget hearing; financial summary of the current year's adopted budget and next year's budget as approved by the budget committee; and a statement of indebtedness. Notice must be published not earlier than 30 days prior to hearing and not later than 5 days before the scheduled budget hearing. *ORS 294.421*
- June 18, 2012 **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.
- July 02, 2012 **Certify the 2012-2013 Tax Levy to the County Assessor**

**Dallas School District No. 2
2012-2013
SUMMARY OF ALL FUNDS**

Actual 2009-10	Actual 2010-11	Adopted 2011-12	Proposed 2012-13	Approved 2012-13	Adopted 2012-13
\$ 24,615,044	\$ 24,385,609	\$ 24,530,977	\$ 24,357,762		
315,848		253,100	400,850		
\$ 24,930,892	\$ 24,385,609	\$ 24,784,077	\$ 24,758,612	\$ -	\$ -
2,727,940	2,298,663	2,426,327	2,750,067		
1,149,016	7,045,103	2,120,000	926,000		
826,125	805,768	905,558	957,060		
838,073	758,471	1,200,000	1,200,000		
1,952,933	2,106,756	2,321,815	2,172,540		
31,020	30,158	29,252	28,333		
\$ 32,455,999	\$ 37,430,528	\$ 33,787,029	\$ 32,792,612	\$ -	\$ -

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.

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

The General Fund accounts for all activities related to the general operation of Dallas School District in providing instruction and support services to students grades K-12. All revenues and expenditures are recorded here except those required to be accounted for in another fund. This report provides a high level summary of all general fund actual and planned financial activity from fiscal year 2008-09 through fiscal year 2011-12.

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
	2009/2010	2010/2011	FTE	2011/2012	FTE	2012/2013	2012/2013	2012/2013
<i>Fund 100</i>								
RESOURCES								
1000 Local Sources	\$5,620,744	\$5,765,992		\$5,755,907		\$5,934,728		
2000 Intermediate Sources	\$158,374	\$161,746		\$160,000		\$515,000		
3000 State Sources	\$17,851,085	\$16,349,347		\$17,311,370		\$16,504,534		
4000 Federal Sources	\$708,263	\$930,910		\$3,700		\$3,500		
5300 Sale of Assets	\$200,000	\$0		\$0		\$0		
5000 Beginning Fund Balance	\$2,540,227	\$2,463,649		\$1,300,000		\$1,400,000		
TOTAL RESOURCES	<u>\$27,078,693</u>	<u>\$25,671,644</u>		<u>\$24,530,977</u>		<u>\$24,357,762</u>	<u>\$0</u>	<u>\$0</u>
REQUIREMENTS								
1000 Instruction								
100 Salaries	\$8,878,765	\$8,918,678	174.28	\$8,036,138	178.06	\$8,068,414		
200 Associated Payroll Costs	\$4,712,013	\$4,445,538		\$4,548,473		\$4,357,104		
300 Purchased Services	\$1,063,819	\$1,386,448		\$1,483,050		\$1,539,095		
400 Supplies & Materials	\$161,557	\$233,156		\$172,050		\$199,720		
500 Capital Outlay	\$0	\$0		\$0		\$0		
600 Dues & Fees	\$10,007	\$20,270		\$9,760		\$8,040		
Total Instruction	<u>\$14,826,160</u>	<u>\$15,004,090</u>		<u>\$14,249,471</u>		<u>\$14,172,373</u>	<u>\$0</u>	<u>\$0</u>
2000 Support								
100 Salaries	\$3,653,383	\$3,674,187	70.14	\$3,379,747	71.46	\$3,373,132		
200 Associated Payroll Costs	\$2,584,100	\$2,550,101		\$2,644,582		\$2,777,532		
300 Purchased Services	\$2,517,382	\$2,431,076		\$2,556,876		\$2,475,395		
400 Supplies & Materials	\$394,769	\$376,914		\$405,385		\$390,150		
500 Capital Outlay	\$85,665	\$159,539		\$109,000		\$103,900		
600 Other Objects	\$144,703	\$159,544		\$156,664		\$154,604		
Total Support	<u>\$9,380,002</u>	<u>\$9,351,361</u>		<u>\$9,252,254</u>		<u>\$9,274,713</u>	<u>\$0</u>	<u>\$0</u>
3500 Latchkey Programs	\$46	\$0		\$0		\$0		
5220 Interfund Transfers	\$408,836	\$30,158		\$29,252		\$28,333		
6110 Operating Contingency	\$0	\$0		\$1,000,000		\$882,343		
Total Other	<u>\$408,882</u>	<u>\$30,158</u>		<u>\$1,029,252</u>		<u>\$910,676</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$24,615,044</u>	<u>\$24,385,609</u>	244.42	<u>\$24,530,977</u>	249.52	<u>\$24,357,762</u>	<u>\$0</u>	<u>\$0</u>
Ending Fund Balance	\$2,463,649	\$1,286,035						

FACILITIES, REPAIRS & MAINTENANCE FUND 102

This fund was originally established by the Board to track spending of resources borrowed through OSBA's Flex Fund Borrowing Program. Though the original funds were fully expended in 2007-08, the Board has directed two transfers; one from the General Fund in 2007-08 for \$250,000, and, in 2009-10, \$200,000 proceeds from the sale of Rickreall Elementary School to be accounted for in this fund. The fund remains active as a tool to track expenses for major repairs, deferred maintenance issues and other activities related to improving the condition of District properties. Continuing resources could come from sale of district property, transfers from the general fund, donations from private sources, insurance claims, loan proceeds, or grants from federal or state sources dedicated to improvement of school facilities.

BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2009/2010	2010/2011	FTE	2011/2012	FTE	2012/2013	2012/2013	2012/2013
<i>Fund 102</i>								
RESOURCES								
1510 Interest Earned	\$1,211	\$803		\$2,000		\$750		
1910 Land Lease	\$1,100	\$1,100		\$1,100		\$1,100		
1960 Recover Prior Yr Exp	\$0	\$0		\$0		\$0		
1990 Miscellaneous	\$1,000	\$0		\$0		\$5,000		
4500 Federal Sources	\$0	\$0		\$0		\$0		
4700 Federal thru Intermediate Sources	\$0	\$0		\$0		\$0		
5200 Interfund Transfer	\$200,000	\$0		\$100,000		\$132,000		
5400 Beginning Fund Balance	\$112,537	\$268,538		\$150,000		\$262,000		
TOTAL RESOURCES	\$315,848	\$270,441		\$253,100		\$400,850	\$0	\$0
REQUIREMENTS								
2540 Operation & Maintenance								
100 Salaries	\$21,481	\$0		\$0		\$0		
200 Associated Payroll Costs	\$11,769	\$0		\$0		\$0		
300 Purchased Services	\$12,985	\$3,416		\$200,000		\$1,850		
400 Supplies	\$0	\$4,845		\$53,100		\$5,000		
500 Capital Equip-New	\$0	\$0		\$0		\$0		
600 Other Objects	\$1,075	\$0		\$0		\$0		
Total Support Services	\$47,310	\$8,261		\$253,100		\$6,850	\$0	\$0
4110 Facilities Acquisition and Construction								
300 Purchased Services	\$0	\$0		\$0		\$0	\$0	\$0
5220 Transfers to Other Funds	\$0	\$72,000		\$0		\$132,000	\$0	\$0
Ending Fund Balance	\$268,538	\$190,179		\$0		\$262,000	\$0	\$0
TOTAL REQUIREMENTS	\$315,848	\$270,441		\$253,100		\$400,850	\$0	\$0

SPECIAL REVENUE GRANTS & PROJECTS FUND 200

Beginning in budget year 2007-08, the District combined all special revenue grants within Proposed and Adopted Budget materials in the consolidated format shown below. Detailed information related to each individual grant will be found in supplemental pages with financial data described as a "projected allocation". This change in format will ensure that the District is in compliance with Oregon Local Budget Law in which all data presented in the traditional budget format must be appropriated in a similar manner.

BUDGET

	Actual 2009/2010	Actual 2010/2011	Budgeted 2011/2012	Proposed 2012/2013	Approved 2012/2013	Adopted 2012/2013
RESOURCES						
1000 Local Sources	\$68,025	\$211,960	\$120,000	\$204,000		
2000 Other Intermediate Sources	\$317,468	\$326,889	\$379,921	\$357,400		
3000 State Sources	\$201,948	\$183,195	\$244,625	\$302,911		
4000 Federal Sources	\$1,962,683	\$1,576,619	\$1,673,781	\$1,602,756		
5000 Interfund Transfers	\$177,816	\$0	\$8,000	\$3,000		
5400 Beginning Fund Balance	\$0	\$0	\$0	\$280,000		
TOTAL RESOURCES	<u>\$2,727,940</u>	<u>\$2,298,663</u>	<u>\$2,426,327</u>	<u>\$2,750,067</u>	\$0	\$0
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$1,123,842	\$1,051,158	\$984,066	\$981,784		
200 Assoc. Payroll Costs	\$568,353	\$592,278	\$561,399	\$496,519		
300 Purchased Services	\$235,562	\$95,175	\$165,050	\$219,688		
400 Supplies and Materials	\$102,754	\$79,045	\$119,000	\$128,140		
500 Capital Outlay	\$0	\$0	\$25,000	\$25,000		
600 Other Objects	\$28,966	\$2,155	\$10,350	\$10,500		
Total Instruction	<u>\$2,059,477</u>	<u>\$1,819,811</u>	<u>\$1,864,865</u>	<u>\$1,861,630</u>	\$0	\$0
2000 Supporting Services						
100 Salaries	\$213,223	\$154,126	\$227,832	\$187,326		
200 Assoc. Payroll Costs	\$103,436	\$63,597	\$109,930	\$84,226		
300 Purchased Services	\$258,684	\$162,314	\$101,000	\$121,260		
400 Supplies and Materials	\$9,429	\$17,758	\$16,000	\$26,200		
500 Capital Outlay	\$3,500	\$0	\$0	\$0		
600 Other Objects	\$66,308	\$69,804	\$81,700	\$85,425		
Total Supporting Services	<u>\$654,580</u>	<u>\$467,598</u>	<u>\$536,462</u>	<u>\$504,437</u>	\$0	\$0
3000 Community Services						
100 Salaries	\$9,929	\$8,647	\$15,500	\$14,999		
200 Assoc. Payroll Costs	\$1,672	\$1,004	\$6,250	\$5,001		
300 Purchased Services	\$0	\$0	\$2,000	\$0		
400 Supplies and Materials	\$2,282	\$1,603	\$1,250	\$0		
600 Other Objects	\$0	\$0	\$0	\$0		
Total Community Services	<u>\$13,883</u>	<u>\$11,254</u>	<u>\$25,000</u>	<u>\$20,000</u>	\$0	\$0
5220 Transfers to Other Funds	\$0	\$0	\$0	\$364,000		
TOTAL REQUIREMENTS	<u>\$2,727,940</u>	<u>\$2,298,663</u>	<u>\$2,426,327</u>	<u>\$2,750,067</u>	\$0	\$0

CAPITAL CONSTRUCTION BOND PROJECTS FUND 401

In November 2009, voters approved the District to issue \$8.6M general obligation bonds to provide major facility repairs and improvements including roofing, boiler replacement, parking lot repairs and expansion, flooring replacement, window and siding replacement and modular classrooms. The Series 2010 bonds were sold in January 2010 with some projects beginning in 2009-2010. The beginning fund balance reflects the remaining funds available for 2012-2013.

In conjunction with the voter approved bond sale, the District has worked with Oregon Department of Energy to maximize the amount of funding available to it for the energy upgrade projects. Portions of boiler replacement and upgrades, lighting retro-fits, and other projects that will improve energy efficiency in the district buildings will be financed to the maximum allowed through programs such as Senate Bill 1149, Business Energy Tax Credits (BETC), Energy Trust of Oregon (ETO) and the federally supported State Energy Program (SEP). These additional resources are accounted for in this fund.

BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2009/2010	2010/2011	FTE	2011/2012	FTE	2012/2013	2012/2013	2012/2013
<i>Fund 401</i>								
RESOURCES								
1510 Interest Earned	\$19,568	\$16,381		\$20,000		\$2,000		
1990 Miscellaneous	\$0	\$0		\$0		\$160,000		
3000 State Sources	\$0	\$145,445		\$200,000		\$0		
4500 Federal Sources	\$0	\$0		\$600,000		\$0		
4700 Federal thru Intermediate Sources	\$0	\$536,918		\$0		\$100,000		
5110 Bond Proceeds	\$8,600,000	\$0		\$0		\$0		
5200 Interfund Transfer	\$0	\$0		\$0		\$364,000		
5400 Beginning Fund Balance	\$0	\$7,470,553		\$1,300,000		\$300,000		
TOTAL RESOURCES	<u>\$8,619,568</u>	<u>\$8,169,297</u>		<u>\$2,120,000</u>		<u>\$926,000</u>	<u>\$0</u>	<u>\$0</u>
REQUIREMENTS								
4100 Facilities Acquisition/Construction								
100 Salaries	\$22,757	\$50,094	1.00	\$48,610	1.25	\$62,566		
200 Associated Payroll Costs	\$9,756	\$28,685		\$30,020		\$36,320		
300 Purchased Services	\$106,839	\$0		\$0		\$0		
400 Supplies	\$0	\$100		\$0		\$0		
500 Capital Equip-New	\$1,009,664	\$6,966,224		\$2,041,370		\$827,115		
600 Other Objects	\$0	\$0		\$0		\$0		
Total Facilities Acquisition/Construction	<u>\$1,149,016</u>	<u>\$7,045,103</u>		<u>\$2,120,000</u>		<u>\$926,000</u>	<u>\$0</u>	<u>\$0</u>
Ending Fund Balance	<u>\$7,470,553</u>	<u>\$1,124,194</u>		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$8,619,568</u>	<u>\$8,169,297</u>	1.00	<u>\$2,120,000</u>	1.25	<u>\$926,000</u>	<u>\$0</u>	<u>\$0</u>

FOOD SERVICE FUND 203

Sodexo was awarded a contract through the competitive bid process to provide food service for all district schools for five (5) year contract commencing with fiscal year 2009-10. Sodexo has consistently worked to improve quality standards in both product and service while also maintaining cost savings through efficiency. As per the original five-year agreement commencing in fiscal year 2004-05, employees who were hired by the district continue to be compensated by the district although the contractor is responsible for on-the-job supervision. New employees are hired directly by the contractor. The Food Service fund operates exclusively on funds generated from sale of lunches and federal reimbursement. Projected costs for 2012-13 provide for maintenance of effort.

BUDGET

	Audited Actual		FTE	Adopted		FTE	Proposed	Approved	Adopted
	2009/2010	2010/2011		2011/2012	2012/2013		2012/2013	2012/2013	
<i>Fund 203</i>									
RESOURCES:									
1510 Interest Earned	\$15	\$40		\$50			\$60		
1610 Food Service	\$214,677	\$190,615		\$216,008			\$225,000		
1920 Donations	\$2,500	\$97		\$0			\$0		
1960 Recover prior year expenses	\$0	\$0		\$0			\$0		
1990 Miscellaneous	\$6,836	\$1,407		\$5,000			\$5,000		
3102 State School Lunch Match	\$11,478	\$9,693		\$9,500			\$9,500		
3199 Unrestricted Grant	\$0	\$2,161		\$0			\$500		
4500 Federal Funds thru State	\$530,425	\$531,174		\$550,000			\$592,000		
4900 Revenue for/on behalf of Dist	\$54,001	\$51,315		\$50,000			\$50,000		
5400 Beginning Fund Balance	\$95,774	\$89,582		\$75,000			\$75,000		
TOTAL RESOURCES	<u>\$915,707</u>	<u>\$876,083</u>		<u>\$905,558</u>			<u>\$957,060</u>	<u>\$0</u>	<u>\$0</u>
REQUIREMENTS									
3100 Food Service Enterprise Svcs									
100 Salaries	\$45,524	\$43,863	2.31	\$46,194	2.24		\$44,828		
200 Associated Payroll Costs	\$49,695	\$54,947		\$56,180			\$56,037		
300 Purchased Services	\$657,543	\$639,623		\$710,208			\$760,000		
400 Supplies & Materials	\$71,012	\$55,770		\$53,000			\$50,000		
500 Capital Outlay	\$0	\$9,715		\$5,000			\$10,000		
600 Other Objects	\$2,350	\$1,850		\$2,000			\$2,000		
Total Community Services	<u>\$826,125</u>	<u>\$805,768</u>		<u>\$872,582</u>			<u>\$922,865</u>	<u>\$0</u>	<u>\$0</u>
Ending Fund Balance	\$89,582	\$70,315		\$32,976			\$34,195		
TOTAL REQUIREMENTS	<u>\$915,707</u>	<u>\$876,083</u>		<u>\$905,558</u>			<u>\$957,060</u>	<u>\$0</u>	<u>\$0</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		FTE	Budgeted		Proposed	Approved	Adopted
	2009/2010	2010/2011		2011/2012	FTE			
<i>Fund 201</i>								
RESOURCES								
1000 Local Sources	\$0	\$0		\$0		\$0		
1700 Extra Curricular Activities	\$821,677	\$757,566		\$950,000		\$950,000		
5400 Beginning Fund Balance	\$266,744	\$250,349		\$250,000		\$250,000		
TOTAL RESOURCES	<u>\$1,088,421</u>	<u>\$1,007,915</u>		<u>\$1,200,000</u>		<u>\$1,200,000</u>	<u>\$0</u>	<u>\$0</u>
REQUIREMENTS								
1000 Instruction								
300 Purchased Services	\$0	\$0		\$0		\$0		
400 Supplies and Materials	\$838,073	\$758,471		\$1,100,000		\$1,100,000		
500 Capital Outlay	\$0			\$0		\$0		
600 Other Objects	\$0			\$0		\$0		
Total Instruction	<u>\$838,073</u>	<u>\$758,471</u>		<u>\$1,100,000</u>		<u>\$1,100,000</u>	<u>\$0</u>	<u>\$0</u>
Ending Fund Balance	\$250,349	\$249,443		\$100,000		\$100,000		
TOTAL REQUIREMENTS	<u>\$1,088,421</u>	<u>\$1,007,915</u>		<u>\$1,200,000</u>		<u>\$1,200,000</u>	<u>\$0</u>	<u>\$0</u>

**DEBT SERVICE FUND 301
GENERAL OBLIGATION**

The Debt Service Fund provides for the long term obligation associated with General Obligation Bonds issued by the district when authorized by voters at a special election on May 18, 1993, for the purpose of constructing and equipping classrooms and other facility improvements within the district. On October 11, 2001, the district refinanced those bonds recognizing a savings to taxpayers of approximately \$552,190 over the lifetime of the debt. This obligation has been fully paid in the 2011-12 fiscal year.

The voters approved an additional \$8.6M General Obligation Bond in November 2009. These bonds were subsequently sold as Series 2010 and will provide major facility repairs and improvements including roofing, boiler replacement, parking lot repairs and expansion, energy projects, flooring replacement, window and siding replacement.

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 Debt Service Schedule provides for annual interest and principal payments through June 2016.

BUDGET

	Audited Actual		Budgeted	Proposed	Approved	Adopted
	2009/2010	2010/2011	2011/2012	2012/2013	2012/2013	2012/2013
		FTE	FTE	<i>Fund 301</i>		
RESOURCES						
1111 Current Year's Taxes	\$1,737,429	\$1,981,267	\$2,172,315	\$2,075,540		
1112 Prior Year's Taxes	\$38,858	\$68,178	\$42,000	\$42,000		
1114 Offsets	\$0	\$0	\$0	\$0		
1500 Interest on Investments	\$5,840	\$4,551	\$7,500	\$5,000		
1990 Miscellaneous	\$0	-\$11,279	\$0	\$0		
5200 Interfund Transfer	\$0	\$72,000	\$0	\$0		
5400 Beginning Fund Balance	\$262,145	\$91,339	\$100,000	\$50,000		
TOTAL RESOURCES	<u>\$2,044,272</u>	<u>\$2,206,056</u>	<u>\$2,321,815</u>	<u>\$2,172,540</u>	<u>\$0</u>	<u>\$0</u>
REQUIREMENTS						
5000 Debt Service						
610 Redemption of Principal	\$1,685,000	\$1,820,000	\$1,940,000	\$1,995,000		
620 Interest	\$267,813	\$286,635	\$181,675	\$77,400		
640 Dues and Fees	\$121	\$121	\$140	\$140		
	\$1,952,933	\$2,106,756	\$2,121,815	\$2,072,540	\$0	\$0
5220 Transfer-Loan fr Other Fund	\$0	\$0	\$100,000	\$0		
7000 Unappropriated End Balance	\$91,339	\$99,300	\$100,000	\$100,000		
TOTAL REQUIREMENTS	<u>\$2,044,272</u>	<u>\$2,206,056</u>	<u>\$2,321,815</u>	<u>\$2,172,540</u>	<u>\$0</u>	<u>\$0</u>

REPAYMENT SCHEDULE

	Date	Principal	Interest	Total
Series 2010	2012-2013	1,995,000	77,400	2,072,400
	2013-2014	2,115,000	59,445	2,174,445
	2014-2015	2,200,000	40,410	2,240,410
	2015-2016	2,290,000	20,610	2,310,610
	TOTAL	8,600,000	197,865	8,797,865

**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 repayment of this note.

BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2009/2010	2010/2011	FTE	2011/2012	FTE	2012/2013	2012/2013	2012/2013
RESOURCES								
5200 Interfund Transfer	\$31,020	\$30,158		\$29,252		\$28,333		
TOTAL RESOURCES	<u>\$31,020</u>	<u>\$30,158</u>		<u>\$29,252</u>		<u>\$28,333</u>	\$0	\$0
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	\$25,000	\$25,000		\$25,000		\$25,000		
620 Interest	\$6,020	\$5,158		\$4,252		\$3,333		
Debt Service Requirements	\$31,020	\$30,158		\$29,252		\$28,333	\$0	\$0
TOTAL REQUIREMENTS	<u>\$31,020</u>	<u>\$30,158</u>		<u>\$29,252</u>		<u>\$28,333</u>	\$0	\$0

REPAYMENT SCHEDULE

Date	Principal	Interest	Total
2012-2013	25,000	3,333	28,333
2013-2014	30,000	2,370	32,370
2014-2015	30,000	1,200	31,200
TOTAL	<u>85,000</u>	<u>6,903</u>	<u>91,903</u>

General Fund Resources

GENERAL FUND RESOURCES

The primary sources of revenue for the General Fund are local property taxes and the State School Fund. Other General Fund revenues sources include fees collected for programs, activities, building rentals, reimbursements of expenses by other districts or state entities, and the unexpended revenue from the previous year.

State School Fund

Since 1992-93 the State School Fund has been the major appropriation of state school support for public elementary and secondary schools. The State School Fund consists of both property tax loss replacement and state aid. Each of the 199 school districts in Oregon receives an apportionment that consists of:

<u>General Purpose Grant</u>	+	<u>Transportation Grant</u>	+	<u>Facility Grant</u>	-	<u>Local revenues</u>
ADMw x \$4500 adjusted		70% of approved				Property tax
By Teacher experience		costs of transportation				Common School Fund
						County School Fund
						Federal Forest Receipts
						In Lieu property taxes

In fiscal year 2011-12 Dallas School District budgeted a State School Fund Allocation of \$16,226,470. At the time of this printing, the State School Fund allocation for Dallas School District for fiscal year 2012-13 is \$15,952,799 based on the final 2011-13 legislative budget for K-12 education. This \$273,671 reduction can be attributed to a declining enrollment of students attending Dallas Schools.

Property Taxes

Prior to the passage of Oregon's property tax limitations, Ballot Measure 5 (1990) and Ballot Measure 50 (1997), property taxes were the major source of local school funding. Measure 5 limited the amount of taxes that can be imposed on property to \$5 per \$1,000 of Real Market Value and required the legislature to replace property taxes that local schools lost as a result of tax limitation through 1996. Measure 50 cut 1997-98 local operating property taxes by 17% statewide and rolled back assessed values to 1995-96 levels and limited future assessed value growth to 3 percent per year.

Taxes are calculated by multiplying the assessed value of property by the permanent tax rate of \$4.5527. The taxes are payable in three equal installments on the fifteenth of November, February and May of the same fiscal year.

Other Local Revenues

Common School Fund: Money gained from the sale of state-owned timber or lease of state-owned property. Interest and earnings from this fund are distributed annually on a per pupil basis.

County School Fund: Statutory funds with various revenue sources including federal forest reserve receipts.

STATE SCHOOL FUND GRANT

2012-2013

No SYS funds for 2012-13. Based on \$5.736 Billion Budget as of 4/2/2012

Polk County, Dallas SD 2

District ID: 2190

2012-2013 ADMw Components		2012-2013 Local Revenue	
ADMr:	2,981.0 X 1.00 = 2,981.0	Property Taxes and in-lieu of property taxes from local sources =	\$5,471,003.00
Students in ESL programs:	47.0 X 0.50 = 23.5	Federal Forest Fees =	\$500.00
456.0 IEP Students capped at 11% of ADMr:	327.9 X 1.00 = 327.9	Common School Fund =	\$301,735.21
Students on IEP Above 11% of ADMr:	46.0 X 1.00 = 46.0	County School Fund =	\$30,000.00
Students in Pregnant/Parenting Programs:	5.0 X 1.00 = 5.0	State Managed Timber =	\$0.00
Students in Poverty:	420.6 X 0.25 = 105.2	ESD Equalization =	
Students in Foster Care and Neglected/Delinquent:	29.0 X 0.25 = 7.3	In-Lieu of Property Taxes(non-local sources) =	\$3,200.00
Remote Elementary School Correction:	0.0 X 1.00 = 0.0	Revenue Adjustments =	
Small High School Correction:	0.0 X 1.00 = 0.0	Local Revenue =	\$5,805,938.21
Estimated ADMw:	= 3,495.8	2012-2013 Transportation Grant	
2012-2013 Extended ADMw		Salaries =	N/A
2012-2013 Estimated ADMw	= 3,495.82	Payroll =	N/A
2011-2012 Estimated ADMw	= 3,482.25	Purchased Services =	N/A
Extended ADMw - Greater of		Supplies =	N/A
Or 2012-2013 Estimated ADMw	= 3,495.82	Other =	N/A
2011-2012 Estimated ADMw		Garage Depreciation =	N/A
2012-2013 Experience Adjustment		Bus Depreciation =	N/A
District Average Teacher Experience	= 12.10	Fees Collected =	N/A
State Average Teacher Experience	= 12.78	Non-Reimbursable =	N/A
Experience Adjustment (Difference in District and State Teacher Experience)	= -0.68	Net Eligible Trans. Expend.	= \$1,421,534.00
		Trans per ADMr Rank. 40%	Transportation Reimburs. Rate 70.00%
		Grant (Rate* Net Eligible Expend)	= \$995,073.80

2012-2013 General Purpose Grant

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

(3,495.82 x [\$4500 + (\$25 x -0.68)]) X 1.324910316014 = **\$20,763,663**

2012-2013 Total Formula Revenue

General Purpose Grant + Transportation Grant

= **\$20,763,663 + \$995,074 = \$21,758,737**

2012-2013 State School Fund Grant

Total Formula Revenue - Local Revenue

= \$21,758,737 - \$5,805,938 = **\$15,952,799**

General Purpose Grant per Extended ADMw= \$5,940

Total Formula Revenue per Extended ADMw= \$6,224

Charter Schools Rate(ORS 338.155)= \$5,940

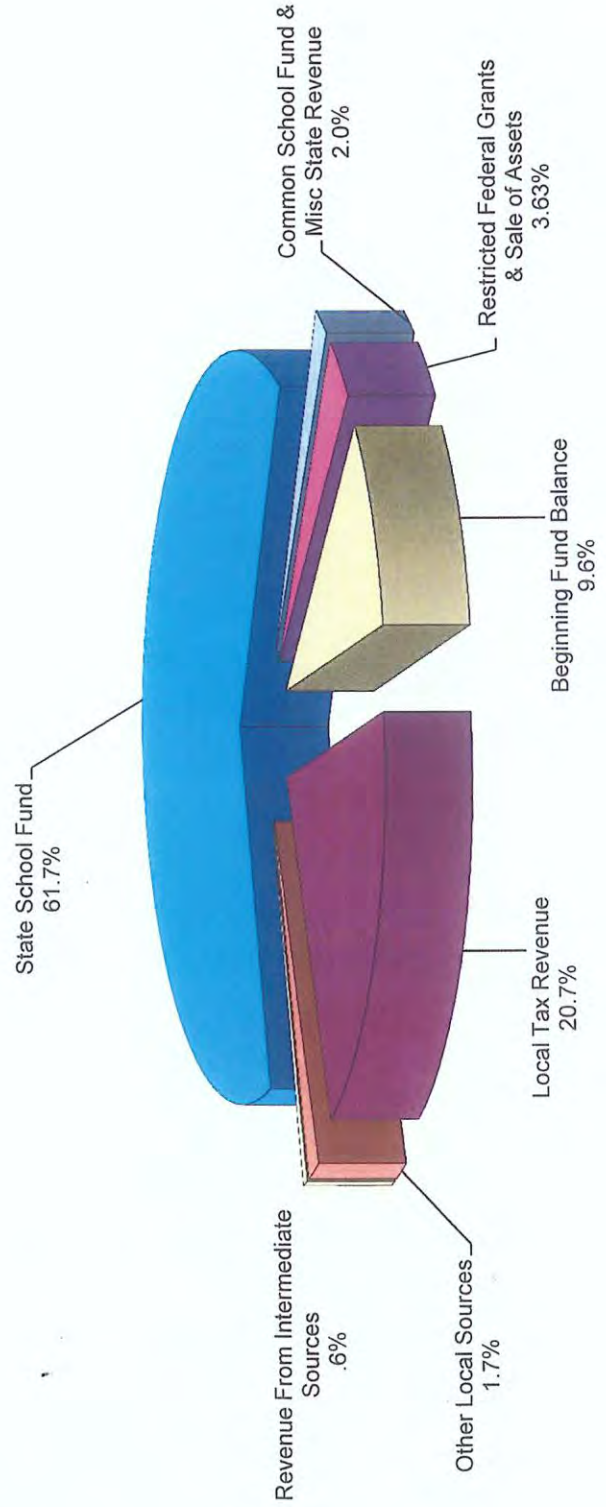
Total Paid To date			Estimated Remaining Balance Due			High Cost Disability
SSF	Small HS Grant	Facility Grant	SSF	Small HS Grant	Facility Grant	

**General Fund Revenue
Audited Actual
2010-2011**

DESCRIPTION	TOTAL	% of Total
1 Local Tax Revenue	\$5,326,435	20.7%
2 Other Local Sources	\$439,556	1.7%
3 Revenue From Intermediate Sources	\$161,746	0.6%
4 State School Fund	\$15,847,353	61.7%
5 Common School Fund & Misc State Revenue	\$501,994	2.0%
6 Restricted Federal Grants & Sale of Assets	\$930,910	3.63%
7 Beginning Fund Balance	<u>\$2,463,649</u>	<u>9.6%</u>

TOTAL GENERAL FUND RESOURCES

\$25,671,644 **100.00%**



**General Fund Resources
Budget 2012-13**

Account	Revenue Source	2009-10 Actual	2010-11 Actual	2011-12 Adopted Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted		
R1111	CURRENT YEAR TAXES	\$4,970,791	\$5,122,596	\$5,237,167	\$5,341,003				
R1112	PRIOR YEAR TAXES	\$163,976	\$202,521	\$130,000	\$130,000				
R1113	BACK TAXES-FORCED SALE	\$0	\$480	\$0	\$0				
R1190	INTEREST ON TAXES	\$776	\$838	\$1,000	\$1,000				
R1312	TUITION OTHR DIST IN STAT	\$74,518	\$73,533	\$42,040	\$40,000				
R1331	TUITION FR INDIVIDUALS	\$2,000	\$2,350	\$0	\$100				
R1510	INTEREST ON INVESTMENTS	\$40,887	\$26,816	\$30,000	\$30,000				
R1710	ADMISSIONS	\$26,645	\$20,952	\$25,000	\$30,000				
R1711	DHS AUDITORIUM ADMISSION	\$5,602	\$3,280	\$5,000	\$3,500				
R1740	FEES; TEXTBOOK & MISC	\$8,368	\$6,619	\$1,200	\$1,200				
R1770	FEES CO-CURRICULAR	\$95,231	\$91,948	\$75,000	\$80,000				
R1773	PE/TOWEL FEES	\$15,516	\$16,215	\$15,000	\$15,000				
R1800	OTHR LOCAL SOURCE/LATCHKEY	\$105	\$37	\$0	\$0				
R1910	FACILITY RENTALS	\$11,194	\$15,826	\$12,000	\$12,000				
R1920	CONTRIBUTIONS & DONATIONS PRIVATE	\$1,387	\$163	\$500	\$500				
R1941	SERVICE TO OTHER DISTRICTS	\$0	\$329	\$0	\$0				
R1943	LVCS CHARTER SCHOOLS	\$62,617	\$75,772	\$73,000	\$87,000				
R1960	RECOV PRIOR YRS EXP	\$572	\$1,703	\$1,000	\$1,000				
R1980	FEES CHARGED TO GRANTS	\$94,558	\$63,490	\$55,000	\$74,425				
R1990	MISCELLANEOUS	\$41,016	\$37,603	\$50,000	\$85,000				
R1991	PRINTING SERVICES	\$4,986	\$2,921	\$2,500	\$2,500				
R1994	SCHOLARSHIPS	\$0	\$0	\$500	\$500				
R2101	COUNTY SCHOOL FUNDS	\$34,764	\$36,490	\$30,000	\$30,000				
R2102	ESD APPORTIONMENT	\$123,609	\$125,256	\$130,000	\$485,000				
R3101	STATE SCHOOL FUND- GEN SUPPORT	\$17,072,455	\$15,847,353	\$16,226,470	\$15,952,799				
R3103	COMMON SCH FUND	\$235,413	\$259,568	\$280,324	\$301,735				
R3199	UNRESTR GRANT OTHER	\$543,217	\$160,705	\$250,000	\$250,000				
R3299	RESTR GRANTS OTHER STATE	\$0	\$81,720	\$554,576	\$0				
R4500	RESTR FEDERAL GRANTS THRU STATE	\$689,306	\$927,028	\$0	\$0				
R4700	RESTR FEDERAL GRANTS THRU INTERMEDIATE	\$15,086	\$0	\$0	\$0				
R4801	FED FOREST FEES	\$569	\$512	\$500	\$500				
R4899	OTHER REV IN LIEU OF TAX	\$3,302	\$3,370	\$3,200	\$3,000				
R5300	SALE COMP LOSS FXD ASSETS	\$200,000	\$0	\$0	\$0				
R5400	RESOURCES BEG FUND BAL	\$2,540,227	\$2,463,649	\$1,300,000	\$1,400,000				
TOTAL GENERAL FUND RESOURCES					\$27,078,693	\$25,671,644	\$24,530,977	\$24,357,762	\$0



POLK COUNTY

TREASURER & TAX COLLECTOR

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

October 25, 2011

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 2011-12 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 2011-2012 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,

A handwritten signature in cursive script that reads "Linda M. Fox".

Linda M. Fox
Tax Collector

Enclosure/s

TABLE 4a - DETAIL OF TAXING DISTRICT LEVIES

Tax Year 2011-12

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	PERMANENT	LOCAL OPTION	"GAP" BONDS OR UR SPECIAL LEVY	BONDS	TOTAL
	Inside M5 Limit	BEFORE Inside M5 Limit	Inside M5 Limit	BEFORE Outside M5 Limit	
Ad Valorem Tax Levies					
5 Permanent Levy (if dollar amount)	0				0
6 Local Option Levy (if dollar amount)*		0			0
7 "GAP" Bond Levy			0		0
8 Urban Renewal Special Levy			0		0
9 Bond Levy*				2,177,153.00	2,177,153.00
10 TOTAL DOLLAR LEVY (add lines 5 thru 9)	0	0	0	2,177,153.00	2,177,153.00

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	2,177,153.00	2,177,153.00

Taxable Property Value (if an urban renewal plan is involved, report reduced rate levies separately)	
13 Total Assessed Value	1,252,070,588.00
14 Add: Non-Profit Housing Value	0.00
15 Add: Fish and Wildlife Value	0.00
16 Subtract: Urban Renewal Excess (amt. used only)**	8,166,797.00
17 VALUE TO COMPUTE THE TAX RATE	1,243,903,791.00

Tax Computations					
18 Tax Rate (for dollar levies, line 12 divided by line 17)***	0.0045527	0.0000000	0.0000000	0.0017502	0.0063029
19 Amount Tax Rate Will Raise (line 17 times line 18)	5,663,120.79	0.00	0.00	2,177,080.42	7,840,201.21
20 Truncation Loss (for dollar levies only) (line 19 minus line 12)	0.00	0.00	0.00	-72.58	-72.58
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	4.38	0.00		50.55	54.93
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)	5,663,125.17	0.00	0.00	2,177,130.97	7,840,256.14
25 Actual Tax Extended for District	5,663,125.10	0.00		2,177,131.72	7,840,256.82
26 District's Gain or Loss from Individual Extension (25 - 24c)	-0.07	0.00	0.00	0.75	0.68
27 District's Compression Loss (Enter as a negative number)****	-79,015.09	0.00			-79,015.09
28 DISTRICT TAXES IMPOSED (line 24c+line 26+line 27)	5,584,110.01	0.00	0.00	2,177,131.72	7,761,241.73

Additional Taxes/Penalties	
29 Farmland (ORS 308A.703)	8,128.12
30 Forestland (ORS 308A.703)	1,501.40
31 Small Tract Forestland (STF) (ORS 308A.703)	88.04
32 Open Space (ORS 308.770)	0.00
33	
34 Historic Property (ORS 358.525)	0.00
35 Other	2,359.16
36 Late Filing Fee County Only (ORS 308.302)	0.00
37 Roll Corrections (ORS 311.206), incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208.	0.00
38 TOTAL ADDITIONAL TAXES/PENALTIES (lines 29 thru 37)	12,076.72

39 TOTAL TO BE RECEIVED (line 28 plus line 38)	5,584,110.01	0.00	0.00	2,189,208.44	7,773,318.45
40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.10537732

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General Fund Requirements

General Fund Expenditures - Function Summary
Budget 2012-13

Function	Function Title	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
1111	K - 5 INSTRUCTION	\$3,010,380	\$4,258,776	52.54	\$4,114,812	52.61	\$3,990,480		
1112	4 - 5 INSTRUCTION	\$1,444,025	\$0		\$0		\$0		
1121	MIDDLE SCHOOL INSTRUCTION	\$2,427,028	\$2,423,136	23.69	\$2,088,020	23.63	\$1,945,142		
1122	MIDDLE SCHOOL EXTRA CURRICULAR	\$45,689	\$47,966		\$0		\$0		
1131	HIGH SCHOOL INSTRUCTION	\$3,097,836	\$2,961,828	33.72	\$2,838,953	31.00	\$2,656,232		
1132	HIGH SCHOOL EXTRA CURRICULAR	\$479,336	\$501,447	2.00	\$413,924	2.00	\$465,155		
1210	DISTRICT TALENTED & GIFTED	\$9,769	\$8,600		\$10,018		\$9,689		
1221	SPEC ED DLC	\$1,655,979	\$1,612,507	33.49	\$1,523,472	34.71	\$1,551,307		
1223	SPEC ED DLS	\$678	\$1,079		\$625		\$600		
1226	HOME INSTRUCTION	\$17,906	\$8,096		\$9,998		\$9,451		
1228	SPEC ED ILC/SLP	\$272,511	\$306,718	3.95	\$321,747	6.32	\$438,774		
1229	PAS-NEW OPTIONS 6-12	\$35,950	\$0		\$0	2.38	\$131,880		
1233	SPEC ED TUTORING	\$3,047	\$8,281		\$5,550		\$4,107		
1250	SPEC ED ERC	\$836,107	\$944,986	15.63	\$968,141	15.65	\$949,057		
1271	REMEDIAION	\$41,747	\$99,794	0.69	\$24,580	0.69	\$21,915		
1280	ALTERNATE EDUCATION	\$330,044	\$326,363	4.81	\$333,797	5.31	\$363,277		
1281	GED PROGRAM	\$6,960	\$7,440		\$7,500		\$17,500		
1283	EXTENDED CAMPUS	\$0	\$217,730		\$283,500		\$238,000		
1288	LVCS CHARTER SCHOOL	\$798,934	\$977,298		\$1,012,850		\$1,087,020		
1289	TUTORING EXPELLED STUDENTS	\$19,980	\$11,924		\$8,013		\$6,678		
1291	ENGLISH SECOND LANGUAGE	\$273,222	\$276,669	3.76	\$280,704	3.76	\$282,905		
1292	DHS TEEN PARENT / INSTRU	\$13,983	\$0		\$0		\$0		
1294	TUTORING YOUTH CORRECTION	\$2,188	\$573		\$0		\$0		
1460	DHS SUMMER SCHOOL	\$2,861	\$2,880		\$3,267		\$3,205		
	INSTRUCTION SERVICES	\$14,826,160	\$15,004,090	174.28	\$14,249,471	178.06	\$14,172,373	\$0	\$0
2113	DIST OTHER PROGRAMS	\$3,000	\$3,000		\$3,000		\$3,000		
2114	DIST OTHER DIST PROGRAMS	\$1,542	\$0		\$1,000		\$0		
2115	DISTRICT STUDENT SAFETY	\$5,701	\$6,909		\$6,981		\$2,400		
2120	STUDENT GUIDANCE	\$626,920	\$637,377	6.50	\$504,018	5.50	\$399,207		
2129	IN SCHOOL SUSPENSION	\$88,706	\$35,888		\$0		\$0		
2130	STUDENT HEALTH SERVICES	\$28,957	\$28,629		\$31,626		\$32,720		
2135	SPEC ED OTHER PROGRAMS	\$0	\$0		\$0		\$0		
2143	PSYCHOLOGICAL SERVICES	\$88,310	\$130,685		\$140,000	0.60	\$199,539		
2150	SPEC ED SPEECH/AUDIOLOGY	\$0	\$0		\$0		\$0		
2160	SPEC ED OTHER TREATMENT	\$0	\$0		\$0		\$0		
2190	SPEC ED ADMINISTRATION	\$142,827	\$203,619	2.00	\$209,731	2.00	\$172,676		
2210	INSTRUCTION IMPROVEMENT	\$11,773	\$13,449		\$9,066		\$1,600		
2211	CURR OTHER DIST PROG	\$121,220	\$57,017	0.40	\$66,048	0.40	\$58,953		
2219	PLK CNT SCH IMP DIR	\$1,270	\$0		\$0		\$0		

General Fund Expenditures - Function Summary
Budget 2012-13

Function	Function Title	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
2220	EDUCATIONAL MEDIA	\$500,934	\$488,675	6.00	\$444,467	6.00	\$432,053		
2229	DHS THEATER	\$9,362	\$9,465	0.23	\$11,808	0.23	\$12,104		
2230	ASSESSMENT & TESTING	\$70,196	\$66,044	1.69	\$67,063	1.69	\$65,537		
2240	STAFF DEVELOPMENT	\$710	\$891		\$100		\$0		
2310	BOARD OF EDUCATION	\$243,947	\$158,685		\$167,600		\$146,050		
2320	SUPERINTENDENT'S OFFICE	\$296,941	\$263,581	2.00	\$246,519	2.00	\$249,034		
2410	PRINCIPALS OFFICE	\$1,720,831	\$1,800,067	23.12	\$1,730,864	24.03	\$1,748,567		
2490	OTHER ADMINISTRATIVE SUPPORT	\$301	\$0		\$0		\$0		
2520	FISCAL SERVICES	\$437,592	\$440,885	5.26	\$448,859	5.25	\$452,150		
2540	DISTRICT MAINTENANCE	\$1,885,661	\$1,852,306	17.44	\$1,901,981	17.76	\$1,897,465		
2545	DISTRICT VEHICLE SERVICES	\$2,438	\$1,450		\$100		\$0		
2550	STUDENT TRANSPORTATION	\$975,703	\$998,162	0.10	\$1,018,372	0.10	\$1,115,708		
2558	SPECIAL TRANSPORTATION	\$370,549	\$359,086		\$371,700		\$221,700		
2574	PRINTING SERVICES	\$171,119	\$180,091	1.00	\$199,252	1.00	\$199,973		
2630	INFORMATION SERVICES	\$200	\$0		\$100		\$0		
2640	HUMAN RESOURCES	\$129,895	\$127,608	0.70	\$128,013	0.70	\$120,218		
2649	TUITION REIMBURSEMENT	\$35,900	\$34,398		\$46,700		\$46,700		
2660	TECHNOLOGY SERVICES	\$6,295	\$3,176		\$0		\$2,750		
2661	TECHNOLOGY DEPARTMENT	\$647,374	\$697,366	3.70	\$704,227	4.20	\$719,368		
2700	SUPPLEMENTAL RETIREMENT	\$753,828	\$752,851		\$793,060		\$975,241		
	SUPPORT SERVICES	\$9,380,002	\$9,351,361	70.14	\$9,252,254	71.46	\$9,274,713	\$0	\$0
3500	LATCHKEY PROGRAMS	\$46	\$0		\$0		\$0		
5220	BUS OFF - INTER FUND TRAN	\$408,836	\$30,158		\$29,252		\$28,333		
6110	DIST - OPERATING CONTING	\$0	\$0		\$1,000,000		\$882,343		
	TOTAL EXPENDITURES	\$24,615,044	\$24,385,609	244.42	\$24,530,977	249.51	\$24,357,762	\$0	\$0

General Fund Expenditures - Account Summary
Budget 2012-13

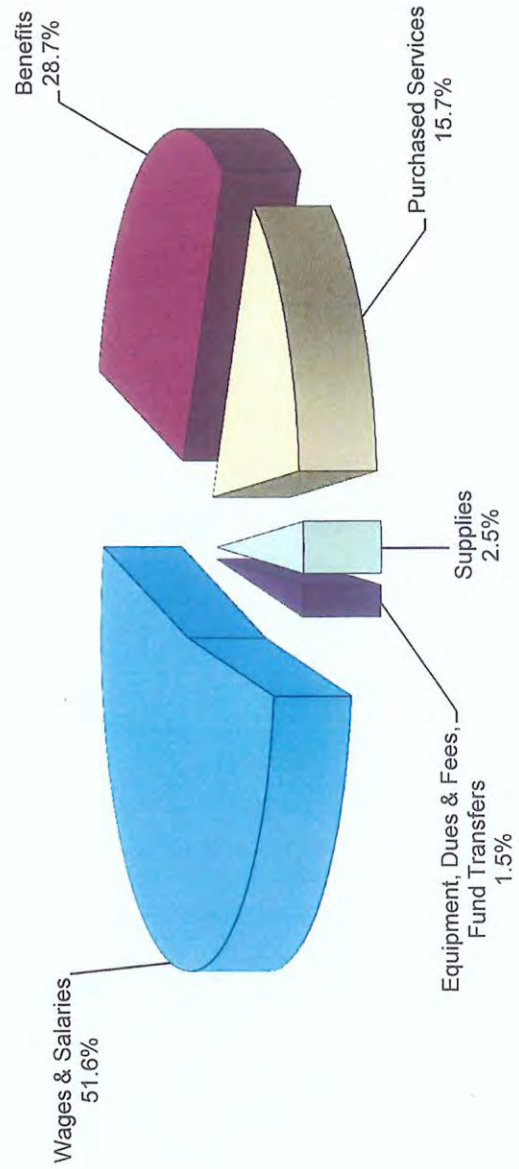
Acct	Acct Title	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
111	LICENSED SALARIES	\$7,494,247	\$7,420,917	127.74	\$6,546,831	125.10	\$6,418,320		
112	CLASSIFIED SALARIES	\$2,800,530	\$2,779,816	102.78	\$2,732,406	110.51	\$2,864,318		
113	ADMINISTRATORS	\$1,188,830	\$1,174,567	11.90	\$1,100,969	11.90	\$1,095,816		
114	MANAGERIAL - CLASSIFIED	\$153,106	\$155,358	2.00	\$158,109		\$158,109		
116	SUPPLEMENTAL RETIREMENT	\$67,281	\$45,587		\$47,135		\$27,888		
121	SUBSTITUTES - LICENSED	\$300,100	\$242,867		\$219,515		\$204,500		
122	SUBSTITUTE - CLASSIFIED	\$189,092	\$106,261		\$99,240		\$83,515		
123	TEMPORARY - LICENSED	\$774	\$0		\$0		\$0		
124	TEMPORARY - CLASSIFIED	\$8,306	\$11,192		\$9,488		\$7,400		
130	EXTEND CONT/STU TEACH	\$51,324	\$81,758		\$59,669		\$73,400		
131	EXTRA DUTY CONTRACTS	\$251,843	\$253,872		\$162,300		\$183,194		
135	TUTORING	\$20,921	\$23,909		\$17,500		\$15,000		
141	LONGEVITY STIPEND	\$5,800	\$3,300		\$2,999		\$2,400		
145	OPT OUT ADD SALARY	\$0	\$293,460		\$259,725		\$307,686		
	SALARIES	\$12,532,154	\$12,592,865	244.42	\$11,415,884	249.51	\$11,441,546	\$0	\$0
211	PERS-EMPLOYER CONTRIBUT	\$1,684,416	\$1,709,820		\$2,129,324		\$2,132,427		
212	PERS-EMPLOYEE PICK-UP	\$703,733	\$708,648		\$670,166		\$671,252		
220	SOCIAL SECURITY/MEDICARE	\$924,430	\$934,638		\$861,430		\$864,039		
231	WORKERS COMP	\$68,376	\$66,573		\$62,264		\$77,012		
232	UNEMPLOYMENT COMP	\$77,459	\$43,893		\$280,000		\$60,000		
241	HEALTH INSURANCE	\$3,794,890	\$3,497,670		\$3,137,172		\$3,280,206		
242	TUITION REIMBURSEMENT	\$36,811	\$34,398		\$46,700		\$46,700		
243	ANNUITY CONTRIBUTION	\$6,000	\$0		\$6,000		\$3,000		
	ASSOCIATED PAYROLL COSTS	\$7,296,115	\$6,995,639	-	\$7,193,056	-	\$7,134,636	\$0	\$0
310	INSTR PROF & TECH SERVICE	\$73,683	\$115,273		\$138,750		\$97,050		
312	INSTR PRG IMP SRV	\$0	\$550		\$0		\$0		
318	OTHER PROF & TECH SERV	\$140	\$0		\$0		\$0		
319	OTHR INSTRUCT SERVICES	\$20,101	\$0		\$0		\$0		
322	REPAIRS & MAINTENANCE	\$82,168	\$102,196		\$104,400		\$97,000		
324	RENTALS	\$94,012	\$100,052		\$102,975		\$100,750		
325	ELECTRICITY	\$245,689	\$260,468		\$256,500		\$278,500		
326	FUEL	\$149,912	\$115,426		\$119,600		\$122,000		
327	WATER & SEWAGE	\$51,449	\$47,771		\$57,750		\$50,220		
328	GARBAGE	\$55,566	\$57,221		\$58,400		\$59,200		
331	REIMB STUDENT TRANSPORT	\$1,289,767	\$1,296,786		\$1,341,650		\$1,281,300		
332	NONREIMB STUDENT TRANS	\$42,359	\$45,094		\$30,976		\$40,300		
341	LICENSED TRAVEL-IN DIST	\$1,387	\$1,359		\$1,700		\$3,300		
342	LICENSED TRAVEL-OUT DIST	\$8,565	\$7,980		\$8,725		\$9,450		
343	STUDENT TRAVEL-OUT DIST	\$5,328	\$3,421		\$150		\$150		

General Fund Expenditures - Account Summary
Budget 2012-13

Acct	Acct Title	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
344	CLASSIFIED TRAVEL	\$7,997	\$7,104		\$6,350		\$9,675		
349	OTHER TRAVEL	\$12,662	\$17,712		\$12,750		\$12,300		
351	TELECOMMUNICATIONS	\$46,675	\$44,325		\$47,975		\$43,875		
353	POSTAGE	\$22,637	\$23,949		\$28,000		\$27,350		
354	ADVERTISING	\$1,143	\$1,331		\$1,300		\$2,200		
355	PRINTING & BINDING	\$4,502	\$6,964		\$3,650		\$1,000		
359	INTERNET SERVICES	\$4,800	\$601		\$0		\$0		
360	CHARTER SCHOOL	\$793,519	\$977,149		\$1,012,850		\$1,087,020		
371	TUITION PD-OTHER DISTRICT	\$5,964	\$188,521		\$247,000		\$208,500		
380	NON-INSTR PROF & TECH	\$308,295	\$235,862		\$297,550		\$336,900		
381	AUDIT SERVICES	\$39,550	\$49,350		\$40,000		\$40,000		
382	LEGAL SERVICES	\$139,820	\$52,350		\$70,000		\$50,000		
386	DATA PROCESSING SRVS	\$0	\$190		\$100		\$2,750		
388	ELECTION	\$5,380	\$5,265		\$5,000		\$2,000		
390	OTHR NON INSTR PROF&TECH	\$65,933	\$53,253		\$45,825		\$51,700		
	PURCHASED SERVICES	\$3,579,004	\$3,817,524		\$4,039,926		\$4,014,490		\$0
410	CONSUMABLE SUPPLIES	\$272,737	\$268,630		\$286,700		\$275,350		
411	GRADUATION SUPPLIES	\$4,321	\$2,947		\$3,750		\$3,750		
415	FOOD SUPPLIES	\$2,950	\$2,322		\$2,300		\$2,300		
420	TEXTBOOKS	\$67,359	\$144,623		\$88,500		\$115,920		
430	LIBRARY BOOKS	\$8,147	\$6,102		\$4,950		\$4,950		
440	PERIODICALS	\$6,036	\$6,087		\$6,135		\$6,700		
460	NON-CONSUMABLE SUPPLIES	\$71,770	\$38,991		\$52,500		\$50,900		
470	COMPUTER SOFTWARE	\$29,815	\$35,627		\$22,600		\$20,000		
480	COMPUTER HARDWARE	\$95,426	\$104,742		\$110,000		\$110,000		
	SUPPLIES & MATERIALS	\$558,561	\$610,071		\$577,435		\$589,870		\$0
541	NEW EQUIPMENT	\$3,907	\$0		\$0		\$0		
542	REPLACEMENT EQUIPMENT	\$0	\$33,683		\$24,000		\$18,900		
550	TECHNOLOGY	\$81,758	\$125,856		\$85,000		\$85,000		
	CAPITAL OUTLAY	\$85,664	\$159,539		\$109,000		\$103,900		\$0
640	DUES AND FEES	\$44,480	\$55,761		\$38,874		\$31,094		
651	LIABILITY INSURANCE	\$42,664	\$41,326		\$44,000		\$45,500		
652	FIDELITY BOND & PREMIUM	\$150	\$300		\$300		\$300		
653	PROPERTY INSURANCE	\$66,987	\$82,292		\$83,000		\$85,500		
670	TAXES AND LICENSES	\$429	\$134		\$250		\$250		
	DUES, FEES AND INSURANCE	\$154,710	\$179,813		\$166,424		\$162,644		\$0
710	FUND MODIFICATIONS	\$408,836	\$30,158		\$29,252		\$28,333		
810	PLANNED RESERVE	\$0	\$0		\$1,000,000		\$882,343		
	TOTAL GENERAL FUND	\$24,615,044	\$24,385,609	244.42	\$24,530,977	249.51	\$24,357,762	\$0	\$0

General Fund Expenditures By Object
Audited Actual
2010 - 2011

Description	TOTAL	% of Total
1 Wages & Salaries	\$12,592,865	51.6%
2 Benefits	\$6,995,639	28.7%
3 Purchased Services	\$3,817,524	15.7%
4 Supplies	\$610,070	2.5%
5 Equipment, Dues & Fees, Fund Transfers	\$369,511	1.5%
FUND TOTALS	\$24,385,609	100.0%



**GENERAL FUND EXPENDITURES
BY OPERATIONAL UNIT**

Operational Unit	Audited 2009-2010	Audited 2010-2011	FTE	Adopted 2011-2012	FTE	Proposed 2012-2013	Approved 2012-2013	Adopted 2012-2013
Lyle Elementary	\$ 2,264,834	\$ 2,233,319	27.22	\$ 2,063,530	26.14	\$ 1,921,762		
Oakdale Elementary	1,861,127	1,806,929	21.93	1,718,301	23.30	1,742,898		
Rickreall Elementary	57	-	-	-	-	-		
Whitworth Elementary	2,086,160	2,057,139	22.82	1,951,261	22.82	1,879,424		
LaCreole Middle School	3,633,453	3,562,111	37.82	3,231,523	37.38	3,028,574		
Dallas High School	5,369,049	5,457,316	55.77	5,241,774	53.17	5,091,406		
Morrison Campus Alternative Program	408,822	486,013	4.65	392,317	5.26	415,218		
Other District Programs	8,124,539	7,704,614	74.22	8,837,721	81.44	9,067,760		
Luckiamute Charter School	867,004	1,078,167	-	1,094,550	-	1,210,720		
TOTALS	\$ 24,615,044	\$ 24,385,609	244.42	\$ 24,530,977	249.51	\$ 24,357,762	\$ -	\$ -

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Lyle Elementary

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

**General Fund Expenditures - Lyle Elementary
Budget 2012-13**

Function	Account	Description	2009-10 Actual	2009-10 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
	111	LICENSED SALARIES	\$960,707	\$895,893	16.00	\$843,680	15.00	\$761,360		
	112	CLASSIFIED SALARIES	\$74,463	\$90,879	4.96	\$95,909	4.89	\$97,057		
	121	SUBSTITUTES - LICENSED	\$35,780	\$40,769		\$31,984		\$29,992		
	122	SUBSTITUTE - CLASSIFIED	\$7,970	\$4,475		\$5,040		\$5,004		
	130	EXTEND CONT/STU TEACH	\$1,893	\$6,292		\$2,050		\$1,999		
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$100		
	145	OPT OUT ADD SALARY	\$0	\$29,292		\$35,892		\$15,093		
	211	PERS-EMPLOYER CONTRIBUT	\$143,224	\$135,425		\$188,267		\$168,213		
	212	PERS-EMPLOYEE PICK-UP	\$60,304	\$56,152		\$58,948		\$52,782		
	220	SOCIAL SECURITY/MEDICARE	\$79,545	\$79,743		\$76,515		\$68,738		
	231	WORKERS COMP	\$4,309	\$4,268		\$4,151		\$4,546		
	232	UNEMPLOYMENT COMP	\$13,189	\$14,511		\$20,000		\$10,000		
	241	HEALTH INSURANCE	\$248,652	\$200,990		\$170,187		\$187,608		
	341	LICENSED TRAVEL-IN DIST	\$48	\$0		\$0		\$0		
	342	LICENSED TRAVEL-OUT DIST	\$15	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$6,508	\$8,282		\$6,500		\$6,500		
	420	TEXTBOOKS	\$26,355	\$10,965		\$10,500		\$12,700		
	460	NON-CONSUMABLE SUPPLIES	\$2,400	\$631		\$1,800		\$1,800		
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0		
	640	DUES AND FEES	\$0	\$0		\$0		\$0		
		1111	\$1,665,362	\$1,578,566	20.96	\$1,551,422	19.89	\$1,423,492	\$0	\$0
	111	LICENSED SALARIES	\$19,381	\$56,410		\$0		\$0		
	121	SUBSTITUTES - LICENSED	\$9,361	\$1,515		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$2,756	\$8,104		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$1,163	\$3,418		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$2,106	\$4,303		\$0		\$0		
	231	WORKERS COMP	\$116	\$232		\$0		\$0		
	241	HEALTH INSURANCE	\$7,210	\$13,200		\$0		\$0		
	310	INST PROF & TECH SERVIC	\$0	\$15		\$0		\$0		
	342	LICENSED TRAVEL-OUT DIST	\$14	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$32	\$26		\$0		\$0		
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		
		2120	\$42,138	\$87,222	-	\$0	-	\$0	\$0	\$0
	328	GARBAGE	\$0	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$101	\$0		\$300		\$300		
		2130	\$101	\$0	-	\$300	-	\$300	\$0	\$0
	380	NON-INSTR PROF & TECH	\$15,000	\$25,907		\$30,000		\$31,000		
		2143	\$15,000	\$25,907	-	\$30,000	-	\$31,000	\$0	\$0
	111	LICENSED SALARIES	\$30,817	\$30,713		\$0		\$0		
	112	CLASSIFIED SALARIES	\$26,200	\$26,905	1.00	\$23,947	1.00	\$23,947		

**General Fund Expenditures - Lyle Elementary
Budget 2012-13**

Function	Account	Description	2009-10 Actual	2009-10 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
	121	SUBSTITUTES - LICENSED	\$1,160	\$1,116		\$0		\$0		
	122	SUBSTITUTE - CLASSIFIED	\$0	\$651		\$1,920		\$497		
	130	EXTEND CONT/STU TEACH	\$0	\$743		\$0		\$0		
	141	LONGEVITY STIPEND	\$200	\$100		\$101		\$0		
	145	OPT OUT ADD SALARY	\$0	\$6,600		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$8,192	\$9,344		\$5,030		\$4,400		
	212	PERS-EMPLOYEE PICK-UP	\$3,456	\$3,938		\$1,558		\$1,467		
	220	SOCIAL SECURITY/MEDICARE	\$4,144	\$4,769		\$1,973		\$1,870		
	231	WORKERS COMP	\$240	\$253		\$115		\$129		
	241	HEALTH INSURANCE	\$18,285	\$14,090		\$13,200		\$13,030		
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$865	\$269		\$500		\$500		
	430	LIBRARY BOOKS	\$985	\$905		\$500		\$500		
	440	PERIODICALS	\$319	\$344		\$330		\$330		
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		
		2220	\$94,864	\$100,742	1.00	\$49,175	1.00	\$46,670	\$0	\$0
	112	CLASSIFIED SALARIES	\$57,779	\$54,612	2.26	\$55,332	2.25	\$52,494		
	113	ADMINISTRATORS	\$86,931	\$88,786	1.00	\$89,802	1.00	\$92,016		
	121	SUBSTITUTES - LICENSED	\$0	\$80		\$0		\$0		
	122	SUBSTITUTE - CLASSIFIED	\$909	\$2,554		\$1,560		\$0		
	141	LONGEVITY STIPEND	\$400	\$200		\$0		\$0		
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$6,600		
	211	PERS-EMPLOYER CONTRIBUT	\$21,170	\$20,760		\$28,147		\$28,544		
	212	PERS-EMPLOYEE PICK-UP	\$8,761	\$8,754		\$8,802		\$9,067		
	220	SOCIAL SECURITY/MEDICARE	\$10,956	\$11,022		\$11,211		\$11,560		
	231	WORKERS COMP	\$595	\$612		\$635		\$791		
	241	HEALTH INSURANCE	\$36,749	\$39,385		\$26,745		\$13,560		
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$0		
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0		
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0		
	349	OTHER TRAVEL	\$495	\$350		\$250		\$200		
	353	POSTAGE	\$722	\$1,032		\$1,100		\$1,250		
	390	OTHR NON INSTR PROF&TECH	\$80	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$631	\$10		\$800		\$800		
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		
	640	DUES AND FEES	\$585	\$800		\$800		\$830		
		2410	\$226,762	\$228,956	3.26	\$225,183	3.25	\$217,712	\$0	\$0
	112	CLASSIFIED SALARIES	\$64,735	\$68,802	2.00	\$68,723	2.00	\$63,814		
	122	SUBSTITUTE - CLASSIFIED	\$7,877	\$4,831		\$2,040		\$5,004		
	141	LONGEVITY STIPEND	\$200	\$200		\$197		\$100		

**General Fund Expenditures - Lyle Elementary
Budget 2012-13**

Function	Account	Description	2009-10 Actual	2009-10 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
	211	PERS-EMPLOYER CONTRIBUT	\$9,402	\$9,981		\$13,792		\$13,000		
	212	PERS-EMPLOYEE PICK-UP	\$3,905	\$4,210		\$4,258		\$4,135		
	220	SOCIAL SECURITY/MEDICARE	\$5,420	\$5,385		\$5,415		\$5,272		
	231	WORKERS COMP	\$2,146	\$2,202		\$2,075		\$2,433		
	232	UNEMPLOYMENT COMP	\$0	\$287		\$0		\$0		
	241	HEALTH INSURANCE	\$24,369	\$26,120		\$26,400		\$26,230		
	322	REPAIRS & MAINTENANCE	\$6,638	\$12,713		\$6,000		\$6,000		
	324	RENTALS	\$0	\$0		\$250		\$100		
2540	325	ELECTRICITY	\$19,171	\$25,109		\$22,000		\$26,000		
	326	FUEL	\$35,866	\$18,824		\$22,000		\$19,000		
	327	WATER & SEWAGE	\$4,499	\$4,169		\$5,000		\$3,000		
	328	GARBAGE	\$6,870	\$7,057		\$7,000		\$7,200		
	344	CLASSIFIED TRAVEL	\$19	\$0		\$0		\$0		
	351	TELECOMMUNICATIONS	\$2,269	\$2,264		\$2,800		\$2,800		
	380	NON-INSTR PROF & TECH	\$570	\$1,675		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$8,451	\$8,973		\$10,000		\$9,000		
	460	NON-CONSUMABLE SUPPLIES	\$7,102	\$1,650		\$2,500		\$2,500		
	541	NEW EQUIPMENT	\$3,907	\$0		\$0		\$0		
	640	DUES AND FEES	\$176	\$224		\$0		\$0		
	670	Taxes and Licenses	\$0	\$0		\$0		\$0		
		2540	\$213,592	\$204,675	2.00	\$200,450	2.00	\$195,588	\$0	\$0
	331	REIMB STUDENT TRANSPORT	\$3,257	\$3,466		\$2,000		\$2,000		
2550	332	NONREIMB STUDENT TRANS	\$0	\$0		\$0		\$0		
		2550	\$3,257	\$3,466	-	\$2,000	-	\$2,000	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$1,412	\$1,039		\$1,800		\$1,800		
2574	324	RENTALS	\$2,333	\$2,746		\$3,200		\$3,200		
		2574	\$3,745	\$3,785	-	\$5,000	-	\$5,000	\$0	\$0
	112	CLASSIFIED SALARIES	\$0	\$0		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$0		
3500	231	WORKERS COMP	\$0	\$0		\$0		\$0		
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0		
	351	TELECOMMUNICATIONS	\$13	\$0		\$0		\$0		
	390	OTHR NON INSTR PROF&TECH	\$0	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		
		3500	\$13	\$0	-	\$0	-	\$0	\$0	\$0
		TOTAL LYLE ELEMENTARY	\$2,264,834	\$2,233,319	27.22	\$2,063,530	26.14	\$1,921,762	\$0	\$0

Oakdale Heights Elementary

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

**General Fund Expenditures - Oakdale Heights Elementary
Budget 2012-13**

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
1111	111	LICENSED SALARIES	\$772,149	\$755,718	13.00	\$673,924	14.00	\$707,840		
	112	CLASSIFIED SALARIES	\$55,857	\$46,229	2.77	\$55,432	3.15	\$53,076		
	121	SUBSTITUTES - LICENSED	\$28,099	\$29,840		\$28,072		\$25,008		
	122	SUBSTITUTE - CLASSIFIED	\$4,368	\$6,670		\$7,560		\$4,001		
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$619	\$3,227		\$2,050		\$1,999		
	141	LONGEVITY STIPEND	\$400	\$200		\$197		\$100		
	145	OPT OUT ADD SALARY	\$0	\$31,022		\$17,822		\$30,212		
	211	PERS-EMPLOYER CONTRIBUT	\$117,230	\$121,341		\$149,877		\$156,762		
	212	PERS-EMPLOYEE PICK-UP	\$49,702	\$50,721		\$47,103		\$49,334		
	220	SOCIAL SECURITY/MEDICARE	\$62,373	\$64,325		\$59,071		\$62,131		
	231	WORKERS COMP	\$3,449	\$3,463		\$3,173		\$4,080		
	232	UNEMPLOYMENT COMP	\$11,890	\$1,627		\$0		\$0		
	241	HEALTH INSURANCE	\$211,002	\$162,717		\$173,738		\$150,600		
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0		
	341	LICENSED TRAVEL-IN DIST	\$48	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$2,919	\$6,132		\$6,000		\$6,000		
420	TEXTBOOKS	\$23,126	\$9,580		\$10,500		\$12,700			
460	NON-CONSUMABLE SUPPLIES	\$523	\$753		\$1,800		\$1,800			
470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0			
640	DUES AND FEES	\$0	\$0		\$0		\$0			
	1111		\$1,343,753	\$1,293,563	15.77	\$1,236,319	17.15	\$1,265,642	\$0	\$0
2120	111	LICENSED SALARIES	\$19,381	\$0		\$0		\$0		
	121	SUBSTITUTES - LICENSED	\$0	\$478		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$0	\$0		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$2,756	\$12		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$1,163	\$5		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$1,390	\$37		\$0		\$0		
	231	WORKERS COMP	\$76	\$2		\$0		\$0		
	241	HEALTH INSURANCE	\$5,150	\$0		\$0		\$0		
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$0		
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0		
	349	OTHER TRAVEL	\$0	\$125		\$0		\$0		
410	CONSUMABLE SUPPLIES	\$0	\$0		\$150		\$150			
460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0			
	2120		\$29,916	\$659	-	\$150	-	\$150	\$0	\$0
2130	410	CONSUMABLE SUPPLIES	\$18	\$192		\$300		\$300		\$0
	2130		\$18	\$192	-	\$300	-	\$300	\$0	\$0
2143	380	NON-INSTR PROF & TECH	\$15,000	\$27,698		\$30,000		\$31,000		\$0

**General Fund Expenditures - Oakdale Heights Elementary
Budget 2012-13**

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
				\$27,698	-	\$30,000	-	\$31,000		\$0
	2143									
	111	LICENSED SALARIES	\$15,000	\$31,585		\$0		\$0		\$0
	112	CLASSIFIED SALARIES	\$26,246	\$25,243	1.00	\$23,947	1.00	\$23,947		\$0
	121	SUBSTITUTES - LICENSED	\$774	\$0		\$0		\$0		\$0
	122	SUBSTITUTE - CLASSIFIED	\$567	\$1,068		\$2,040		\$497		\$0
	141	LONGEVITY STIPEND	\$200	\$100		\$101		\$100		\$0
	211	PERS-EMPLOYER CONTRIBUT	\$8,336	\$8,168		\$5,051		\$4,781		\$0
	212	PERS-EMPLOYEE PICK-UP	\$3,516	\$3,445		\$1,565		\$1,473		\$0
	220	SOCIAL SECURITY/MEDICARE	\$4,300	\$4,335		\$1,982		\$1,878		\$0
	231	WORKERS COMP	\$244	\$240		\$116		\$151		\$0
	241	HEALTH INSURANCE	\$18,285	\$20,690		\$13,200		\$13,200		\$0
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0		\$0
	410	CONSUMABLE SUPPLIES	\$1,309	\$1,090		\$500		\$500		\$0
	430	LIBRARY BOOKS	\$0	\$794		\$500		\$500		\$0
	440	PERIODICALS	\$330	\$300		\$330		\$330		\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		\$0
	2220		\$95,691	\$96,890	1.00	\$49,332	1.00	\$47,357		\$0
	112	CLASSIFIED SALARIES	\$57,023	\$57,878	2.26	\$59,109	2.25	\$57,451		\$0
	113	ADMINISTRATORS	\$66,981	\$67,853	0.90	\$68,882	0.90	\$70,862		\$0
	121	SUBSTITUTE - LICENSED	\$743	\$0		\$0		\$0		\$0
	122	SUBSTITUTE - CLASSIFIED	\$0	\$2,122		\$1,560		\$0		\$0
	211	PERS-EMPLOYER CONTRIBUT	\$17,922	\$16,873		\$21,784		\$24,558		\$0
	212	PERS-EMPLOYEE PICK-UP	\$7,560	\$6,577		\$6,782		\$7,699		\$0
	220	SOCIAL SECURITY/MEDICARE	\$9,340	\$9,639		\$9,900		\$9,816		\$0
	231	WORKERS COMP	\$515	\$548		\$570		\$661		\$0
	241	HEALTH INSURANCE	\$26,184	\$26,114		\$25,349		\$25,194		\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$353		\$0		\$0		\$0
	344	CLASSIFIED TRAVEL	\$0	\$47		\$0		\$0		\$0
	349	OTHER TRAVEL	\$696	\$350		\$250		\$200		\$0
	353	POSTAGE	\$1,435	\$1,300		\$1,500		\$1,500		\$0
	410	CONSUMABLE SUPPLIES	\$845	\$264		\$800		\$800		\$0
	460	NON-CONSUMABLE SUPPLIES	\$144	\$0		\$0		\$0		\$0
	640	DUES AND FEES	\$585	\$800		\$800		\$830		\$0
	2410		\$189,973	\$190,718	3.16	\$197,287	3.15	\$199,571		\$0
	112	CLASSIFIED SALARIES	\$61,856	\$64,314	2.00	\$67,766	2.00	\$60,174		\$0
	122	SUBSTITUTE - CLASSIFIED	\$4,074	\$3,232		\$1,920		\$2,999		\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$0		\$0
	141	LONGEVITY STIPEND	\$200	\$100		\$101		\$0		\$0
	211	PERS-EMPLOYER CONTRIBUT	\$8,824	\$9,333		\$13,566		\$11,920		\$0

General Fund Expenditures - Oakdale Heights Elementary
Budget 2012-13

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
2540	212	PERS-EMPLOYEE PICK-UP	\$3,723	\$3,938		\$4,187		\$3,790		
	220	SOCIAL SECURITY/MEDICARE	\$4,972	\$4,990		\$5,326		\$4,833		
	231	WORKERS COMP	\$2,046	\$2,053		\$2,046		\$2,262		
	241	HEALTH INSURANCE	\$23,328	\$25,020		\$26,400		\$26,400		
	322	REPAIRS & MAINTENANCE	\$3,648	\$2,010		\$6,000		\$6,000		
	324	RENTALS	\$0	\$0		\$0		\$0		
	325	ELECTRICITY	\$40,882	\$42,026		\$42,000		\$48,000		
	326	FUEL	\$2,107	\$1,812		\$2,600		\$2,000		
	327	WATER & SEWAGE	\$3,744	\$2,848		\$4,500		\$3,000		
	328	GARBAGE	\$6,967	\$7,046		\$7,000		\$7,200		
	351	TELECOMMUNICATIONS	\$4,543	\$4,658		\$3,700		\$3,500		
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$7,729	\$7,564		\$9,000		\$8,000		
	460	NON-CONSUMABLE SUPPLIES	\$949	\$0		\$1,800		\$1,800		
542	REPLACEMENT EQUIPMENT	\$0	\$10,043		\$0		\$0			
640	DUES AND FEES	\$0	\$0		\$0		\$0			
			\$179,593	\$190,989	2.00	\$197,912	2.00	\$191,878	\$0	\$0
2550	331	REIMB STUDENT TRANSPORT	\$3,381	\$2,801		\$2,000		\$2,000		
	332	NONREIMB STUDENT TRANS	\$0	\$0		\$0		\$0		
			\$3,381	\$2,801	-	\$2,000	-	\$2,000	\$0	\$0
2574	322	REPAIRS & MAINTENANCE	\$1,414	\$820		\$1,800		\$1,800		
	324	RENTALS	\$2,376	\$2,600		\$3,200		\$3,200		
			\$3,790	\$3,419	-	\$5,000	-	\$5,000	\$0	\$0
3500	112	CLASSIFIED SALARIES	\$0	\$0		\$0		\$0		
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0		\$0		
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$0		
	231	WORKERS COMP	\$0	\$0		\$0		\$0		
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0		
	351	TELECOMMUNICATIONS	\$13	\$0		\$0		\$0		
	390	OTHR NON INSTR PROF&TECH	\$0	\$0		\$0		\$0		
410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0			
			\$13	\$0	-	\$0	-	\$0	\$0	\$0
TOTAL OAKDALE HEIGHTS ELEMENTARY			\$1,861,127	\$1,806,929	21.93	\$1,718,301	23.30	\$1,742,898	\$0	\$0

Rickreall Elementary

300 Main Street
Rickreall, OR 97371
503-623-3661

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General Fund Expenditures - Rickreall
Budget 2012-13

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0		\$0
	325	ELECTRICITY	\$121	\$0		\$0		\$0		\$0
	326	FUEL	-\$75	\$0		\$0		\$0		\$0
	327	WATER & SEWAGE	\$10	\$0		\$0		\$0		\$0
	328	GARBAGE	\$0	\$0		\$0		\$0		\$0
2540	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$0		\$0
	670	TAXES AND LICENSES	\$0	\$0		\$0		\$0		\$0
		2540	\$57	\$0	-	\$0	-	\$0	\$0	\$0
		TOTAL RICKREALL ELEMENTARY	\$57	\$0	-	\$0	-	\$0	\$0	\$0

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Whitworth Elementary

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

General Fund Expenditures - Whitworth Elementary
Budget 2012-13

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
1111	111	LICENSED SALARIES	\$0	\$845,041	15.00	\$774,206	14.00	\$746,555		
	112	CLASSIFIED SALARIES	\$0	\$22,002	0.82	\$16,823	1.57	\$32,456		
	121	SUBSTITUTES - LICENSED	\$0	\$29,314		\$24,851		\$25,008		
	122	SUBSTITUTE - CLASSIFIED	\$0	\$5,985		\$5,040		\$4,001		
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$0	\$300		\$2,050		\$1,999		
	141	LONGEVITY STIPEND	\$0	\$100		\$101		\$100		
	145	OPT OUT ADD SALARY	\$0	\$19,800		\$13,200		\$26,400		
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$129,075		\$161,056		\$162,215		
	212	PERS-EMPLOYEE PICK-UP	\$0	\$54,088		\$50,176		\$50,191		
	220	SOCIAL SECURITY/MEDICARE	\$0	\$68,534		\$63,113		\$63,224		
	231	WORKERS COMP	\$0	\$3,692		\$3,366		\$4,111		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0		
	241	HEALTH INSURANCE	\$0	\$197,205		\$183,588		\$158,388		
	322	REPAIRS & MAINTENANCE	\$0	\$6,347		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$0	\$3,025		\$7,000		\$6,000		
	420	TEXTBOOKS	\$0	\$2,139		\$20,000		\$18,200		
	430	LIBRARY BOOKS	\$0	\$0		\$0		\$0		
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$2,500		\$2,500		
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0		
640	DUES AND FEES	\$0	\$0		\$0		\$0			
		1111	\$0	\$1,386,647	15.82	\$1,327,071	15.57	\$1,301,347	\$0	\$0
1112	111	LICENSED SALARIES	\$886,956	\$0		\$0		\$0		
	112	CLASSIFIED SALARIES	\$25,001	\$0		\$0		\$0		
	121	SUBSTITUTES - LICENSED	\$28,099	\$0		\$0		\$0		
	122	SUBSTITUTE - CLASSIFIED	\$2,714	\$0		\$0		\$0		
	141	LONGEVITY STIPEND	\$200	\$0		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$132,538	\$0		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$55,155	\$0		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$69,706	\$0		\$0		\$0		
	231	WORKERS COMP	\$3,739	\$0		\$0		\$0		
	232	UNEMPLOYMENT COMP	\$5,996	\$0		\$0		\$0		
	241	HEALTH INSURANCE	\$224,014	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$5,472	\$0		\$0		\$0		
	420	TEXTBOOKS	\$2,753	\$0		\$0		\$0		
	460	NON-CONSUMABLE SUPPLIES	\$2,949	\$0		\$0		\$0		
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0		
			1112	\$1,445,291	\$0	-	\$0	-	\$0	\$0

General Fund Expenditures - Whitworth Elementary
Budget 2012-13

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted	
2120	111	LICENSED SALARIES	\$50,455	\$51,590				\$0		\$0	
	211	PERS-EMPLOYER CONTRIBUT	\$7,175	\$7,866				\$0		\$0	
	212	PERS-EMPLOYEE PICK-UP	\$3,027	\$3,258				\$0		\$0	
	220	SOCIAL SECURITY/MEDICARE	\$3,402	\$3,769				\$0		\$0	
	231	WORKERS COMP	\$200	\$221				\$0		\$0	
	232	UNEMPLOYMENT COMP	\$2,610	\$0		\$20,000		\$0		\$0	
	241	HEALTH INSURANCE	\$12,360	\$13,200				\$0		\$0	
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0				\$0		\$0	
	410	CONSUMABLE SUPPLIES	\$0	\$0				\$0		\$0	
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0				\$0		\$0	
		2120	\$79,229	\$79,904	-	\$20,000	-	\$0	\$0	\$0	
2130	328	GARBAGE	\$0	\$0				\$0		\$0	
	410	CONSUMABLE SUPPLIES	\$56	\$0		\$100		\$100		\$100	
		2130	\$56	\$0	-	\$100	-	\$100	\$0	\$0	
2143	380	NON-INSTR PROF & TECH	\$15,000	\$25,907		\$30,000		\$31,000		\$31,000	
	111	LICENSED SALARIES	\$63,170	\$62,832	1.00	\$64,183	1.00	\$61,818		\$61,818	
	112	CLASSIFIED SALARIES	\$24,935	\$25,413	1.00	\$23,947	1.00	\$23,947		\$23,947	
	121	SUBSTITUTES - LICENSED	\$1,160	\$1,155		\$920		\$1,202		\$1,202	
	122	SUBSTITUTE - CLASSIFIED	\$1,216	\$836		\$1,920		\$1,499		\$1,499	
	141	LONGEVITY STIPEND	\$200	\$100		\$101		\$100		\$100	
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$6,600		\$6,600	
	211	PERS-EMPLOYER CONTRIBUT	\$12,557	\$12,707		\$17,698		\$18,539		\$18,539	
	212	PERS-EMPLOYEE PICK-UP	\$5,298	\$5,360		\$5,464		\$5,710		\$5,710	
	220	SOCIAL SECURITY/MEDICARE	\$6,509	\$6,329		\$6,923		\$7,243		\$7,243	
2220	231	WORKERS COMP	\$364	\$373		\$372		\$503		\$503	
	241	HEALTH INSURANCE	\$24,465	\$26,684		\$25,794		\$13,200		\$13,200	
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$300		\$0		\$0	
	410	CONSUMABLE SUPPLIES	\$752	\$605		\$600		\$600		\$600	
	430	LIBRARY BOOKS	\$838	\$901		\$700		\$700		\$700	
	440	PERIODICALS	\$448	\$458		\$450		\$450		\$450	
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		\$0	
			2220	\$141,911	\$143,752	2.00	\$149,373	2.00	\$142,111	\$0	\$0
	112	CLASSIFIED SALARIES	\$50,676	\$50,930	2.00	\$50,662	2.25	\$55,364		\$55,364	
	113	ADMINISTRATORS	\$81,835	\$83,320	1.00	\$85,376	1.00	\$87,590		\$87,590	
121	SUBSTITUTES - LICENSED	\$0	\$1,647		\$0		\$0		\$0		
122	SUBSTITUTE - CLASSIFIED	\$243	\$474		\$1,440		\$0		\$0		
211	PERS-EMPLOYER CONTRIBUT	\$19,011	\$19,497		\$26,393		\$27,441		\$27,441		

**General Fund Expenditures - Whitworth Elementary
Budget 2012-13**

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
2410	212	PERS-EMPLOYEE PICK-UP	\$7,961	\$8,174		\$8,249		\$8,577		
	220	SOCIAL SECURITY/MEDICARE	\$9,757	\$9,795		\$10,507		\$10,936		
	231	WORKERS COMP	\$549	\$577		\$595		\$730		
	232	UNEMPLOYMENT COMP	\$144	\$0		\$0		\$0		
	241	HEALTH INSURANCE	\$36,497	\$40,439		\$39,930		\$26,289		
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0		
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$0		
	342	LICENSED TRAVEL-OUT DIST	\$0	\$121		\$250		\$0		
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0		
	349	OTHER TRAVEL	\$495	\$0		\$250		\$200		
	353	POSTAGE	\$1,152	\$1,421		\$1,400		\$1,500		
	410	CONSUMABLE SUPPLIES	\$167	\$0		\$300		\$300		
	460	NON-CONSUMABLE SUPPLIES	\$255	\$71		\$300		\$300		
	640	DUES AND FEES	\$585	\$800		\$800		\$830		
		2410	\$209,328	\$217,266	3.00	\$226,452	3.25	\$220,057	\$0	\$0
2540	112	CLASSIFIED SALARIES	\$68,950	\$68,538	2.00	\$67,683	2.00	\$63,815		
	122	SUBSTITUTE - CLASSIFIED	\$204	\$34		\$960		\$1,003		
	141	LONGEVITY STIPEND	\$200	\$100		\$101		\$0		
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$5,687		
	211	PERS-EMPLOYER CONTRIBUT	\$10,016	\$9,945		\$12,854		\$12,685		
	212	PERS-EMPLOYEE PICK-UP	\$4,150	\$4,120		\$4,125		\$4,230		
	220	SOCIAL SECURITY/MEDICARE	\$5,283	\$5,196		\$5,252		\$5,394		
	231	WORKERS COMP	\$2,210	\$2,074		\$2,041		\$2,440		
	241	HEALTH INSURANCE	\$24,358	\$26,120		\$26,400		\$14,856		
	322	REPAIRS & MAINTENANCE	\$5,601	\$11,935		\$6,000		\$6,000		
	325	ELECTRICITY	\$18,096	\$20,746		\$20,000		\$23,000		
	326	FUEL	\$16,420	\$14,239		\$17,000		\$12,000		
	327	WATER & SEWAGE	\$8,597	\$7,443		\$9,000		\$8,000		
	328	GARBAGE	\$6,962	\$7,006		\$7,200		\$7,200		
344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0			
351	TELECOMMUNICATIONS	\$2,846	\$2,819		\$3,000		\$3,000			
380	NON-INSTR PROF & TECH	\$180	\$5,485		\$0		\$0			
410	CONSUMABLE SUPPLIES	\$5,502	\$224		\$8,000		\$7,000			
460	NON-CONSUMABLE SUPPLIES	\$0	\$332		\$1,000		\$1,000			
640	DUES AND FEES	\$99	\$0		\$150		\$0			
		2540	\$179,673	\$186,356	2.00	\$190,765	2.00	\$177,310	\$0	\$0
2550	331	REIMB STUDENT TRANSPORT	\$11,715	\$10,938		\$3,000		\$3,000		
			2550	\$11,715	\$10,938	-	\$3,000	\$3,000	\$0	\$0

General Fund Expenditures - Whitworth Elementary
Budget 2012-13

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
2574	322	REPAIRS & MAINTENANCE	\$1,348	\$1,038		\$1,600		\$1,600		
	324	RENTALS	\$2,202	\$2,536		\$2,900		\$2,900		
		2574	\$3,550	\$3,574	-	\$4,500	-	\$4,500	\$0	\$0
3500	112	CLASSIFIED SALARIES	\$0	\$0		\$0		\$0		
	122	SUBSTITUTE - CLASSIFIED	\$6	\$0		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$1	\$0		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$0		
	231	WORKERS COMP	\$0	\$0		\$0		\$0		
	351	TELECOMMUNICATIONS	\$13	\$0		\$0		\$0		
	390	OTHR NON INSTR PROF&TECH	\$0	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		
		3500		\$20	\$0	-	\$0	-	\$0	\$0
TOTAL WHITWORTH ELEMENTARY			\$2,085,773	\$2,054,344	22.82	\$1,951,261	22.82	\$1,879,424	\$0	\$0

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LaCreole Middle School

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

**General Fund Expenditures - LaCreole Middle School
Budget 2012-13**

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
	460	NON-CONSUMABLE SUPPLIES	\$5,289	\$0		\$0		\$0		
	640	DUES AND FEES	\$0	\$300		\$0		\$0		
		1122	\$45,689	\$47,966		\$0		\$0		\$0
	111	LICENSED SALARIES	\$43,753	\$37,462	1.00	\$38,314	1.00	\$53,522		
	112	CLASSIFIED SALARIES	\$11,281	\$7,748	0.31	\$6,024	0.69	\$11,964		
	121	SUBSTITUTES - LICENSED	\$3,085	\$2,429		\$1,611		\$1,508		
	122	SUBSTITUTE - CLASSIFIED	\$0	\$1,630		\$960		\$2,502		
	130	EXTEND CONT/STU TEACH	\$0	\$843		\$971		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$8,304	\$5,727		\$7,522		\$13,357		
	212	PERS-EMPLOYEE PICK-UP	\$3,487	\$2,319		\$2,511		\$4,170		
	220	SOCIAL SECURITY/MEDICARE	\$4,209	\$3,842		\$3,602		\$5,270		
	231	WORKERS COMP	\$236	\$214		\$201		\$341		
	232	UNEMPLOYMENT COMP	\$5,566	\$0		\$0		\$0		
	241	HEALTH INSURANCE	\$13,843	\$12,594		\$12,594		\$13,200		
		1280	\$93,763	\$74,807	1.31	\$74,310	1.69	\$105,835	\$0	\$0
	111	LICENSED SALARIES	\$113,253	\$110,681	2.13	\$110,096	1.00	\$43,845		
	121	SUBSTITUTES - LICENSED	\$1,017	\$512		\$920		\$503		
	130	EXTEND CONT/STU TEACH	\$0	\$93		\$0		\$1,503		
	145	OPT OUT ADD SALARY	\$0	\$6,050		\$6,600		\$6,600		
	211	PERS-EMPLOYER CONTRIBUT	\$16,505	\$16,872		\$22,154		\$9,456		
	212	PERS-EMPLOYEE PICK-UP	\$6,856	\$7,040		\$7,057		\$3,147		
	220	SOCIAL SECURITY/MEDICARE	\$8,229	\$8,848		\$8,967		\$3,997		
	231	WORKERS COMP	\$446	\$449		\$467		\$272		
	241	HEALTH INSURANCE	\$24,720	\$14,759		\$14,759		\$0		
	341	LICENSED TRAVEL-IN DIST	\$34	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$84	\$261		\$250		\$250		
		2120	\$171,146	\$165,566	2.13	\$171,270	1.00	\$69,572	\$0	\$0
	112	CLASSIFIED SALARIES	\$20,815	\$12,745		\$0		\$0		
	122	SUBSTITUTE - CLASSIFIED	\$1,130	\$950		\$0		\$0		
	141	LONGEVITY STIPEND	\$200	\$100		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$3,155	\$1,793		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$1,329	\$755		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$1,454	\$854		\$0		\$0		
	231	WORKERS COMP	\$97	\$62		\$0		\$0		
	241	HEALTH INSURANCE	\$12,105	\$9,253		\$0		\$0		
		2129	\$40,285	\$26,512	-	\$0	-	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$16	\$0		\$0		\$0		
		2130	\$16	\$0	-	\$0	-	\$0	\$0	\$0

**General Fund Expenditures - LaCreole Middle School
Budget 2012-13**

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
	342	LICENSED TRAVEL-OUT DIST	\$352	\$241		\$250		\$250		
	344	CLASSIFIED TRAVEL	\$323	\$45		\$100		\$0		
	349	OTHER TRAVEL	\$495	\$915		\$500		\$400		
	353	POSTAGE	\$4,364	\$6,035		\$6,000		\$6,000		
	355	PRINTING & BINDING	\$0	\$2,406		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$1,993	\$1,316		\$2,500		\$2,500		
	415	FOOD SUPPLIES	\$15	\$0		\$0		\$0		
	460	NON-CONSUMABLE SUPPLIES	\$964	\$0		\$800		\$800		
	640	DUES AND FEES	\$1,150	\$1,638		\$1,638		\$1,674		
		2410	\$403,378	\$431,495	5.63	\$436,088	6.00	\$438,240	\$0	\$0
	112	CLASSIFIED SALARIES	\$104,725	\$85,861	3.37	\$103,728	3.37	\$106,245		
	122	SUBSTITUTE - CLASSIFIED	\$5,498	\$10,782		\$3,000		\$4,001		
	124	TEMPORARY - CLASSIFIED	\$0	\$285		\$0		\$0		
	141	LONGEVITY STIPEND	\$0	\$100		\$101		\$100		
	211	PERS-EMPLOYER CONTRIBUT	\$14,295	\$11,405		\$19,944		\$20,636		
	212	PERS-EMPLOYEE PICK-UP	\$5,966	\$4,743		\$6,410		\$6,621		
	220	SOCIAL SECURITY/MEDICARE	\$8,286	\$7,198		\$8,152		\$8,441		
	231	WORKERS COMP	\$3,414	\$2,739		\$3,141		\$4,013		
	241	HEALTH INSURANCE	\$38,998	\$35,352		\$44,484		\$44,145		
	322	REPAIRS & MAINTENANCE	\$6,644	\$17,557		\$10,000		\$8,000		
	324	RENTALS	\$34	\$0		\$0		\$0		
	325	ELECTRICITY	\$56,663	\$49,245		\$50,000		\$49,000		
	326	FUEL	\$28,914	\$22,958		\$23,000		\$30,000		
	327	WATER & SEWAGE	\$12,657	\$14,096		\$13,500		\$15,000		
	328	GARBAGE	\$14,344	\$14,719		\$15,200		\$15,500		
	351	TELECOMMUNICATIONS	\$7,439	\$7,375		\$7,500		\$5,000		
	380	NON-INSTR PROF & TECH	\$180	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$17,228	\$15,698		\$18,000		\$16,000		
	460	NON-CONSUMABLE SUPPLIES	\$10,398	\$7,752		\$11,900		\$9,000		
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$0		\$2,900		
	640	DUES AND FEES	\$0	\$717		\$800		\$800		
		2540	\$335,684	\$308,582	3.37	\$338,859	3.37	\$345,402	\$0	\$0
	331	REIMB STUDENT TRANSPORT	\$8,170	\$4,479		\$0		\$800		
	332	NONREIMB STUDENT TRANS	\$4,480	\$5,669		\$0		\$300		
		2550	\$12,649	\$10,148	-	\$0	-	\$1,100	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$1,245	\$456		\$1,500		\$1,500		
	324	RENTALS	\$4,332	\$4,532		\$5,000		\$5,000		
		2574	\$5,577	\$4,989	-	\$6,500	-	\$6,500	\$0	\$0
		TOTAL LACREOLE MIDDLE SCHOOL	\$3,633,453	\$3,562,111	37.82	\$3,231,523	37.38	\$3,028,574	\$0	\$0

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Dallas High School

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

General Fund Expenditures - Dallas High School
Budget 2012-13

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
	111	LICENSED SALARIES	\$1,888,463	\$1,792,394	33.34	\$1,645,624	31.00	\$1,569,324		
	112	CLASSIFIED SALARIES	\$6,707	\$14,282	0.38	\$7,995	-	\$0		
	121	SUBSTITUTES - LICENSED	\$83,250	\$59,582		\$54,994		\$49,972		
	122	SUBSTITUTE - CLASSIFIED	\$471	\$65		\$0		\$0		
	124	TEMPORARY - CLASSIFIED	\$485	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$0	\$2,916		\$2,482		\$2,502		
	131	EXTRA DUTY CONTRACTS	\$39,555	\$38,459		\$36,842		\$30,997		
	145	OPT OUT ADD SALARY	\$0	\$63,690		\$52,610		\$30,212		
	211	PERS-EMPLOYER CONTRIBUT	\$268,028	\$265,598		\$335,844		\$310,725		
	212	PERS-EMPLOYEE PICK-UP	\$110,773	\$110,685		\$106,237		\$97,935		
	220	SOCIAL SECURITY/MEDICARE	\$150,285	\$148,681		\$135,132		\$126,415		
	231	WORKERS COMP	\$7,943	\$7,752		\$7,210		\$8,143		
	232	UNEMPLOYMENT COMP	\$19,989	\$3,507		\$70,000		\$15,000		
	241	HEALTH INSURANCE	\$467,664	\$363,865		\$340,736		\$361,788		
	310	INSTR PROF & TECH SERVICE	\$929	\$88		\$2,500		\$2,500		
	312	INSTR PRG IMP SRV	\$0	\$0		\$0		\$0		
	322	REPAIRS & MAINTENANCE	\$1,677	\$640		\$1,000		\$1,000		
	324	RENTALS	\$2,788	\$2,695		\$3,500		\$3,000		
	341	LICENSED TRAVEL-IN DIST	\$0	\$63		\$0		\$0		
	342	LICENSED TRAVEL-OUT DIST	\$252	\$94		\$0		\$0		
	343	STUDENT TRAVEL-OUT DIST	\$0	\$0		\$0		\$0		
	344	CLASSIFIED TRAVEL	\$1,544	\$1,237		\$1,500		\$0		
	349	OTHER TRAVEL	\$75	\$412		\$0		\$0		
	353	POSTAGE	\$35	\$0		\$0		\$0		
	355	PRINTING & BINDING	\$2,058	\$2,774		\$1,650		\$1,000		
	410	CONSUMABLE SUPPLIES	\$22,194	\$24,336		\$25,000		\$26,800		
	415	FOOD SUPPLIES	\$40	\$600		\$0		\$0		
	420	TEXTBOOKS	\$13,883	\$51,996		\$6,000		\$18,620		
	460	NON-CONSUMABLE SUPPLIES	\$6,607	\$497		\$300		\$300		
	470	COMPUTER SOFTWARE	\$364	\$0		\$0		\$0		
	640	DUES AND FEES	\$1,779	\$4,922		\$1,800		\$0		
		1131	\$3,097,836	\$2,961,828	33.72	\$2,836,953	31.00	\$2,656,232	\$0	\$0
	112	CLASSIFIED SALARIES	\$28,620	\$29,988	1.00	\$28,475	1.00	\$28,475		
	113	ADMINISTRATORS	\$83,525	\$85,386	1.00	\$86,420	1.00	\$91,524		
	124	TEMPORARY - CLASSIFIED	\$400	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$0	\$9,957		\$3,021		\$6,196		
	131	EXTRA DUTY CONTRACTS	\$175,969	\$172,506		\$118,479		\$144,801		
	141	LONGEVITY STIPEND	\$200	\$100		\$101		\$100		
	211	PERS-EMPLOYER CONTRIBUT	\$34,739	\$37,654		\$46,024		\$52,810		

**General Fund Expenditures - Dallas High School
Budget 2012-13**

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
	212	PERS-EMPLOYEE PICK-UP	\$14,571	\$15,657		\$14,190		\$16,266		
	220	SOCIAL SECURITY/MEDICARE	\$21,741	\$22,385		\$15,578		\$17,013		
	231	WORKERS COMP	\$1,162	\$1,184		\$928		\$1,290		
	232	UNEMPLOYMENT COMP	\$988	\$1,087		\$0		\$0		
	241	HEALTH INSURANCE	\$23,230	\$27,483		\$26,733		\$26,530		
	310	INSTR PROF & TECH SERVICE	\$250	\$400		\$500		\$0		
	322	REPAIRS & MAINTENANCE	\$6,770	\$5,711		\$3,000		\$3,000		
	324	RENTALS	\$10,424	\$13,487		\$11,275		\$7,800		
1132	331	REIMB STUDENT TRANSPORT	\$309	\$0		\$0		\$0		
	342	LICENSED TRAVEL-OUT DIST	\$2,337	\$2,818		\$1,275		\$2,000		
	343	STUDENT TRAVEL-OUT DIST	\$5,328	\$3,421		\$150		\$150		
	344	CLASSIFIED TRAVEL	\$0	\$46		\$0		\$0		
	349	OTHER TRAVEL	\$761	\$1,414		\$475		\$0		
	353	POSTAGE	\$513	\$0		\$0		\$0		
	355	PRINTING & BINDING	\$258	\$0		\$0		\$0		
	380	NON-INSTR PROF & TECH	\$12,000	\$12,195		\$12,000		\$12,400		
	390	OTHER NON INSTR PROF&TECH	\$27,937	\$28,031		\$20,600		\$30,000		
	410	CONSUMABLE SUPPLIES	\$16,778	\$13,761		\$14,900		\$15,000		
	415	FOOD SUPPLIES	\$875	\$0		\$0		\$0		
	460	NON-CONSUMABLE SUPPLIES	\$1,274	\$2,578		\$2,000		\$2,000		
	470	COMPUTER SOFTWARE	\$294	\$0		\$0		\$0		
	640	DUES AND FEES	\$8,084	\$14,199		\$7,800		\$7,800		
		1132	\$479,336	\$501,447	2.00	\$413,924	2.00	\$465,155	\$0	\$0
	111	LICENSED SALARIES	\$0	\$62,191		\$0		\$0		
	112	CLASSIFIED SALARIES	\$23,811	\$0	0.69	\$16,396	0.69	\$16,396		
	121	SUBSTITUTE - LICENSED	\$0	\$2,073		\$0		\$0		
	122	SUBSTITUTE - CLASSIFIED	\$45	\$899		\$2,040		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$3,393	\$5,182		\$3,560		\$3,194		
1271	212	PERS-EMPLOYEE PICK-UP	\$1,431	\$2,646		\$1,106		\$984		
	220	SOCIAL SECURITY/MEDICARE	\$1,812	\$4,750		\$1,396		\$1,254		
	231	WORKERS COMP	\$106	\$252		\$82		\$87		
	232	UNEMPLOYMENT COMP	\$0	\$5,512		\$0		\$0		
	241	HEALTH INSURANCE	\$11,149	\$16,290		\$0		\$0		
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0		
		1271	\$41,747	\$99,794	0.69	\$24,580	0.69	\$21,915	\$0	\$0
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$5,000		\$1,000		
1283	371	TUITION PD-OTHER DISTRICT	\$0	\$149,753		\$203,500		\$176,000		
	420	TEXTBOOKS	\$0	\$29,493		\$31,000		\$31,000		
		1283	\$0	\$179,246	-	\$239,500	-	\$208,000	\$0	\$0

General Fund Expenditures - Dallas High School
Budget 2012-13

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
1289	319	OTHR INSTRCT SERVICES	\$19,980	\$0		\$0		\$0		
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0		
		1289	\$19,980	\$0	-	\$0	-	\$0	\$0	\$0
1292	111	LICENSED SALARIES	\$0	\$0		\$0		\$0		
	121	SUBSTITUTES - LICENSED	\$0	\$0		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$0		
	231	WORKERS COMP	\$0	\$0		\$0		\$0		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0		
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0		
	390	OTHR NON INSTR PROF&TECH	\$13,983	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		
440	PERIODICALS	\$0	\$0		\$0		\$0			
		1292	\$13,983	\$0	-	\$0	-	\$0	\$0	\$0
1430	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$0		
	231	WORKERS COMP	\$0	\$0		\$0		\$0		
		1430	\$0	\$0	-	\$0	-	\$0	\$0	\$0
1460	124	TEMPORARY - CLASSIFIED	\$2,230	\$2,245		\$2,475		\$2,400		
	211	PERS-EMPLOYER CONTRIBUT	\$317	\$319		\$445		\$467		
	212	PERS-EMPLOYEE PICK-UP	\$134	\$135		\$149		\$144		
	220	SOCIAL SECURITY/MEDICARE	\$171	\$172		\$189		\$184		
	231	WORKERS COMP	\$10	\$10		\$9		\$11		
		1460	\$2,861	\$2,880	-	\$3,267	-	\$3,205	\$0	\$0
2115	130	EXTEND CONT/STU TEACH	\$0	\$585		\$971		\$0		
	131	EXTRA DUTY CONTRACTS	\$0	\$45		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$46		\$175		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$0	\$19		\$58		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$0	\$48		\$74		\$0		
	231	WORKERS COMP	\$0	\$1		\$4		\$0		
	390	OTHR NON INSTR PROF&TECH	\$3,080	\$3,025		\$3,200		\$0		
		2115	\$3,080	\$3,769	-	\$4,481	-	\$0	\$0	\$0
111	LICENSED SALARIES	\$119,400	\$118,857	2.38	\$119,004	2.50	\$127,585			
112	CLASSIFIED SALARIES	\$58,143	\$59,354	2.00	\$58,312	2.00	\$63,107			
121	SUBSTITUTES - LICENSED	\$0	\$0		\$920		\$503			
122	SUBSTITUTE - CLASSIFIED	\$594	\$920		\$2,040		\$497			

General Fund Expenditures - Dallas High School
Budget 2012-13

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted	
2120	130	EXTEND CONT/STU TEACH	\$9,729	\$6,959		\$4,963		\$4,998			
	141	LONGEVITY STIPEND	\$200	\$100		\$101		\$0			
	211	PERS-EMPLOYER CONTRIBUT	\$27,014	\$22,910		\$34,912		\$37,172			
	212	PERS-EMPLOYEE PICK-UP	\$11,247	\$11,166		\$11,120		\$11,801			
	220	SOCIAL SECURITY/MEDICARE	\$13,696	\$13,783		\$14,131		\$15,031			
	231	WORKERS COMP	\$767	\$773		\$769		\$971			
	241	HEALTH INSURANCE	\$54,663	\$59,256		\$57,476		\$58,971			
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0			
	344	CLASSIFIED TRAVEL	\$0	\$122		\$150		\$150			
	349	OTHER TRAVEL	\$0	\$0		\$0		\$0			
	353	POSTAGE	\$4,296	\$4,413		\$4,500		\$4,500			
355	PRINTING & BINDING	\$0	\$0		\$0		\$0				
410	CONSUMABLE SUPPLIES	\$544	\$573		\$700		\$700				
411	GRADUATION SUPPLIES	\$3,812	\$2,046		\$3,500		\$3,500				
		2120	\$304,104	\$301,231	4.38	\$312,598	4.50	\$329,485	\$0	\$0	
2129	112	CLASSIFIED SALARIES	\$28,302	\$2,716		\$0		\$0			
	122	SUBSTITUTE - CLASSIFIED	\$249	\$0		\$0		\$0			
	130	EXTEND CONT/STU TEACH	\$0	\$1,363		\$0		\$0			
	211	PERS-EMPLOYER CONTRIBUT	\$4,025	\$579		\$0		\$0			
	212	PERS-EMPLOYEE PICK-UP	\$1,698	\$244		\$0		\$0			
	220	SOCIAL SECURITY/MEDICARE	\$1,918	\$268		\$0		\$0			
	231	WORKERS COMP	\$124	\$16		\$0		\$0			
	241	HEALTH INSURANCE	\$12,105	\$4,190		\$0		\$0			
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0			
			2129	\$48,421	\$9,376	-	\$0	-	\$0	\$0	\$0
	2130	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		\$0
2143		2130	\$0	\$0	-	\$0	-	\$0	\$0	\$0	
	380	NON-INSTR PROF & TECH	\$17,500	\$31,743		\$35,000		\$36,000			
		2143	\$17,500	\$31,743	-	\$35,000	-	\$36,000	\$0	\$0	
2210	130	EXTEND CONT/STU TEACH	\$0	\$0		\$0		\$0			
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$0			
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$0			
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$0			
	231	WORKERS COMP	\$0	\$0		\$0		\$0			
		2210	\$0	\$0	-	\$0	-	\$0	\$0	\$0	
	111	LICENSED SALARIES	\$58,931	\$58,615	1.00	\$57,670	1.00	\$57,670			
	121	SUBSTITUTES - LICENSED	\$0	\$159		\$690		\$503			
	130	EXTEND CONT/STU TEACH	\$248	\$186		\$0		\$0			
	211	PERS-EMPLOYER CONTRIBUT	\$8,415	\$8,384		\$11,358		\$11,332			

**General Fund Expenditures - Dallas High School
Budget 2012-13**

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted	
2220	212	PERS-EMPLOYEE PICK-UP	\$3,551	\$3,538		\$3,502		\$3,490			
	220	SOCIAL SECURITY/MEDICARE	\$4,415	\$4,428		\$4,442		\$4,435			
	231	WORKERS COMP	\$230	\$236		\$232		\$276			
	241	HEALTH INSURANCE	\$11,730	\$12,175		\$13,200		\$13,200			
	319	OTHER INSTRUCT SERVICES	\$0	\$0		\$0		\$0			
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0			
	390	OTHER NON INSTR PROF&TECH	\$0	\$0		\$0		\$0			
	410	CONSUMABLE SUPPLIES	\$2,044	\$1,094		\$1,000		\$1,000			
	420	TEXTBOOKS	\$0	\$0		\$0		\$0			
	430	LIBRARY BOOKS	\$5,754	\$2,587		\$2,500		\$2,500			
440	PERIODICALS	\$3,550	\$3,541		\$3,600		\$3,600				
460	NON-CONSUMABLE SUPPLIES	\$840	\$0		\$0		\$0				
		2220	\$99,706	\$94,944	1.00	\$98,194	1.00	\$98,006	\$0	\$0	
	112	CLASSIFIED SALARIES	\$5,994	\$6,682	0.23	\$6,232	0.23	\$6,443			
	122	SUBSTITUTE - CLASSIFIED	\$0	\$119		\$0		\$0			
	211	PERS-EMPLOYER CONTRIBUT	\$507	\$507		\$1,174		\$1,212			
2229	212	PERS-EMPLOYEE PICK-UP	\$214	\$214		\$374		\$387			
	220	SOCIAL SECURITY/MEDICARE	\$458	\$518		\$477		\$493			
	231	WORKERS COMP	\$26	\$30		\$51		\$69			
	322	REPAIRS & MAINTENANCE	\$438	\$489		\$1,000		\$500			
	410	CONSUMABLE SUPPLIES	\$1,725	\$905		\$2,500		\$3,000			
			2229	\$9,362	\$9,465	0.23	\$11,808	0.23	\$12,104	\$0	\$0
		112	CLASSIFIED SALARIES	\$25,429	\$25,674	1.00	\$25,297	1.00	\$25,297		
		130	EXTEND CONT/STU TEACH	\$4,260	\$3,275		\$2,050		\$1,000		
		145	OPT OUT ADD SALARY	\$0	\$5,500		\$6,600		\$6,600		
		211	PERS-EMPLOYER CONTRIBUT	\$4,064	\$4,806		\$6,582		\$6,408		
2230	212	PERS-EMPLOYEE PICK-UP	\$1,714	\$2,028		\$2,037		\$1,974			
	220	SOCIAL SECURITY/MEDICARE	\$2,244	\$2,620		\$2,596		\$2,517			
	231	WORKERS COMP	\$130	\$125		\$143		\$189			
	241	HEALTH INSURANCE	\$12,105	\$3,090		\$0		\$0			
	344	CLASSIFIED TRAVEL	\$219	\$425		\$275		\$275			
			2230	\$50,165	\$47,544	1.00	\$45,580	1.00	\$44,259	\$0	\$0
		349	OTHER TRAVEL	\$0	\$0		\$0		\$0		
	2240	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		
		440	PERIODICALS	\$0	\$0		\$0		\$0		
		640	DUES AND FEES	\$0	\$0		\$0		\$0		
			2240	\$0	\$0	-	\$0	-	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$113,309	\$141,873	4.88	\$145,312	4.88	\$141,892			
	113	ADMINISTRATORS	\$275,048	\$258,621	2.50	\$234,582	2.50	\$243,936			

General Fund Expenditures - Dallas High School
Budget 2012-13

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
	380	NON-INSTR PROF & TECH	\$1,198	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$21,906	\$22,396		\$21,000		\$20,000		
	460	NON-CONSUMABLE SUPPLIES	\$4,420	\$4,618		\$7,500		\$7,500		
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$9,000		\$9,000		
	640	DUES AND FEES	\$655	\$1,500		\$1,200		\$700		
		2540	\$543,539	\$547,580	5.38	\$551,045	5.38	\$544,596	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$115	\$0		\$0		\$0		
	331	REIMB STUDENT TRANSPORT	\$5,542	\$5,719		\$4,150		\$1,500		
	332	NONREIMB STUDENT TRANS	\$37,246	\$39,425		\$30,976		\$40,000		
		2550	\$42,902	\$45,144	-	\$35,126	-	\$41,500	\$0	\$0
	331	REIMB STUDENT TRANSPORT	\$302	\$0		\$0		\$0		
		2558	\$302	\$0	-	\$0	-	\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$2,758	\$1,108		\$2,800		\$2,800		
	324	RENTALS	\$4,043	\$4,416		\$5,000		\$5,000		
		2574	\$6,801	\$5,524	-	\$7,800	-	\$7,800	\$0	\$0
		TOTAL DALLAS HIGH SCHOOL	\$5,369,049	\$5,457,316	55.77	\$5,241,774	53.17	\$5,091,406	\$0	\$0

Morrison Campus Alternative Program

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

**General Fund Expenditures - Morrison Campus Alternative Program
Budget 2012-13**

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
	111	LICENSED SALARIES	\$144,075	\$151,710	3.00	\$152,272	3.00	\$149,507		
	112	CLASSIFIED SALARIES	\$7,344	\$9,392	0.50	\$9,258	0.63	\$12,785		
	121	SUBSTITUTES - LICENSED	\$2,476	\$2,631		\$2,531		\$2,492		
	122	SUBSTITUTE - CLASSIFIED	\$0	\$173		\$0		\$497		
	130	EXTEND CONT/STU TEACH	\$0	\$372		\$0		\$0		
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$5,804		
	211	PERS-EMPLOYER CONTRIBUT	\$21,011	\$23,319		\$31,050		\$32,447		
	212	PERS-EMPLOYEE PICK-UP	\$8,770	\$9,717		\$9,844		\$10,265		
	220	SOCIAL SECURITY/MEDICARE	\$11,294	\$12,166		\$12,467		\$13,011		
	231	WORKERS COMP	\$614	\$676		\$667		\$848		
	232	UNEMPLOYMENT COMP	\$991	\$0		\$0		\$0		
	241	HEALTH INSURANCE	\$37,472	\$39,600		\$39,600		\$27,986		
	410	CONSUMABLE SUPPLIES	\$2,166	\$1,799		\$1,800		\$1,800		
	420	TEXTBOOKS	\$15	\$0		\$0		\$0		
	430	LIBRARY BOOKS	\$0	\$0		\$0		\$0		
	440	PERIODICALS	\$0	\$0		\$0		\$0		
	460	NON-CONSUMABLE SUPPLIES	\$54	\$0		\$0		\$0		
	640	DUES AND FEES	\$0	\$0		\$0		\$0		\$0
		1280	\$236,281	\$251,555	3.50	\$259,488	3.63	\$257,442	\$0	\$0
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$0		\$0		
	371	TUITION PD-OTHER DISTRICT	\$0	\$31,328		\$36,000		\$25,000		
	420	TEXTBOOKS	\$0	\$7,156		\$8,000		\$5,000		
		1283	\$0	\$38,484	-	\$44,000	-	\$30,000	\$0	\$0
	380	NON-INSTR PROF & TECH	\$8,310	\$19,430		\$15,000		\$16,000		\$0
		2143	\$8,310	\$19,430	-	\$15,000	-	\$16,000	\$0	\$0
	430	LIBRARY BOOKS	\$0	\$0		\$0		\$0		\$0
		2220	\$0	\$0	-	\$0	-	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$19,388	\$22,269	0.69	\$18,161	1.00	\$26,416		
	113	ADMINISTRATORS	\$50,076	\$50,288		\$0		\$0		
	122	SUBSTITUTE - CLASSIFIED	\$0	\$168		\$0		\$497		
	211	PERS-EMPLOYER CONTRIBUT	\$5,474	\$11,973		\$3,264		\$4,844		
	212	PERS-EMPLOYEE PICK-UP	\$3,878	\$4,353		\$1,090		\$1,615		
	220	SOCIAL SECURITY/MEDICARE	\$5,035	\$5,156		\$1,389		\$2,059		
	231	WORKERS COMP	\$280	\$300		\$82		\$142		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$0		
	241	HEALTH INSURANCE	\$18,398	\$19,715		\$0		\$13,200		
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0		
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0		
	349	OTHER TRAVEL	\$0	\$350		\$250		\$100		

**General Fund Expenditures - Morrison Campus Alternative Program
Budget 2012-13**

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
	353	POSTAGE	\$246	\$40		\$400		\$200		
	355	PRINTING & BINDING	\$353	\$434		\$500		\$0		
	410	CONSUMABLE SUPPLIES	\$46	\$0		\$0		\$0		
	411	GRADUATION SUPPLIES	\$510	\$280		\$250		\$250		
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		
	640	DUES AND FEES	\$283	\$506		\$550		\$520		
		2410	\$103,965	\$115,831	0.69	\$25,936	1.00	\$49,843	\$0	\$0
	112	CLASSIFIED SALARIES	\$20,438	\$20,861	0.46	\$12,407	0.63	\$20,657		
	141	LONGEVITY STIPEND	\$0	\$100		\$0		\$100		
	211	PERS-EMPLOYER CONTRIBUT	\$2,906	\$2,228		\$2,417		\$4,043		
	212	PERS-EMPLOYEE PICK-UP	\$1,226	\$940		\$744		\$1,245		
	220	SOCIAL SECURITY/MEDICARE	\$1,556	\$1,584		\$949		\$1,588		
	231	WORKERS COMP	\$637	\$600		\$376		\$800		
	241	HEALTH INSURANCE	\$8,160	\$8,750		\$0		\$8,250		
	322	REPAIRS & MAINTENANCE	\$453	\$1,495		\$1,500		\$1,500		
	325	ELECTRICITY	\$6,079	\$7,347		\$8,000		\$8,000		
	326	FUEL	\$7,559	\$5,846		\$9,000		\$4,000		
	327	WATER & SEWAGE	\$755	\$774		\$900		\$850		
	328	GARBAGE	\$1,436	\$1,464		\$1,800		\$1,700		
	351	TELECOMMUNICATIONS	\$2,259	\$2,247		\$2,500		\$3,000		
	410	CONSUMABLE SUPPLIES	\$1,837	\$1,687		\$2,500		\$2,000		
	460	NON-CONSUMABLE SUPPLIES	\$962	\$570		\$600		\$500		
	541	NEW EQUIPMENT	\$0	\$0		\$0		\$0		
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$0		\$0		
	640	DUES AND FEES	\$0	\$67		\$0		\$0		
		2540	\$56,265	\$56,562	0.46	\$43,694	0.63	\$58,233	\$0	\$0
	331	REIMB STUDENT TRANSPORT	\$2,748	\$2,823		\$2,000		\$1,500		
	332	NON-REIMB STUDENT TRANSPORT	\$0	\$0		\$0		\$0		
		2550	\$2,748	\$2,823	-	\$2,000	-	\$1,500	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$301	\$119		\$800		\$800		
	324	RENTALS	\$952	\$1,208		\$1,400		\$1,400		
		2574	\$1,253	\$1,327	-	\$2,200	-	\$2,200	\$0	\$0
		TOTAL MORRISON CAMPUS ALTERNATIVE	\$408,822	\$486,013	4.65	\$392,317	5.26	\$415,218	\$0	\$0

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Other District Programs

**General Fund Expenditures - Other District Programs
Budget 2012-13**

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
	123	TEMPORARY - LICENSED	\$600	\$0		\$0		\$0		
	131	EXTRA DUTY CONTRACTS	\$7,045	\$6,752		\$6,979		\$7,396		
	211	PERS-EMPLOYER CONTRIBUT	\$1,122	\$938		\$1,359		\$1,441		
	212	PERS-EMPLOYEE PICK-UP	\$418	\$396		\$419		\$444		
	220	SOCIAL SECURITY/MEDICARE	\$556	\$488		\$386		\$376		
	231	WORKERS COMP	\$28	\$26		\$25		\$33		
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0		
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$50		\$0		
	349	OTHER TRAVEL	\$0	\$0		\$0		\$0		
	355	PRINTING & BINDING	\$0	\$0		\$0		\$0		
	380	NON-INSTR PROF & TECH	\$0	\$0		\$750		\$0		
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$50		\$0		
	420	TEXTBOOKS	\$0	\$0		\$0		\$0		
	430	LIBRARY BOOKS	\$0	\$0		\$0		\$0		
		1210	\$9,769	\$8,600	-	\$10,018	-	\$9,689	\$0	\$0
	111	LICENSED SALARIES	\$229,771	\$286,551	6.00	\$292,817	5.00	\$251,023		
	112	CLASSIFIED SALARIES	\$653,489	\$597,754	27.49	\$584,366	29.71	\$626,166		
	121	SUBSTITUTES - LICENSED	\$20,367	\$11,258		\$11,505		\$8,504		
	122	SUBSTITUTE - CLASSIFIED	\$91,802	\$34,139		\$39,000		\$37,025		
	130	EXTEND CONT/STU TEACH	\$2,190	\$0		\$0		\$2,999		
	141	LONGEVITY STIPEND	\$400	\$500		\$500		\$500		
	145	OPT OUT ADD SALARY	\$0	\$34,054		\$26,400		\$44,491		
	211	PERS-EMPLOYER CONTRIBUT	\$133,002	\$136,902		\$179,595		\$183,414		
	212	PERS-EMPLOYEE PICK-UP	\$54,712	\$55,651		\$57,275		\$58,242		
	220	SOCIAL SECURITY/MEDICARE	\$72,246	\$69,714		\$72,378		\$73,997		
	231	WORKERS COMP	\$4,384	\$4,129		\$4,135		\$5,339		
	232	UNEMPLOYMENT COMP	\$345	\$4,724		\$0		\$5,000		
	241	HEALTH INSURANCE	\$390,876	\$374,973		\$253,826		\$253,706		
	319	OTHR INSTRUCT SERVICES	\$0	\$0		\$0		\$0		
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0		
	342	LICENSED TRAVEL-OUT DIST	\$93	\$152		\$0		\$200		
	344	CLASSIFIED TRAVEL	\$404	\$70		\$125		\$0		
	349	OTHER TRAVEL	\$0	\$0		\$0		\$0		
	390	OTHR NON INSTR PROF&TECH	\$62	\$0		\$100		\$0		
	410	CONSUMABLE SUPPLIES	\$1,835	\$1,319		\$1,250		\$500		
	460	NON-CONSUMABLE SUPPLIES	\$0	\$615		\$200		\$200		
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0		
		1221	\$1,655,979	\$1,612,507	33.49	\$1,523,472	34.71	\$1,551,307	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$0	\$0		\$0		\$0		

General Fund Expenditures - Other District Programs
Budget 2012-13

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted	
1223	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0			
	351	TELECOMMUNICATIONS	\$0	\$265		\$100		\$100			
	390	OTHR NON INSTR PROF&TECH	\$0	\$38		\$25		\$0			
	410	CONSUMABLE SUPPLIES	\$678	\$776		\$500		\$500			
		1223	\$678	\$1,079	-	\$625	-	\$600	\$0	\$0	
1226	135	TUTORING	\$16,540	\$7,190		\$7,490		\$7,001			
	211	PERS-EMPLOYER CONTRIBUT	\$37	\$253		\$1,459		\$1,364			
	212	PERS-EMPLOYEE PICK-UP	\$16	\$103		\$449		\$420			
	220	SOCIAL SECURITY/MEDICARE	\$1,265	\$544		\$573		\$536			
	231	WORKERS COMP	\$47	\$6		\$27		\$31			
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$100			
			1226	\$17,906	\$8,096	-	\$9,998	-	\$9,451	\$0	\$0
				\$60,406	\$59,699	1.00	\$59,053	2.00	\$116,723		
1228	111	LICENSED SALARIES	\$48,659	\$56,188	2.95	\$58,139	4.32	\$84,042			
	112	CLASSIFIED SALARIES	\$619	\$797		\$1,381		\$2,601			
	121	SUBSTITUTES - LICENSED	\$8,740	\$1,419		\$3,960		\$3,495			
	122	SUBSTITUTE - CLASSIFIED	\$0	\$968		\$1,511		\$2,199			
	130	EXTEND CONT/STU TEACH	\$200	\$100		\$101		\$100			
	141	LONGEVITY STIPEND	\$14,640	\$17,137		\$23,499		\$39,773			
	211	PERS-EMPLOYER CONTRIBUT	\$6,016	\$7,096		\$7,449		\$12,550			
	212	PERS-EMPLOYEE PICK-UP	\$8,253	\$8,504		\$9,423		\$15,921			
	220	SOCIAL SECURITY/MEDICARE	\$504	\$518		\$532		\$1,073			
	231	WORKERS COMP	\$1,900	\$0		\$0		\$10,000			
	232	UNEMPLOYMENT COMP	\$36,570	\$39,180		\$26,400		\$39,597			
	241	HEALTH INSURANCE	\$72,144	\$114,770		\$130,000		\$80,500			
1229	310	INSTR PROF & TECH SERVICE	\$162	\$0		\$0		\$0			
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0			
	359	INTERNET SERVICES	\$0	\$0		\$0		\$0			
	380	NON-INSTR PROF & TECH	\$13,469	\$0		\$0		\$30,000			
	410	CONSUMABLE SUPPLIES	\$230	\$343		\$300		\$200			
			1228	\$272,511	\$306,718	3.95	\$321,747	6.32	\$438,774	\$0	\$0
				\$0	\$0		\$0	1.00	\$39,697		
				\$0	\$0		\$0	1.38	\$25,217		
1229	111	LICENSED SALARIES	\$0	\$0		\$0		\$1,202			
	112	CLASSIFIED SALARIES	\$0	\$0		\$0		\$1,003			
	121	SUBSTITUTES - LICENSED	\$0	\$0		\$0		\$12,095			
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0		\$4,027			
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$5,098			
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$345			
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$13,197			
	231	WORKERS COMP	\$0	\$0		\$0					
241	HEALTH INSURANCE	\$0	\$0		\$0						

General Fund Expenditures - Other District Programs
Budget 2012-13

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
	380	NON-INSTR PROF & TECH	\$35,950	\$0		\$0		\$30,000		
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		
		1229	\$35,950	\$0	-	\$0	2.38	\$131,880	\$0	\$0
	135	TUTORING	\$2,592	\$6,881		\$4,008		\$3,000		
	211	PERS-EMPLOYER CONTRIBUT	\$183	\$631		\$781		\$584		
	212	PERS-EMPLOYEE PICK-UP	\$76	\$257		\$240		\$180		
	220	SOCIAL SECURITY/MEDICARE	\$194	\$508		\$307		\$230		
	231	WORKERS COMP	\$3	\$4		\$14		\$13		
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0		
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$100		\$0		
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$100		\$100		
		1233	\$3,047	\$8,281	-	\$5,550	-	\$4,107	\$0	\$0
	111	LICENSED SALARIES	\$336,620	\$360,861	6.40	\$360,263	6.50	\$356,191		
	112	CLASSIFIED SALARIES	\$152,642	\$196,548	9.23	\$201,657	9.15	\$195,356		
	121	SUBSTITUTES - LICENSED	\$8,143	\$7,753		\$7,593		\$5,990		
	122	SUBSTITUTE - CLASSIFIED	\$12,193	\$3,672		\$6,600		\$4,498		
	130	EXTEND CONT/STU TEACH	\$5,238	\$6,708		\$4,963		\$6,501		
	141	LONGEVITY STIPEND	\$200	\$100		\$101		\$100		
	145	OPT OUT ADD SALARY	\$0	\$17,902		\$12,402		\$26,400		
	211	PERS-EMPLOYER CONTRIBUT	\$71,696	\$81,577		\$106,714		\$112,424		
	212	PERS-EMPLOYEE PICK-UP	\$29,987	\$33,293		\$33,873		\$35,702		
	220	SOCIAL SECURITY/MEDICARE	\$38,220	\$43,286		\$45,108		\$45,336		
	231	WORKERS COMP	\$2,120	\$2,426		\$2,473		\$3,041		
	232	UNEMPLOYMENT COMP	\$0	\$696		\$20,000		\$10,000		
	241	HEALTH INSURANCE	\$159,027	\$168,465		\$144,594		\$125,217		
	341	LICENSED TRAVEL-IN DIST	\$0	\$385		\$300		\$300		
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0		
	344	CLASSIFIED TRAVEL	\$41	\$0		\$0		\$200		
	371	TUITION PD TO OTHER DISTRICTS	\$0	\$0		\$0		\$0		
	390	OTHER NON INSTR PROF&TECH	\$18,522	\$19,085		\$20,000		\$20,100		
	410	CONSUMABLE SUPPLIES	\$1,439	\$2,175		\$1,500		\$1,400		
	415	FOOD SUPPLIES	\$18	\$53		\$0		\$0		
	420	TEXTBOOKS	\$0	\$0		\$0		\$200		
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$100		
		1250	\$836,107	\$944,986	15.63	\$968,141	15.65	\$949,057	\$0	\$0
	310	INSTR PROF & TECH SERVICE	\$360	\$0		\$0		\$10,000		
	371	TUITION PD-OTHER DISTRICT	\$6,600	\$7,440		\$7,500		\$7,500		
		1281	\$6,960	\$7,440	-	\$7,500	-	\$17,500	\$0	\$0
	232	UNEMPLOYMENT COMP	\$6,051	\$149		\$0		\$0		

**General Fund Expenditures - Other District Programs
Budget 2012-13**

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
1288	360	CHARTER SCHOOL	\$5,479	\$12,235		\$10,000		\$0		
	371	TUITION PD-OTHER DISTRICT	-\$636	\$0		\$0		\$0		\$0
		1288	\$10,894	\$12,384	-	\$10,000		\$0	\$0	\$0
1289	135	TUTORING	\$0	\$9,311		\$6,003		\$5,000		
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$1,333		\$1,169		\$974		
	212	PERS-EMPLOYEE PICK-UP	\$0	\$559		\$360		\$300		
	220	SOCIAL SECURITY/MEDICARE	\$0	\$712		\$459		\$382		
	231	WORKERS COMP	\$0	\$8		\$22		\$22		
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		
			1289	\$0	\$11,924	-	\$8,013		\$6,678	\$0
1291	111	LICENSED SALARIES	\$130,213	\$128,029	2.00	\$126,001	2.00	\$123,637		
	112	CLASSIFIED SALARIES	\$41,181	\$40,438	1.76	\$39,379	1.76	\$39,379		
	121	SUBSTITUTES - LICENSED	\$740	\$366		\$690		\$1,006		
	122	SUBSTITUTE - CLASSIFIED	\$410	\$1,153		\$1,560		\$1,996		
	130	EXTEND CONT/STU TEACH	\$0	\$1,876		\$971		\$3,502		
	141	LONGEVITY STIPEND	\$400	\$200		\$197		\$200		
	211	PERS-EMPLOYER CONTRIBUT	\$24,507	\$24,308		\$32,833		\$33,061		
	212	PERS-EMPLOYEE PICK-UP	\$10,340	\$10,256		\$10,128		\$10,183		
	220	SOCIAL SECURITY/MEDICARE	\$12,344	\$12,208		\$12,879		\$12,953		
	231	WORKERS COMP	\$691	\$701		\$689		\$863		
	232	UNEMPLOYMENT COMP	\$1,538	\$1,716		\$0		\$0		
	241	HEALTH INSURANCE	\$48,930	\$54,580		\$52,800		\$52,800		
	341	LICENSED TRAVEL-IN DIST	\$767	\$272		\$500		\$2,000		
	342	LICENSED TRAVEL-OUT DIST	\$346	\$221		\$500		\$300		
	344	CLASSIFIED TRAVEL	\$321	\$53		\$300		\$100		
	351	TELECOMMUNICATIONS	\$0	\$159		\$275		\$275		
	380	NON-INST PROF & TECH	\$140	\$0		\$0		\$0		
410	CONSUMABLE SUPPLIES	\$355	\$135		\$500		\$650			
420	TEXTBOOKS	\$0	\$0		\$500		\$0			
430	LIBRARY BOOKS	\$0	\$0		\$0		\$0			
470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0			
		1291	\$273,222	\$276,669	3.76	\$280,704	3.76	\$282,905	\$0	\$0
1294	135	TUTORING	\$1,788	\$526		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$185	\$5		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$78	\$2		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$132	\$40		\$0		\$0		
	231	WORKERS COMP	\$6	\$0		\$0		\$0		
		1294	\$2,188	\$573	-	\$0	-	\$0	\$0	\$0

**General Fund Expenditures - Other District Programs
Budget 2012-13**

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
2113	380	NON-INSTR PROF & TECH	\$3,000	\$3,000	-	\$3,000	-	\$3,000	\$0	\$0
2114	410	CONSUMABLE SUPPLIES	\$1,542	\$0	-	\$1,000	-	\$0	\$0	\$0
2115	349	OTHER TRAVEL	\$2,621	\$3,140	-	\$2,500	-	\$2,400	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0	-	\$0	-	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$2,621	\$3,140	-	\$2,500	-	\$2,400	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$20,991	\$20,991	-	\$21,472	-	\$21,502	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$2,985	\$2,985	-	\$3,859	-	\$4,189	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$1,260	\$1,260	-	\$1,288	-	\$1,290	\$0	\$0
	231	WORKERS COMP	\$1,606	\$1,606	-	\$1,629	-	\$1,645	\$0	\$0
	318	OTHER PROF & TECH SERV	\$13	\$13	-	\$77	-	\$95	\$0	\$0
	328	GARBAGE	\$0	\$0	-	\$0	-	\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$483	\$573	-	\$800	-	\$1,000	\$0	\$0
	349	OTHER TRAVEL	\$0	\$0	-	\$0	-	\$0	\$0	\$0
	390	OTHR NON INSTR PROF&TECH	\$0	\$43	-	\$300	-	\$300	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,430	\$965	-	\$1,500	-	\$2,000	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0	-	\$0	-	\$0	\$0	\$0
2130			\$28,767	\$28,437	-	\$30,925	-	\$32,020	\$0	\$0
2135	640	DUES AND FEES	\$0	\$0	-	\$0	-	\$0	\$0	\$0
2143	111	LICENSED SALARIES	\$0	\$0	-	\$0	-	\$35,432	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0	-	\$0	-	\$6,902	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0	-	\$0	-	\$2,126	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0	-	\$0	-	\$2,711	\$0	\$0
	231	WORKERS COMP	\$0	\$0	-	\$0	-	\$168	\$0	\$0
	241	HEALTH INSURANCE	\$0	\$0	-	\$0	-	\$6,600	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0	-	\$0	-	\$600	\$0	\$0
2150			\$0	\$0	-	\$0	-	\$54,539	\$0	\$0
2160	390	OTHR NON INSTR PROF&TECH	\$0	\$0	-	\$0	-	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$1,029	\$36,005	1.00	\$35,672	1.00	\$35,672	\$0	\$0
	113	ADMINISTRATORS	\$98,382	\$100,363	1.00	\$99,199	1.00	\$87,520	\$0	\$0
	141	LONGEVITY STIPEND	\$0	\$100	-	\$100	-	\$100	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$13,990	\$19,406	-	\$26,292	-	\$6,968	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$5,903	\$8,188	-	\$8,098	-	\$2,146	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$7,854	\$10,121	-	\$10,325	-	\$9,432	\$0	\$0
	231	WORKERS COMP	\$382	\$555	-	\$575	-	\$657	\$0	\$0

**General Fund Expenditures - Other District Programs
Budget 2012-13**

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
2190	241	HEALTH INSURANCE	\$12,577	\$26,502		\$26,782		\$26,790		
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0		
	342	LICENSED TRAVEL-OUT DIST	\$222	\$175		\$200		\$200		
	344	CLASSIFIED TRAVEL	\$144	\$43		\$100		\$100		
	349	OTHER TRAVEL	\$300	\$269		\$200		\$400		
	351	TELECOMMUNICATIONS	\$249	\$0		\$0		\$0		
	354	ADVERTISING	\$95	\$58		\$100		\$200		
	390	OTHR NON INSTR PROF&TECH	\$0	\$134		\$100		\$100		
	410	CONSUMABLE SUPPLIES	\$789	\$400		\$600		\$600		
	415	FOOD SUPPLIES	\$271	\$213		\$300		\$300		
	440	PERIODICALS	\$75	\$75		\$75		\$90		
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$300		
		640	DUES AND FEES	\$565	\$1,011		\$1,011		\$1,100	
		2190	\$142,827	\$203,619	2.00	\$209,731	2.00	\$172,676	\$0	\$0
2210	130	EXTEND CONT/STU TEACH	\$0	\$1,099		\$1,187		\$1,198		
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$158		\$213		\$233		
	212	PERS-EMPLOYEE PICK-UP	\$0	\$66		\$71		\$72		
	220	SOCIAL SECURITY/MEDICARE	\$0	\$80		\$90		\$92		
	231	WORKERS COMP	\$0	\$5		\$4		\$5		
	349	OTHER TRAVEL	\$315	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$14	\$843		\$0		\$0		
	420	TEXTBOOKS	\$0	\$0		\$0		\$0		
	470	COMPUTER SOFTWARE	\$11,444	\$11,198		\$7,500		\$0		
			2210	\$11,773	\$13,449	-	\$9,066	-	\$1,600	\$0
2211	112	CLASSIFIED SALARIES	\$37,456	\$0		\$0		\$0		
	113	ADMINISTRATORS	\$40,061	\$39,750	0.40	\$40,526	0.40	\$39,675		
	130	EXTEND CONT/STU TEACH	\$0	\$0		\$0		\$0		
	141	LONGEVITY STIPEND	\$200	\$0		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$12,687	\$5,652		\$7,895		\$7,729		
	212	PERS-EMPLOYEE PICK-UP	\$4,663	\$2,385		\$2,432		\$2,381		
	220	SOCIAL SECURITY/MEDICARE	\$6,059	\$2,992		\$3,100		\$3,035		
	231	WORKERS COMP	\$316	\$157		\$158		\$196		
	241	HEALTH INSURANCE	\$19,114	\$5,380		\$10,872		\$5,417		
	342	LICENSED TRAVEL-OUT DIST	\$75	\$126		\$200		\$0		
	344	CLASSIFIED TRAVEL	\$135	\$0		\$0		\$0		
	349	OTHER TRAVEL	\$0	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$172	\$68		\$300		\$0		
	440	PERIODICALS	\$0	\$0		\$0		\$0		
460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0			

General Fund Expenditures - Other District Programs
Budget 2012-13

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
	640	DUES AND FEES	\$283	\$506		\$565		\$520		\$0
		2211	\$121,220	\$57,017	0.40	\$66,048	0.40	\$58,953	\$0	\$0
	113	ADMINISTRATORS	\$753	\$0		\$0		\$0		\$0
	211	PERS-EMPLOYER CONTRIBUT	\$264	\$0		\$0		\$0		\$0
	212	PERS-EMPLOYEE PICK-UP	\$111	\$0		\$0		\$0		\$0
2219	220	SOCIAL SECURITY/MEDICARE	\$142	\$0		\$0		\$0		\$0
	231	WORKERS COMP	\$0	\$0		\$0		\$0		\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		\$0
		2219	\$1,270	\$0	-	\$0	-	\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$0		\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$0		\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$0		\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$0		\$0
2220	231	WORKERS COMP	\$0	\$0		\$0		\$0		\$0
	380	NON-INSTR PROF & TECH	\$3,851	\$1,295		\$500		\$1,200		\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$500		\$0		\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		\$0
		2220	\$3,851	\$1,295	-	\$1,000	-	\$1,200	\$0	\$0
	123	TEMPORARY - LICENSED	\$174	\$0		\$0		\$0		\$0
	124	TEMPORARY - CLASSIFIED	\$875	\$550		\$0		\$0		\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$0		\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$0		\$0
	220	SOCIAL SECURITY/MEDICARE	\$80	\$42		\$0		\$0		\$0
	231	WORKERS COMP	\$1	\$0		\$0		\$0		\$0
2230	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0		\$0
	349	OTHER TRAVEL	\$0	\$50		\$0		\$0		\$0
	380	NON-INSTR PROF & TECH	\$900	\$0		\$900		\$0		\$0
	386	DATA PROCESSING SRVS	\$0	\$0		\$0		\$0		\$0
	390	OTHR NON INSTR PROF&TECH	\$2,176	\$0		\$1,500		\$1,200		\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$0		\$0
		2230	\$4,206	\$642	-	\$2,400	-	\$1,200	\$0	\$0
	111	LICENSED SALARIES	\$0	\$0		\$0		\$0		\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$0		\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$0		\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$0		\$0
	231	WORKERS COMP	\$0	\$0		\$0		\$0		\$0
2240	312	INSTR PRG IMP SRV	\$0	\$550		\$0		\$0		\$0

General Fund Expenditures - Other District Programs
Budget 2012-13

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
	460	NON-CONSUMABLE SUPPLIES	\$1,671	\$582		\$200		\$200		
	640	DUES AND FEES	\$1,138	\$1,011		\$1,200		\$1,050		
	652	FIDELITY BOND & PREMIUM	\$150	\$150		\$150		\$150		
		2320	\$296,941	\$263,581	2.00	\$246,519	2.00	\$249,034	\$0	\$0
	123	TEMPORARY - LICENSED	\$0	\$0		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$0		
	231	WORKERS COMP	\$0	\$0		\$0		\$0		
	319	OTHR INSTRCT SERVICES	\$121	\$0		\$0		\$0		
	355	PRINTING & BINDING	\$180	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		
		2490	\$301	\$0	-	\$0	-	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$188,567	\$194,507	4.26	\$188,103	4.25	\$190,314		
	114	MANAGERIAL - CLASSIFIED	\$88,572	\$90,824	1.00	\$93,575	1.00	\$93,575		
	122	SUBSTITUTE - CLASSIFIED	\$158	\$996		\$0		\$0		
	145	OPT OUT ADD SALARY	\$0	\$4,750		\$5,700		\$5,694		
	211	PERS-EMPLOYER CONTRIBUT	\$35,798	\$41,977		\$55,516		\$55,969		
	212	PERS-EMPLOYEE PICK-UP	\$15,520	\$16,516		\$17,243		\$17,375		
	220	SOCIAL SECURITY/MEDICARE	\$20,617	\$21,664		\$21,984		\$22,153		
	231	WORKERS COMP	\$1,107	\$1,170		\$1,199		\$1,456		
	241	HEALTH INSURANCE	\$49,578	\$43,860		\$41,640		\$42,464		
	322	REPAIRS & MAINTENANCE	\$0	\$172		\$0		\$0		
	344	CLASSIFIED TRAVEL	\$87	\$139		\$200		\$300		
	349	OTHER TRAVEL	\$576	\$1,020		\$500		\$400		
	353	POSTAGE	\$5,580	\$5,506		\$8,000		\$7,300		
	354	ADVERTISING	\$827	\$690		\$850		\$800		
	380	NON-INSTR PROF & TECH	\$19,865	\$7,697		\$11,000		\$11,000		
	410	CONSUMABLE SUPPLIES	\$2,680	\$1,976		\$2,000		\$2,000		
	460	NON-CONSUMABLE SUPPLIES	\$20	\$0		\$200		\$200		
	640	DUES AND FEES	\$8,038	\$7,273		\$1,000		\$1,000		
	652	FIDELITY BOND & PREMIUM	\$0	\$150		\$150		\$150		
		2520	\$437,592	\$440,885	5.26	\$448,859	5.25	\$452,150	\$0	\$0
	112	CLASSIFIED SALARIES	\$62,596	\$47,576	1.23	\$44,341	1.38	\$50,625		
	114	MANAGERIAL - CLASSIFIED	\$64,534	\$64,534	1.00	\$64,534	1.00	\$64,534		
	124	TEMPORARY - CLASSIFIED	\$2,143	\$6,200		\$7,013		\$5,000		
	141	LONGEVITY STIPEND	\$200	\$0		\$0		\$0		
	145	OPT OUT ADD SALARY	\$0	\$5,500		\$6,600		\$6,600		
	211	PERS-EMPLOYER CONTRIBUT	\$18,978	\$16,342		\$23,078		\$24,016		
	212	PERS-EMPLOYEE PICK-UP	\$7,886	\$7,272		\$7,349		\$7,606		
	220	SOCIAL SECURITY/MEDICARE	\$9,878	\$9,191		\$9,370		\$9,697		

General Fund Expenditures - Other District Programs
Budget 2012-13

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
2540	231	WORKERS COMP	\$4,063	\$3,422		\$3,302		\$4,341		
	241	HEALTH INSURANCE	\$31,196	\$19,668		\$13,469		\$18,419		
	322	REPAIRS & MAINTENANCE	\$6,163	\$7,821		\$25,000		\$22,500		
	324	RENTALS	\$2,721	\$2,773		\$1,000		\$3,000		
	325	ELECTRICITY	\$7,446	\$8,752		\$9,500		\$9,500		
	326	FUEL	\$7,559	\$5,846		\$9,000		\$4,000		
	327	WATER & SEWAGE	\$1,708	\$1,783		\$1,850		\$1,870		
	328	GARBAGE	\$2,139	\$1,968		\$2,200		\$1,900		
	344	CLASSIFIED TRAVEL	\$2,467	\$2,057		\$0		\$5,200		
	349	OTHER TRAVEL	\$0	\$160		\$200		\$400		
	351	TELECOMMUNICATIONS	\$8,460	\$8,014		\$9,400		\$10,000		
	380	NON-INSTR PROF & TECH	\$12,713	\$3,940		\$5,000		\$5,000		
	390	OTHR NON INSTR PROF&TECH	\$92	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$42,369	\$33,305		\$40,100		\$35,300		
	460	NON-CONSUMABLE SUPPLIES	\$7,521	\$228		\$2,000		\$3,000		
	541	NEW EQUIPMENT	\$0	\$0		\$0		\$0		
	542	REPLACEMENT EQUIPMENT	\$0	\$15,125		\$5,000		\$0		
640	DUES AND FEES	\$0	\$819		\$1,000		\$500			
651	LIABILITY INSURANCE	\$2,540	\$0		\$2,000		\$2,000			
653	PROPERTY INSURANCE	\$66,987	\$82,292		\$83,000		\$85,500			
670	TAXES AND LICENSES	\$429	\$134		\$250		\$250			
		2540	\$372,790	\$354,722	2.23	\$375,556	2.38	\$380,757	\$0	\$0
2545	130	EXTEND CONT/STU TEACH	\$0	\$400		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$0	\$31		\$0		\$0		
	231	WORKERS COMP	\$0	\$0		\$0		\$0		
	322	REPAIRS & MAINTENANCE	\$2,328	\$794		\$100		\$0		
	410	CONSUMABLE SUPPLIES	\$110	\$225		\$0		\$0		
		2545	\$2,438	\$1,450	-	\$100	-	\$0	\$0	\$0
2550	113	ADMINISTRATORS	\$10,015	\$9,938	0.10	\$10,132	0.10	\$9,919		
	211	PERS-EMPLOYER CONTRIBUT	\$1,424	\$1,413		\$1,974		\$1,932		
	212	PERS-EMPLOYEE PICK-UP	\$601	\$596		\$608		\$595		
	220	SOCIAL SECURITY/MEDICARE	\$795	\$748		\$775		\$759		
	231	WORKERS COMP	\$39	\$39		\$39		\$49		
	241	HEALTH INSURANCE	\$1,259	\$1,345		\$2,718		\$1,354		
	322	REPAIRS & MAINTENANCE	\$0	\$98		\$0		\$0		
	331	REIMB STUDENT TRANSPORT	\$810,424	\$798,003		\$870,000		\$930,000		
	354	ADVERTISING	\$0	\$250		\$0		\$0		
			2550	\$824,557	\$812,430	0.10	\$886,246	0.10	\$944,608	\$0
	322	REPAIRS & MAINTENANCE	\$203	\$0		\$200		\$200		

General Fund Expenditures - Other District Programs
Budget 2012-13

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
2558	331	REIMB STUDENT TRANSPORT	\$369,425	\$358,145		\$370,500		\$220,500		
	410	CONSUMABLE SUPPLIES	\$618	\$941		\$1,000		\$1,000		
		2558	\$370,246	\$359,086	-	\$371,700	-	\$221,700	\$0	\$0
	112	CLASSIFIED SALARIES	\$34,417	\$38,074	1.00	\$37,461	1.00	\$37,461		
	124	TEMPORARY - CLASSIFIED	\$340	\$204		\$0		\$0		
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$100		
	145	OPT OUT ADD SALARY	\$0	\$5,500		\$6,600		\$6,600		
	211	PERS-EMPLOYER CONTRIBUT	\$4,894	\$6,055		\$8,583		\$8,603		
	212	PERS-EMPLOYEE PICK-UP	\$2,065	\$2,555		\$2,644		\$2,650		
2574	220	SOCIAL SECURITY/MEDICARE	\$2,628	\$3,336		\$3,371		\$3,378		
	231	WORKERS COMP	\$1,098	\$465		\$194		\$282		
	241	HEALTH INSURANCE	\$12,179	\$2,060		\$0		\$0		
	322	REPAIRS & MAINTENANCE	\$1,215	\$1,253		\$3,500		\$4,000		
	324	RENTALS	\$55,076	\$56,698		\$60,900		\$60,900		
	410	CONSUMABLE SUPPLIES	\$32,492	\$41,273		\$45,000		\$45,000		
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$0		\$0		
		2574	\$146,403	\$157,473	1.00	\$168,252	1.00	\$168,973	\$0	\$0
2630	380	NON-INSTR PROF & TECH	\$200	\$0		\$100		\$0		
			\$200	\$0		\$100		\$0		
	113	ADMINISTRATORS	\$75,586	\$74,940		\$72,121	0.70	\$71,761		
	211	PERS-EMPLOYER CONTRIBUT	\$10,748	\$10,656		\$14,049		\$13,979		
	212	PERS-EMPLOYEE PICK-UP	\$4,535	\$4,496		\$4,327		\$4,306		
	220	SOCIAL SECURITY/MEDICARE	\$5,634	\$5,706		\$5,517		\$5,490		
	231	WORKERS COMP	\$276	\$282		\$310		\$353		
	241	HEALTH INSURANCE	\$8,811	\$9,415		\$9,513		\$9,479		
	242	TUITION REIMBURSEMENT	\$911	\$0		\$0		\$0		
	341	LICENSED TRAVEL-IN DIST	\$6	\$3		\$100		\$0		
	342	LICENSED TRAVEL-OUT DIST	\$484	\$437		\$1,500		\$1,500		
	344	CLASSIFIED TRAVEL	\$21	\$0		\$100		\$0		
2640	349	OTHER TRAVEL	\$1,019	\$4,024		\$4,375		\$2,800		
	351	TELECOMMUNICATIONS	\$0	\$0		\$0		\$0		
	354	ADVERTISING	\$130	\$245		\$100		\$1,000		
	380	NON-INSTR PROF & TECH	\$15,575	\$10,491		\$10,000		\$5,000		
	386	DATA PROCESSING SRVS	\$0	\$190		\$100		\$0		
	410	CONSUMABLE SUPPLIES	\$1,743	\$660		\$100		\$200		
	415	FOOD SUPPLIES	\$1,306	\$1,396		\$2,000		\$2,000		
	440	PERIODICALS	\$0	\$150		\$100		\$1,150		
	460	NON-CONSUMABLE SUPPLIES	\$749	\$40		\$100		\$100		
	470	COMPUTER SOFTWARE	\$0	\$200		\$100		\$0		

**General Fund Expenditures - Other District Programs
Budget 2012-13**

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
	640	DUES AND FEES	\$2,362	\$4,276		\$3,500		\$1,100		
2649			2640	\$127,608	0.70	\$128,013	0.70	\$120,218	\$0	\$0
	242	TUITION REIMBURSEMENT	\$35,900	\$34,398		\$46,700		\$46,700		
	349	OTHER TRAVEL	\$0	\$0		\$0		\$0		
			2649	\$34,398	-	\$46,700	-	\$46,700	\$0	\$0
2660										
	112	CLASSIFIED SALARIES	\$0	\$0		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$0		
	231	WORKERS COMP	\$0	\$0		\$0		\$0		
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0		
	380	NON-INSTR PROF & TECH	\$6,295	\$3,176		\$0		\$0		
	386	DATA PROCESSING SRVS	\$0	\$0		\$0		\$2,750		
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		
			2660	\$6,295	-	\$0	-	\$2,750	\$0	\$0
	112	CLASSIFIED SALARIES	\$159,624	\$174,391	3.40	\$165,244	3.90	\$186,083		
	113	ADMINISTRATORS	\$31,880	\$31,603	0.30	\$30,395	0.30	\$30,755		
	122	SUBSTITUTE - CLASSIFIED	\$4,443	\$329		\$0		\$0		
	124	TEMPORARY - CLASSIFIED	\$1,669	\$1,709		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$6,155	\$8,778		\$6,474		\$10,800		
	141	LONGEVITY STIPEND	\$200	\$100		\$101		\$100		
	211	PERS-EMPLOYER CONTRIBUT	\$25,192	\$25,320		\$33,719		\$38,202		
	212	PERS-EMPLOYEE PICK-UP	\$10,532	\$10,566		\$10,625		\$12,084		
	220	SOCIAL SECURITY/MEDICARE	\$15,294	\$16,292		\$15,465		\$17,422		
	231	WORKERS COMP	\$812	\$890		\$827		\$1,260		
	241	HEALTH INSURANCE	\$38,579	\$43,215		\$43,677		\$43,663		
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$0		\$2,400		
	322	REPAIRS & MAINTENANCE	\$5,458	\$3,187		\$8,000		\$6,000		
	324	RENTALS	\$0	\$120		\$100		\$0		
	341	LICENSED TRAVEL-IN DIST	\$3	\$0		\$0		\$0		
2661	342	LICENSED TRAVEL-OUT DIST	\$270	\$121		\$1,000		\$0		
	344	CLASSIFIED TRAVEL	\$1,946	\$2,482		\$3,000		\$2,500		
	349	OTHER TRAVEL	\$0	\$2,157		\$500		\$2,500		
	351	TELECOMMUNICATIONS	\$3,303	\$2,930		\$3,500		\$3,500		
	353	POSTAGE	\$0	\$175		\$100		\$100		
	359	INTERNET SERVICES	\$4,800	\$601		\$0		\$0		
	380	NON-INSTR PROF & TECH	\$91,749	\$57,496		\$110,000		\$90,000		
	410	CONSUMABLE SUPPLIES	\$32,865	\$35,467		\$35,000		\$35,000		
	440	PERIODICALS	\$400	\$500		\$500		\$0		

General Fund Expenditures - Other District Programs
Budget 2012-13

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
	460	NON-CONSUMABLE SUPPLIES	\$16,680	\$15,594		\$15,000		\$15,000		
	470	COMPUTER SOFTWARE	\$17,713	\$24,229		\$15,000		\$20,000		
	480	COMPUTER HARDWARE	\$95,426	\$104,742		\$110,000		\$110,000		
	542	REPLACEMENT EQUIPMENT	\$0	\$8,515		\$10,000		\$7,000		
	550	TECHNOLOGY	\$81,758	\$125,856		\$85,000		\$85,000		
	640	DUES AND FEES	\$625	\$0		\$1,000		\$0		
		2661	\$647,374	\$697,366	3.70	\$704,227	4.20	\$719,368	\$0	\$0
	116	SUPPLEMENTAL RETIREMENTS	\$67,281	\$45,587		\$47,135		\$27,888		
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$7,352		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$0	\$1,058		\$0		\$0		
2700	220	SOCIAL SECURITY/MEDICARE	\$5,135	\$4,799		\$3,606		\$2,133		
	231	WORKERS COMP	\$6	\$3		\$33		\$36		
	241	HEALTH INSURANCE	\$681,405	\$694,051		\$742,286		\$945,184		
		2700	\$753,827	\$752,851	-	\$793,060	-	\$975,241	\$0	\$0
	610	REDEMPTION OF PRINCIPAL	\$0	\$0		\$0		\$0		
	621	INTEREST	\$0	\$0		\$0		\$0		
	640	DUES AND FEES	\$0	\$0		\$0		\$0		
		5110	\$0	\$0	-	\$0	-	\$0	\$0	\$0
	710	FUND MODIFICATIONS	\$408,836	\$30,158		\$29,252		\$28,333		
5220			\$408,836	\$30,158	-	\$29,252	-	\$28,333	\$0	\$0
	810	PLANNED RESERVE	\$0	\$0		\$1,000,000		\$882,343		
		6110	\$0	\$0	-	\$1,000,000	-	\$882,343	\$0	\$0
		TOTAL OTHER DISTRICT PROGRAMS	\$8,124,539	\$7,704,614	74.22	\$8,837,721	81.44	\$9,067,760	\$0	\$0

Luckiamute Valley Charter School

(Formerly Bridgeport and Pedee Elementary)

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

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

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General Fund Expenditures - Luckiamute Valley Charter School
Budget 2012-13

Function	Account	Description	2009-10 Actual	2010-11 Actual	FTE	2011-12 Adopted Budget	FTE	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
1288	360	CHARTER SCHOOL	\$788,040	\$964,914		\$1,002,850		\$1,087,020		
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		
2540			1288	\$964,914		\$1,002,850		\$1,087,020		\$0
	326	FUEL	\$0	\$0		\$0		\$0		
2550	351	TELECOMMUNICATIONS	\$1,714	\$881		\$1,200		\$1,200		
	331	REIMB STUDENT TRANSPORT	\$1,714	\$881		\$1,200		\$1,200		\$0
			\$73,669	\$109,738		\$88,000		\$120,000		\$0
			\$73,669	\$109,738		\$88,000		\$120,000		\$0
		TOTAL LVCS @ PEDEE - 151	\$863,423	\$1,075,534		\$1,092,050		\$1,208,220		\$0
2540	351	TELECOMMUNICATIONS	\$2,735	\$1,959		\$2,500		\$2,500		
	410	CONSUMABLE SUPPLIES	\$20	\$0		\$0		\$0		
2550			2540	\$1,959		\$2,500		\$2,500		\$0
	331	REIMB STUDENT TRANSPORT	\$826	\$674		\$0		\$0		\$0
			\$826	\$674		\$0		\$0		\$0
		TOTAL LVCS @ BRIDGEPORT - 152	\$3,581	\$2,633		\$2,500		\$2,500		\$0
		TOTAL LUCKIAMUTE VALLEY CHARTER SCHOOL	\$867,004	\$1,078,167		\$1,094,550		\$1,210,720		\$0

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Special Revenue Funds

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

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SPECIAL REVENUE GRANTS & PROJECTS FUND
Supplemental Information

RESOURCES	Actual Allocation		Adopted Allocation	Projected Allocation
	2009 / 2010	2010 / 2011	2011 / 2012	2012 / 2013
Consolidated Mini Grants	129,414	217,899	278,000	278,000
Carl Perkins Basic Grant	25,361	26,672	24,000	16,000
Cool Schools Senate Bill 1149	-	-	-	364,000
Dallas Community Programs	13,499	11,254	25,000	20,000
Extended Campus / Expanded Options	177,816	-	-	-
Individuals with Disabilities Education Act (IDEA)	511,821	518,703	537,245	505,408
IDEA - American Recovery and Reinvestment Act	382,190	138,895	-	-
IDEA - Section 619, Preschool Grant	-	-	-	9,500
Linda Meyer Trust	4,991	891	-	-
Medicaid Administrative Claims Survey Reimbursement	-	-	-	40,000
PAS/ New Options	315,659	326,889	354,921	307,400
Polk Adolescent Day Treatment Center	199,449	176,927	190,669	243,189
Title I	598,385	592,277	716,000	740,000
Title I - American Recovery and Reinvestment Act	178,102	137,301	-	-
Title IIA - Improving Teacher Quality	122,782	96,900	245,000	142,000
Title IID - Enhancing Education Through Technology	5,495	-	-	-
Title IV - Safe and Drug Free Schools	10,557	-	-	-
Whitworth Pilot Mentor Program	-	-	-	25,000
Youth Transition Project	52,419	54,056	55,492	59,570
TOTAL RESOURCES	\$2,727,940	\$2,298,663	\$2,426,327	\$2,750,067

REQUIREMENTS	Actual Allocation		Adopted Allocation	Projected Allocation
	2009 / 2010	2010 / 2011	2011 / 2012	2012 / 2013
1000 - INSTRUCTION				
Consolidated Mini Grants	47,881	48,312	195,850	195,850
Carl Perkins Basic Grant	25,361	26,672	24,000	16,000
Extended Campus	177,816	-	-	-
Individuals with Disabilities Education Act (IDEA)	355,385	372,890	386,166	359,269
IDEA - American Recovery and Reinvestment Act	259,321	130,914	-	-
IDEA - Section 619, Preschool Grant	-	-	-	4,500
Linda Meyer Trust	4,991	891	-	-
PAS/ New Options	315,659	326,889	354,921	307,400
Polk Adolescent Day Treatment Center	190,314	169,893	182,169	233,389
Title I	554,071	557,451	666,267	688,127
Title I - American Recovery and Reinvestment Act	76,259	131,843	-	-
Youth Transition Project	52,419	54,056	55,492	57,095
TOTAL INSTRUCTION	\$ 2,059,477	\$ 1,819,811	\$ 1,864,865	\$ 1,861,630
2000 - SUPPORT SERVICES				
Consolidated Mini Grants	81,533	169,586	82,150	82,150
Individuals with Disabilities Education Act (IDEA)	156,052	145,812	151,079	146,139
IDEA - American Recovery and Reinvestment Act	122,869	7,981	-	-
IDEA - Section 619, Preschool Grant	-	-	-	5,000
Medicaid Administrative Claims Survey Reimbursement	-	-	-	40,000
Polk Adolescent Day Treatment Center	9,135	7,034	8,500	9,800
Title I	44,314	34,827	49,733	51,873
Title I - American Recovery and Reinvestment Act	101,843	5,458	-	-
Title IIA - Improving Teacher Quality	122,782	96,900	245,000	142,000
Title IID - Enhancing Education Through Technology	5,495	-	-	-
Title IV - Safe and Drug Free Schools	10,557	-	-	-
Whitworth Pilot Mentor Program	-	-	-	25,000
Youth Transition Project	-	-	-	2,475
TOTAL SUPPORT SERVICES	\$ 654,580	\$ 467,598	\$ 536,462	\$ 504,437
3000 - COMMUNITY SERVICE				
Dallas Community Programs	\$ 13,499	\$ 11,254	\$ 25,000	\$ 20,000
Individuals with Disabilities Education Act (IDEA)	\$ 384	\$ -	\$ -	\$ -
TOTAL COMMUNITY SERVICES	\$ 13,883	\$ 11,254	\$ 25,000	\$ 20,000
INTERFUND TRANSFERS	\$ -	\$ -	\$ -	\$ 364,000
TOTAL REQUIREMENTS	\$ 2,727,940	\$ 2,298,663	\$ 2,426,327	\$ 2,750,067

**Special Revenue Grants and Projects Fund
2012-2013 Planned Allocations
Summary Expenditures by Function and Object**

Function	Description	Assoc P/R				Capital Outlay	Other	Transfers	Total
		Salaries 100	Costs 200	Purchased Services 300	Supplies & Materials 400				
1111	Primary, Grades K-3	\$ 9,500	\$ 2,700	\$ 5,000	\$ 15,000	\$ 25,000	\$ 10,000	\$ -	\$ 67,200
1121	Mid Hi, Grades 6-8	5,000	2,150	25,000	15,000	-	-	-	47,150
1131	High School, Grades 9-12	5,000	3,250	15,000	61,000	-	-	-	84,250
1132	High School Co-Curricular	-	-	5,000	-	-	-	-	5,000
1140	Pre-Kindergarten Programs	2,500	760	-	400	-	-	-	3,660
1221	DLC - Learning Centers	25,235	21,709	10,000	3,000	-	-	-	59,943
1223	Daily Living Skills - Comm Trans.	99,498	59,593	-	3,000	-	-	-	162,092
1227	Spec Ed Extended School Year	10,000	3,357	-	-	-	-	-	13,357
1228	ILC/SLP Diagnostic Classrm	180,994	98,612	117,600	6,000	-	-	-	403,205
1229	PAS Program	67,119	34,761	36,988	700	-	-	-	139,569
1250	ERC - Educational Res. Centers	102,013	60,760	5,000	2,700	-	-	-	170,473
1260	Early Intervention Spec Ed	-	-	-	1,340	-	-	-	1,340
1272	Title I	463,925	203,602	100	20,000	-	500	-	688,127
1430	Grades 9-12 Summer School	5,000	3,250	-	-	-	-	-	8,250
1460	PADTC SP Ed Summer School	6,001	2,015	-	-	-	-	-	8,015
	Total Instruction Services	981,784	496,519	219,688	128,140	25,000	10,500	-	1,861,630
2115	Student Safety	-	-	-	10,000	-	-	-	10,000
2130	District Health Services	25,000	10,000	2,000	2,000	-	1,000	-	40,000
2143	Psychological Counseling Services	-	-	-	800	-	-	-	800
2190	Special Ed Service Direction	79,356	39,828	-	200	-	-	-	119,384
2210	Improvement of Instruction	27,452	15,144	62,000	2,000	-	-	-	106,596
2230	Assessment & Testing	-	-	-	200	-	-	-	200
2240	Instructional Staff Development	22,004	7,405	46,000	4,000	-	10,000	-	89,409
2490	Other Admin Support Services	23,014	8,859	-	5,000	-	-	-	36,873
2540	Operation & Maint of Facilities	1,000	340	1,260	2,000	-	-	-	4,600
2610	Indirect Charges	-	-	-	-	-	74,425	-	74,425
2629	Other Planning and Evaluation	9,500	2,650	-	-	-	-	-	12,150
2661	District Network & Technology	-	-	10,000	-	-	-	-	10,000
	Total Support Services	187,326	84,226	121,260	26,200	-	85,425	-	504,437
3320	Community Recreation Programs	14,999	5,001	-	-	-	-	-	20,000
	Total Community Services	14,999	5,001	-	-	-	-	-	20,000
5220	Interfund Transfers - Out	-	-	-	-	-	-	364,000	364,000
	Total Interfund Transfers	-	-	-	-	-	-	364,000	364,000
	Total Special Revenue Grants & Projects	\$ 1,184,109	\$ 585,746	\$ 340,948	\$ 154,340	\$ 25,000	\$ 95,925	\$ 364,000	\$ 2,750,067

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, DHS Summer School and other grants obtained by educators for use in their classrooms.

In October 2010, the District hosted an event called Convergence Conference. The conference brought three key, researched-based improvement strategies into clear focus for teachers, administrators and school board members: Professional Learning Communities (PLCs), Effective Assessment and Grading Practices, and Research-based Instructional Methods. The fund was increased in 2010-11 by \$200,000 to allow for the accounting of this one-time event.

The projected allocation for 2012-13 remains high enough to allow expenditure authority for new grant opportunities.

Historical Data and Projections

	Actual Allocation		FTE	Projected	Projected
	2009/2010	2010/2011		Allocation	Allocation
				FTE	2012/2013
RESOURCES					
1000 Local Sources	\$52,300	\$199,816		\$100,000	\$100,000
2000 Intermediate	\$346	\$0		\$25,000	\$25,000
3000 State	\$0	\$0		\$50,000	\$50,000
4000 Federal	\$9,888	\$18,083		\$100,000	\$100,000
5000 Transfers from General Fund	\$0	\$0		\$3,000	\$3,000
TOTAL RESOURCES	<u>\$62,534</u>	<u>\$217,899</u>		<u>\$278,000</u>	<u>\$278,000</u>
REQUIREMENTS					
1000 Instruction					
100 Salaries	\$2,460	\$4,537		\$24,500	\$24,500
200 Associated Payroll Costs	\$585	\$1,273		\$11,350	\$11,350
300 Purchased Services	\$321	\$4,202		\$50,000	\$50,000
400 Supplies & Materials	\$34,381	\$36,244		\$75,000	\$75,000
500 Capital Outlays	\$0	\$0		\$25,000	\$25,000
600 Dues & Fees	\$2,352	\$2,056		\$10,000	\$10,000
Total Instruction	<u>\$40,100</u>	<u>\$48,312</u>		<u>\$195,850</u>	<u>\$195,850</u>
2000 Support					
100 Salaries	\$2,038	\$5,303		\$9,500	\$9,500
200 Associated Payroll Costs	\$427	\$428		\$2,650	\$2,650
300 Purchased Services	\$2,961	\$147,504		\$50,000	\$50,000
400 Supplies & Materials	\$17,007	\$16,351		\$10,000	\$10,000
500 Capital Outlays	\$0	\$0		\$0	\$0
600 Other Objects	\$0	\$0		\$10,000	\$10,000
Total Support	<u>\$22,434</u>	<u>\$169,586</u>		<u>\$82,150</u>	<u>\$82,150</u>
TOTAL REQUIREMENTS	<u>\$62,534</u>	<u>\$217,899</u>		<u>\$278,000</u>	<u>\$278,000</u>

CARL PERKINS BASIC GRANT

Historically, Mid-Willamette Education Consortium (MVEC) administered the federal funding for Carl Perkins Basic Grant regionally. Prior allocation of grant funds were used by the district to support and improve other continuing approved programs through the purchase of equipment, materials & professional development. Programs approved by Perkins standards at DHS are Engineering, Culinary Arts, Agriculture and Health Occupations.

Beginning 2011-12, MVEC has reorganized the consortia in order to come into federal compliance. All stakeholders will participate in consortium meetings that look at the needs of the region and allocates funds based on consensus of members. Fiscal agent duties will be consolidated at MVEC as well as providing regional purchasing and inventory tracking services.

Districts may seek funding for projects based on approved programs of study and for staff development that will help build working relationships necessary to make things happen at the local level. Additionally, an avenue in which teachers may apply for special grants has been implemented. All funding requests will be reviewed and awarded by the MVEC Executive Council.

Historical Data and Projections

	Actual Allocation		FTE	Projected	FTE	Projected
	2009/2010	2010/2011		Allocation		Allocation
				2011/2012		2012/2013
<i>Fund 226</i>						
RESOURCES						
1000 Local Sources	\$0	\$0		\$0		\$0
2199 Other Intermediate Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$0	\$0		\$0		\$0
4000 Federal Sources	\$25,361	\$26,672		\$24,000		\$16,000
TOTAL RESOURCES	<u>\$25,361</u>	<u>\$26,672</u>		<u>\$24,000</u>		<u>\$16,000</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$0		\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0		\$0
300 Purchased Services	\$905	\$701		\$1,000		\$0
400 Supplies and Materials	\$24,456	\$25,971		\$23,000		\$16,000
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$25,361</u>	<u>\$26,672</u>		<u>\$24,000</u>		<u>\$16,000</u>
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Support Services	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$25,361</u>	<u>\$26,672</u>		<u>\$24,000</u>		<u>\$16,000</u>

COOL SCHOOLS SENATE BILL 1149

The newly formed Cool Schools program and 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. Beginning November 2011, Dallas School District began receiving monthly payments from PacifiCorp under this program. This money is to be used to fund cost-effective energy conservation in the schools.

Funds received from PacifiCorp are required to be accumulated into a special revenue fund. Upon approval from Oregon Department of Energy (ODOE) the money may be transferred to other district funds to reimburse completed projects. To date ODOE has approved release of \$936,626 of Dallas' current and future SB1149 funds based on energy efficiency projects already completed by the district. For 2012-2013 all funds previously accumulated and newly received will be transferred out to the Facility Repairs and Maintenance Fund and to our Capital Projects Fund to replace bond dollars used for energy projects.

Historical Data and Projections

	Actual Allocation		FTE	Projected	FTE	Projected
	2009/2010	2010/2011		Allocation		Allocation
				2011/2012		2012/2013
<i>Fund 202</i>						
RESOURCES						
1990 PacificCorp Public Purpose	\$0	\$0		\$0		\$84,000
5400 Beginning Balance	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$280,000</u>
TOTAL RESOURCES	<u><u>\$0</u></u>	<u><u>\$0</u></u>		<u><u>\$0</u></u>		<u><u>\$364,000</u></u>
REQUIREMENTS						
5220 Transfer to F102	\$0	\$0		\$0		\$132,000
5220 Transfer to F401	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$232,000</u>
TOTAL REQUIREMENTS	<u><u>\$0</u></u>	<u><u>\$0</u></u>		<u><u>\$0</u></u>		<u><u>\$364,000</u></u>

DALLAS COMMUNITY PROGRAMS

The Ford Family Foundation provided funding of \$212,751 in March 2003 to establish a community learning environment. Dallas Community School was developed and an active partnership with school district and community members opened LaCreole Middle School for use after the regular school program. The purpose of the program was to increase educational, enrichment, recreational and leadership opportunities for all members of the Dallas community including youth, adults, families and seniors. The district has continued to provide resources for the ongoing support of some programs with the financial goal that activities will be self-supporting.

Historical Data and Projections

	Actual Allocation		FTE	Projected	FTE	Projected
	2009/2010	2010/2011		Allocation		Allocation
				2011/2012		2012/2013
<i>Fund 262</i>						
RESOURCES						
1000 Local Sources	\$13,499	\$11,254		\$20,000		\$20,000
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Gen Fund Transfer	\$0	\$0		\$5,000		\$0
5400 Beginning Fund Balance	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$13,499</u>	<u>\$11,254</u>		<u>\$25,000</u>		<u>\$20,000</u>
REQUIREMENTS						
3300 Community Services						
100 Salaries	\$9,617	\$8,647		\$15,000		\$11,000
200 Associated Payroll Costs	\$1,600	\$1,004		\$5,000		\$4,000
300 Purchased Services	\$0	\$0		\$4,000		\$4,000
400 Supplies & Materials	\$2,282	\$1,603		\$1,000		\$1,000
600 Other Objects	\$0	\$0		\$0		\$0
Total Community Services	<u>\$13,499</u>	<u>\$11,254</u>		<u>\$25,000</u>		<u>\$20,000</u>
Unappropriated Ending Fund Balance				\$0		\$0
TOTAL REQUIREMENTS	<u>\$13,499</u>	<u>\$11,254</u>		<u>\$25,000</u>		<u>\$20,000</u>

EXTENDED CAMPUS / EXPANDED OPTIONS

Historically, this fund accounted for a Dallas School Board approved extended-campus program for any resident student or students attending Dallas schools on a reciprocal agreement who elect to complete an extended diploma program of 28 or more credits. This fund also reported expenditures related to the Expanded Options program (SB300) legislatively mandated in 2005-06 in which Dallas School District pays the cost of tuition, class fees and required instructional materials for each student enrolled, provided that the student has met all program participation requirements.

In order to comply with new GASB 54 requirements, beginning with budget year 2010-11, this fund will be closed. Expenditures related to these continuing programs will be accounted for in the General Fund.

Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2009/2010	2010/2011		2011/2012	2012/2013
<i>Fund 206</i>					
RESOURCES					
1000 Local Sources	\$0	\$0		\$0	\$0
3000 State Sources	\$0	\$0		\$0	\$0
4000 Federal Sources	\$0	\$0		\$0	\$0
5200 Interfund Transfers	<u>\$177,816</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL RESOURCES	<u><u>\$177,816</u></u>	<u><u>\$0</u></u>		<u><u>\$0</u></u>	<u><u>\$0</u></u>
REQUIREMENTS					
1000 Instruction					
100 Salaries	\$0	\$0		\$0	\$0
200 Associated Payroll Costs	\$0	\$0		\$0	\$0
300 Purchased Services	\$143,480	\$0		\$0	\$0
400 Supplies and Materials	\$34,335	\$0		\$0	\$0
500 Capital Outlay	\$0	\$0		\$0	\$0
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
Total Instruction	<u>\$177,816</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL REQUIREMENTS	<u><u>\$177,816</u></u>	<u><u>\$0</u></u>		<u><u>\$0</u></u>	<u><u>\$0</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. The district expects funding to maintain the current level of service in fiscal year 2012-13.

Historical Data and Projections

	Actual Allocation		FTE	Projected	FTE	Projected
	2009/2010	2010/2011		Allocation		Allocation
				2011/2012		2012/2013
						<i>Fund 237</i>
RESOURCES						
4000 Revenue from Federal Sources	\$511,821	\$518,703		\$537,245		\$505,408
TOTAL RESOURCES	<u>\$511,821</u>	<u>\$518,703</u>		<u>\$537,245</u>		<u>\$505,408</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$228,207	\$225,228	5.27	\$225,753	5.31	\$208,562
200 Associated Payroll Costs	\$117,962	\$130,352		\$127,413		\$122,707
300 Purchased Services	\$60	\$15,305		\$25,000		\$20,000
400 Supplies and Materials	\$9,155	\$2,006		\$8,000		\$8,000
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$355,385</u>	<u>\$372,890</u>		<u>\$386,166</u>		<u>\$359,269</u>
2000 Support Services						
100 Salaries	\$69,742	\$78,773	2.75	\$80,651	2.75	\$80,857
200 Associated Payroll Costs	\$55,965	\$46,541		\$46,428		\$40,332
300 Purchased Services	\$5,740	\$145		\$0		\$0
400 Supplies and Materials	\$273	\$806		\$1,000		\$1,200
600 Other Objects	\$24,332	\$19,548		\$23,000		\$23,750
Total Support Services	<u>\$156,052</u>	<u>\$145,812</u>		<u>\$151,079</u>		<u>\$146,139</u>
3500 Custody and Care						
100 Salaries	\$313	\$0		\$0		\$0
200 Associated Payroll Costs	\$72	\$0		\$0		\$0
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies & Materials	\$0	\$0		\$0		\$0
Total Community Services	<u>\$384</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$511,821</u>	<u>\$518,703</u>	8.02	<u>\$537,245</u>	8.06	<u>\$505,408</u>

IDEA - ARRA
American Recovery and Reinvestment Act of 2009

On February 17, 2009, President Obama signed the American Recovery and Reinvestment Act of 2009 (ARRA) into law. Schools that qualify for regular IDEA Part B funding will receive additional resources to supplement current IDEA programs. Dallas School District received a total allocation of \$520,941 in 2009-10 with the requirement to spend the full amount by September 2011. The 2010-11 budget carries forward the projected balance that will be expended to supplement special education programs, implement intervention services, to reduce general fund maintenance of effort and be used as otherwise allowed. The guidelines governing the expenditure of this grant are very strict and demand compliance with all laws and regulations currently in place for all IDEA funding. ARRA funding was fully utilized in fiscal year ending June 30, 2011.

Historical Data and Projections

	Actual Allocation		FTE	Projected	FTE	Projected
	2009/2010	2010/2011		Allocation		Allocation
				2011/2012		2012/2013
<i>Fund 231</i>						
RESOURCES						
4000 Revenue from Federal Sources	\$382,190	\$138,895		\$0		\$0
TOTAL RESOURCES	<u>\$382,190</u>	<u>\$138,895</u>		<u>\$0</u>		<u>\$0</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$122,829	\$80,756		\$0		\$0
200 Associated Payroll Costs	\$41,653	\$36,802		\$0		\$0
300 Purchased Services	\$94,839	\$750		\$0		\$0
400 Supplies and Materials	\$0	\$12,607		\$0		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$259,321</u>	<u>\$130,914</u>		<u>\$0</u>		<u>\$0</u>
2000 Support Services						
100 Salaries	\$15,495	\$1,981		\$0		\$0
200 Associated Payroll Costs	\$1,253	\$478		\$0		\$0
300 Purchased Services	\$88,465	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$17,657	\$5,522		\$0		\$0
Total Support Services	<u>\$122,869</u>	<u>\$7,981</u>		<u>\$0</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$382,190</u>	<u>\$138,895</u>		<u>\$0</u>		<u>\$0</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.

The amount allocated for 2012-13 is \$9,500 which is a combination of awards for 2010-11 and 2011-12 which are required to be fully spent by 9/30/2012 and 9/30/2013 respectively. Allowable expenditures are restricted to programs that serve children with disabilities between the ages 3-5.

Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2009/2010	2010/2011		2011/2012	2012/2013
<i>Fund 204</i>					
RESOURCES					
4000 Federal Sources	\$0	\$0		\$0	\$9,500
TOTAL RESOURCES	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$9,500</u>
REQUIREMENTS					
1000 Instruction					
100 Salaries	\$0	\$0		\$0	\$2,500
200 Associated Payroll Costs	\$0	\$0		\$0	\$1,500
300 Purchased Services	\$0	\$0		\$0	\$0
400 Supplies and Materials	\$0	\$0		\$0	\$500
500 Capital Outlay	\$0	\$0		\$0	\$0
600 Other	\$0	\$0		\$0	\$0
Total Instruction	\$0	\$0		\$0	\$4,500
2000 Support Services					
100 Salaries	\$0	\$0		\$0	\$1,000
200 Associated Payroll Costs	\$0	\$0		\$0	\$300
300 Purchased Services	\$0	\$0		\$0	\$1,300
400 Supplies and Materials	\$0	\$0		\$0	\$2,000
500 Capital Outlay	\$0	\$0		\$0	\$0
600 Other	\$0	\$0		\$0	\$400
Total Support Services	\$0	\$0		\$0	\$5,000
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$9,500</u>

LINDA MEYER TRUST

The Dallas School District received several generous donations from the Linda Meyer Revocable Living Trust in 2005-06 and 2006-07. These donations provided significant program and facility upgrades such as the LaCreole Middle School track, teen parent program support as well as athletic scholarships and equipment. The final distribution was made to the DHS Equestrian Team during 2010-11.

Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2009/2010	2010/2011		2011/2012	2012/2013
<i>Fund 210</i>					
RESOURCES					
1000 Local Sources	\$4,991	\$891		\$0	\$0
TOTAL RESOURCES	<u>\$4,991</u>	<u>\$891</u>		<u>\$0</u>	<u>\$0</u>
REQUIREMENTS					
1000 Instruction					
100 Salaries	\$0	\$0		\$0	\$0
200 Associated Payroll Costs	\$0	\$0		\$0	\$0
300 Purchased Services	\$1,471	\$891		\$0	\$0
400 Supplies and Materials	\$3,519	\$0		\$0	\$0
500 Capital Outlay	\$0	\$0		\$0	\$0
600 Other Objects	\$0	\$0		\$0	\$0
Total Instruction	<u>\$4,991</u>	<u>\$891</u>		<u>\$0</u>	<u>\$0</u>
2000 Supporting Services					
300 Purchased Services	\$0	\$0		\$0	\$0
400 Supplies and Materials	\$0	\$0		\$0	\$0
500 Capital Outlay	\$0	\$0		\$0	\$0
600 Other Objects	\$0	\$0		\$0	\$0
Total Support Services	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$4,991</u>	<u>\$891</u>		<u>\$0</u>	<u>\$0</u>

MEDICAID ADMINISTRATIVE CLAIMS SURVEY REIMBURSEMENT

In Winter 2011 the district began working with Northwest Regional ESD to administer a Medicaid Administrative Claims (MAC) Survey so Dallas School District could be reimbursed for providing 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		FTE	Projected Allocation	
	2009/2010	2010/2011		2011/2012	2012/2013
					<i>Fund 240</i>
RESOURCES					
4000 Federal Sources	\$0	\$0		\$0	\$40,000
TOTAL RESOURCES	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$40,000</u>
REQUIREMENTS					
2000 Support Services					
100 Salaries	\$0	\$0		\$0	\$25,000
200 Associated Payroll Costs	\$0	\$0		\$0	\$10,000
300 Purchased Services	\$0	\$0		\$0	\$2,000
400 Supplies and Materials	\$0	\$0		\$0	\$2,000
500 Capital Outlay	\$0	\$0		\$0	\$0
600 Other	\$0	\$0		\$0	\$1,000
Total Support Services	\$0	\$0		\$0	\$40,000
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$40,000</u>

**PAS/ NEW OPTIONS
STRUCTURED LEARNING PROGRAM**

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

Historical Data and Projections

	Actual Allocation		FTE	Projected	FTE	Projected
	2009/2010	2010/2011		Allocation		Allocation
				2011/2012		2012/2013
<i>Fund 236</i>						
RESOURCES						
1310 Regular Day School Tuition	\$0	\$0		\$0		\$0
1941 Tuition From Other Districts	\$0	\$0		\$0		\$0
2102 ESD Apportionment	<u>\$315,659</u>	<u>\$326,889</u>		<u>\$354,921</u>		<u>\$307,400</u>
TOTAL RESOURCES	<u>\$315,659</u>	<u>\$326,889</u>		<u>\$354,921</u>		<u>\$307,400</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$184,862	\$157,814	5.19	\$175,894	4.75	\$153,510
200 Associated Payroll Costs	\$101,912	\$109,640		\$121,528		\$76,602
300 Purchased Services	\$25,756	\$58,731		\$55,000		\$76,588
400 Supplies	\$3,129	\$705		\$2,500		\$700
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
TOTAL	<u>\$315,659</u>	<u>\$326,889</u>		<u>\$354,921</u>		<u>\$307,400</u>
TOTAL REQUIREMENTS	<u>\$315,659</u>	<u>\$326,889</u>		<u>\$354,921</u>		<u>\$307,400</u>

POLK ADOLESCENT DAY TREATMENT CENTER

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

Historical Data and Projections

	Actual Allocation		FTE	Projected	FTE	Projected
	2009/2010	2010/2011		Allocation		Allocation
				2011/2012		2012/2013
						<i>Fund 281</i>
RESOURCES						
2000 Intermediate Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$177,049	\$157,518		\$168,265		\$224,598
4000 Federal Sources	<u>\$22,400</u>	<u>\$19,409</u>		<u>\$22,404</u>		<u>\$18,591</u>
TOTAL RESOURCES	<u>\$199,449</u>	<u>\$176,927</u>		<u>\$190,669</u>		<u>\$243,189</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$121,846	\$102,076	2.00	\$106,669	2.00	\$100,604
200 Associated Payroll Costs	\$68,325	\$57,026		\$60,501		\$58,785
300 Purchased Services	\$143	\$10,791		\$15,000		\$68,000
400 Supplies and Materials	\$0	\$0		\$0		\$6,000
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
Total Instruction	<u>\$190,314</u>	<u>\$169,893</u>		<u>\$182,169</u>		<u>\$233,389</u>
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$9,135</u>	<u>\$7,034</u>		<u>\$8,500</u>		<u>\$9,800</u>
Total Support Services	<u>\$9,135</u>	<u>\$7,034</u>		<u>\$8,500</u>		<u>\$9,800</u>
TOTAL REQUIREMENTS	<u>\$199,449</u>	<u>\$176,927</u>	2.00	<u>\$190,669</u>	2.00	<u>\$243,189</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. The district expects to receive a similar funding allocation in 2012-13.

Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2009/2010	2010/2011		2011/2012	2012/2013
<i>Fund 257</i>					
RESOURCES					
4000 Federal Funds	\$598,385	\$592,277		\$716,000	\$740,000
TOTAL RESOURCES	<u>\$598,385</u>	<u>\$592,277</u>		<u>\$716,000</u>	<u>\$740,000</u>
REQUIREMENTS					
1000 Instruction					
100 Salaries	\$357,128	\$358,227	13.13	\$426,575	\$463,925
200 Associated Payroll Costs	\$195,151	\$197,726		\$229,292	\$203,602
300 Purchased Services	\$0	\$4		\$50	\$100
400 Supplies and Materials	\$1,792	\$1,394		\$10,000	\$20,000
500 Capital Outlay	\$0	\$0		\$0	\$0
600 Other Objects	\$0	\$99		\$350	\$500
Total Instruction	<u>\$554,071</u>	<u>\$557,451</u>		<u>\$666,267</u>	<u>\$688,127</u>
2000 Support Services					
100 Salaries	\$7,281	\$8,092	0.10	\$7,836	\$7,874
200 Associated Payroll Costs	\$3,298	\$3,604		\$3,897	\$3,999
300 Purchased Services	\$5,485	\$85		\$6,000	\$6,000
400 Supplies and Materials	\$0	\$330		\$2,000	\$2,000
600 Other Objects	\$28,251	\$22,717		\$30,000	\$32,000
Total Support	<u>\$44,314</u>	<u>\$34,827</u>		<u>\$49,733</u>	<u>\$51,873</u>
TOTAL REQUIREMENTS	<u>\$598,385</u>	<u>\$592,277</u>	13.23	<u>\$716,000</u>	<u>\$740,000</u>

TITLE I - ARRA
American Recovery and Reinvestment Act of 2009

On February 17, 2009, President Obama signed the American Recovery and Reinvestment Act of 2009 (ARRA) into law. Schools that qualify for regular Title I funding received additional resources to supplement current Title I programs. Dallas School District received a total allocation of \$315,403 in 2009-10 with the requirement to spend by September 2011. The 2010-11 budget allowed for expenditure of the expected carryover to supplement Title I programs, specifically a 1.0 FTE Literacy Coach position to improve reading and/or math instruction in the district and for other uses as allowed. The guidelines governing the expenditure of this grant are very strict and demand compliance with all laws and regulations currently in place for Title I funding. ARRA funding was fully utilized in the fiscal year ending June 30, 2011.

Historical Data and Projections

	Actual Allocation		FTE	Projected	FTE	Projected
	2009/2010	2010/2011		Allocation		Allocation
				2011/2012		2012/2013
<i>Fund 256</i>						
RESOURCES						
4000 Federal Funds	\$178,102	\$137,301		\$0		\$0
TOTAL RESOURCES	<u>\$178,102</u>	<u>\$137,301</u>		<u>\$0</u>		<u>\$0</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$61,811	\$93,535		\$0		\$0
200 Associated Payroll Costs	\$13,906	\$38,308		\$0		\$0
300 Purchased Services	\$511	\$0		\$0		\$0
400 Supplies and Materials	\$31	\$0		\$0		\$0
500 Capital Outlays	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$76,259</u>	<u>\$131,843</u>		<u>\$0</u>		<u>\$0</u>
2000 Support Services						
100 Salaries	\$62,118	\$0		\$0		\$0
200 Associated Payroll Costs	\$29,731	\$0		\$0		\$0
300 Purchased Services	\$169	\$0		\$0		\$0
400 Supplies and Materials	\$1,292	\$0		\$0		\$0
500 Capital Outlays	\$0	\$0		\$0		\$0
600 Other Objects	\$8,534	\$5,458		\$0		\$0
Total Support	<u>\$101,843</u>	<u>\$5,458</u>		<u>\$0</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$178,102</u>	<u>\$137,301</u>		<u>\$0</u>		<u>\$0</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 in math and/or literacy instruction, 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		FTE	Projected	FTE	Projected
	2009/2010	2010/2011		Allocation		Allocation
				2011/2012		2012/2013
<i>Fund 277</i>						
RESOURCES						
4000 Federal Sources	\$122,782	\$96,900		\$245,000		\$142,000
TOTAL RESOURCES	<u>\$122,782</u>	<u>\$96,900</u>		<u>\$245,000</u>		<u>\$142,000</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$0		\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0		\$0
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies	\$0	\$0		\$0		\$0
Total Instruction	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
2000 Support Services						
100 Salaries	\$49,005	\$59,977	2.00	\$129,846	0.50	\$47,955
200 Associated Payroll Costs	\$9,234	\$12,546		\$56,954		\$22,045
300 Purchased Services	\$55,331	\$14,580		\$45,000		\$62,000
400 Supplies & Materials	\$2,948	\$270		\$3,000		\$4,000
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$6,265	\$9,526		\$10,200		\$6,000
Total Support Services	<u>\$122,782</u>	<u>\$96,900</u>		<u>\$245,000</u>		<u>\$142,000</u>
TOTAL REQUIREMENTS	<u>\$122,782</u>	<u>\$96,900</u>		<u>\$245,000</u>		<u>\$142,000</u>

TITLE IID (ENHANCING EDUCATION THROUGH TECHNOLOGY)

The primary goal of the Education through Technology program is to improve student academic achievement through the use of technology in schools. It is designed to assist students to become technologically literate by the end of the eighth grade and to encourage integration of technology with teacher training and curriculum development to establish research based instructional methods. Twenty-five percent of the funds must be used to provide high-quality professional development in the integration of technology into curriculum and instruction in using those technologies to create new learning environments. Federal funds for this program discontinued in 2010-11.

Historical Data and Projections

	Actual Allocation		FTE	Projected	Projected
	2009/2010	2010/2011		Allocation	Allocation
				FTE	2012/2013
					<i>Fund 265</i>
RESOURCES					
4000 Federal Sources	\$5,495	\$0		\$0	\$0
TOTAL RESOURCES	<u>\$5,495</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
REQUIREMENTS					
1000 Instruction					
100 Salaries	\$0	\$0		\$0	\$0
200 Associated Payroll Costs	\$0	\$0		\$0	\$0
300 Purchased Services	\$0	\$0		\$0	\$0
400 Supplies and Materials	\$0	\$0		\$0	\$0
Total Instruction	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
2000 Support Services					
100 Salaries	\$3,454	\$0		\$0	\$0
200 Associated Payroll Costs	\$2,041	\$0		\$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>\$5,495</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL REQUIREMENTS	<u><u>\$5,495</u></u>	<u><u>\$0</u></u>		<u><u>\$0</u></u>	<u><u>\$0</u></u>

TITLE IV (SAFE AND DRUG FREE SCHOOLS)

The Safe and Drug-Free Schools and Communities Act was created to encourage strategies that prevent violence in and around schools, strengthen programs that prevent the illegal use of alcohol, tobacco, or drugs, and increase parent involvement. Federal assistance is provided through Title IV to the Oregon Department of Education for Local Education Agencies grants that will establish, operate, and improve local programs of school drug and violence prevention, early intervention, rehabilitation referral, and education in elementary / secondary schools. Education agencies may use these funds to contract with community-based organizations or other public and private non-profit agencies to provide these programs. All schools are eligible to receive funds on the basis of student population. Funding for this program discontinued after the 2009-10 allocation.

Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2009/2010	2010/2011		2011/2012	2012/2013
<i>Fund 297</i>					
RESOURCES					
4000 Federal Sources	\$10,557	\$0		\$0	\$0
TOTAL RESOURCES	<u>\$10,557</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
REQUIREMENTS					
1000 Instruction					
100 Salaries	\$0	\$0		\$0	\$0
200 Associated Payroll Costs	\$0	\$0		\$0	\$0
300 Purchased Services	\$0	\$0		\$0	\$0
400 Supplies and Materials	\$0	\$0		\$0	\$0
Total Instruction	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
2000 Support Services					
100 Salaries	\$6,892	\$0		\$0	\$0
200 Associated Payroll Costs	\$3,454	\$0		\$0	\$0
300 Purchased Services	\$0	\$0		\$0	\$0
400 Supplies and Materials	\$0	\$0		\$0	\$0
600 Other Objects	\$211	\$0		\$0	\$0
Total Support Services	<u>\$10,557</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$10,557</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</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 program is a structured one on one mentoring for students with the aim to promote and foster positive and lasting impressions of hope and empowerment. The students meet with their mentor on a weekly or bi-weekly basis on the school grounds during lunches and for Friday fun times as well as other times when coordinated through administration and instructional staff. The focus of the program is increasing 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.

Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	Projected Allocation
	2009/2010	2010/2011		2011/2012	2012/2013
					<i>F209</i>
RESOURCES					
2000 Intermediate Sources	\$0	\$0		\$0	\$25,000
4700 Federal Sources	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL RESOURCES	<u><u>\$0</u></u>	<u><u>\$0</u></u>		<u><u>\$0</u></u>	<u><u>\$25,000</u></u>
REQUIREMENTS					
2000 Support Services					
100 Salaries	\$0	\$0		\$0	0.38 \$15,000
200 Associated Payroll Costs	\$0	\$0		\$0	\$5,000
300 Purchased Services	\$0	\$0		\$0	\$5,000
400 Supplies and Materials	\$0	\$0		\$0	\$0
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
Total Support Services	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$25,000</u>
TOTAL REQUIREMENTS	<u><u>\$0</u></u>	<u><u>\$0</u></u>		<u><u>\$0</u></u>	<u><u>\$25,000</u></u>

YOUTH TRANSITION PROJECT (YTP)

The District has an Intergovernmental Grant Agreement with Oregon Department of Human Resources Vocational Rehabilitation Division which provides the district with funds to supplement our efforts to provide vocational transition services to students with disabilities. The grant is a combination of federal and local funds and requires the district to provide 33.3% matching funds. The target group of up to 20 students are those who can transition into competitive employment without the need for ongoing support services. The grant funds .88 FTE (7 hours per day) of a 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		FTE	Projected	FTE	Projected
	2009/2010	2010/2011		Allocation		Allocation
				2011/2012		2012/2013
<i>Fund 213</i>						
RESOURCES						
1000 Local Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$24,899	\$25,677		\$26,360		\$28,313
4000 Federal Sources	\$27,520	\$28,380		\$29,132		\$31,257
5200 Gen Fund Transfer	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
TOTAL RESOURCES	<u>\$52,419</u>	<u>\$54,056</u>		<u>\$55,492</u>		<u>\$59,570</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$28,391	\$28,985	0.88	\$28,291	0.88	\$28,183
200 Associated Payroll Costs	\$20,116	\$21,152		\$22,701		\$22,712
300 Purchased Services	\$3,612	\$3,801		\$4,000		\$5,000
400 Supplies and Materials	\$301	\$119		\$500		\$1,200
500 Capital Outlays	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
Total Instruction	<u>\$52,419</u>	<u>\$54,056</u>		<u>\$55,492</u>		<u>\$57,095</u>
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$2,475</u>
Total Support Services	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$2,475</u>
TOTAL REQUIREMENTS	<u>\$52,419</u>	<u>\$54,056</u>		<u>\$55,492</u>		<u>\$59,570</u>

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Supplemental Information

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***Licensed Staff
2011-12 After Budget Changes***

Bldg	Position	FTE	Building Subtotal
Lyle Elementary	Classroom Teachers	1.50	1.50
LaCreole Middle School	Language Arts Teacher	0.50	0.50
Dallas High School	Social Studies Teacher	1.00	1.00
District Wide	Increase Behavior Specialist (Transit \$\$ Replace)	0.60	0.60
Special Education	Increase LVCS Spec Ed Teacher	0.50	0.50
	Corrected Budget FTE	0.33	
	2011-12 FTE Changes	4.43	

2012-13 Program Changes as Proposed

Bldg	Position	FTE	Building Subtotal
Lyle Elementary	Classroom Teachers	(1.50)	(1.50)
Whitworth Elementary	Classroom Teacher	(1.00)	(1.00)
LaCreole Middle School	Language Arts Teacher	(0.50)	
	Counselor	(1.00)	(1.50)
Dallas High School	LangArts Teacher	(1.00)	
	Social Studies Teacher	(1.00)	
	Math Teacher	(1.00)	
	PE Teacher	(0.17)	
	Art Teacher	(0.50)	(3.67)
Special Education	DLC Classroom Teacher	(1.00)	
	DHS Case Manager	(0.40)	(1.40)
	2012-13 FTE Changes	(9.07)	
	Total Licensed FTE Changes	(4.64)	

Dallas School District Reduction History

2009-10 Reductions

- 8 Elementary teaching positions following the reconfiguration of our elementary schools
- 2 Elementary teaching specialists following the reconfiguration of our elementary schools
- Administrative reductions of 1.0 FTE (.5 curriculum and .5 Morrison)
- Classified reductions of 1.77 FTE (Morrison and the District Office)
- \$250,000 reduction in textbooks (Science)
- \$180,000 reduction in technology
- 20% reduction to Athletics (\$146,739)
- 10% reduction to supplies

2010-11 Reductions

- Reduce 2009-10 by 3 days
- Reduce 7 days 2010-11
- Technology \$60,000
- Textbooks \$148,501
- Athletics \$12,000
- LCMS Mental Health Counselor
- Novanet Supervisor
- LCMS Media Assistant
- .5 DHS Foods
- .5 DHS Choir
- 1.68 Elementary Music

2011-12 Reductions

- 1.0 Reduction in Administrator
- Reduce District Wide Services by \$75,000 (Technology)
- 10 Day Reduction
- 6.84 Teachers reduction at LaCreole Middle School
- .88 Classified Staff reduction at LaCreole Middle School (In-School Suspension)
- Elimination of Middle School Athletics by \$27,360
- 3.64 Teachers reduction at Dallas High School
- Reduce high school athletics by \$81,482
- Special Education Reductions (14 positions with reduced hours and loss of health insurance)
- Classified Reductions (Morrison clerical/custodial and District Office custodial)
- 8.0 Reduction in K-5 Teachers
- 1.0 Reduction in K-3 Special Education

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

Grade Level	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
K	195	207	216	182	202	181	175	197	182	191
1	201	197	224	217	204	229	215	193	190	184
2	216	209	234	228	220	220	216	215	193	200
3	231	230	226	238	236	228	221	222	214	192
4	201	236	248	222	236	249	226	216	215	216
5	259	223	253	243	226	252	260	225	214	221
Subtotal K-5	1,303	1,302	1,401	1,330	1,324	1,359	1,313	1,268	1,208	1,204
6	226	256	233	263	251	231	275	263	232	232
7	271	226	264	240	257	257	249	259	266	266
8	265	264	243	269	234	265	251	246	258	258
Subtotal 6-8	762	746	740	772	742	753	775	768	756	756
9	255	248	273	273	271	240	273	277	262	262
10	242	240	224	207	228	272	241	271	271	271
11	204	212	212	177	231	191	227	202	249	249
12	206	221	216	173	238	257	236	292	210	210
Morrison	90	81	89	95	83	76	64	61	53	53
Subtotal 9-12	997	1,002	1,014	925	1,051	1,036	1,041	1,103	1,045	1,045
Home Schooled										15
OASIS Classroom										7
Extended Campus									66	44
Post High									15	13
Other									81	79

Total District	3,062	3,050	3,155	3,027	3,117	3,148	3,129	3,139	3,090	3,084
# changed	(171)	(12)	105	(128)	90	31	(19)	10	(49)	(6)
% changed	-5.6%	-0.4%	3.3%	-4.2%	2.9%	1.0%	-0.6%	0.3%	-1.6%	-0.2%

ATHLETIC AND ACTIVITY PARTICIPATION
Number of Students Each Year

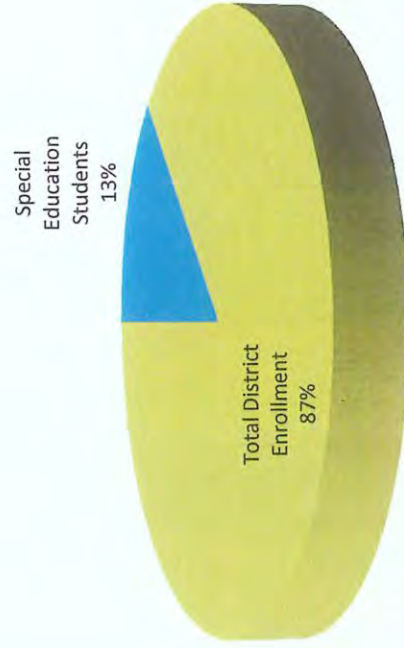
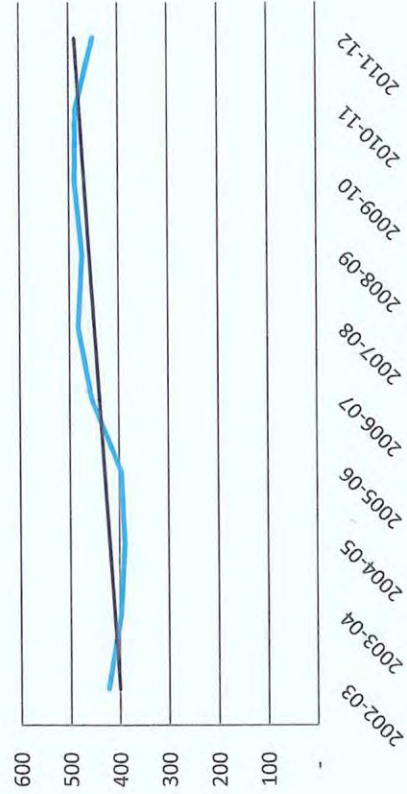
SCHOOL / ACTIVITY	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
LaCreole Middle School:										
Football	71	72	92	81	77	83	74	68	79	-
Volleyball	53	54	52	47	54	47	56	59	69	-
Wrestling	31	36	48	27	53	51	43	27	43	-
Basketball	96	80	93	96	104	121	127	93	90	-
Track	60	84	100	85	95	103	102	129	128	-
Softball/Baseball	56	42	44	44	-	-	-	-	-	-
Soccer	-	-	58	58	-	-	-	-	-	-
Cross Country	7	-	12	5	8	18	15	-	-	-
Dallas High School:										
Football	69	77	54	74	87	91	93	82	81	82
Volleyball	35	37	35	35	38	34	32	32	30	35
Soccer	65	61	62	60	72	65	67	73	68	67
Cross Country	17	22	21	20	19	17	16	30	32	30
Cheerleaders	12	19	32	16	27	22	25	32	31	23
Wrestling	20	24	27	22	23	31	37	35	30	39
Basketball	42	23	68	61	54	66	63	67	61	57
Swimming	17	9	33	23	29	24	28	33	21	22
Baseball	42	40	42	41	47	42	46	41	41	43
Softball	31	30	33	29	27	26	29	41	39	36
Tennis	39	25	33	42	60	57	44	58	58	50
Track	44	30	77	80	81	76	80	112	104	93
Golf	12	15	9	9	17	14	17	18	12	15
Dance Team	-	20	17	18	12	14	21	29	22	20
Hi-Q	15	11	11	16	-	17	14	16	22	20
DECA	13	-	-	-	-	-	29	22	-	-
Speech - Debate	-	6	-	-	-	-	-	-	-	-
FFA	20	16	16	16	54	45	45	40	40	82
Drama--Thespians	82	82	82	56	42	83	60	21	25	30
Equestrian	-	-	-	-	19	22	19	22	16	14
Vocal Music	77	58	58	34	52	51	48	53	49	-
Band	63	54	54	49	61	55	64	56	40	41
HOSA	-	8	8	8	14	-	-	-	-	-
National Honor Society	-	75	75	80	71	78	31	71	74	87
TOTAL	1,089	1,110	1,346	1,232	1,297	1,353	1,325	1,360	1,305	886

Dallas School District
SPECIAL EDUCATION STUDENT CENSUS
 NUMBER OF STUDENTS BY PRIMARY HANDICAPPING CONDITION

CODE	CONDITION	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
10	Intellectual Disability	23	22	20	23	22	20	15	23	21	19
20	Hearing Impaired	5	6	5	5	5	6	4	8	13	3
40	Vision Impaired	2	-	-	1	1	3	3	4	4	4
50	Speech Impaired	63	61	69	60	91	86	73	81	100	67
60	Emotional Disability	48	50	41	40	45	52	36	47	46	41
70	Orthopedically Impaired	5	6	8	8	9	10	8	5	8	5
74	Traumatic Brain Injury	-	-	-	-	-	-	-	-	-	3
80	Other Health Impaired	37	41	53	62	84	84	74	89	91	79
82	Autistic	35	41	43	44	51	71	59	76	68	88
90	Learning Disability	205	171	150	153	147	150	201	155	135	141
TOTAL STUDENTS		423	398	389	396	455	482	473	488	486	450

District Enrollment as of April
 % District Enrollment

Total Special Education Students



2011-12 Percent of Special Education Students

DALLAS SCHOOL DISTRICT NO. 2 - FACILITY INFORMATION

SCHOOL	YR. BUILT	ADDITIONS	ACREAGE	SQUARE FEET	CLASSROOMS
Lukiamute Valley Charter (Bridgeport)	1915	1949, '91	1.07	8,377	6
Lyle	1950	1953, '69, '75, '98	23.65	54,376	25
Morrison Alternative	1935	1946	1.43	17,209	8
Oakdale	1975	1998	14.77	46,376	25
Lukiamute Valley Charter (Pedee)	1930	1945, '56	2.51	10,280	4
Whitworth	1956	1958, '65, '75, '98	8.35	50,540	25
LaCreole	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	(MORRISON)	13,154	0
Daily Living Skills (Project Achieve)	1996	- -	0.20	1,372	1
Total	- -	- -	108.76	513,014	197

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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 Budget Cmt Mtg PO#120029

_____, 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: _____

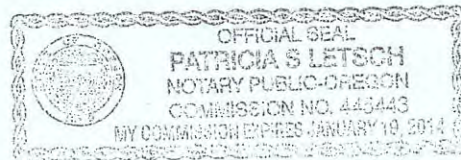
03/28/12 _____

Nancy Adams
Subscribed and sworn to before me this 29th March 2012

Patricia S Letsch
Notary Public for Oregon

(My Commission Expires 1/19/2014)

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



NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Dallas School District #2, Polk County, State of Oregon, to discuss the budget for the fiscal year July 1, 2012 to June 30, 2013 will be held in the Board room at the Dallas School District Office located at 111 SW Ash Street, Dallas, Oregon. The meeting will take place on the 23th day of April, 2012 at 6:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained on or after 6:00 p.m., April 23, 2012 at the Dallas School District Office, 111 SW Ash Street, Dallas, Oregon. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting to discuss the proposed programs with the Budget Committee.

(Mar. 28, 2012)

Affidavit Of Publication

STATE OF Oregon

ss.

County of Polk

SECOND NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Dallas School District #2, Polk County, State of Oregon, to discuss the budget for the fiscal year July 1, 2012 to June 30, 2013 will be held in the Board room at the Dallas School District Office located at 111 SW Ash Street, Dallas, Oregon. The meeting will take place on the 23th day of April, 2012 at 6:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained on or after 6:00 p.m., April 23, 2012 at the Dallas School District Office, 111 SW Ash Street, Dallas, Oregon. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting to discuss the proposed programs with the Budget Committee.

(Apr. 11, 2012)

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 PO#1201029 Budget Cmt

_____, 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: _____

04/11/12

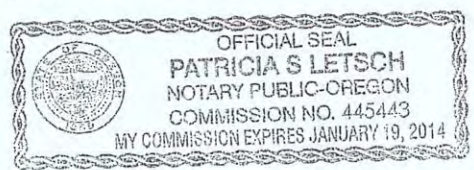
Nancy Adams

Subscribed and sworn to before me this 13th April 2012

Patricia S Letsch
Notary Public for Oregon

(My Commission Expires 1/19/2014)

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



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Appendix

DALLAS SCHOOL DISTRICT NO. 2
DALLAS, OREGON
July 11, 2011

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

Christy M. Perry, Superintendent / Clerk, shall be Budget Officer for the 2011-2012 school year.

DEPUTY CLERK

Tamira Montague, Business Manager, shall perform duties of Deputy Clerk.

CUSTODIAN OF DISTRICT FUNDS

Tamira Montague, Business Manager / 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 \$800,000.00, at any given time without prior School Board approval.

AUTHORIZATION TO SIGN CHECKS

Christy M. Perry, Superintendent / Clerk, or Tamira Montague, Business Manager / Deputy Clerk, are authorized to sign Dallas School District No. 2 checks and represent the School District in other financial matters.

FIDELITY BONDS

Christy M. Perry, Superintendent / Clerk and Tamira Montague, Business Manager / Deputy Clerk, will each be bonded in the amount of \$50,000.

DEPOSITORIES

Depositories for Dallas School District No. 2 funds are designated as follows for the 2011-2012 school year:

Bank of America, Dallas Branch

General Fund

Accounts Payable Account

Payroll Account

Federal Tax Account

Dallas High School Student Body

Scholarship Time Certificates

Oakdale Elementary School Checking Account

Lyle Elementary School Checking Account

Morrison Campus Alternative Program Student Body Accounts

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

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 2011-2012.

EXPOSURE CONTROL OFFICER

Kevin Shinn, Maintenance Supervisor, shall serve as Exposure Control Officer for FY 2011-2012.

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 2011-2012.

ADA COMPLIANCE OFFICER

Susan Gartland, Director of Special Education, shall serve as the ADA Compliance Officer for FY 2011-2012.

TITLE IX OFFICER

Tim Larson, Athletic Director, shall serve as the Title IX Officer for FY 2011-2012.

SAFETY OFFICER

Todd Baughman, Principal, Lyle Elementary School, shall serve as the Safety Officer for FY 2011-2012.

TITLE 1 DIRECTOR

Caleb Harris, Principal, Oakdale Heights Elementary School shall serve as the Title 1 Director (.1) for FY 2011-12.

PEST MANAGEMENT OFFICER

Kevin Shinn, Maintenance Supervisor, shall serve as Pest Management Officer for FY 2011-2012.

Glossary of Definitions and Terms

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."

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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.