



DALLAS SCHOOL DISTRICT NO. 2

Adopted Operating Budget

July 1, 2021 – June 30, 2022

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Dallas School District No. 2 Adopted Operating Budget 2021-22

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Introduction

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SUPERINTENDENT'S BUDGET MESSAGE 2021-2022

Presented to the Budget Committee on April 26, 2021

Dallas School District No. 2, a municipal organization governed under the laws of the state of Oregon, was organized for educating children residing within the boundaries of the district. A five-member school board is elected by the voters of the school district, and is authorized to transact all business on the district's behalf. The budget committee consists of the elected school board members, and an equal number of electors (i.e. registered voters, appointed by the school board). The budget committee's duties are to receive the budget message, review the proposed budget, hear public questions and comments, approve the budget, and limit the amount or rate of taxation prior to formal adoption by the school board at a public hearing. The public hearing on this document is scheduled for June 28, 2021.

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 that serves as a guide to the management of the governmental unit. It is a policy decision made by the school board. The budget must comply with all requirements of local budget law. The budgeting process provides procedures for evaluating local government needs and identifying revenue sources to meet those needs. A completed budget provides justification for imposing ad valorem taxes.

The school board designates one person to serve as budget officer. The budget officer prepares or supervises the preparation of the budget document. The budget officer acts under the direction of the budget committee. The school board formally appointed me, Andy Bellando, to serve as budget officer. This budget was prepared under my direction to show anticipated resources and provide an

Andy Bellando, Superintendent

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

estimate of costs required to continue educational services for Dallas School District students during fiscal year 2021-22.

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, 2021 and cost estimates based on known factors for each program that exist as of April 23, 2021.

The budget for fiscal year 2021-22 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 2021-22 along with a historical report of past fiscal activity.

First, recall that in the winter of 2020, we were in the middle of the first year of an historic level of funding for Oregon schools. The Student Success Act and an unprecedented level of state school funding for Oregon schools had been approved by the state Legislature just one year earlier. We were realizing priorities of improved financial stability, a full year calendar, continuity of programs, plans for long overdue educational investments and increased optimism as compared to years' past. Beginning March 15, 2020, all schools in Oregon were required to shift priorities significantly and change their model of educating students because of the COVID 19 pandemic. For the remainder of the 2019-20 school year, and through this point in the 2020-21 school year, we implemented six versions of the Ready Schools Safe Learners guidance from the Oregon Department of Education containing seemingly endless compliance requirements to provide safe access to an education for our students and to address the uncertainty of the pandemic. While the pandemic continues today, all DSD schools are now offering hybrid models of instruction and the option for comprehensive distance learning to those choosing it. Over the past 13 months, Dallas School District employees set the standard for creativity and resiliency during this unprecedented time.

The 2021-22 proposed budget reflects the priorities of just over one year ago in addition to others. Here are those priorities –

- Improved financial stability
- Full year calendar
- Continuity of existing programs
- Funding to maintain current staffing and service levels
- Full investment of the Student Investment Account
- Adherence to the Board fund balance policy
- Funding to address current and future needs as a result of the pandemic such as personal protective equipment, technology devices and access, health care supports, air quality improvements, sanitation equipment and others
- Recovery, remediation, transition, social emotional and related supports for students because of the pandemic
- Return to full on-site instruction at all schools beginning September 2021
- Assurances of optimism for students, staff members and the community

General Fund

State School Fund – The 2021-22 funding for Dallas School District comes from state school fund revenue (approximately 70%), generated through state income tax collections. The remainder is from local property tax collections (approximately 20%) and federal funds and grants (approximately 10%). These are atypical proportions compared to an ordinary year as a result of the increased federal support.

The Oregon Department of Education provided our funding projection on February 26, 2021, which was based upon the Governor’s proposed two-year (2021-22, 2022-23) state K-12 funding level of \$9.1 billion. School districts receive 49% of their total state school fund in year one and 51% in year two. It is important to note that the 2021-22 state school fund projection for Dallas School District is actually a decrease from the 2020-21 actual revenue. This is attributed to two variables.

- 1) We were required to submit our 2021-22 enrollment projection to the Oregon Department of Education prior to January 1, 2021. This conservative estimate reflected a return of 60% (127 students) of the current year enrollment decline of 212 students because of the pandemic. School districts are funded through a formula based upon enrollment so our estimate results in a reduction of revenue for budgeting purposes.

- 2) State education advocacy organizations estimate that \$9.6 billion in the state school fund is necessary to maintain current service levels statewide. I have directed our Director of Fiscal Services to construct a budget proposal that reflects a SSF of \$9.3 billion. I believe this level will be realized by the Legislature even though it is higher than the funding projection we received on February 26. The actual funding level approved by the Legislature and Governor will be known with certainty before the end of the current Legislative session – June 28, 2021. The May 20, 2021 state revenue forecast will be a determining factor in any Legislative action.

These two variables combined with cost of living adjustments, roll up costs and increased spending due to the pandemic result in a total general fund budget shortfall of \$932,891 for the 2021-22 school year. We are extremely fortunate that federal revenue is available to support the impact of the pandemic, which also allows us to fill this budget gap.

Elementary and Secondary School Emergency Relief fund (ESSER) – Federal action has provided three grant appropriations of these funds. ESSER I was released during the 2019-20 school year to support our COVID response efforts at the time. ESSER II was approved in December 2020 and supported our COVID response efforts for the 2020-21 school year. Remaining revenue from this grant are contained in the 2021-22 budget as is revenue from the ESSER III allocation, approved as part of the American Rescue Plan Act in March, 2021.

Ending Fund Balance -- The school board was visionary by approving Fund Balance Policy DBDB in 2019, which ensures an ending fund cash balance range of 5-8% of total general fund adopted revenues. This prudent decision protects reserves to meet unexpected emergencies; to meet the uncertainties of state and federal funding; and helps ensure a district credit rating that would qualify for lower interest costs and greater marketability of construction bonds. It also provides for the essential guiding principles of certainty during uncertain times and confidence in continuity of operations. The proposed budget reflects an estimated ending fund balance (June 30, 2022) of \$1,918,988 which represents 5% of the general fund revenue as targeted in board policy.

The following chart illustrates change in the overall allocation of general fund resources available in 2021-22 from the prior budget year:

Changes in Resources from Prior Year Budget	\$ 2,389,731
ESSER Federal Stimulus	2,828,147
Interest, Taxes & Local Revenue	488,500
Beginning Fund Balance	55,975
State School Support	(932,891)
ESD Apportionment	(50,000)
Redistribution of Available Resources	
Staff COLA/Step increase on net FTE	779,736
Related Benefits cost plus Insurance Cap increase	385,701
Reduced Employer PERS Rate	(333,700)
Staff Additions 5.75 FTE (Salary & Benefits)	428,748
Charter Schools	346,310
Summer School Programs	169,916
Student Transportation	18,900
Supplemental Retirement	25,000
Polk County Mental Health contract	40,000
Technology Devices & Upgrades	178,343
Maintenance Building Rent	24,600
Transfers to other Funds	190,000
Increased Contingency / Ending Fund Balance	116,688
Miscellaneous Other Changes	19,488

This general fund budget reflects our best efforts at improving instruction to meet the individual needs of students. It also contains a full-year calendar of instruction.

Special Revenue Funds

Student Investment Account (SIA) – This is the funding mechanism for use of revenue from the Student Success Act, approved by the Oregon Legislature in 2019 (HB 3427). This fund provides an allocation directly to school districts for investments in student social-emotional health and safety, well-rounded educational opportunities, smaller class sizes, increased instructional time and improved opportunities for historically underserved populations. The Dallas School District SIA Plan is the result of months of effort, public engagement, prioritization activities and feedback from over 1,100

people during the 2019-20 school year. These priorities were affirmed in the district strategic planning survey administered in January, 2021. The proposed budget reflects estimated annual SIA revenue of \$2,321,099.

High School Success -- Measure 98. The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) was the ballot initiative that now provides direct funding to school districts to increase high school graduation rates. The measure identifies three key areas to improve high school graduation; establish or expand Career and Technical Education programs, establish or expand college-level educational opportunities in high schools, and establish or expand dropout-prevention strategies in high schools. Dallas School District's plan for High School Success implementation is dedicated to strategies in all three key areas and totals \$782,200.

Other District Information

Staff Engagement -- Dallas School District has previously used a staff engagement process of priority based budgeting to set the priorities of the district for budget development. This collaborative process, developed by the finance committee, engaged staff in determining the most essential operational values within the budget. The district collaborative agreements reflect these efforts as does use of the District Collaboration Team (DCT). The DCT meets monthly spanning the entire calendar year and is used to help identify district priorities and other district operations.

Student Support and Achievement -- We are fortunate to live and work in a school district with 400 first-rate educators who spend much, if not their entire career in this district. Our community sustains a high level of support for education and unwavering volunteer commitment. These efforts have resulted in unprecedented student performance. Our 2020 four-year cohort graduation rate is 86%, our five-year cohort graduation rate is nearly 90% and our completer rate is 92%. Our "on track to graduate" percentages of high school students have grown by 10% over the past five years and indicate continued improvement in graduation achievement.

District Enrollment – It is essential for Dallas School District to maintain a minimum of "flat enrollment" from year to year to support sustained funding and programmatic efforts. The 2018 Population Study indicates modest enrollment growth over the next 10 years. Even though the pandemic has impacted our student population, I anticipate a return to full enrollment and then additional growth over a short period of time. Continued attention must be given to maintaining our enrollment threshold from year to year and should include defined efforts to reduce the proportion of students transferring out of district.

Management Services – This proposed budget includes revenue in support of three major activities during the 2021-22 fiscal year – A General Obligation Bond Election in May, 2022, continuation of new superintendent search and Policy Manual Review.

Finally, I am pleased that the school district is currently undertaking the creation of a new District Strategic Plan. This plan will be completed by September, 2021 for approval by the Dallas School Board in the fall. It will be a living document, reflective of all schools in the district and our community. It will demonstrate uniformity of mission and will contain our core values and metrics for achievement. It will also chart our district direction for the next three years. It will be an essential decision making tool, and especially helpful when making budgeting decisions.

I present to you the 2021-22 budget and recommend its approval.

Sincerely,

Andy Bellando
Superintendent

**Dallas School District No. 2
Budget Committee
2021 – 2022**

<u>Name</u>		<u>Term</u>
Blanchard, Michael	School Board Director	June 2021
Bollman, Michael	School Board Director	June 2023
Boudreaux, Jerry	Budget Committee Member	February 2024
Fox, Linda	Budget Committee Member	February 2023
Gardner, Alisha	Budget Committee Member	February 2023
Hunt, Dave	School Board Director	June 2021
Laeng, Jeffrey	Budget Committee Member	February 2024
Morris, David	Budget Committee Member	February 2024
Posey, Matt	School Board Director	June 2023
Woods, Jonathan	School Board Director	June 2021

Non-Voting Ad Hoc Members:

McGuire, Kelli	OSEA President	June 2021
Riester, Charlotte	DEA President	June 2021

**Dallas School District No. 2
Adopted Budget Calendar
2021 – 2022**

- April 7, 2021 **Publish First Notice of Budget Committee Meeting** *(19 days prior to meeting.)* Notice of the budget committee meeting(s) must state the purpose, time and place of the meeting(s); that the meeting is a public meeting; and whether or not public comment will be taken at the meeting. Notice must be published not earlier than 30 days prior to first meeting and not later than 5 days prior to the first meeting. *ORS 294.401*
- April 14, 2021 **Publish Second Notice of Budget Committee Meeting** *(12 days prior to meeting.)* *ORS 294.401*
- April 26, 2021 **First Budget Committee Meeting**
Present budget message and comprehensive outline of the 2021-2022 budget proposal. Public comment will be taken.
- May 10, 2021 **Second Budget Committee Meeting**
Any subsequent budget committee meetings will be scheduled during this meeting.
- June 7, 2021 **Final Budget Committee Meeting, if needed.**
- June 16, 2021 **Publish Notice of Budget Hearing** *(12 days prior to hearing.)*
Notice of Budget Hearing and Financial Summary must provide legal notice of the time and place of the budget hearing; financial summary of the current year's adopted budget and next year's budget as approved by the budget committee; and a statement of indebtedness. Notice must be published not earlier than 30 days prior to hearing and not later than 5 days before the scheduled budget hearing. *ORS 294.421*
- June 28, 2021 **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, imposes and categorizes taxes.
- June 30, 2021 **Final Budget Hearing, if needed.**
- July 15, 2021 **Deadline to Certify the 2021-2022 Tax Levy with County Assessor.**

Dallas School District No. 2
2021-2022
SUMMARY OF ALL FUNDS

Actual 2018-19	Actual 2019-20	Adopted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
\$ 32,333,099	\$ 34,641,472	\$ 37,840,035	\$ 40,327,734	\$ 40,327,734	\$ 40,327,734
86,435	174,114	384,600	284,600	284,600	284,600
\$ 32,419,534	\$ 34,815,586	\$ 38,224,635	\$ 40,612,334	\$ 40,612,334	\$ 40,612,334
3,163,194	3,403,299	6,768,925	7,534,099	7,534,099	7,534,099
1,630,606	708,655	4,140,000	2,100,000	2,100,000	2,100,000
-	1,258,507	-	-	-	-
977,780	1,061,293	1,091,920	1,154,470	1,154,470	1,154,470
600,598	472,652	1,150,000	1,150,000	1,150,000	1,150,000
2,718,390	2,866,874	3,096,800	3,234,000	3,234,000	3,234,000
	117,977	117,550	117,630	117,630	117,630
-	-	-	2,584,000	2,584,000	2,584,000
\$ 41,510,102	\$ 44,704,843	\$ 54,589,830	\$ 58,486,533	\$ 58,486,533	\$ 58,486,533

STATEMENT OF ASSURANCE

*It is the policy of Dallas School District, Polk County School District, Polk County School District No. 2, not to discriminate on the basis of age, disability, national origin, race, religion, mental status, or gender, in its educational programs, activities, or employment practices. Continuous effort will be devoted to ensure an equal opportunity for all persons. Inquiries regarding compliance with this policy should be directed to :
 Superintendent, 111 SW Ash Street, Dallas, OR 97338.*

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

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

District governmental funds are reported using the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized as soon as they are both measurable 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
	2018/2019	2019/2020	FTE	2020/2021	FTE	2021/2022	2021/2022	2021/2022
<i>Fund 100</i>								
RESOURCES								
1000 Local Sources	\$8,104,112	\$8,388,234		\$8,790,500		\$9,318,000	\$9,318,000	\$9,318,000
2000 Intermediate Sources	\$158,200	\$135,152		\$98,000		\$50,000	\$50,000	\$50,000
3000 State Sources	\$25,130,240	\$26,099,200		\$26,505,242		\$25,532,351	\$25,532,351	\$25,532,351
4000 Federal Sources	\$10,604	\$9,893		\$652,268		\$3,577,383	\$3,577,383	\$3,577,383
5300 Sale of Assets	\$1,500	\$0		\$0		\$0	\$0	\$0
5000 Beginning Fund Balance	\$921,084	\$1,992,641		\$1,794,025		\$1,850,000	\$1,850,000	\$1,850,000
TOTAL RESOURCES	<u>\$34,325,740</u>	<u>\$36,625,121</u>		<u>\$37,840,035</u>		<u>\$40,327,734</u>	<u>\$40,327,734</u>	<u>\$40,327,734</u>
REQUIREMENTS								
1000 Instruction								
100 Salaries	\$10,835,473	\$11,910,649	209.72	\$11,772,668	210.88	\$12,434,751	\$12,434,751	\$12,434,751
200 Associated Payroll Costs	\$5,638,737	\$6,626,360		\$6,940,661		\$6,818,851	\$6,818,851	\$6,818,851
300 Purchased Services	\$4,094,663	\$4,139,938		\$4,366,156		\$4,746,713	\$4,746,713	\$4,746,713
400 Supplies & Materials	\$173,539	\$134,501		\$199,450		\$240,750	\$240,750	\$240,750
500 Capital Outlay	\$33,406	\$10,470		\$25,000		\$15,000	\$15,000	\$15,000
600 Dues & Fees	\$18,431	\$15,084		\$10,850		\$11,550	\$11,550	\$11,550
Total Instruction	<u>\$20,794,250</u>	<u>\$22,837,002</u>		<u>\$23,314,785</u>		<u>\$24,267,615</u>	<u>\$24,267,615</u>	<u>\$24,267,615</u>
2000 Support								
100 Salaries	\$4,521,553	\$4,837,763	82.17	\$4,838,485	87.48	\$5,464,182	\$5,464,182	\$5,464,182
200 Associated Payroll Costs	\$2,845,519	\$3,173,345		\$3,368,959		\$3,582,039	\$3,582,039	\$3,582,039
300 Purchased Services	\$3,286,427	\$2,994,845		\$3,686,575		\$4,059,275	\$4,059,275	\$4,059,275
400 Supplies & Materials	\$552,631	\$510,433		\$584,100		\$553,980	\$553,980	\$553,980
500 Capital Outlay	\$107,657	\$8,749		\$10,000		\$45,000	\$45,000	\$45,000
600 Other Objects	\$195,484	\$199,336		\$224,830		\$236,655	\$236,655	\$236,655
Total Support	<u>\$11,509,270</u>	<u>\$11,724,470</u>		<u>\$12,712,950</u>		<u>\$13,941,131</u>	<u>\$13,941,131</u>	<u>\$13,941,131</u>
5220 Interfund Transfers	\$29,579	\$80,000		\$10,000		\$200,000	\$200,000	\$200,000
6110 Operating Contingency	\$0	\$0		\$1,802,300		\$1,918,988	\$1,918,988	\$1,918,988
Total Other	<u>\$29,579</u>	<u>\$80,000</u>		<u>\$1,812,300</u>		<u>\$2,118,988</u>	<u>\$2,118,988</u>	<u>\$2,118,988</u>
TOTAL REQUIREMENTS	<u>\$32,333,099</u>	<u>\$34,641,472</u>	291.89	<u>\$37,840,035</u>	298.35	<u>\$40,327,734</u>	<u>\$40,327,734</u>	<u>\$40,327,734</u>
Ending Fund Balance	\$1,992,641	\$1,983,649						

FACILITIES, REPAIRS & MAINTENANCE FUND - 102

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

BUDGET

	Audited Actual		Budgeted	Proposed	Approved	Adopted
	2018/2019	2019/2020	FTE 2020/2021	FTE 2021/2022	2021/2022	2021/2022
<i>Fund 102</i>						
RESOURCES						
1510 Interest Earned	\$3,381	\$2,944	\$2,000	\$2,000	\$2,000	\$2,000
1910 Land Lease	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
1920 Contributions & Donations	\$0	\$0	\$0	\$0	\$0	\$0
1960 Recover Prior Years Exp	\$0	\$0	\$0	\$0	\$0	\$0
1990 Miscellaneous	\$403	\$199	\$1,500	\$1,500	\$1,500	\$1,500
5200 Interfund Transfer	\$41,485	\$88,195	\$80,000	\$80,000	\$80,000	\$80,000
5400 Beginning Fund Balance	\$411,491	\$371,425	\$300,000	\$200,000	\$200,000	\$200,000
TOTAL RESOURCES	<u>\$457,860</u>	<u>\$463,862</u>	<u>\$384,600</u>	<u>\$284,600</u>	<u>\$284,600</u>	<u>\$284,600</u>
REQUIREMENTS						
2000 Support						
100 Salaries	\$8,321	\$6,374	\$7,500	\$9,916	\$9,916	\$9,916
200 Associated Payroll Costs	\$2,994	\$2,408	\$3,050	\$3,449	\$3,449	\$3,449
300 Purchased Services	\$1,950	\$23,600	\$24,600	\$31,236	\$31,236	\$31,236
400 Supplies	\$11,784	\$20,166	\$20,000	\$20,000	\$20,000	\$20,000
500 Capital Equip	\$0	\$0	\$50,000	\$100,000	\$100,000	\$100,000
600 Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
Total Support Services	<u>\$25,049</u>	<u>\$52,548</u>	<u>\$105,150</u>	<u>\$164,600</u>	<u>\$164,600</u>	<u>\$164,600</u>
4150 Facilities Acquisition and Construction						
300 Purchased Services	\$61,386	\$0	\$0	\$50,000	\$50,000	\$50,000
400 Supplies	\$0	\$3,589	\$0	\$0	\$0	\$0
500 Capital Projects	\$0	\$0	\$41,900	\$50,000	\$50,000	\$50,000
Total Building Construction & Improvement	<u>\$61,386</u>	<u>\$3,589</u>	<u>\$41,900</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>
5220 Interfund Transfers	\$0	\$117,977	\$117,550	\$0	\$0	\$0
Ending Fund Balance	\$371,425	\$289,748	\$120,000	\$20,000	\$20,000	\$20,000
TOTAL REQUIREMENTS	<u>\$457,860</u>	<u>\$463,862</u>	<u>\$384,600</u>	<u>\$284,600</u>	<u>\$284,600</u>	<u>\$284,600</u>

SPECIAL REVENUE GRANTS & PROJECTS FUND - 200

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

BUDGET

	Actual			Budgeted			Proposed	Approved	Adopted
	2018/2019	2019/2020	FTE	2020/21	FTE		2021/22	2021/22	2021/22
RESOURCES									
1000 Local Sources	\$104,879	\$104,907		\$210,000			\$180,000	\$180,000	\$180,000
2000 Other Intermediate Sources	\$545,152	\$590,783		\$609,586			\$633,889	\$633,889	\$633,889
3000 State Sources	\$1,097,356	\$1,183,370		\$4,175,454			\$4,980,227	\$4,980,227	\$4,980,227
4000 Federal Sources	\$1,415,807	\$1,524,239		\$1,773,885			\$1,739,983	\$1,739,983	\$1,739,983
5000 Interfund Transfers	\$0	\$0		\$0			\$0	\$0	\$0
5400 Beginning Fund Balance	\$0	\$0		\$0			\$0	\$0	\$0
TOTAL RESOURCES	<u>\$3,163,194</u>	<u>\$3,403,299</u>		<u>\$6,768,925</u>			<u>\$7,534,099</u>	<u>\$7,534,099</u>	<u>\$7,534,099</u>
REQUIREMENTS									
1000 Instruction									
100 Salaries	\$1,317,927	\$1,480,875	52.50	\$2,596,872	51.17		\$2,958,670	\$2,958,670	\$2,958,670
200 Assoc. Payroll Costs	\$596,479	\$750,430		\$1,543,521			\$1,635,753	\$1,635,753	\$1,635,753
300 Purchased Services	\$266,839	\$252,474		\$481,203			\$870,863	\$870,863	\$870,863
400 Supplies and Materials	\$57,042	\$53,983		\$367,317			\$396,617	\$396,617	\$396,617
500 Capital Outlay	\$19,676	\$0		\$100,000			\$25,000	\$25,000	\$25,000
600 Other Objects	\$0	\$2,629		\$2,000			\$2,000	\$2,000	\$2,000
Total Instruction	<u>\$2,257,963</u>	<u>\$2,540,392</u>		<u>\$5,090,913</u>			<u>\$5,888,903</u>	<u>\$5,888,903</u>	<u>\$5,888,903</u>
2000 Supporting Services									
100 Salaries	\$380,297	\$303,980	6.45	\$514,041	4.80		\$525,944	\$525,944	\$525,944
200 Assoc. Payroll Costs	\$186,980	\$177,252		\$300,240			\$289,013	\$289,013	\$289,013
300 Purchased Services	\$144,814	\$152,743		\$383,043			\$283,436	\$283,436	\$283,436
400 Supplies and Materials	\$2,394	\$14,555		\$48,000			\$62,480	\$62,480	\$62,480
500 Capital Outlay	\$39,280	\$122,580		\$50,000			\$50,000	\$50,000	\$50,000
600 Other Objects	\$100,658	\$0		\$274,688			\$328,135	\$328,135	\$328,135
700 Transfer-Othr Agency	\$0	\$0		\$0			\$0	\$0	\$0
Total Supporting Services	<u>\$854,423</u>	<u>\$771,109</u>		<u>\$1,570,012</u>			<u>\$1,539,008</u>	<u>\$1,539,008</u>	<u>\$1,539,008</u>
3000 Community Services									
100 Salaries	\$5,526	\$1,920		\$5,000			\$4,599	\$4,599	\$4,599
200 Assoc. Payroll Costs	\$447	\$501		\$3,000			\$1,589	\$1,589	\$1,589
300 Purchased Services	\$344	\$0		\$15,000			\$15,000	\$15,000	\$15,000
400 Supplies and Materials	\$3,006	\$1,182		\$5,000			\$5,000	\$5,000	\$5,000
500 Capital Outlay	\$0	\$0		\$0			\$0	\$0	\$0
600 Other Objects	\$0	\$0		\$0			\$0	\$0	\$0
Total Community Services	<u>\$9,323</u>	<u>\$3,603</u>		<u>\$28,000</u>			<u>\$26,188</u>	<u>\$26,188</u>	<u>\$26,188</u>
4000 Facility Building/Aquisition									
500 Capital Outlay	\$0	\$0		\$0			\$0	\$0	\$0
5220 Transfers to Other Funds	\$41,485	\$88,195		\$80,000			\$80,000	\$80,000	\$80,000
TOTAL REQUIREMENTS	<u>\$3,163,194</u>	<u>\$3,403,299</u>	58.95	<u>\$6,768,925</u>	55.97		<u>\$7,534,099</u>	<u>\$7,534,099</u>	<u>\$7,534,099</u>

CAPITAL CONSTRUCTION BOND PROJECTS FUND - 401

In November 2014, voters approved the District to issue \$17M general obligation bonds to provide major facility repairs and improvements including major additions/remodels of our elementary multi-purpose areas and our high school career and technical center. The bond projects also included roofing repairs, window and siding replacement and technology upgrades. In April 2015, Series 2015 bonds were issued in the amount of \$9.7M.

In December 2017, the district sold the remaining \$7.3 General Obligation bonds (Series 2017) authorized by voters in November 2014. Projects related to second issuance include Career and Technical Education capital improvements as well as installation of HVAC units, privacy for all locker room and restroom upgrades, building security and technology upgrades, site drainage and exterior painting of all school locations. The beginning fund balance shown for 2020-21 reflects remaining funds from second issuance. The final major project was the construction of The Career and Technical Education (CTE) Center located at Dallas High School. This project will be substantially completed during the summer of 2021.

Additionally, the district received a seismic rehabilitation grant for the LaCreole Middle School Gym. The work for this project, reimbursed by the grant, will run through the capital projects fund as it may be supplemented with remaining or future bond proceeds.

BUDGET

	Audited Actual		Budgeted	Proposed	Approved	Adopted
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
			FTE	FTE		
<i>Fund 401</i>						
RESOURCES						
1510 Interest Earned	\$104,829	\$78,685	\$40,000	\$0	\$0	\$0
1960 Recover Prior Year Exp	\$8,065	\$27,000	\$0	\$0	\$0	\$0
1990 Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0
3000 State Sources	\$699,608	\$2,500	\$500,000	\$2,000,000	\$2,000,000	\$2,000,000
5110 Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
5400 Beginning Fund Balance	\$4,859,363	\$4,041,260	\$3,600,000	\$100,000	\$100,000	\$100,000
TOTAL RESOURCES	<u>\$5,671,865</u>	<u>\$4,149,445</u>	<u>\$4,140,000</u>	<u>\$2,100,000</u>	<u>\$2,100,000</u>	<u>\$2,100,000</u>
REQUIREMENTS						
4000 Facilities Acquisition/Construction						
100 Salaries	\$136,346	\$118,054	\$16,020	\$0	\$0	\$0
200 Associated Payroll Costs	\$60,905	\$61,307	\$6,478	\$0	\$0	\$0
300 Purchased Services	\$98,628	\$150,468	\$50,000	\$0	\$0	\$0
400 Supplies	\$0	\$0	\$0	\$0	\$0	\$0
500 Capital Improvements	\$1,334,155	\$377,476	\$4,067,502	\$2,100,000	\$2,100,000	\$2,100,000
600 Other Objects	\$572	\$1,350	\$0	\$0	\$0	\$0
Total Acquisition/Construction	<u>\$1,630,606</u>	<u>\$708,655</u>	<u>\$4,140,000</u>	<u>\$2,100,000</u>	<u>\$2,100,000</u>	<u>\$2,100,000</u>
5220 Transfers to Other Funds	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	<u>\$4,041,259</u>	<u>\$3,440,789</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$5,671,865</u>	<u>\$4,149,445</u>	<u>\$4,140,000</u>	<u>\$2,100,000</u>	<u>\$2,100,000</u>	<u>\$2,100,000</u>

CAPITAL IMPROVEMENT/ACQUISITION PROJECTS FUND - 402

In 2019-20 Dallas School District entered into a Full Faith and Credit borrowing to rebuild and resurface the athletic track that surrounds the community funded turf athletic field recently installed on Ron August field at Dallas High School. This project was completed June 2020.

BUDGET

	Audited Actual		FTE	Budgeted		Proposed	Approved	Adopted
	2018/2019	2019/2020		2020/2021	FTE			
RESOURCES								
1510 Interest Earned	\$0	\$9,507		\$0		\$0	\$0	\$0
1960 Recover Prior Year Exp	\$0	\$0		\$0		\$0	\$0	\$0
1990 Miscellaneous	\$0	\$0		\$0		\$0	\$0	\$0
3000 State Sources	\$0	\$0		\$0		\$0	\$0	\$0
5100 Loan Proceeds	\$0	\$1,249,000		\$0		\$0	\$0	\$0
5400 Beginning Fund Balance	\$0	\$0		\$0		\$0	\$0	\$0
TOTAL RESOURCES	\$0	\$1,258,507		\$0		\$0	\$0	\$0
REQUIREMENTS								
4000 Facilities Acquisition/Construction								
100 Salaries	\$0	\$0		\$0		\$0	\$0	\$0
200 Associated Payroll Costs	\$0	\$0		\$0		\$0	\$0	\$0
300 Purchased Services	\$0	\$39,300		\$0		\$0	\$0	\$0
400 Supplies	\$0	\$0		\$0		\$0	\$0	\$0
500 Capital Improvements	\$0	\$1,219,207		\$0		\$0	\$0	\$0
600 Other Objects	\$0	\$0		\$0		\$0	\$0	\$0
Total Acquisition/Construction	\$0	\$1,258,507		\$0		\$0	\$0	\$0
5220 Transfers to Other Funds	\$0	\$0		\$0		\$0	\$0	\$0
Ending Fund Balance	\$0	\$0		\$0		\$0	\$0	\$0
TOTAL REQUIREMENTS	\$0	\$1,258,507		\$0		\$0	\$0	\$0

FOOD SERVICE FUND - 203

The District Food Service fund accounts for meals provided to students each day with guidance from USDA National School Lunch Program (NSLP). The federally assisted meal program must meet federal nutrition requirements with menu selections that include fresh fruit and vegetables, whole grains and milk served at breakfast and lunch. The program operates on funds generated from the sale of meals and the federal and state reimbursements available to the district through participation in NSLP. The program is not for profit but does aim to be self-supported.

Since March 2020, the district has operated in a summer program, where all children eat for free and are served in a grab and go drive through style. The proposed budget for 2021-22 is based upon a return to a regular school program.

BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2018/2019	2019/2020	FTE	2020/2021	FTE	2021/2022	2021/2022	2021/2022
<i>Fund 203</i>								
RESOURCES:								
1510 Interest Earned	\$66	\$63		\$100		\$100	\$100	\$100
1610 Meal Sales	\$182,246	\$139,012		\$200,000		\$190,000	\$190,000	\$190,000
1920 Donations	\$4,443	\$11,100		\$5,000		\$5,000	\$5,000	\$5,000
1990 Miscellaneous	\$4,114	\$5,141		\$10,000		\$10,000	\$10,000	\$10,000
3102 State School Lunch Match	\$8,904	\$9,331		\$11,820		\$12,000	\$12,000	\$12,000
3199 Unrestricted State Grants	\$11,873	\$8,551		\$15,000		\$15,000	\$15,000	\$15,000
3299 Other State Grants	\$18,500	\$14,490		\$20,000		\$20,000	\$20,000	\$20,000
4500 Federal Funds thru State	\$646,523	\$724,644		\$730,000		\$730,000	\$730,000	\$730,000
4900 Revenue for/on behalf of Dist	\$71,256	\$73,845		\$80,000		\$80,000	\$80,000	\$80,000
5200 Interfund Transfer	\$29,579	\$80,000		\$10,000		\$82,370	\$82,370	\$82,370
5400 Beginning Fund Balance	\$10,276	\$10,000		\$10,000		\$10,000	\$10,000	\$10,000
TOTAL RESOURCES	\$987,780	\$1,076,176		\$1,091,920		\$1,154,470	\$1,154,470	\$1,154,470
REQUIREMENTS								
3100 Food Service Enterprise Svcs								
100 Salaries	\$362,110	\$402,743	13.19	\$391,502	13.19	\$425,438	\$425,438	\$425,438
200 Associated Payroll Costs	\$217,827	\$263,646		\$269,918		\$294,474	\$294,474	\$294,474
300 Purchased Services	\$39,234	\$58,288		\$57,500		\$57,500	\$57,500	\$57,500
400 Supplies & Materials	\$355,975	\$333,853		\$350,000		\$354,058	\$354,058	\$354,058
500 Capital Outlay	\$0	\$0		\$10,000		\$10,000	\$10,000	\$10,000
600 Other Objects	\$2,634	\$2,764		\$3,000		\$3,000	\$3,000	\$3,000
Total Community Services	\$977,780	\$1,061,293		\$1,081,920		\$1,144,470	\$1,144,470	\$1,144,470
Ending Fund Balance	\$10,000	\$14,882		\$10,000		\$10,000	\$10,000	\$10,000
TOTAL REQUIREMENTS	\$987,780	\$1,076,176	13.19	\$1,091,920	13.19	\$1,154,470	\$1,154,470	\$1,154,470

STUDENT ACTIVITY FUND - 201

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

BUDGET

	Audited Actual			Budgeted			Proposed	Approved	Adopted
	2018/2019	2019/2020	FTE	2020/2021	FTE		2021/2022	2021/2022	2021/2022
<i>Fund 201</i>									
RESOURCES									
1700 Extra Curricular Activities	\$595,133	\$486,927		\$850,000			\$850,000	\$850,000	\$850,000
5400 Beginning Fund Balance	\$305,601	\$300,136		\$300,000			\$300,000	\$300,000	\$300,000
TOTAL RESOURCES	<u>\$900,734</u>	<u>\$787,063</u>		<u>\$1,150,000</u>			<u>\$1,150,000</u>	<u>\$1,150,000</u>	<u>\$1,150,000</u>
REQUIREMENTS									
Instruction									
1113 Supplies and Materials	\$68,166	\$35,770		\$200,000			\$200,000	\$200,000	\$200,000
1122 Supplies and Materials	\$122,378	\$105,145		\$250,000			\$250,000	\$250,000	\$250,000
1132 Supplies and Materials	\$410,054	\$331,738		\$600,000			\$600,000	\$600,000	\$600,000
Total Instruction	<u>\$600,598</u>	<u>\$472,652</u>		<u>\$1,050,000</u>			<u>\$1,050,000</u>	<u>\$1,050,000</u>	<u>\$1,050,000</u>
Ending Fund Balance	<u>\$300,136</u>	<u>\$314,411</u>		<u>\$100,000</u>			<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>
TOTAL REQUIREMENTS	<u>\$900,734</u>	<u>\$787,063</u>		<u>\$1,150,000</u>			<u>\$1,150,000</u>	<u>\$1,150,000</u>	<u>\$1,150,000</u>

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

In September 2019 the district entered into a Full Faith and Credit (FFC) borrowing in order to replace the high school track and make field renovations necessary to level the field. The Full Faith and Credit borrowing was structured in a manner that allows a bond to refund this debt obligation should the district decide to include that option in a future ballot to voters.

BUDGET

	Audited Actual		FTE	Budgeted	FTE	Proposed	Approved	Adopted
	2018/2019	2019/2020		2020/2021		2021/2022	2021/2022	2021/2022
<i>Fund 302</i>								
RESOURCES								
5200 Interfund Transfer	\$0	\$117,977		\$117,550		\$117,630	\$117,630	\$117,630
TOTAL RESOURCES	<u>\$0</u>	<u>\$117,977</u>		<u>\$117,550</u>		<u>\$117,630</u>	<u>\$117,630</u>	<u>\$117,630</u>
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	\$0	\$100,000		\$94,000		\$96,000	\$96,000	\$96,000
621 Interest	\$0	\$17,977		\$23,440		\$21,522	\$21,522	\$21,522
640 Dues & Fees	\$0	\$0		\$110		\$108	\$108	\$108
Debt Service Requirements	<u>\$0</u>	<u>\$117,977</u>		<u>\$117,550</u>		<u>\$117,630</u>	<u>\$117,630</u>	<u>\$117,630</u>
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$117,977</u>		<u>\$117,550</u>		<u>\$117,630</u>	<u>\$117,630</u>	<u>\$117,630</u>

REPAYMENT SCHEDULE

	Date	Principal	Interest	Total
Series 2019	2021-2022	96,000	21,522	117,522
	2022-2023	98,000	19,564	117,564
	2023-2024	100,000	17,564	117,564
	2024-2025	102,000	15,524	117,524
	2025-2026	104,000	13,442	117,442
	2026-2027	107,000	11,322	118,322
	2027-2028	109,000	9,139	118,139
	2028-2029	111,000	6,916	117,916
	2029-2030	113,000	4,651	117,651
	2030-2031	115,000	2,346	117,346
	TOTAL	<u>1,055,000</u>	<u>121,990</u>	<u>1,176,990</u>

**DEBT SERVICE FUND 310
PERS PENSION BOND**

The Dallas School District School Board is currently considering a PERS Pension Bond sale at the time of 2021-22 Proposed Budget development. This fund has been created as a contingency should the School Board resolve to pursue the sale of pension bonds. A pension bond sale would be used to pay off a portion or all of the district's current Unfunded Actuarial Liability (UAL) which, as of March 2021, is estimated at just over \$40 million. Paying off the UAL would create a side account managed and invested by PERS.

The purpose for paying off the UAL is to lower employer rates in future years. In order for savings to be realized the earnings on the side account must exceed the True Interest Cost (TIC) of the bond debt obligation.

BUDGET

	Audited Actual		FTE	Budgeted	FTE	Proposed	Approved	Adopted
	2018/2019	2019/2020		2020/2021		2021/2022	2021/2022	2021/2022
<i>Fund 310</i>								
RESOURCES								
1970 Service from other funds	\$0	\$0		\$0		\$2,584,000	\$2,584,000	\$2,584,000
5400 Beginning Fund Balance	\$0	\$0		\$0		\$0	\$0	\$0
TOTAL RESOURCES	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$2,584,000</u>	<u>\$2,584,000</u>	<u>\$2,584,000</u>
REQUIREMENTS								
5110 Debt Service								
610 Redemption of Principal	\$0	\$0		\$0		\$795,000	\$795,000	\$795,000
621 Interest	\$0	\$0		\$0		\$1,689,000	\$1,689,000	\$1,689,000
640 Dues and Fees	\$0	\$0		\$0		\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$2,484,000</u>	<u>\$2,484,000</u>	<u>\$2,484,000</u>
5220 Transfer-Loan fr Other Fund	\$0	\$0		\$0		\$0	\$0	\$0
Ending Fund Balance	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$2,584,000</u>	<u>\$2,584,000</u>	<u>\$2,584,000</u>

**Dallas School District
2021-22
Fund Transfers**

Fund	Transfers Out	Transfers In	Purpose
100 - General Fund: Operations	117,630		To service debt related to the Full Faith and Credit borrowing that funded the athletic track repair/replacement in 2019.
302 - Debt Service Fund		117,630	
100 - General Fund: Operations	82,370		To provide additional support to the Food Service Program if needed.
203 - Food Service Fund		82,370	
200 - Special Rev Grants & Projects	80,000		To make SB1149 Cool Schools revenue available for expenditure on Facility, Repairs & Maintenance projects.
102 - General Fund: Facilities, Repairs & Maintenance		80,000	
Total Transfers	\$ 280,000	\$ 280,000	

Summary Total by Fund:

100 - General Fund: Operations	200,000	
200 - Special Rev Grants & Projects	80,000	
203 - Food Service Program		82,370
102 -General Fund: Facilities		80,000
302-Debt Service		117,630

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General Fund Resources

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2021-2022

Based on \$9.1 Billion Budget with a 49/51 split as of 3/1/2021

Polk County, Dallas SD 2 - 2190**2021-2022 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$8,550,000.00
Federal Forest Fees	=	\$350.00
Common School Fund	=	\$329,409.69
County School Fund	=	\$40,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$3,200.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$8,922,959.69

2021-2022 Experience Adjustment

District Average Teacher Experience	=	12.22
State Average Teacher Experience	=	12.18
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.12

2021-2022 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$1,900,000.00
Transportation per ADMr Rank		37%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$1,330,000.00		

2021-2022 Extended ADMw

2021-2022 ADMw 3,714.77

2020-2021 ADMw 3,570.28

Extended ADMw 3,714.77

2021-2022 General Purpose Grant

Multiply the Teacher Experience Adjustment of 0.12 by \$25 then add \$4500 to the result = \$4,503.00
Then multiply \$4,503.00 by the Extended ADMw 3714.7725 and then by the funding ratio 1.912633780323 = \$31,993,812.16

2021-2022 Total Formula Revenue

Add the General Purpose Grant \$31,993,812.16 to the Transportation Grant \$1,330,000.00 = \$33,323,812.16

2021-2022 State School Fund Grant

Subtract the Local Revenue \$8,922,959.69 from the Total Formula Revenue \$33,323,812.16 = \$24,400,852.48

2021-2022 Rates per ADMw

General Purpose Grant per Extended ADMw = \$8,613

Total Formula Revenue per Extended ADMw = \$8,971

Charter Schools Rate(ORS 338.155) = \$8,613

Payments

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

2021-2022 Extended ADMw

Dallas SD 2: District total extended ADMw for funding calculations

	2021-2022		2020-2021	
ADMr:	3,136.00 X 1.00 =	3,136.00	2,605.89 X 1.00 =	2,605.89
Students in ESL programs:	45.00 X 0.50 =	22.50	53.62 X 0.50 =	26.81
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	2.00 X 1.00 =	2.00
530 IEP Students capped at 11% of District ADMr:	344.96 X 1.00 =	344.96	330.25 X 1.00 =	330.25
Students on IEP Above 11% of ADMr:	73.40 X 1.00 =	73.40	73.40 X 1.00 =	73.40
Students in Poverty:	312.41 X 0.25 =	78.10	259.49 X 0.25 =	64.87
Students in Foster Care and Neglected/Delinquent:	19.00 X 0.25 =	4.75	19.00 X 0.25 =	4.75
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2021-2022 ADMw	3,659.71	2020-2021 ADMw	3,107.97
	Dallas SD 2 Extended ADMw		3,714.77	

Luckiamute Valley Charter School: Charter ADMw for information only

	2021-2022		2020-2021	
ADMr:	0.00 X 1.00 =	0.00	186.48 X 1.00 =	186.48
Students in ESL programs:	0.00 X 0.50 =	0.00	1.89 X 0.50 =	0.95
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students in Poverty:	0.00 X 0.25 =	0.00	18.63 X 0.25 =	4.66
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
Remote Elementary School Correction:	55.06 X 1.00 =	55.06	55.06 X 1.00 =	55.06
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2021-2022 ADMw	55.06	2020-2021 ADMw	247.14

Dallas Community Charter: Charter ADMw for information only

	2021-2022		2020-2021	
ADMr:	0.00 X 1.00 =	0.00	209.92 X 1.00 =	209.92
Students in ESL programs:	0.00 X 0.50 =	0.00	0.00 X 0.50 =	0.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students in Poverty:	0.00 X 0.25 =	0.00	20.97 X 0.25 =	5.24
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2021-2022 ADMw	0.00	2020-2021 ADMw	215.16

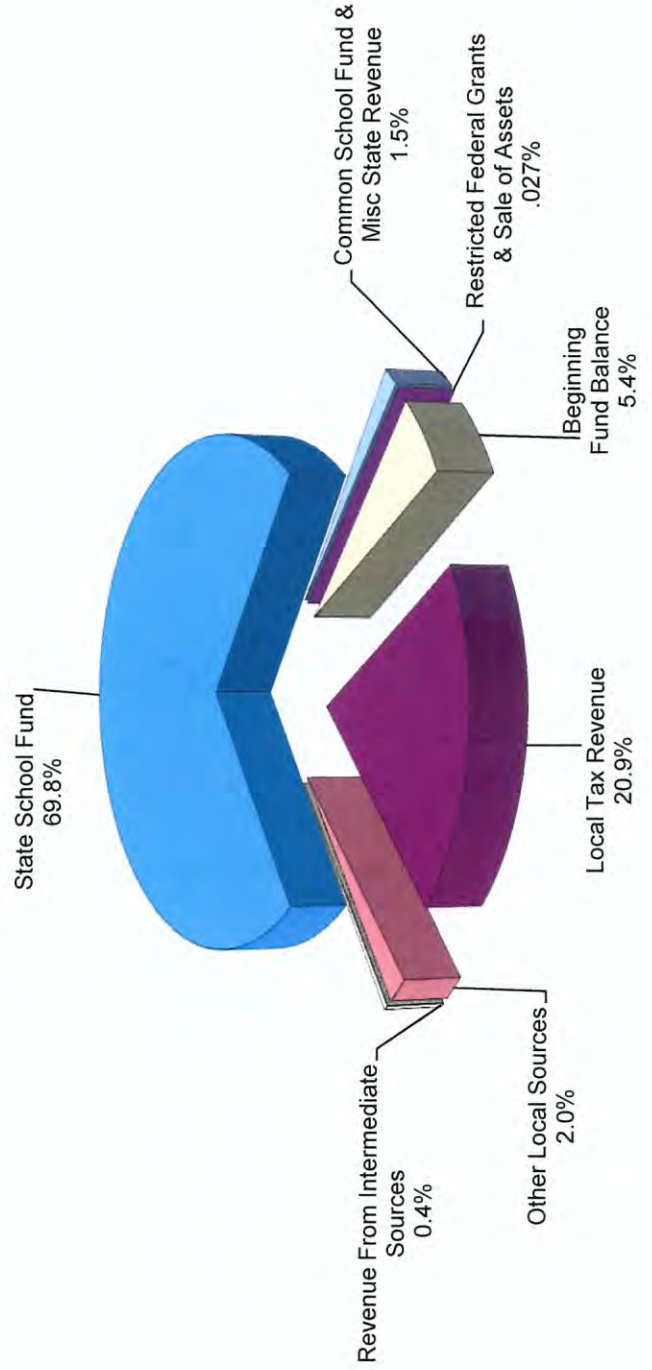
Dallas SD 2 Extended ADMw 3,714.77

**General Fund Revenue
Audited Actual
2019-20**

DESCRIPTION	TOTAL	% of Total
1 Local Tax Revenue	\$7,663,773	20.9%
2 Other Local Sources	\$724,462	2.0%
3 Revenue From Intermediate Sources	\$135,152	0.4%
4 State School Fund	\$25,549,917	69.8%
5 Common School Fund & Misc State Revenue	\$549,283	1.5%
6 Restricted Federal Grants & Sale of Assets	\$9,893	0.027%
7 Beginning Fund Balance	\$1,992,641	5.4%

TOTAL GENERAL FUND RESOURCES

\$36,625,121 100.00%



**General Fund Resources
2021-22 Budget**

Account	Revenue Source	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
R1111	CURRENT YEAR TAXES	\$7,146,973	\$7,663,773	\$7,850,000	\$8,400,000	\$8,400,000	\$8,400,000
R1112	PRIOR YEAR TAXES	\$97,286	\$100,318	\$150,000	\$150,000	\$150,000	\$150,000
R1113	BACK TAXES-FORCED SALE	\$19,881	\$0	\$0	\$0	\$0	\$0
R1190	INTEREST ON TAXES	\$3,923	\$4,047	\$4,000	\$3,000	\$3,000	\$3,000
R1312	TUITION OTHR DIST IN STAT	\$14,000	\$596	\$0	\$0	\$0	\$0
R1510	INTEREST ON INVESTMENTS	\$167,562	\$164,483	\$160,000	\$100,000	\$100,000	\$100,000
R1710	ADMISSIONS	\$14,586	\$22,245	\$25,000	\$20,000	\$20,000	\$20,000
R1711	DHS AUDITORIUM ADMISSION	\$5,612	\$3,505	\$3,500	\$3,500	\$3,500	\$3,500
R1740	FEES; TEXTBOOKS & MISC	\$526	\$350	\$1,000	\$500	\$500	\$500
R1770	FEES CO-CURRICULAR	\$57,346	\$36,990	\$75,000	\$70,000	\$70,000	\$70,000
R1773	PE / TOWEL FEES	\$333	\$90	\$0	\$0	\$0	\$0
R1910	FACILITY RENTALS	\$100	\$805	\$1,000	\$1,000	\$1,000	\$1,000
R1941	SERVICES TO OTHER DISTRICTS	\$33,306	\$33,346	\$36,000	\$40,000	\$40,000	\$40,000
R1943	LVCS CHARTER SCHOOLS	\$145,350	\$160,737	\$175,000	\$175,000	\$175,000	\$175,000
R1960	RECOVER PRIOR YRS EXP	\$8,867	\$1,522	\$0	\$0	\$0	\$0
R1980	FEES CHARGED TO GRANTS	\$100,658	\$122,580	\$175,000	\$220,000	\$220,000	\$220,000
R1990	MISCELLANEOUS	\$277,218	\$58,313	\$120,000	\$120,000	\$120,000	\$120,000
R1991	PRINTING SERVICES	\$10,585	\$14,537	\$15,000	\$15,000	\$15,000	\$15,000
R2101	COUNTY SCHOOL FUNDS	\$40,648	\$37,031	\$38,000	\$40,000	\$40,000	\$40,000
R2102	ESD APPORTIONMENT	\$117,552	\$98,120	\$60,000	\$10,000	\$10,000	\$10,000
R3101	STATE SCHOOL FUND - GEN SUPPORT	\$24,144,213	\$25,549,917	\$25,735,242	\$24,802,351	\$24,802,351	\$24,802,351
R3103	COMMON SCHOOL FUND	\$346,477	\$335,204	\$340,000	\$330,000	\$330,000	\$330,000
R3199	UNRESTRICTED OTHER STATE GRANTS	\$639,550	\$208,138	\$430,000	\$400,000	\$400,000	\$400,000
R3299	RESTRICTED OTHER STATE GRANTS	\$0	\$5,940	\$0	\$0	\$0	\$0
R4201	FOSTER TRANSPORTATION REIMBURSEMENT	\$6,852	\$2,819	\$7,000	\$6,000	\$6,000	\$6,000
R4500	RESTRICTED FEDERAL GRANTS THRU STATE	\$405	\$105	\$641,718	\$3,567,833	\$3,567,833	\$3,567,833
R4801	FED FOREST FEES	\$232	\$224	\$350	\$350	\$350	\$350
R4899	OTHER REV IN LIEU OF TAX	\$3,115	\$6,745	\$3,200	\$3,200	\$3,200	\$3,200
R5300	SALE COMP LOSS FXD ASSETS	\$1,500	\$0	\$0	\$0	\$0	\$0
R5400	RESOURCES BEG FUND BAL	\$921,084	\$1,992,641	\$1,794,025	\$1,850,000	\$1,850,000	\$1,850,000
TOTAL GENERAL FUND RESOURCES		\$34,325,740	\$36,625,121	\$37,840,035	\$40,327,734	\$40,327,734	\$40,327,734



POLK COUNTY

TREASURER & TAX COLLECTOR

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

October 27, 2020

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 2020-21 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 2020-2021 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 2020-2021**

County: POLK

October 12, 2020 12:14 PM

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

602
DALLAS SD 2

4 Levy Approved Before or After 10/6/01

PERMANENT	LOCAL OPTION	"GAP" BONDS or UR SPECIAL LEVY	BONDS		TOTAL
			BEFORE	BEFORE	
Inside M5 Limit	Inside M5 Limit	Inside M5 Limit	Outside M5 Limit		
0.00					0.00
	0.00				0.00
		0.00			0.00
			0.00		0.00
				0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00

Ad Valorem Tax Levies

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

Adjustments

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

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

Taxable Property Value

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

					1,853,038,463.00
					0.00
					0.00
					19,789,425.00
					1,833,249,038.00

Tax Computations

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

0.0045527	0.0000000	0.0000000	0.0000000	0.0045527
8,346,232.90	0.00	0.00	0.00	8,346,232.90
0.00	0.00	0.00	0.00	0.00
0.00				0.00
0.0000000				0.0000000
0.0045527	0.0000000	0.0000000	0.0000000	0.0045527
8,346,232.90	0.00	0.00	0.00	8,346,232.90
15.28	0.00	0.00	0.00	15.28
0.00	0.00	0.00	0.00	0.00
8,346,248.18	0.00	0.00	0.00	8,346,248.18
8,346,248.42	0.00	0.00	0.00	8,346,248.42
0.24	0.00	0.00	0.00	0.24
-52,225.70	0.00	0.00		-52,225.70
8,294,022.72	0.00	0.00	0.00	8,294,022.72

Additional Taxes/Penalties

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

			12,569.84	12,569.84
			5,613.64	5,613.64
			29.30	29.30
			0.00	0.00
			0.00	0.00
			0.00	0.00
			2,599.03	2,599.03
			0.00	0.00
			911.91	911.91
			21,723.72	21,723.72

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

8,294,022.72	0.00	0.00	21,723.72	8,315,746.44
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40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]

				0.07849727
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* If district has multiple Local Option or Bond levies, please show each levy on a separate 4a page (see instructions about combining in some cases).
 ** For urban renewal special levies, enter zero on this line; excess value is not subtracted.
 *** Line 12/Line 17 computation applies ONLY to dollar levies; if district has a rate levy, enter the tax rate used.
 **** Enter only the district or U.R. special levy compression loss. Urban renewal division of tax compression loss is reported on table 4e. See Instructions.

TABLE 4a -- DETAIL OF TAXING DISTRICT LEVIES
TAX YEAR 2020-2021

County: POLK

October 12, 2020 12:14 PM

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

603
DALLAS SD 2 BONDS AFTER 2001

4 Levy Approved Before or After 10/6/01	PERMANENT	LOCAL OPTION	"GAP" BONDS or UR SPECIAL LEVY	BONDS	TOTAL
	Inside M5 Limit	BEFORE Inside M5 Limit	Inside M5 Limit	AFTER Outside M5 Limit	
5 Ad Valorem Tax Levies					
6 Permanent Levy (if dollar amount)	0.00				0.00
7 Local Option Levy (if dollar amount)*		0.00			0.00
8 "GAP" Bond Levy			0.00		0.00
9 Urban Renewal Special Levy			0.00		0.00
10 Bond Levy				3,188,085.00	3,188,085.00
10 Total Dollar Levy (add lines 5 through 9)	0.00	0.00	0.00	3,188,085.00	3,188,085.00

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	3,188,085.00	3,188,085.00

Taxable Property Value					
13 Total Taxable Assessed Value					1,853,038,463.00
14 Add: Nonprofit Housing Value					0.00
15 Add: Fish and Wildlife Value					0.00
16 Subtract: Urban Renewal Excess (amount used only)**					0.00
17 Value to Compute the Tax Rate					1,853,038,463.00

Tax Computations					
18 Tax Rate (for dollar levies, line 12 divided by line 17)***	0.0000000	0.0000000	0.0000000	0.0017204	0.0017204
19 Amount Tax Rate Will Raise (line 17 times line 18) ..	0.00	0.00	0.00	3,187,967.37	3,187,967.37
20 Truncation Loss (line 19 minus line 12)	0.00	0.00	0.00	-117.63	-117.63
21 Total Timber Offset Amount (county district only) ..	0.00				0.00
22 Timber Tax Rate (line 21 divided by line 17)	0.0000000				0.0000000
23 Billing Rate (line 18 minus line 22)	0.0000000	0.0000000	0.0000000	0.0017204	0.0017204
24 Calculated Tax for Extension for District (line 23 times line 17)	0.00	0.00	0.00	3,187,967.37	3,187,967.37
24a Gain from UR Division of Tax Rate Truncation	0.00	0.00	0.00	0.00	0.00
24b Gain or Loss from UR Division of Tax Across Counties ..	0.00	0.00	0.00	0.00	0.00
24c Net Tax for Extension (24 + 24a + 24b)	0.00	0.00	0.00	3,187,967.37	3,187,967.37
25 Actual Tax Extended for District	0.00	0.00	0.00	3,187,967.25	3,187,967.25
26 District's Gain or Loss from individual Extension (25-24c)	0.00	0.00	0.00	-0.12	-0.12
27 District's Compression Loss (enter as a negative number)****	0.00	0.00	0.00		0.00
28 District Taxes Imposed (line 24c+ line 26 + line 27) ..	0.00	0.00	0.00	3,187,967.25	3,187,967.25

Additional Taxes/Penalties					
29 Farmland (ORS 308A.703)				4,749.94	4,749.94
30 Forestland (ORS 308A.703)				2,121.33	2,121.33
31 Small Tract Forestland (STF) (ORS 308A.703)				11.06	11.06
32 Open Space (ORS 308A.318)				0.00	0.00
33 Single Family Residence (ORS 308.685)				0.00	0.00
34 Historic Property (ORS 358.525)				0.00	0.00
35 Other				982.13	982.13
36 Late Filing Fee County Only (ORS 308.302)				0.00	0.00
37 Roll Corrections (ORS 311.206)					
incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208.				344.59	344.59
38 Total Additional Taxes/Penalties (add lines 29 thru 37)				8,209.05	8,209.05

39 TOTAL TO BE RECEIVED (line 28 plus line 38) ..	0.00	0.00	0.00	3,196,176.30	3,196,176.30
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40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.03017061
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* If district has multiple Local Option or Bond levies, please show each levy on a separate 4a page (see instructions about combining in some cases).
 ** For urban renewal special levies, enter zero on this line: excess value is not subtracted.
 *** Line 12/Line 17 computation applies ONLY to dollar levies; if district has a rate levy, enter the tax rate used.
 **** Enter only the district or U.R. special levy compression loss. Urban renewal division of tax compression loss is reported on table 4e. See Instructions.

General Fund Requirements

General Fund Expenditures - Function Summary
Budget 2021-22

Function	Function Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1111	K - 5 INSTRUCTION	\$5,940,392	\$6,644,260	73.06	\$6,835,341	73.82	\$6,950,339	\$6,950,339	\$6,950,339
1121	MIDDLE SCHOOL INSTRUCTION	\$2,645,392	\$2,855,432	27.62	\$2,959,023	27.62	\$3,013,098	\$3,013,098	\$3,013,098
1122	MIDDLE SCHOOL EXTRA CURRICULAR	\$7,591	\$8,161		\$8,095		\$4,538	\$4,538	\$4,538
1131	HIGH SCHOOL INSTRUCTION	\$3,338,067	\$3,419,488	30.54	\$3,477,037	30.43	\$3,448,641	\$3,448,641	\$3,448,641
1132	HIGH SCHOOL EXTRA CURRICULAR	\$760,213	\$718,083	3.00	\$764,968	3.00	\$791,220	\$791,220	\$791,220
1210	DISTRICT TALENTED & GIFTED	\$17,681	\$19,423		\$18,832		\$19,338	\$19,338	\$19,338
1221	SPEC ED DLS-LEARNING CENTERS	\$1,430,136	\$1,486,372	23.66	\$1,495,439	23.66	\$1,559,756	\$1,559,756	\$1,559,756
1223	SPEC ED DLS-COMMUNITY TRANSITION	\$164,115	\$213,108	3.44	\$224,608	3.44	\$223,476	\$223,476	\$223,476
1226	TUTORING - HOME INSTRUCTION	\$77,601	\$46,058		\$56,994		\$54,389	\$54,389	\$54,389
1228	SPEC ED DIAGNOSTIC CLASSROOM	\$608,144	\$925,407	16.72	\$1,033,726	17.09	\$1,140,178	\$1,140,178	\$1,140,178
1233	SPEC ED TUTORING	\$2,549	\$0		\$0		\$0	\$0	\$0
1250	SPEC ED - RESOURCE CENTERS	\$1,700,323	\$1,926,211	21.57	\$1,801,224	21.76	\$1,899,397	\$1,899,397	\$1,899,397
1271	REMEDICATION	\$103,450	\$189,749	3.00	\$180,805	3.00	\$202,713	\$202,713	\$202,713
1272	TITLE I	\$261	\$0		\$0		\$0	\$0	\$0
1280	ALTERNATE EDUCATION	\$428,364	\$538,736	4.94	\$507,759	4.94	\$513,510	\$513,510	\$513,510
1281	GED PROGRAM	\$1,190	\$20,010		\$20,000		\$20,000	\$20,000	\$20,000
1283	EXTENDED CAMPUS	\$21,554	\$10,531		\$11,000		\$12,000	\$12,000	\$12,000
1284	DALLAS ONLINE ALTERNATIVE	\$23,025	\$58,327	0.30	\$31,090		\$0	\$0	\$0
1288	CHARTER SCHOOLS	\$3,295,869	\$3,532,035		\$3,681,900		\$4,028,210	\$4,028,210	\$4,028,210
1289	TUTORING EXPULLED STUDENTS	\$8,784	\$27,273		\$6,345		\$3,055	\$3,055	\$3,055
1291	ENGLISH LANGUAGE LEARNER	\$219,549	\$193,990	1.88	\$190,050	2.13	\$213,842	\$213,842	\$213,842
1410	ELEMENTARY SUMMER SCHOOL	\$0	\$0		\$0		\$101,950	\$101,950	\$101,950
1420	MIDDLE SUMMER SCHOOL	\$0	\$0		\$0		\$33,983	\$33,983	\$33,983
1430	HIGH SUMMER SCHOOL	\$0	\$4,330		\$10,547		\$33,983	\$33,983	\$33,983
1460	SPECIAL PROGRAMS SUMMER SCHOOL	\$0	\$17		\$0		\$0	\$0	\$0
	INSTRUCTION SERVICES	\$20,794,250	\$22,837,002	209.72	\$23,314,785	210.88	\$24,267,615	\$24,267,615	\$24,267,615
2113	SOCIAL WORK SERVICES	\$5,000	\$4,000		\$4,000		\$4,000	\$4,000	\$4,000
2114	STUDENT ACCOUNTING SERVICES	\$929	\$156		\$800		\$800	\$800	\$800
2115	DISTRICT STUDENT SAFETY	\$5,874	\$4,426		\$3,401		\$3,145	\$3,145	\$3,145
2120	STUDENT GUIDANCE	\$517,548	\$594,606	7.00	\$609,046	7.00	\$631,060	\$631,060	\$631,060
2130	STUDENT HEALTH SERVICES	\$293,291	\$397,929	5.92	\$381,562	6.92	\$490,046	\$490,046	\$490,046
2143	PSYCHOLOGICAL SERVICES	\$438,422	\$490,817	1.00	\$479,177	2.00	\$621,681	\$621,681	\$621,681
2150	SPEC ED SPEECH/AUDIOLOGY	\$0	\$16,422		\$10,000		\$10,000	\$10,000	\$10,000
2190	SPEC ED ADMINISTRATION	\$273,746	\$300,648	2.00	\$292,207	2.00	\$301,437	\$301,437	\$301,437
2195	WHOLE CHILD SERVICES	\$0	\$0		\$0	1.31	\$201,429	\$201,429	\$201,429
2210	INSTRUCTION IMPROVEMENT	\$33,713	\$5,887		\$500		\$500	\$500	\$500
2211	CURRICULUM ADMINISTRATION	\$32,542	\$63,031	0.50	\$57,471	0.75	\$125,599	\$125,599	\$125,599
2220	EDUCATIONAL MEDIA	\$371,349	\$397,110	5.06	\$403,916	5.06	\$419,513	\$419,513	\$419,513

**General Fund Expenditures - Function Summary
Budget 2021-22**

Function	Function Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
2229	DHS THEATER	\$3,989	\$62,397	1.00	\$71,196	1.00	\$70,848	\$70,848	\$70,848
2230	ASSESSMENT & TESTING	\$81,383	\$86,009	1.00	\$78,365	1.00	\$86,026	\$86,026	\$86,026
2240	STAFF DEVELOPMENT	\$0	\$1,741		\$1,000		\$1,000	\$1,000	\$1,000
2310	BOARD OF EDUCATION	\$202,865	\$163,746		\$232,000		\$246,450	\$246,450	\$246,450
2320	SUPERINTENDENTS OFFICE	\$321,834	\$357,539	2.00	\$335,220	2.00	\$332,253	\$332,253	\$332,253
2410	PRINCIPALS OFFICE	\$2,203,068	\$2,224,165	22.24	\$2,225,447	22.24	\$2,309,071	\$2,309,071	\$2,309,071
2490	OTHER ADMINISTRATIVE SUPPORT	\$6,831	\$4,403		\$400		\$1,800	\$1,800	\$1,800
2520	FISCAL SERVICES	\$601,129	\$668,831	5.00	\$656,117	4.75	\$635,893	\$635,893	\$635,893
2540	DISTRICT MAINTENANCE	\$2,236,814	\$2,367,039	21.00	\$2,689,708	21.00	\$2,822,329	\$2,822,329	\$2,822,329
2543	CARE & UPKEEP OF GROUNDS	\$119,831	\$66,240	1.00	\$105,417	2.00	\$231,198	\$231,198	\$231,198
2545	DISTRICT VEHICLE SERVICES	\$11,421	\$9,255		\$15,700		\$31,500	\$31,500	\$31,500
2550	STUDENT TRANSPORTATION	\$1,277,529	\$1,168,874	0.20	\$1,527,906	0.20	\$1,540,610	\$1,540,610	\$1,540,610
2558	SPECIAL ED TRANSPORTATION	\$601,911	\$489,003		\$599,000		\$605,000	\$605,000	\$605,000
2574	PRINTING SERVICES	\$187,844	\$183,077	1.25	\$212,718	1.25	\$223,312	\$223,312	\$223,312
2629	OTH PLANNING RESEARCH DEV	\$3,500	\$0		\$0		\$0	\$0	\$0
2640	HUMAN RESOURCES	\$165,097	\$211,608	1.00	\$243,574	2.00	\$313,486	\$313,486	\$313,486
2649	TUITION REIMBURSEMENT	\$42,780	\$43,834		\$46,700		\$46,700	\$46,700	\$46,700
2660	TECHNOLOGY SERVICES	\$26,663	\$34,409		\$35,000		\$36,000	\$36,000	\$36,000
2661	TECHNOLOGY DEPARTMENT	\$995,064	\$951,175	5.00	\$994,102	5.00	\$1,172,445	\$1,172,445	\$1,172,445
2680	INTERPRET/TRANSLATION	\$4,812	\$4,592		\$6,300		\$6,000	\$6,000	\$6,000
2700	SUPPLEMENTAL RETIREMENT	\$442,491	\$351,501		\$395,000		\$420,000	\$420,000	\$420,000
	SUPPORT SERVICES	\$11,509,270	\$11,724,470	82.17	\$12,712,950	87.48	\$13,941,131	\$13,941,131	\$13,941,131
5220	INTERFUND TRANSFERS	\$29,579	\$80,000		\$10,000		\$200,000	\$200,000	\$200,000
6110	DIST - OPERATING CONTING	\$0	\$0		\$1,802,300		\$1,918,988	\$1,918,988	\$1,918,988
	TOTAL EXPENDITURES	\$32,333,099	\$34,641,472	291.89	\$37,840,035	298.35	\$40,327,734	\$40,327,734	\$40,327,734

General Fund Expenditures - Account Summary

Budget 2021-22

Acct	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
111	LICENSED SALARIES	\$8,036,325	\$9,004,846	140.73	\$9,002,893	140.07	\$9,331,809	\$9,331,809	\$9,331,809
112	CLASSIFIED SALARIES	\$4,329,826	\$4,804,814	135.66	\$4,738,182	141.79	\$5,388,915	\$5,388,915	\$5,388,915
113	ADMINISTRATORS	\$1,356,926	\$1,404,642	12.50	\$1,379,075	13.50	\$1,551,171	\$1,551,171	\$1,551,171
114	MANAGERIAL - CLASSIFIED	\$319,563	\$323,048	3.00	\$314,315	3.00	\$327,568	\$327,568	\$327,568
121	SUBSTITUTES - LICENSED	\$14,461	\$57,284		\$12,500		\$10,492	\$10,492	\$10,492
122	SUBSTITUTE - CLASSIFIED	\$24,302	\$29,669		\$9,000		\$4,515	\$4,515	\$4,515
123	TEMPORARY - LICENSED	\$207,009	\$41,139		\$50,500		\$151,282	\$151,282	\$151,282
124	TEMPORARY - CLASSIFIED	\$6,718	\$31,771		\$16,992		\$15,582	\$15,582	\$15,582
130	EXTEND CONT/STU TEACH	\$144,171	\$138,076		\$132,864		\$133,079	\$133,079	\$133,079
131	EXTRA DUTY CONTRACTS	\$277,956	\$256,189		\$291,800		\$291,954	\$291,954	\$291,954
135	TUTORING	\$78,046	\$49,384		\$42,492		\$42,212	\$42,212	\$42,212
141	LONGEVITY STIPEND	\$2,500	\$2,800		\$2,801		\$8,308	\$8,308	\$8,308
145	OPT OUT ADD SALARY	\$559,222	\$604,748		\$617,740		\$642,048	\$642,048	\$642,048
	SALARIES	\$15,357,025	\$16,748,412	291.89	\$16,611,153	298.35	\$17,898,933	\$17,898,933	\$17,898,933
211	PERS-EMPLOYER CONTRIBUT	\$3,483,817	\$4,618,710		\$4,735,498		\$4,415,721	\$4,415,721	\$4,415,721
212	PERS-EMPLOYEE PICK-UP	\$861,763	\$944,057		\$976,906		\$1,046,545	\$1,046,545	\$1,046,545
220	SOCIAL SECURITY/MEDICARE	\$1,125,501	\$1,230,522		\$1,263,081		\$1,354,920	\$1,354,920	\$1,354,920
231	WORKERS COMP	\$88,139	\$129,376		\$94,890		\$132,538	\$132,538	\$132,538
232	UNEMPLOYMENT COMP	\$26,244	\$1,248		\$20,000		\$40,000	\$40,000	\$40,000
241	HEALTH INSURANCE	\$2,856,012	\$2,821,301		\$3,156,647		\$3,348,565	\$3,348,565	\$3,348,565
242	TUITION REIMBURSEMENT	\$42,780	\$43,490		\$46,700		\$46,700	\$46,700	\$46,700
243	ANNUITY CONTRIBUTION	\$0	\$11,000		\$15,900		\$15,900	\$15,900	\$15,900
	ASSOCIATED PAYROLL COSTS	\$8,484,256	\$9,799,704	-	\$10,309,620	-	\$10,400,889	\$10,400,889	\$10,400,889
310	INSTR PROF & TECH SERVICE	\$92,945	\$149,607		\$159,700		\$209,000	\$209,000	\$209,000
311	STUDENT INSTR SERVICES	\$7,900	\$45,512		\$53,200		\$48,300	\$48,300	\$48,300
312	INSTR PRG IMP SRV	\$10,098	\$11,052		\$11,500		\$11,500	\$11,500	\$11,500
314	SUBSTITUTE SERVICES	\$611,079	\$340,787		\$370,800		\$365,950	\$365,950	\$365,950
319	OTHR INSTRUCT SERVICES	\$8,974	\$6,857		\$10,100		\$7,900	\$7,900	\$7,900
321	CUSTODIAL SUBSTITUTES	\$20,471	\$19,861		\$25,500		\$21,500	\$21,500	\$21,500
322	REPAIRS & MAINTENANCE	\$132,578	\$117,748		\$135,120		\$187,450	\$187,450	\$187,450
324	RENTALS	\$51,019	\$54,558		\$152,300		\$344,000	\$344,000	\$344,000
325	ELECTRICITY	\$264,074	\$237,758		\$287,680		\$266,000	\$266,000	\$266,000
326	FUEL	\$73,714	\$69,956		\$77,700		\$86,500	\$86,500	\$86,500
327	WATER & SEWAGE	\$44,840	\$45,198		\$49,300		\$49,500	\$49,500	\$49,500
328	GARBAGE	\$26,806	\$22,964		\$34,500		\$34,300	\$34,300	\$34,300
331	REIMB STUDENT TRANSPORT	\$1,784,941	\$1,584,439		\$2,030,600		\$2,042,500	\$2,042,500	\$2,042,500
332	NONREIMB STUDENT TRANS	\$58,431	\$34,654		\$58,000		\$65,000	\$65,000	\$65,000
341	LICENSED TRAVEL-IN DIST	\$2,743	\$1,934		\$3,300		\$2,000	\$2,000	\$2,000

General Fund Expenditures - Account Summary

Budget 2021-22

Acct	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
342	LICENSED TRAVEL-OUT DIST	\$21,049	\$14,566		\$19,100		\$19,100	\$19,100	\$19,100
343	STUDENT TRAVEL-OUT DIST	\$7,317	\$3,486		\$5,000		\$5,000	\$5,000	\$5,000
344	CLASSIFIED TRAVEL	\$10,806	\$8,072		\$10,900		\$11,673	\$11,673	\$11,673
349	OTHER TRAVEL	\$15,043	\$21,021		\$19,225		\$25,075	\$25,075	\$25,075
351	TELECOMMUNICATIONS	\$30,289	\$32,008		\$34,500		\$35,300	\$35,300	\$35,300
353	POSTAGE	\$20,738	\$25,729		\$21,950		\$23,850	\$23,850	\$23,850
354	ADVERTISING	\$3,795	\$393		\$3,100		\$3,050	\$3,050	\$3,050
359	INTERNET SERVICES	\$0	\$0		\$0		\$12,000	\$12,000	\$12,000
360	CHARTER SCHOOL	\$3,293,274	\$3,529,240		\$3,680,800		\$4,027,110	\$4,027,110	\$4,027,110
371	TUITION PD-OTHER DISTRICT	\$20,127	\$29,007		\$30,000		\$30,000	\$30,000	\$30,000
380	NON-INSTR PROF & TECH	\$523,119	\$512,652		\$499,300		\$571,200	\$571,200	\$571,200
381	AUDIT SERVICES	\$48,140	\$43,000		\$48,000		\$50,000	\$50,000	\$50,000
382	LEGAL SERVICES	\$70,995	\$34,463		\$55,000		\$60,000	\$60,000	\$60,000
383	ARCHITECT/ENGINEER SERV	\$0	\$0		\$0		\$20,000	\$20,000	\$20,000
385	MANAGEMENT SERVICES	\$0	\$7,000		\$34,000		\$34,000	\$34,000	\$34,000
386	DATA PROCESSING SRVS	\$35,131	\$48,872		\$45,100		\$47,600	\$47,600	\$47,600
388	ELECTION	\$3,733	\$0		\$4,000		\$5,000	\$5,000	\$5,000
389	INTERPRET/TRANSLATION	\$5,078	\$4,716		\$6,300		\$6,000	\$6,000	\$6,000
390	OTHR NON INSTR PROF&TECH	\$74,558	\$66,695		\$75,156		\$76,630	\$76,630	\$76,630
394	SUBSTITUTE SERVICES	\$7,287	\$10,979		\$2,000		\$2,000	\$2,000	\$2,000
	PURCHASED SERVICES	\$7,381,092	\$7,134,784	-	\$8,052,731	-	\$8,805,988	\$8,805,988	\$8,805,988
410	CONSUMABLE SUPPLIES	\$387,596	\$303,716		\$418,200		\$392,450	\$392,450	\$392,450
411	GRADUATION SUPPLIES	\$5,674	\$3,928		\$4,700		\$4,700	\$4,700	\$4,700
415	FOOD SUPPLIES	\$1,978	\$4,328		\$5,000		\$5,000	\$5,000	\$5,000
420	TEXTBOOKS	\$41,552	\$40,149		\$66,000		\$83,500	\$83,500	\$83,500
430	LIBRARY BOOKS	\$7,124	\$7,158		\$7,100		\$7,500	\$7,500	\$7,500
440	PERIODICALS	\$2,530	\$2,531		\$2,550		\$4,750	\$4,750	\$4,750
460	NON-CONSUMABLE SUPPLIES	\$118,399	\$99,690		\$116,550		\$173,650	\$173,650	\$173,650
470	COMPUTER SOFTWARE	\$13,540	\$12,230		\$13,450		\$123,180	\$123,180	\$123,180
480	COMPUTER HARDWARE	\$147,778	\$171,205		\$150,000		\$0	\$0	\$0
	SUPPLIES & MATERIALS	\$726,171	\$644,934	-	\$783,550	-	\$794,730	\$794,730	\$794,730
530	IMPROVEMENT OTH THAN BLDG	\$17,972	\$0		\$0		\$0	\$0	\$0
541	NEW EQUIPMENT	\$123,090	\$10,470		\$25,000		\$15,000	\$15,000	\$15,000
542	REPLACEMENT EQUIPMENT	\$0	\$8,749		\$10,000		\$45,000	\$45,000	\$45,000
	CAPITAL OUTLAY	\$141,062	\$19,219		\$35,000		\$60,000	\$60,000	\$60,000
640	DUES AND FEES	\$43,819	\$39,763		\$35,880		\$37,830	\$37,830	\$37,830
651	LIABILITY INSURANCE	\$69,177	\$72,190		\$82,200		\$89,000	\$89,000	\$89,000
652	FIDELITY BOND & PREMIUM	\$600	\$600		\$600		\$600	\$600	\$600

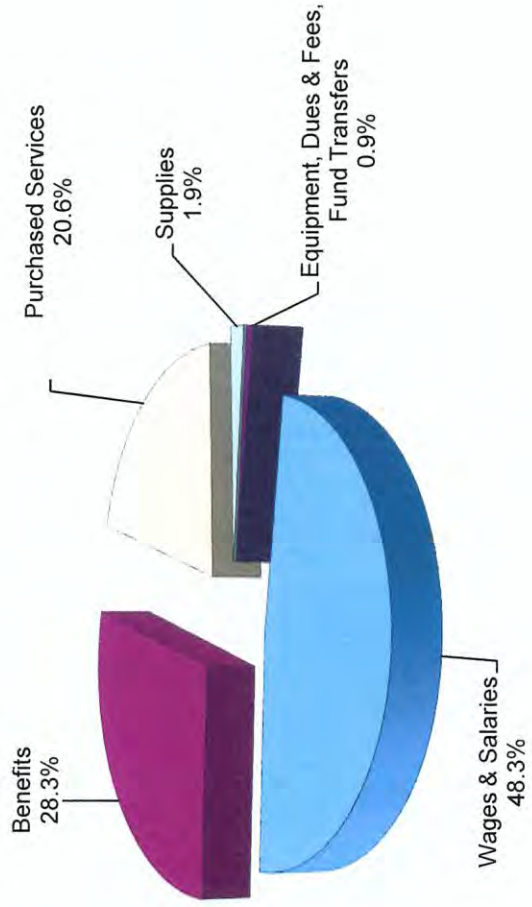
General Fund Expenditures - Account Summary

Budget 2021-22

Acct	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
653	PROPERTY INSURANCE	\$99,215	\$101,581		\$117,000		\$120,000	\$120,000	\$120,000
670	TAXES AND LICENSES	\$1,103	\$285		\$0		\$775	\$775	\$775
	DUES, FEES AND INSURANCE	\$213,914	\$214,419		\$235,680		\$248,205	\$248,205	\$248,205
710	FUND MODIFICATIONS	\$29,579	\$80,000		\$10,000		\$200,000	\$200,000	\$200,000
810	PLANNED RESERVE	\$0	\$0		\$1,802,300		\$1,918,988	\$1,918,988	\$1,918,988
	TOTAL GENERAL FUND	\$32,333,099	\$34,641,472	291.89	\$37,840,035	298.35	\$40,327,734	\$40,327,734	\$40,327,734

**General Fund Expenditures By Object
Audited Actual
2019-20**

Description	TOTAL	% of Total
1 Wages & Salaries	\$16,748,412	48.3%
2 Benefits	\$9,799,704	28.3%
3 Purchased Services	\$7,134,784	20.6%
4 Supplies	\$644,934	1.9%
5 Equipment, Dues & Fees, Fund Transfers	\$313,638	0.9%
FUND TOTALS	\$34,641,472	100.0%



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

Operational Unit	Actual 2018-2019	Actual 2019-2020	FTE	Adopted 2020-2021	FTE	Proposed 2021-2022	Approved 2021-2022	Adopted 2021-2022
Lyle Elementary	\$ 3,312,731	\$ 3,624,804	43.63	\$ 3,752,088	43.45	\$ 3,822,995	\$ 3,822,995	\$ 3,822,995
Oakdale Elementary	3,195,910	3,496,545	41.48	3,563,158	42.36	3,785,903	3,785,903	3,785,903
Whitworth Elementary	3,380,095	3,767,657	40.00	3,730,722	40.75	3,904,706	3,904,706	3,904,706
LaCreole Middle School	4,615,194	5,084,180	58.25	5,470,405	56.93	5,513,323	5,513,323	5,513,323
Dallas High School	7,439,260	7,839,501	74.25	8,032,980	75.71	8,255,829	8,255,829	8,255,829
Morrison Campus Alternative Program	574,232	605,061	4.94	577,864	4.94	591,638	591,638	591,638
Other District Programs	6,245,568	6,326,845	28.15	8,689,465	34.21	10,078,630	10,078,630	10,078,630
Charter Schools:								
Luckiamute Valley Charter School	2,273,697	2,486,593	0.50	2,573,986	-	2,680,345	2,680,345	2,680,345
Dallas Community School	1,296,411	1,410,289	0.69	1,449,367	-	1,694,365	1,694,365	1,694,365
TOTALS	\$ 32,333,099	\$ 34,641,472	291.89	\$ 37,840,035	298.35	\$ 40,327,734	\$ 40,327,734	\$ 40,327,734

Lyle Elementary

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

**General Fund Expenditures - Lyle Elementary
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1111	111	LICENSED SALARIES	\$1,059,130	\$1,210,849	19.50	\$1,237,703	18.50	\$1,175,641	\$1,175,641	\$1,175,641
	112	CLASSIFIED SALARIES	\$198,538	\$204,984	7.38	\$191,601	8.20	\$238,903	\$238,903	\$238,903
	122	SUBSTITUTE - CLASSIFIED	\$41	\$0		\$0		\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$0	\$0		\$21,500		\$25,214	\$25,214	\$25,214
	124	TEMPORARY - CLASSIFIED	\$766	\$668		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$9,710	\$4,292		\$2,998		\$5,048	\$5,048	\$5,048
	145	OPT OUT ADD SALARY	\$24,156	\$62,672		\$53,525		\$39,600	\$39,600	\$39,600
	211	PERS-EMPLOYER CONTRIBUT	\$286,272	\$406,852		\$420,469		\$354,556	\$354,556	\$354,556
	212	PERS-EMPLOYEE PICK-UP	\$72,471	\$84,563		\$88,754		\$86,340	\$86,340	\$86,340
	220	SOCIAL SECURITY/MEDICARE	\$93,730	\$108,728		\$113,666		\$112,782	\$112,782	\$112,782
	231	WORKERS COMP	\$5,513	\$9,832		\$6,263		\$7,685	\$7,685	\$7,685
	232	UNEMPLOYMENT COMP	\$0	\$0		\$5,000		\$2,000	\$2,000	\$2,000
	241	HEALTH INSURANCE	\$226,228	\$159,600		\$184,600		\$248,142	\$248,142	\$248,142
	310	INSTR PROF & TECH SERVICE	\$3,811	\$3,627		\$5,000		\$5,000	\$5,000	\$5,000
	311	STUDENT INSTR SERVICES	\$0	\$0		\$0		\$2,000	\$2,000	\$2,000
	314	SUBSTITUTE SERVICES	\$110,157	\$43,077		\$55,000		\$55,000	\$55,000	\$55,000
	319	OTHER INSTRUCTIONAL SERVICE	\$945	\$1,190		\$1,000		\$1,000	\$1,000	\$1,000
	342	LICENSED TRAVEL-OUT DIST	\$0	\$35		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$46	\$8		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$6,254	\$6,468		\$7,000		\$7,000	\$7,000	\$7,000
420	TEXTBOOKS	\$18,805	\$7,386		\$8,000		\$8,000	\$8,000	\$8,000	
460	NON-CONSUMABLE SUPPLIES	\$529	\$1,155		\$500		\$500	\$500	\$500	
		1111	\$2,117,102	\$2,315,987	26.88	\$2,402,579	26.70	\$2,374,411	\$2,374,411	\$2,374,411
1210	131	EXTRA DUTY CONTRACTS	\$2,633	\$2,726		\$2,801		\$2,146	\$2,146	\$2,146
	211	PERS-EMPLOYER CONTRIBUT	\$708	\$873		\$745		\$509	\$509	\$509
	212	PERS-EMPLOYEE PICK-UP	\$156	\$164		\$168		\$129	\$129	\$129
	220	SOCIAL SECURITY/MEDICARE	\$197	\$208		\$123		\$93	\$93	\$93
	231	WORKERS COMP	\$11	\$11		\$11		\$10	\$10	\$10
	410	CONSUMABLE SUPPLIES	\$0	\$1,025		\$900		\$800	\$800	\$800
		1210	\$3,705	\$5,006	0.00	\$4,748	0.00	\$3,688	\$3,688	\$3,688
1221	111	LICENSED SALARIES	\$43,505	\$52,838	1.00	\$54,637	1.00	\$61,304	\$61,304	\$61,304
	112	CLASSIFIED SALARIES	\$171,801	\$214,662	7.44	\$203,634	7.44	\$224,643	\$224,643	\$224,643
	122	SUBSTITUTE - CLASSIFIED	\$233	\$0		\$0		\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$11,320	\$0		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$843		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$3,160	\$6,321		\$6,498		\$4,915	\$4,915	\$4,915
	141	LONGEVITY STIPEND	\$300	\$500		\$502		\$1,711	\$1,711	\$1,711
	145	OPT OUT ADD SALARY	\$15,747	\$19,493		\$19,468		\$19,800	\$19,800	\$19,800
211	PERS-EMPLOYER CONTRIBUT	\$43,713	\$82,261		\$82,014		\$77,126	\$77,126	\$77,126	

**General Fund Expenditures - Lyle Elementary
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted	
1221	212	PERS-EMPLOYEE PICK-UP	\$10,105	\$16,738		\$17,084		\$18,742	\$18,742	\$18,742	
	220	SOCIAL SECURITY/MEDICARE	\$18,006	\$21,808		\$21,783		\$23,897	\$23,897	\$23,897	
	231	WORKERS COMP	\$1,114	\$1,274		\$1,275		\$1,702	\$1,702	\$1,702	
	241	HEALTH INSURANCE	\$54,657	\$61,536		\$67,864		\$70,227	\$70,227	\$70,227	
	314	SUBSTITUTE SERVICES	\$19,380	\$14,498		\$15,000		\$15,000	\$15,000	\$15,000	
	344	CLASSIFIED TRAVEL	\$41	\$22		\$0		\$0	\$0	\$0	
	410	CONSUMABLE SUPPLIES	\$525	\$142		\$600		\$700	\$700	\$700	
	420	TEXTBOOKS	\$0	\$0		\$2,000		\$2,000	\$2,000	\$2,000	
			1221	\$393,607	\$492,935	8.44	\$492,359	8.44	\$521,767	\$521,767	\$521,767
	1250	111	LICENSED SALARIES	\$62,354	\$53,214	1.00	\$54,637	1.00	\$57,773	\$57,773	\$57,773
112		CLASSIFIED SALARIES	\$16,677	\$17,753	0.50	\$17,072	0.50	\$18,768	\$18,768	\$18,768	
124		TEMPORARY - CLASSIFIED	\$0	\$175		\$0		\$0	\$0	\$0	
130		EXTEND CONT/STU TEACH	\$5,794	\$6,245		\$6,294		\$5,048	\$5,048	\$5,048	
145		OPT OUT ADD SALARY	\$5,320	\$0		\$5,298		\$0	\$0	\$0	
211		PERS-EMPLOYER CONTRIBUT	\$19,658	\$20,426		\$22,141		\$19,353	\$19,353	\$19,353	
212		PERS-EMPLOYEE PICK-UP	\$5,355	\$4,408		\$4,998		\$4,895	\$4,895	\$4,895	
220		SOCIAL SECURITY/MEDICARE	\$6,653	\$5,179		\$6,373		\$6,242	\$6,242	\$6,242	
231		WORKERS COMP	\$379	\$319		\$359		\$418	\$418	\$418	
241		HEALTH INSURANCE	\$8,660	\$18,250		\$24,450		\$25,500	\$25,500	\$25,500	
1291	314	SUBSTITUTE SERVICES	\$5,975	\$2,344		\$2,000		\$2,000	\$2,000	\$2,000	
	342	LICENSED TRAVEL-OUT DIST	\$0	\$69		\$0		\$200	\$200	\$200	
	344	CLASSIFIED TRAVEL	\$55	\$75		\$0		\$0	\$0	\$0	
	410	CONSUMABLE SUPPLIES	\$185	\$128		\$600		\$700	\$700	\$700	
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$2,000		\$3,000	\$3,000	\$3,000	
			1250	\$137,065	\$128,584	1.50	\$146,222	1.50	\$143,897	\$143,897	\$143,897
	112	CLASSIFIED SALARIES	\$23,126	\$24,665	0.88	\$24,595	0.88	\$27,050	\$27,050	\$27,050	
	124	TEMPORARY - CLASSIFIED	\$0	\$73		\$0		\$0	\$0	\$0	
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$0	\$0	\$0	
	211	PERS-EMPLOYER CONTRIBUT	\$6,318	\$7,956		\$7,904		\$6,416	\$6,416	\$6,416	
212	PERS-EMPLOYEE PICK-UP	\$1,394	\$1,490		\$1,482		\$1,623	\$1,623	\$1,623		
220	SOCIAL SECURITY/MEDICARE	\$1,447	\$1,651		\$1,889		\$2,069	\$2,069	\$2,069		
231	WORKERS COMP	\$107	\$178		\$109		\$145	\$145	\$145		
241	HEALTH INSURANCE	\$14,400	\$16,400		\$17,100		\$16,800	\$16,800	\$16,800		
314	SUBSTITUTE SERVICES	\$2,318	\$1,307		\$1,000		\$1,000	\$1,000	\$1,000		
344	CLASSIFIED TRAVEL	\$86	\$30		\$0		\$0	\$0	\$0		
		1291	\$49,296	\$53,850	0.88	\$54,179	0.88	\$55,104	\$55,104	\$55,104	

General Fund Expenditures - Lyle Elementary

2021-22 Budget

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1410	123	TEMPORARY - LICENSED	\$0	\$0		\$0		\$25,214	\$25,214	\$25,214
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$5,981	\$5,981	\$5,981
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$1,513	\$1,513	\$1,513
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$1,154	\$1,154	\$1,154
	231	WORKERS COMP	\$0	\$0		\$0		\$123	\$123	\$123
		1410	\$0	\$0	0.00	\$0	0.00	\$33,983	\$33,983	\$33,983
2120	470	COMPUTER SOFTWARE	\$0	\$292		\$300		\$300	\$300	\$300
2130	410	CONSUMABLE SUPPLIES	\$0	\$292	0.00	\$300	0.00	\$300	\$300	\$300
				\$608		\$750		\$750	\$750	\$750
2143	380	NON-INSTR PROF & TECH	\$75,000	\$779	0.00	\$750	0.00	\$750	\$750	\$750
			\$75,000	\$80,000		\$82,000		\$82,000	\$82,000	\$82,000
		2143	\$75,000	\$80,000	0.00	\$82,000	0.00	\$82,000	\$82,000	\$82,000
2220	112	CLASSIFIED SALARIES	\$19,634	\$21,242	0.69	\$20,620	0.69	\$22,645	\$22,645	\$22,645
	211	PERS-EMPLOYER CONTRIBUT	\$4,948	\$6,804		\$6,605		\$6,064	\$6,064	\$6,064
	212	PERS-EMPLOYEE PICK-UP	\$1,153	\$1,275		\$1,237		\$1,359	\$1,359	\$1,359
	220	SOCIAL SECURITY/MEDICARE	\$1,468	\$1,625		\$1,578		\$1,732	\$1,732	\$1,732
	231	WORKERS COMP	\$89	\$151		\$90		\$121	\$121	\$121
	241	HEALTH INSURANCE	\$3,300	\$0		\$0		\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$3,444	\$674		\$500		\$500	\$500	\$500
	410	CONSUMABLE SUPPLIES	\$231	\$245		\$300		\$300	\$300	\$300
	430	LIBRARY BOOKS	\$600	\$608		\$600		\$600	\$600	\$600
			2220	\$34,867	\$32,623	0.69	\$31,530	0.69	\$33,322	\$33,322
2230	386	DATA PROCESSING SRVS	\$0	\$1,477		\$0		\$0	\$0	\$0
			\$0	\$1,477	0.00	\$0	0.00	\$0	\$0	\$0
2410	112	CLASSIFIED SALARIES	\$80,162	\$87,874	2.25	\$81,422	2.26	\$108,673	\$108,673	\$108,673
	113	ADMINISTRATORS	\$100,290	\$99,924	1.00	\$101,318	1.00	\$106,057	\$106,057	\$106,057
	124	TEMPORARY - CLASSIFIED	\$82	\$289		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$13,200	\$6,600		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$41,850	\$51,110		\$50,326		\$52,499	\$52,499	\$52,499
	212	PERS-EMPLOYEE PICK-UP	\$11,482	\$11,537		\$11,360		\$13,280	\$13,280	\$13,280
	220	SOCIAL SECURITY/MEDICARE	\$14,730	\$14,312		\$14,485		\$16,932	\$16,932	\$16,932
	231	WORKERS COMP	\$823	\$1,289		\$802		\$1,160	\$1,160	\$1,160
	241	HEALTH INSURANCE	\$419	\$11,369		\$16,343		\$16,955	\$16,955	\$16,955
	342	LICENSED TRAVEL-OUT DIST	\$705	\$548		\$1,000		\$1,000	\$1,000	\$1,000
		344	\$0	\$73		\$0		\$0	\$0	\$0

General Fund Expenditures - Lyle Elementary
2021-22 Budget

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
2410	349	OTHER TRAVEL	\$75	\$0		\$0	\$0	\$0	\$0
	353	POSTAGE	\$2,701	\$1,541		\$1,800	\$1,800	\$1,800	\$1,800
	394	SUBSTITUTE SERVICES	\$12	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$622	\$246		\$500	\$500	\$500	\$500
	460	NON-CONSUMABLE SUPPLIES	\$180	\$0		\$300	\$300	\$300	\$300
	640	DUES AND FEES	\$830	\$830		\$830	\$830	\$830	\$830
		2410		\$268,163	\$287,543	3.25	\$287,086	\$326,586	\$326,586
2540	112	CLASSIFIED SALARIES	\$81,778	\$84,574	2.00	\$83,938	\$84,105	\$84,105	\$84,105
	122	SUBSTITUTE - CLASSIFIED	\$416	\$0		\$0	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$1,266	\$0		\$0	\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$18,966	\$22,480		\$22,311	\$21,515	\$21,515	\$21,515
	212	PERS-EMPLOYEE PICK-UP	\$5,007	\$5,074		\$5,036	\$5,442	\$5,442	\$5,442
	220	SOCIAL SECURITY/MEDICARE	\$5,903	\$5,963		\$6,421	\$6,939	\$6,939	\$6,939
	231	WORKERS COMP	\$2,455	\$3,937		\$2,430	\$3,490	\$3,490	\$3,490
	241	HEALTH INSURANCE	\$23,744	\$31,400		\$33,000	\$19,296	\$19,296	\$19,296
	321	CUSTODIAL SUBSTITUTES	\$1,784	\$0		\$2,000	\$1,500	\$1,500	\$1,500
	322	REPAIRS & MAINTENANCE	\$8,564	\$8,664		\$7,500	\$7,500	\$7,500	\$7,500
	324	RENTALS	\$0	\$0		\$1,000	\$1,000	\$1,000	\$1,000
	325	ELECTRICITY	\$29,957	\$24,924		\$30,000	\$28,000	\$28,000	\$28,000
	326	FUEL	\$10,812	\$10,629		\$12,000	\$13,000	\$13,000	\$13,000
	327	WATER & SEWAGE	\$2,810	\$2,217		\$4,000	\$4,000	\$4,000	\$4,000
328	GARBAGE	\$2,875	\$2,139		\$5,000	\$5,000	\$5,000	\$5,000	
351	TELECOMMUNICATIONS	\$3,286	\$3,282		\$3,400	\$3,400	\$3,400	\$3,400	
410	CONSUMABLE SUPPLIES	\$15,935	\$10,882		\$11,000	\$11,000	\$11,000	\$11,000	
460	NON-CONSUMABLE SUPPLIES	\$2,595	\$2,146		\$9,000	\$10,500	\$10,500	\$10,500	
670	TAXES AND LICENSES	\$90	\$0		\$0	\$100	\$100	\$100	
	2540		\$218,243	\$218,311	2.00	\$238,036	\$232,387	\$232,387	\$232,387
2543	322	REPAIRS & MAINTENANCE	\$270	\$925		\$500	\$6,000	\$6,000	\$6,000
	410	CONSUMABLE SUPPLIES	\$5,380	\$194		\$3,000	\$0	\$0	\$0
2550	331	REIMB STUDENT TRANSPORT	\$4,935	\$2,581	0.00	\$3,500	\$6,000	\$6,000	\$6,000
	2550		\$4,935	\$2,581	0.00	\$4,000	\$4,000	\$4,000	\$4,000
2574	322	REPAIRS & MAINTENANCE	\$693	\$648		\$1,200	\$1,200	\$1,200	\$1,200
	324	RENTALS	\$2,573	\$2,375		\$2,600	\$2,600	\$2,600	\$2,600
2680	389	INTERPRET/TRANSLATION	\$1,052	\$866	0.00	\$3,800	\$3,800	\$3,800	\$3,800
	2680		\$1,052	\$866	0.00	\$1,000	\$1,000	\$1,000	\$1,000
		TOTAL LYLE ELEMENTARY	\$3,312,731	\$3,624,804	43.63	\$3,752,088	\$3,822,995	\$3,822,995	\$3,822,995

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Oakdale Heights Elementary

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

General Fund Expenditures - Oakdale Heights Elementary

2021-22 Budget

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1111	111	LICENSED SALARIES	\$980,070	\$1,109,496	17.50	\$1,126,707	17.50	\$1,176,160	\$1,176,160	\$1,176,160
	112	CLASSIFIED SALARIES	\$249,314	\$299,599	9.68	\$277,575	10.56	\$322,832	\$322,832	\$322,832
	121	SUBSTITUTES - LICENSED	\$360	\$188		\$0		\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$19,708	\$0		\$21,500		\$25,214	\$25,214	\$25,214
	124	TEMPORARY - CLASSIFIED	\$0	\$668		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$2,523	\$2,875		\$2,496		\$2,524	\$2,524	\$2,524
	141	LONGEVITY STIPEND	\$100	\$200		\$199		\$810	\$810	\$810
	145	OPT OUT ADD SALARY	\$67,121	\$58,754		\$65,901		\$66,000	\$66,000	\$66,000
	211	PERS-EMPLOYER CONTRIBUT	\$307,152	\$422,545		\$425,232		\$398,626	\$398,626	\$398,626
	212	PERS-EMPLOYEE PICK-UP	\$75,153	\$86,171		\$87,977		\$95,612	\$95,612	\$95,612
	220	SOCIAL SECURITY/MEDICARE	\$98,664	\$109,297		\$113,286		\$121,793	\$121,793	\$121,793
	231	WORKERS COMP	\$5,642	\$9,766		\$6,250		\$8,321	\$8,321	\$8,321
	232	UNEMPLOYMENT COMP	\$6,285	\$0		\$0		\$3,000	\$3,000	\$3,000
	241	HEALTH INSURANCE	\$138,087	\$163,839		\$182,187		\$208,986	\$208,986	\$208,986
	310	INSTR PROF & TECH SERVICE	\$1,799	\$1,799		\$0		\$0	\$0	\$0
	311	STUDENT INSTR SERVICES	\$0	\$125		\$2,300		\$2,300	\$2,300	\$2,300
	314	SUBSTITUTE SERVICES	\$78,413	\$53,666		\$55,000		\$55,000	\$55,000	\$55,000
	319	OTHER INSTRUCTIONAL SERVICE	\$1,164	\$420		\$500		\$500	\$500	\$500
	344	CLASSIFIED TRAVEL	\$48	\$0		\$0		\$0	\$0	\$0
	353	POSTAGE	\$0	\$1,764		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$125	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$4,551	\$7,695		\$7,000		\$7,000	\$7,000	\$7,000
	420	TEXTBOOKS	\$7,260	\$9,092		\$10,000		\$10,000	\$10,000	\$10,000
	440	PERIODICALS	\$0	\$0		\$0		\$2,200	\$2,200	\$2,200
460	NON-CONSUMABLE SUPPLIES	\$388	\$1,463		\$1,500		\$0	\$0	\$0	
		1111	\$2,043,927	\$2,339,421	27.18	\$2,385,610	28.06	\$2,506,876	\$2,506,876	\$2,506,876
1210	131	EXTRA DUTY CONTRACTS	\$2,257	\$2,336		\$2,393		\$3,066	\$3,066	\$3,066
	211	PERS-EMPLOYER CONTRIBUT	\$606	\$748		\$636		\$727	\$727	\$727
	212	PERS-EMPLOYEE PICK-UP	\$134	\$140		\$144		\$184	\$184	\$184
	220	SOCIAL SECURITY/MEDICARE	\$171	\$179		\$105		\$133	\$133	\$133
	231	WORKERS COMP	\$9	\$9		\$9		\$15	\$15	\$15
	410	CONSUMABLE SUPPLIES	\$0	\$1,025		\$900		\$800	\$800	\$800
			1210	\$3,177	\$4,437	0.00	\$4,187	0.00	\$4,925	\$4,925
1228	111	LICENSED SALARIES	\$56,157	\$40,839	1.00	\$42,576	1.00	\$45,409	\$45,409	\$45,409
	112	CLASSIFIED SALARIES	\$125,408	\$151,245	5.19	\$142,609	5.19	\$158,329	\$158,329	\$158,329
	121	SUBSTITUTES - LICENSED	\$2,611	\$0		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$0	\$98		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$567		\$0		\$0	\$0	\$0

General Fund Expenditures - Oakdale Heights Elementary

2021-22 Budget

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1228	130	EXTEND CONT/STU TEACH	\$3,160	\$6,171		\$6,294		\$5,048	\$5,048	\$5,048
	145	OPT OUT ADD SALARY	\$11,249	\$12,566		\$6,600		\$13,200	\$13,200	\$13,200
	211	PERS-EMPLOYER CONTRIBUT	\$41,743	\$48,029		\$52,650		\$52,655	\$52,655	\$52,655
	212	PERS-EMPLOYEE PICK-UP	\$11,012	\$9,742		\$11,885		\$13,319	\$13,319	\$13,319
	220	SOCIAL SECURITY/MEDICARE	\$15,170	\$16,046		\$15,153		\$16,982	\$16,982	\$16,982
	231	WORKERS COMP	\$895	\$918		\$873		\$1,207	\$1,207	\$1,207
	232	UNEMPLOYMENT COMP	\$0	\$1,248		\$0		\$10,000	\$10,000	\$10,000
	241	HEALTH INSURANCE	\$28,876	\$25,977		\$28,709		\$34,500	\$34,500	\$34,500
	314	SUBSTITUTE SERVICES	\$43,247	\$15,031		\$15,000		\$15,000	\$15,000	\$15,000
	410	CONSUMABLE SUPPLIES	\$137	\$546		\$600		\$700	\$700	\$700
	420	TEXTBOOKS	\$0	\$0		\$2,000		\$2,000	\$2,000	\$2,000
			1228	\$339,665	\$329,021	6.19	\$324,949	6.19	\$368,350	\$368,350
1250	111	LICENSED SALARIES	\$54,697	\$58,908	1.00	\$61,529	1.00	\$64,837	\$64,837	\$64,837
	112	CLASSIFIED SALARIES	\$40,231	\$38,332	1.38	\$39,020	1.38	\$44,503	\$44,503	\$44,503
	124	TEMPORARY - CLASSIFIED	\$0	\$175		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$4,360	\$3,308		\$3,351		\$3,454	\$3,454	\$3,454
	141	LONGEVITY STIPEND	\$100	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$6,050		\$6,600		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$25,978	\$31,552		\$32,724		\$28,739	\$28,739	\$28,739
	212	PERS-EMPLOYEE PICK-UP	\$5,918	\$6,357		\$6,630		\$6,768	\$6,768	\$6,768
	220	SOCIAL SECURITY/MEDICARE	\$6,831	\$7,556		\$8,453		\$8,629	\$8,629	\$8,629
	231	WORKERS COMP	\$428	\$447		\$474		\$583	\$583	\$583
	241	HEALTH INSURANCE	\$34,500	\$21,950		\$24,450		\$25,500	\$25,500	\$25,500
	314	SUBSTITUTE SERVICES	\$551	\$793		\$1,000		\$1,000	\$1,000	\$1,000
344	CLASSIFIED TRAVEL	\$55	\$75		\$0		\$100	\$100	\$100	
410	CONSUMABLE SUPPLIES	\$430	\$440		\$600		\$700	\$700	\$700	
460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$2,000		\$3,000	\$3,000	\$3,000	
		1250	\$174,079	\$175,944	2.38	\$186,831	2.38	\$187,812	\$187,812	\$187,812
1291	112	CLASSIFIED SALARIES	\$22,730	\$2,942		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$69	\$0		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$6,228	\$942		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$1,374	\$177		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$1,498	\$225		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$106	\$12		\$0		\$0	\$0	\$0
241	HEALTH INSURANCE	\$14,400	\$2,200		\$0		\$0	\$0	\$0	
314	SUBSTITUTE SERVICES	\$2,354	\$294		\$0		\$0	\$0	\$0	
		1291	\$48,859	\$6,792	0.00	\$0	0.00	\$0	\$0	\$0

General Fund Expenditures - Oakdale Heights Elementary

2021-22 Budget

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1410	123	TEMPORARY - LICENSED	\$0	\$0		\$0		\$25,214	\$25,214	\$25,214
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$5,981	\$5,981	\$5,981
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$1,513	\$1,513	\$1,513
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$1,154	\$1,154	\$1,154
	231	WORKERS COMP	\$0	\$0		\$0		\$123	\$123	\$123
2130	410	CONSUMABLE SUPPLIES	\$279	\$153	0.00	\$0	0.00	\$33,983	\$33,983	\$33,983
2143	380	NON-INSTR PROF & TECH	\$279	\$153	0.00	\$250	0.00	\$500	\$500	\$500
2220	2143	2143	\$64,000	\$80,000	0.00	\$82,000	0.00	\$82,000	\$82,000	\$82,000
	112	CLASSIFIED SALARIES	\$19,204	\$21,481	0.69	\$20,620	0.69	\$22,645	\$22,645	\$22,645
	122	SUBSTITUTE - CLASSIFIED	\$1,091	\$0		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$189	\$150		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$4,438	\$5,802		\$5,481		\$5,371	\$5,371	\$5,371
	212	PERS-EMPLOYEE PICK-UP	\$1,218	\$1,298		\$1,237		\$1,359	\$1,359	\$1,359
	220	SOCIAL SECURITY/MEDICARE	\$1,567	\$1,655		\$1,577		\$1,732	\$1,732	\$1,732
	231	WORKERS COMP	\$95	\$154		\$91		\$121	\$121	\$121
	314	SUBSTITUTE SERVICES	\$0	\$940		\$500		\$500	\$500	\$500
	322	REPAIRS & MAINTENANCE	\$0	\$312		\$300		\$300	\$300	\$300
2230	410	CONSUMABLE SUPPLIES	\$1,327	\$848		\$1,000		\$1,000	\$1,000	\$1,000
	430	LIBRARY BOOKS	\$493	\$483		\$600		\$1,000	\$1,000	\$1,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$150	\$150	\$150
	2220	2220	\$29,622	\$33,122	0.69	\$31,406	0.69	\$34,179	\$34,179	\$34,179
2410	386	DATA PROCESSING SRVS	\$0	\$1,392		\$0		\$0	\$0	\$0
	2230	2230	\$0	\$1,392	0.00	\$0	0.00	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$77,743	\$85,048	2.25	\$79,967	2.25	\$88,602	\$88,602	\$88,602
	113	ADMINISTRATORS	\$84,754	\$88,661	0.80	\$88,140	0.80	\$90,350	\$90,350	\$90,350
2410	122	SUBSTITUTE - CLASSIFIED	\$130	\$0		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$540		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$5,478	\$4,836		\$5,803		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$41,697	\$55,172		\$53,617		\$48,373	\$48,373	\$48,373
	212	PERS-EMPLOYEE PICK-UP	\$9,353	\$10,745		\$10,435		\$11,133	\$11,133	\$11,133
	220	SOCIAL SECURITY/MEDICARE	\$12,751	\$13,551		\$13,304		\$14,195	\$14,195	\$14,195
	231	WORKERS COMP	\$719	\$1,190		\$739		\$972	\$972	\$972
	241	HEALTH INSURANCE	\$12,511	\$15,223		\$15,662		\$13,905	\$13,905	\$13,905
	342	LICENSED TRAVEL-OUT DIST	\$87	\$0		\$0		\$0	\$0	\$0

**General Fund Expenditures - Oakdale Heights Elementary
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
2410	353	POSTAGE	\$2,154	\$2,417		\$2,500		\$2,500	\$2,500	\$2,500
	394	SUBSTITUTE SERVICES	\$0	\$107		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,342	\$997		\$700		\$1,000	\$1,000	\$1,000
	640	DUES AND FEES	\$830	\$830		\$830		\$830	\$830	\$830
		2410	\$249,549	\$279,318	3.05	\$271,697	3.05	\$278,460	\$278,460	\$278,460
2540	112	CLASSIFIED SALARIES	\$80,519	\$79,934	2.00	\$83,938	2.00	\$87,759	\$87,759	\$87,759
	122	SUBSTITUTE - CLASSIFIED	\$3,612	\$5,495		\$1,000		\$2,494	\$2,494	\$2,494
	145	OPT OUT ADD SALARY	\$282	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$20,627	\$25,099		\$24,959		\$22,807	\$22,807	\$22,807
	212	PERS-EMPLOYEE PICK-UP	\$5,035	\$5,126		\$5,096		\$5,415	\$5,415	\$5,415
	220	SOCIAL SECURITY/MEDICARE	\$6,791	\$7,036		\$7,109		\$7,567	\$7,567	\$7,567
	231	WORKERS COMP	\$2,500	\$3,983		\$2,457		\$3,619	\$3,619	\$3,619
	241	HEALTH INSURANCE	\$28,896	\$32,800		\$42,189		\$44,657	\$44,657	\$44,657
	321	CUSTODIAL SUBSTITUTES	\$302	\$1,315		\$1,500		\$1,500	\$1,500	\$1,500
	322	REPAIRS & MAINTENANCE	\$1,701	\$5,433		\$2,500		\$7,500	\$7,500	\$7,500
	324	RENTALS	\$0	\$150		\$500		\$1,500	\$1,500	\$1,500
	325	ELECTRICITY	\$48,641	\$48,934		\$57,680		\$52,000	\$52,000	\$52,000
	326	FUEL	\$3,746	\$3,243		\$2,700		\$5,000	\$5,000	\$5,000
	327	WATER & SEWAGE	\$2,211	\$1,999		\$3,000		\$3,000	\$3,000	\$3,000
	328	GARBAGE	\$5,833	\$4,997		\$5,000		\$5,000	\$5,000	\$5,000
	344	CLASSIFIED TRAVEL	\$24	\$0		\$0		\$0	\$0	\$0
351	TELECOMMUNICATIONS	\$3,760	\$3,778		\$4,000		\$4,000	\$4,000	\$4,000	
380	NON-INSTR PROF & TECH	\$1,365	\$0		\$0		\$0	\$0	\$0	
410	CONSUMABLE SUPPLIES	\$11,096	\$6,740		\$11,000		\$12,000	\$12,000	\$12,000	
460	NON-CONSUMABLE SUPPLIES	\$5,035	\$4,966		\$9,500		\$13,000	\$13,000	\$13,000	
		2540	\$231,976	\$241,027	2.00	\$264,128	2.00	\$278,818	\$278,818	\$278,818
2543	322	REPAIRS & MAINTENANCE	\$300	\$250		\$500		\$2,000	\$2,000	\$2,000
	324	RENTALS	\$230	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$3,000		\$0	\$0	\$0
2550	331	REIMB STUDENT TRANSPORT	\$530	\$250	0.00	\$3,500	0.00	\$2,000	\$2,000	\$2,000
2574	322	REPAIRS & MAINTENANCE	\$4,933	\$2,462		\$4,000		\$4,000	\$4,000	\$4,000
	324	RENTALS	\$4,933	\$2,462	0.00	\$4,000	0.00	\$4,000	\$4,000	\$4,000
2680	389	INTERPRET/TRANSLATION	\$680	\$490		\$1,200		\$1,200	\$1,200	\$1,200
			\$2,574	\$2,375		\$2,600		\$2,600	\$2,600	\$2,600
		2574	\$3,254	\$2,865	0.00	\$3,800	0.00	\$3,800	\$3,800	\$3,800
		2680	\$1,600	\$79	0.00	\$500	0.00	\$200	\$200	\$200
		TOTAL OAKDALE HEIGHTS ELEMENTARY	\$3,195,910	\$3,496,545	41.48	\$3,563,158	42.36	\$3,785,903	\$3,785,903	\$3,785,903

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Whitworth Elementary

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

**General Fund Expenditures - Whitworth Elementary
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1111	111	LICENSED SALARIES	\$1,006,883	\$1,099,995	16.00	\$1,115,389	16.00	\$1,157,493	\$1,157,493	\$1,157,493
	112	CLASSIFIED SALARIES	\$71,180	\$80,673	3.00	\$84,683	3.06	\$91,983	\$91,983	\$91,983
	121	SUBSTITUTES - LICENSED	\$1,706	\$15,534		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$648		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$2,775	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$13,200	\$13,200		\$13,200		\$13,200	\$13,200	\$13,200
	211	PERS-EMPLOYER CONTRIBUT	\$282,950	\$366,221		\$369,107		\$326,475	\$326,475	\$326,475
	212	PERS-EMPLOYEE PICK-UP	\$65,657	\$70,868		\$72,796		\$71,129	\$71,129	\$71,129
	220	SOCIAL SECURITY/MEDICARE	\$79,824	\$87,334		\$92,815		\$96,595	\$96,595	\$96,595
	231	WORKERS COMP	\$4,627	\$7,920		\$4,963		\$6,417	\$6,417	\$6,417
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$2,000	\$2,000	\$2,000
	241	HEALTH INSURANCE	\$210,598	\$213,200		\$251,700		\$260,259	\$260,259	\$260,259
	314	SUBSTITUTE SERVICES	\$25,203	\$15,157		\$22,000		\$22,000	\$22,000	\$22,000
	319	OTHER INSTRUCTIONAL SERVICE	\$158	\$455		\$500		\$1,500	\$1,500	\$1,500
342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0	
410	CONSUMABLE SUPPLIES	\$4,303	\$4,979		\$5,000		\$5,000	\$5,000	\$5,000	
420	TEXTBOOKS	\$10,299	\$12,669		\$15,000		\$15,000	\$15,000	\$15,000	
		1111	\$1,779,363	\$1,988,853	19.00	\$2,047,153	19.06	\$2,069,051	\$2,069,051	\$2,069,051
1210	131	EXTRA DUTY CONTRACTS	\$2,633	\$2,726		\$2,801		\$3,066	\$3,066	\$3,066
	211	PERS-EMPLOYER CONTRIBUT	\$696	\$873		\$745		\$727	\$727	\$727
	212	PERS-EMPLOYEE PICK-UP	\$154	\$164		\$168		\$184	\$184	\$184
	220	SOCIAL SECURITY/MEDICARE	\$179	\$191		\$122		\$133	\$133	\$133
	231	WORKERS COMP	\$11	\$11		\$11		\$15	\$15	\$15
			1210	\$3,673	\$3,965	0.00	\$3,847	0.00	\$4,125	\$4,125
1221	111	LICENSED SALARIES	\$43,431	\$48,072	1.00	\$49,467	1.00	\$52,474	\$52,474	\$52,474
	112	CLASSIFIED SALARIES	\$154,905	\$162,007	4.84	\$134,577	4.84	\$146,402	\$146,402	\$146,402
	124	TEMPORARY - CLASSIFIED	\$0	\$249		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$4,660	\$3,271		\$3,351		\$3,454	\$3,454	\$3,454
	141	LONGEVITY STIPEND	\$400	\$300		\$301		\$396	\$396	\$396
	145	OPT OUT ADD SALARY	\$11,920	\$6,398		\$5,298		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$45,468	\$60,745		\$54,006		\$50,488	\$50,488	\$50,488
	212	PERS-EMPLOYEE PICK-UP	\$10,897	\$12,580		\$11,580		\$12,560	\$12,560	\$12,560
	220	SOCIAL SECURITY/MEDICARE	\$15,563	\$16,289		\$14,764		\$16,013	\$16,013	\$16,013
	231	WORKERS COMP	\$964	\$945		\$851		\$1,126	\$1,126	\$1,126
232	UNEMPLOYMENT COMP	\$102	\$0		\$0		\$0	\$0	\$0	
241	HEALTH INSURANCE	\$39,560	\$45,605		\$34,405		\$33,696	\$33,696	\$33,696	

General Fund Expenditures - Whitworth Elementary
2021-22 Budget

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1221	314	SUBSTITUTE SERVICES	\$22,221	\$8,974		\$10,000		\$10,000	\$10,000	\$10,000
	410	CONSUMABLE SUPPLIES	\$556	\$370		\$600		\$700	\$700	\$700
	420	TEXTBOOKS	\$0	\$0		\$2,000		\$3,000	\$3,000	\$3,000
		1221	\$350,647	\$365,804	5.84	\$321,200	5.84	\$336,908	\$336,908	\$336,908
	111	LICENSED SALARIES	\$60,926	\$85,739	1.00	\$68,420	1.00	\$71,902	\$71,902	\$71,902
	112	CLASSIFIED SALARIES	\$81,958	\$118,202	4.34	\$118,800	4.34	\$132,004	\$132,004	\$132,004
	124	TEMPORARY - CLASSIFIED	\$0	\$365		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$3,160	\$3,271		\$3,351		\$3,454	\$3,454	\$3,454
	141	LONGEVITY STIPEND	\$0	\$100		\$100		\$396	\$396	\$396
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$30,597	\$55,780		\$53,789		\$50,116	\$50,116	\$50,116
	212	PERS-EMPLOYEE PICK-UP	\$8,274	\$12,130		\$11,836		\$12,465	\$12,465	\$12,465
1228	220	SOCIAL SECURITY/MEDICARE	\$11,235	\$15,707		\$15,091		\$15,893	\$15,893	\$15,893
	231	WORKERS COMP	\$673	\$909		\$858		\$1,093	\$1,093	\$1,093
	232	UNEMPLOYMENT COMP	\$5,963	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$32,487	\$53,259		\$51,300		\$69,300	\$69,300	\$69,300
	314	SUBSTITUTE SERVICES	\$19,850	\$10,704		\$15,000		\$12,000	\$12,000	\$12,000
	410	CONSUMABLE SUPPLIES	\$516	\$378		\$600		\$700	\$700	\$700
	420	TEXTBOOKS	\$0	\$0		\$2,000		\$3,000	\$3,000	\$3,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
		1228	\$262,239	\$363,143	5.34	\$347,745	5.34	\$372,323	\$372,323	\$372,323
	111	LICENSED SALARIES	\$134,730	\$145,482	2.00	\$119,610	2.00	\$136,739	\$136,739	\$136,739
	112	CLASSIFIED SALARIES	\$41,812	\$42,323	0.88	\$22,620	1.56	\$44,440	\$44,440	\$44,440
	121	SUBSTITUTES - LICENSED	\$1,801	\$1,127		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$3,687	\$6,842		\$6,498		\$7,440	\$7,440	\$7,440
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$396	\$396	\$396
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600		\$19,800	\$19,800	\$19,800
	211	PERS-EMPLOYER CONTRIBUT	\$50,315	\$64,836		\$49,424		\$52,842	\$52,842	\$52,842
	212	PERS-EMPLOYEE PICK-UP	\$11,306	\$12,148		\$9,326		\$12,529	\$12,529	\$12,529
1250	220	SOCIAL SECURITY/MEDICARE	\$13,708	\$14,727		\$11,890		\$15,974	\$15,974	\$15,974
	231	WORKERS COMP	\$802	\$829		\$653		\$1,114	\$1,114	\$1,114
	241	HEALTH INSURANCE	\$26,400	\$26,400		\$31,800		\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$4,219	\$1,019		\$1,500		\$1,200	\$1,200	\$1,200
	344	CLASSIFIED TRAVEL	\$0	\$75		\$0		\$100	\$100	\$100
	410	CONSUMABLE SUPPLIES	\$210	\$770		\$1,200		\$1,400	\$1,400	\$1,400
	420	TEXTBOOKS	\$0	\$0		\$0		\$4,000	\$4,000	\$4,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$2,000		\$0	\$0	\$0
		1250	\$295,690	\$323,279	2.88	\$263,221	3.56	\$297,974	\$297,974	\$297,974

General Fund Expenditures - Whitworth Elementary
2021-22 Budget

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1272	314	SUBSTITUTE SERVICES	\$261	\$0	0.00	\$0	0.00	\$0	\$0	\$0
			1272	\$0	0.00	\$0	0.00	\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$0	\$0		\$0		\$25,214	\$25,214	\$25,214
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$5,981	\$5,981	\$5,981
1410	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$1,513	\$1,513	\$1,513
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$1,154	\$1,154	\$1,154
	231	WORKERS COMP	\$0	\$0		\$0		\$123	\$123	\$123
			1410	\$0	0.00	\$0	0.00	\$33,983	\$33,983	\$33,983
2120	470	COMPUTER SOFTWARE	\$350	\$350		\$350		\$350	\$350	\$350
			2120	\$350	0.00	\$350	0.00	\$350	\$350	\$350
2130	410	CONSUMABLE SUPPLIES	\$100	\$102		\$150		\$150	\$150	\$150
			2130	\$100	0.00	\$150	0.00	\$150	\$150	\$150
2143	380	NON-INSTR PROF & TECH	\$64,000	\$67,000		\$69,000		\$69,000	\$69,000	\$69,000
			2143	\$64,000	\$67,000	\$69,000	0.00	\$69,000	\$69,000	\$69,000
	111	LICENSED SALARIES	\$74,322	\$80,456	1.00	\$80,480	1.00	\$82,499	\$82,499	\$82,499
	112	CLASSIFIED SALARIES	\$15,613	\$17,977	0.69	\$18,541	0.69	\$21,565	\$21,565	\$21,565
	211	PERS-EMPLOYER CONTRIBUT	\$23,559	\$30,431		\$30,706		\$27,208	\$27,208	\$27,208
	212	PERS-EMPLOYEE PICK-UP	\$5,377	\$5,880		\$5,941		\$6,244	\$6,244	\$6,244
	220	SOCIAL SECURITY/MEDICARE	\$6,632	\$7,232		\$7,575		\$7,961	\$7,961	\$7,961
2220	231	WORKERS COMP	\$382	\$647		\$405		\$529	\$529	\$529
	241	HEALTH INSURANCE	\$14,400	\$14,400		\$17,100		\$17,700	\$17,700	\$17,700
	314	SUBSTITUTE SERVICES	\$1,483	\$976		\$1,000		\$1,000	\$1,000	\$1,000
	410	CONSUMABLE SUPPLIES	\$495	\$67		\$400		\$400	\$400	\$400
	430	LIBRARY BOOKS	\$669	\$648		\$700		\$700	\$700	\$700
	440	PERIODICALS	\$298	\$145		\$300		\$300	\$300	\$300
			2220	\$143,230	1.69	\$163,148	1.69	\$166,106	\$166,106	\$166,106
2230	386	DATA PROCESSING SRVS	\$0	\$1,563		\$0		\$0	\$0	\$0
			2230	\$0	0.00	\$0	0.00	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$75,930	\$84,324	2.25	\$79,967	2.25	\$88,602	\$88,602	\$88,602
	113	ADMINISTRATORS	\$94,504	\$104,769	1.00	\$103,463	1.00	\$108,302	\$108,302	\$108,302
	122	SUBSTITUTE - CLASSIFIED	\$0	\$94		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$474		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$396	\$396	\$396
2410	145	OPT OUT ADD SALARY	\$5,998	\$12,045		\$12,595		\$13,200	\$13,200	\$13,200
	211	PERS-EMPLOYER CONTRIBUT	\$46,113	\$57,018		\$54,728		\$51,526	\$51,526	\$51,526
	212	PERS-EMPLOYEE PICK-UP	\$10,592	\$12,108		\$11,767		\$12,630	\$12,630	\$12,630
	220	SOCIAL SECURITY/MEDICARE	\$12,707	\$15,188		\$15,003		\$16,103	\$16,103	\$16,103

General Fund Expenditures - Whitworth Elementary
2021-22 Budget

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
2410	231	WORKERS COMP	\$756	\$1,328		\$848		\$1,117	\$1,117	\$1,117
	232	UNEMPLOYMENT COMP	\$8,736	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$14,634	\$1,623		\$1,662		\$1,068	\$1,068	\$1,068
	342	LICENSED TRAVEL-OUT DIST	\$157	\$123		\$200		\$200	\$200	\$200
	344	CLASSIFIED TRAVEL	\$0	\$61		\$0		\$0	\$0	\$0
	353	POSTAGE	\$1,939	\$1,506		\$1,800		\$1,800	\$1,800	\$1,800
	394	SUBSTITUTE SERVICES	\$0	\$57		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$51	\$91		\$300		\$300	\$300	\$300
	640	DUES AND FEES	\$830	\$830		\$830		\$830	\$830	\$830
			2410	\$273,047	\$291,740	3.25	\$283,263	3.25	\$296,073	\$296,073
2540	112	CLASSIFIED SALARIES	\$81,269	\$84,406	2.00	\$83,938	2.00	\$87,759	\$87,759	\$87,759
	122	SUBSTITUTE - CLASSIFIED	\$948	\$1,354		\$1,000		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$5,500	\$6,050		\$6,600		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$18,783	\$23,240		\$24,331		\$21,051	\$21,051	\$21,051
	212	PERS-EMPLOYEE PICK-UP	\$5,153	\$4,952		\$5,492		\$5,325	\$5,325	\$5,325
	220	SOCIAL SECURITY/MEDICARE	\$6,335	\$6,534		\$7,003		\$6,789	\$6,789	\$6,789
	231	WORKERS COMP	\$2,429	\$3,791		\$2,481		\$3,588	\$3,588	\$3,588
	241	HEALTH INSURANCE	\$14,618	\$15,400		\$15,900		\$32,400	\$32,400	\$32,400
	321	CUSTODIAL SUBSTITUTES	\$0	\$0		\$2,000		\$1,500	\$1,500	\$1,500
	322	REPAIRS & MAINTENANCE	\$9,113	\$8,856		\$10,000		\$15,000	\$15,000	\$15,000
2543	324	RENTALS	\$130	\$780		\$1,500		\$1,500	\$1,500	\$1,500
	325	ELECTRICITY	\$16,862	\$15,864		\$19,000		\$18,000	\$18,000	\$18,000
	326	FUEL	\$7,879	\$8,886		\$8,800		\$10,500	\$10,500	\$10,500
	327	WATER & SEWAGE	\$1,573	\$1,667		\$2,500		\$2,500	\$2,500	\$2,500
	328	GARBAGE	\$2,279	\$2,256		\$3,000		\$3,000	\$3,000	\$3,000
	351	TELECOMMUNICATIONS	\$3,006	\$3,015		\$3,500		\$3,500	\$3,500	\$3,500
	380	NON-INSTR PROF & TECH	\$1,340	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$9,799	\$6,502		\$10,500		\$10,500	\$10,500	\$10,500
	460	NON-CONSUMABLE SUPPLIES	\$3,170	\$406		\$6,000		\$6,000	\$6,000	\$6,000
	670	TAXES AND LICENSES	\$90	\$0		\$0		\$150	\$150	\$150
		2540	\$190,276	\$193,959	2.00	\$213,545	2.00	\$229,062	\$229,062	\$229,062
2543	112	CLASSIFIED SALARIES	\$451	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$99	\$0		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$27	\$0		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$34	\$0		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$13	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$360	\$300		\$500		\$15,000	\$15,000	\$15,000

General Fund Expenditures - Whitworth Elementary
2021-22 Budget

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
2543	324	RENTALS	\$135	\$0		\$0	\$0	\$0	\$0
	328	GARBAGE	\$720	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$3,000	\$0	\$0	\$0
		2543	\$1,839	\$300	0.00	\$3,500	\$15,000	\$15,000	\$15,000
2550	331	REIMB STUDENT TRANSPORT	\$11,330	\$5,316		\$10,000	\$10,000	\$10,000	\$10,000
		2550	\$11,330	\$5,316	0.00	\$10,000	\$10,000	\$10,000	\$10,000
2574	322	REPAIRS & MAINTENANCE	\$741	\$589		\$1,200	\$1,200	\$1,200	\$1,200
	324	RENTALS	\$2,573	\$2,375		\$2,600	\$2,600	\$2,600	\$2,600
		2574	\$3,314	\$2,964	0.00	\$3,800	\$3,800	\$3,800	\$3,800
	130	EXTEND CONT/STU TEACH	\$0	\$28		\$0	\$0	\$0	\$0
2680	211	PERS-EMPLOYER CONTRIBUT	\$0	\$7		\$0	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$2		\$0	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$2		\$0	\$0	\$0	\$0
	389	INTERPRET/TRANSLATION	\$735	\$420		\$800	\$800	\$800	\$800
		2680	\$735	\$459	0.00	\$800	\$800	\$800	\$800
		TOTAL WHITWORTH ELEMENTARY	\$3,380,095	\$3,767,657	40.00	\$3,730,722	\$3,904,706	\$3,904,706	\$3,904,706

LaCreole Middle School

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

**General Fund Expenditures - LaCreole Middle School
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1121	111	LICENSED SALARIES	\$1,539,430	\$1,709,098	27.62	\$1,732,141	27.62	\$1,822,516	\$1,822,516	\$1,822,516
	121	SUBSTITUTES - LICENSED	\$2,975	\$2,385		\$2,999		\$2,989	\$2,989	\$2,989
	123	TEMPORARY - LICENSED	\$93,349	\$37,589		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$8,101	\$941		\$1,004		\$2,391	\$2,391	\$2,391
	145	OPT OUT ADD SALARY	\$106,836	\$104,294		\$109,244		\$92,400	\$92,400	\$92,400
	211	PERS-EMPLOYER CONTRIBUT	\$379,857	\$494,928		\$519,547		\$464,620	\$464,620	\$464,620
	212	PERS-EMPLOYEE PICK-UP	\$98,081	\$103,660		\$114,881		\$114,743	\$114,743	\$114,743
	220	SOCIAL SECURITY/MEDICARE	\$129,492	\$136,608		\$145,045		\$146,802	\$146,802	\$146,802
	231	WORKERS COMP	\$7,365	\$7,660		\$7,940		\$9,923	\$9,923	\$9,923
	232	UNEMPLOYMENT COMP	\$574	\$0		\$5,000		\$10,000	\$10,000	\$10,000
	241	HEALTH INSURANCE	\$186,061	\$176,399		\$222,721		\$250,764	\$250,764	\$250,764
	310	INSTR PROF & TECH SERVICE	\$2,215	\$8,776		\$2,500		\$2,800	\$2,800	\$2,800
	311	STUDENT INSTRUCTIONAL SERV	\$0	\$99		\$0		\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$56,831	\$43,938		\$60,000		\$56,000	\$56,000	\$56,000
	319	OTHER INSTRUCTIONAL SERV	\$105	\$3,903		\$3,800		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$120	\$600		\$600		\$600	\$600	\$600
	342	CLASSIFIED TRAVEL	\$123	\$0		\$0		\$0	\$0	\$0
	353	POSTAGE	\$0	\$557		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$12,658	\$12,952		\$17,750		\$18,000	\$18,000	\$18,000
	420	TEXTBOOKS	\$1,061	\$4,644		\$4,000		\$4,000	\$4,000	\$4,000
	460	NON-CONSUMABLE SUPPLIES	\$8,313	\$4,337		\$10,000		\$13,500	\$13,500	\$13,500
	470	COMPUTER SOFTWARE	\$0	\$1,230		\$1,500		\$0	\$0	\$0
	480	COMPUTER HARDWARE	\$11,704	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$140	\$835		\$350		\$1,050	\$1,050	\$1,050
		1121	\$2,645,391	\$2,855,432	27.62	\$2,959,022	27.62	\$3,013,098	\$3,013,098	\$3,013,098
1122	131	EXTRA DUTY CONTRACTS	\$5,644	\$5,840		\$5,894		\$3,373	\$3,373	\$3,373
	211	PERS-EMPLOYER CONTRIBUT	\$1,213	\$1,552		\$1,567		\$800	\$800	\$800
	212	PERS-EMPLOYEE PICK-UP	\$333	\$350		\$354		\$202	\$202	\$202
	220	SOCIAL SECURITY/MEDICARE	\$377	\$394		\$258		\$146	\$146	\$146
	231	WORKERS COMP	\$24	\$24		\$22		\$16	\$16	\$16
		1122	\$7,591	\$8,161	0.00	\$8,095	0.00	\$4,538	\$4,538	\$4,538
1210	131	EXTRA DUTY CONTRACTS	\$1,881	\$1,947		\$2,013		\$2,453	\$2,453	\$2,453
	211	PERS-EMPLOYER CONTRIBUT	\$402	\$518		\$535		\$582	\$582	\$582
	212	PERS-EMPLOYEE PICK-UP	\$110	\$117		\$121		\$147	\$147	\$147
	220	SOCIAL SECURITY/MEDICARE	\$139	\$142		\$88		\$106	\$106	\$106
	231	WORKERS COMP	\$8	\$8		\$8		\$12	\$12	\$12
		1210	\$2,540	\$2,732	0.00	\$2,765	0.00	\$3,300	\$3,300	\$3,300

**General Fund Expenditures - LaCreole Middle School
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1221	111	LICENSED SALARIES	\$34,123	\$42,113	1.00	\$44,298	1.00	\$52,474	\$52,474	\$52,474
	112	CLASSIFIED SALARIES	\$141,460	\$101,786	3.81	\$104,291	3.81	\$116,940	\$116,940	\$116,940
	121	SUBSTITUTES - LICENSED	\$0	\$288		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$107	\$464		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$2,811	\$3,271		\$3,351		\$3,454	\$3,454	\$3,454
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$396	\$396	\$396
	145	OPT OUT ADD SALARY	\$6,600	\$1,100		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$31,491	\$38,942		\$41,766		\$41,934	\$41,934	\$41,934
	212	PERS-EMPLOYEE PICK-UP	\$7,927	\$8,243		\$9,122		\$10,396	\$10,396	\$10,396
	220	SOCIAL SECURITY/MEDICARE	\$13,200	\$10,712		\$11,631		\$13,255	\$13,255	\$13,255
	231	WORKERS COMP	\$849	\$652		\$660		\$918	\$918	\$918
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$2,000	\$2,000	\$2,000
	241	HEALTH INSURANCE	\$54,056	\$47,000		\$48,900		\$50,100	\$50,100	\$50,100
	310	INSTR PROF & TECH SERVICE	\$0	\$200		\$0		\$0	\$0	\$0
314	SUBSTITUTE SERVICES	\$35,114	\$10,670		\$17,500		\$15,000	\$15,000	\$15,000	
410	CONSUMABLE SUPPLIES	\$750	\$553		\$1,000		\$1,500	\$1,500	\$1,500	
420	TEXTBOOKS	\$0	\$135		\$0		\$3,000	\$3,000	\$3,000	
460	NON-CONSUMABLE SUPPLIES	\$200	\$0		\$2,500		\$300	\$300	\$300	
1226	344	CLASSIFIED TRAVEL	\$328,788	\$266,229	4.81	\$285,119	4.81	\$311,666	\$311,666	\$311,666
			\$75	\$0	\$0		\$0	\$0	\$0	\$0
			\$75	\$0	0.00	\$0	0.00	\$0	\$0	\$0
1228	111	LICENSED SALARIES	\$0	\$53,120	1.00	\$54,637	1.00	\$57,773	\$57,773	\$57,773
	112	CLASSIFIED SALARIES	\$0	\$99,702	4.19	\$106,084	4.56	\$128,334	\$128,334	\$128,334
	130	EXTEND CONT/STU TEACH	\$0	\$6,171		\$3,351		\$3,454	\$3,454	\$3,454
	145	OPT OUT ADD SALARY	\$0	\$12,650		\$13,200		\$26,400	\$26,400	\$26,400
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$18,887		\$45,365		\$49,661	\$49,661	\$49,661
	212	PERS-EMPLOYEE PICK-UP	\$0	\$4,959		\$10,240		\$12,562	\$12,562	\$12,562
	220	SOCIAL SECURITY/MEDICARE	\$0	\$12,462		\$13,561		\$16,521	\$16,521	\$16,521
	231	WORKERS COMP	\$0	\$1,140		\$794		\$1,200	\$1,200	\$1,200
	241	HEALTH INSURANCE	\$0	\$22,100		\$31,800		\$33,600	\$33,600	\$33,600
	310	INSTR PROF & TECH SERVICE	\$6,240	\$0		\$80,000		\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$0	\$2,053		\$2,000		\$2,000	\$2,000	\$2,000
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$1,400	\$1,400	\$1,400
	420	TEXTBOOKS	\$0	\$0		\$0		\$6,000	\$6,000	\$6,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$600	\$600	\$600
1250	111	LICENSED SALARIES	\$6,240	\$233,243	5.19	\$361,032	5.56	\$339,504	\$339,504	\$339,504
	112	CLASSIFIED SALARIES	\$0	\$41,215	1.00	\$42,576	1.00	\$47,178	\$47,178	\$47,178
			\$121,535	\$114,448	3.81	\$109,699	2.88	\$86,308	\$86,308	\$86,308

General Fund Expenditures - LaCreole Middle School
2021-22 Budget

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted	
1250	123	TEMPORARY - LICENSED	\$37,576	\$0		\$0		\$0	\$0	\$0	
	124	TEMPORARY - CLASSIFIED	\$0	\$480		\$0		\$0	\$0	\$0	
	130	EXTEND CONT/STU TEACH	\$2,013	\$6,465		\$6,498		\$5,048	\$5,048	\$5,048	
	145	OPT OUT ADD SALARY	\$12,241	\$18,831		\$18,830		\$19,800	\$19,800	\$19,800	
	211	PERS-EMPLOYER CONTRIBUT	\$35,635	\$46,071		\$47,207		\$37,557	\$37,557	\$37,557	
	212	PERS-EMPLOYEE PICK-UP	\$9,301	\$10,279		\$10,656		\$9,500	\$9,500	\$9,500	
	220	SOCIAL SECURITY/MEDICARE	\$12,507	\$13,568		\$13,587		\$12,113	\$12,113	\$12,113	
	231	WORKERS COMP	\$781	\$779		\$808		\$882	\$882	\$882	
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$2,000	\$2,000	\$2,000	
	241	HEALTH INSURANCE	\$38,010	\$34,526		\$34,940		\$18,969	\$18,969	\$18,969	
	314	SUBSTITUTE SERVICES	\$26,438	\$9,539		\$15,000		\$15,000	\$15,000	\$15,000	
	410	CONSUMABLE SUPPLIES	\$1,609	\$727		\$1,800		\$1,200	\$1,200	\$1,200	
420	TEXTBOOKS	\$441	\$0		\$2,000		\$2,000	\$2,000	\$2,000		
		1250	\$298,087	\$296,927	4.81	\$303,601	3.88	\$257,554	\$257,554	\$257,554	
1271	112	CLASSIFIED SALARIES	\$34,385	\$34,805	1.00	\$35,024	1.00	\$38,456	\$38,456	\$38,456	
	122	SUBSTITUTE - CLASSIFIED	\$0	\$680		\$0		\$0	\$0	\$0	
	145	OPT OUT ADD SALARY	\$5,796	\$5,631		\$5,630		\$6,600	\$6,600	\$6,600	
	211	PERS-EMPLOYER CONTRIBUT	\$8,500	\$10,824		\$10,806		\$10,687	\$10,687	\$10,687	
	212	PERS-EMPLOYEE PICK-UP	\$2,332	\$2,443		\$2,439		\$2,703	\$2,703	\$2,703	
	220	SOCIAL SECURITY/MEDICARE	\$3,032	\$3,100		\$3,110		\$3,447	\$3,447	\$3,447	
	231	WORKERS COMP	\$172	\$174		\$190		\$253	\$253	\$253	
	241	HEALTH INSURANCE	\$1,607	\$1,938		\$1,940		\$969	\$969	\$969	
	314	SUBSTITUTE SERVICES	\$723	\$470		\$0		\$750	\$750	\$750	
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$223	\$223	\$223	
			1271	\$56,547	\$60,065	1.00	\$59,139	1.00	\$64,088	\$64,088	\$64,088
	1280	112	CLASSIFIED SALARIES	\$25,400	\$26,434	0.94	\$26,627	0.94	\$29,269	\$29,269	\$29,269
145		OPT OUT ADD SALARY	\$0	\$0		\$0		\$6,600	\$6,600	\$6,600	
211		PERS-EMPLOYER CONTRIBUT	\$5,555	\$7,026		\$7,077		\$8,508	\$8,508	\$8,508	
212		PERS-EMPLOYEE PICK-UP	\$1,524	\$1,586		\$1,598		\$2,152	\$2,152	\$2,152	
220		SOCIAL SECURITY/MEDICARE	\$1,943	\$1,927		\$2,037		\$2,744	\$2,744	\$2,744	
231		WORKERS COMP	\$117	\$188		\$117		\$206	\$206	\$206	
232		UNEMPLOYMENT COMP	\$14,053	\$0		\$0		\$0	\$0	\$0	
241		HEALTH INSURANCE	\$0	\$15,151		\$15,900		\$0	\$0	\$0	
314		SUBSTITUTE SERVICES	\$2,103	\$277		\$0		\$1,000	\$1,000	\$1,000	
			1280	\$50,695	\$52,590	0.94	\$53,356	0.94	\$50,479	\$50,479	\$50,479
1289		135	TUTORING	\$2,055	\$0		\$2,496		\$2,266	\$2,266	\$2,266
		211	PERS-EMPLOYER CONTRIBUT	\$446	\$0		\$663		\$538	\$538	\$538

**General Fund Expenditures - LaCreole Middle School
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1289	212	PERS-EMPLOYEE PICK-UP	\$122	\$0		\$150		\$136	\$136	\$136
	220	SOCIAL SECURITY/MEDICARE	\$155	\$0		\$191		\$104	\$104	\$104
	231	WORKERS COMP	\$9	\$0		\$10		\$11	\$11	\$11
		1289	\$2,787	\$0	0.00	\$3,510	0.00	\$3,055	\$3,055	\$3,055
1420	123	TEMPORARY - LICENSED	\$0	\$0		\$0		\$25,214	\$25,214	\$25,214
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$5,981	\$5,981	\$5,981
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$1,513	\$1,513	\$1,513
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$1,154	\$1,154	\$1,154
	231	WORKERS COMP	\$0	\$0		\$0		\$123	\$123	\$123
			1420	\$0	\$0	0.00	\$0	0.00	\$33,983	\$33,983
2120	111	LICENSED SALARIES	\$44,842	\$50,936	1.00	\$52,913	1.00	\$56,007	\$56,007	\$56,007
	112	CLASSIFIED SALARIES	\$35,304	\$37,497	1.00	\$34,514	1.00	\$37,702	\$37,702	\$37,702
	121	SUBSTITUTES - LICENSED	\$0	\$176		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$858	\$0		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$0	\$100		\$100		\$304	\$304	\$304
	211	PERS-EMPLOYER CONTRIBUT	\$17,478	\$23,212		\$23,265		\$22,300	\$22,300	\$22,300
	212	PERS-EMPLOYEE PICK-UP	\$4,795	\$5,240		\$5,251		\$5,641	\$5,641	\$5,641
	220	SOCIAL SECURITY/MEDICARE	\$5,993	\$6,503		\$6,696		\$7,192	\$7,192	\$7,192
	231	WORKERS COMP	\$354	\$600		\$370		\$489	\$489	\$489
	241	HEALTH INSURANCE	\$28,800	\$30,800		\$34,200		\$35,700	\$35,700	\$35,700
	311	STUDENT INSTR SERVICES	\$0	\$0		\$0		\$500	\$500	\$500
	314	SUBSTITUTE SERVICES	\$280	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$129	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$99	\$99		\$250		\$500	\$500	\$500
		2120	\$138,932	\$155,163	2.00	\$157,559	2.00	\$166,334	\$166,334	\$166,334
2130	112	CLASSIFIED SALARIES	\$26,558	\$46,330	1.63	\$47,514	1.63	\$52,244	\$52,244	\$52,244
	121	SUBSTITUTES - LICENSED	\$0	\$0		\$1,000		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$0	\$5,354		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$5,781	\$13,738		\$12,895		\$12,392	\$12,392	\$12,392
	212	PERS-EMPLOYEE PICK-UP	\$1,586	\$3,101		\$2,911		\$3,135	\$3,135	\$3,135
	220	SOCIAL SECURITY/MEDICARE	\$1,801	\$3,821		\$3,711		\$3,997	\$3,997	\$3,997
	231	WORKERS COMP	\$122	\$229		\$213		\$280	\$280	\$280
	241	HEALTH INSURANCE	\$13,200	\$15,200		\$15,900		\$16,800	\$16,800	\$16,800
	314	SUBSTITUTE SERVICES	\$1,780	\$1,349		\$1,500		\$1,500	\$1,500	\$1,500
	410	CONSUMABLE SUPPLIES	\$418	\$0		\$250		\$250	\$250	\$250
		2130	\$51,246	\$89,120	1.63	\$85,894	1.63	\$90,598	\$90,598	\$90,598

**General Fund Expenditures - LaCreole Middle School
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
2143	380	NON-INSTR PROF & TECH	\$75,000	\$80,000		\$82,500		\$82,000	\$82,000	\$82,000
		2143	\$75,000	\$80,000	0.00	\$82,500	0.00	\$82,000	\$82,000	\$82,000
2210	312	INSTR PRG IMP SRV	\$0	\$399		\$500		\$500	\$500	\$500
		2210	\$0	\$399	0.00	\$500	0.00	\$500	\$500	\$500
	112	CLASSIFIED SALARIES	\$28,994	\$30,762	1.00	\$29,993		\$32,938	\$32,938	\$32,938
	145	OPT OUT ADD SALARY	\$6,600	\$5,846		\$5,696		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$9,682	\$11,726		\$11,431		\$10,588	\$10,588	\$10,588
	212	PERS-EMPLOYEE PICK-UP	\$2,136	\$2,196		\$2,141		\$2,372	\$2,372	\$2,372
	220	SOCIAL SECURITY/MEDICARE	\$2,723	\$2,801		\$2,730		\$3,025	\$3,025	\$3,025
	231	WORKERS COMP	\$157	\$249		\$171		\$227	\$227	\$227
	241	HEALTH INSURANCE	\$0	\$1,508		\$1,809		\$932	\$932	\$932
	314	SUBSTITUTE SERVICES	\$1,377	\$987		\$1,000		\$1,000	\$1,000	\$1,000
	319	OTHR INSTRUCT SERVICES	\$1,865	\$65		\$500		\$1,000	\$1,000	\$1,000
	410	CONSUMABLE SUPPLIES	\$769	\$1,191		\$1,200		\$1,200	\$1,200	\$1,200
	430	LIBRARY BOOKS	\$589	\$658		\$700		\$700	\$700	\$700
	440	PERIODICALS	\$1,035	\$1,035		\$1,100		\$1,100	\$1,100	\$1,100
2230	380	NON-INSTR PROF & TECH	\$55,926	\$59,023	1.00	\$58,471	1.00	\$61,682	\$61,682	\$61,682
		2230	\$55,926	\$59,023	1.00	\$58,471	1.00	\$61,682	\$61,682	\$61,682
2240	410	CONSUMABLE SUPPLIES	\$0	\$514		\$1,000	0.00	\$1,000	\$1,000	\$1,000
		2240	\$0	\$514	0.00	\$1,000	0.00	\$1,000	\$1,000	\$1,000
	112	CLASSIFIED SALARIES	\$107,697	\$112,924	3.00	\$113,075	3.00	\$121,385	\$121,385	\$121,385
	113	ADMINISTRATORS	\$198,849	\$202,613	2.00	\$201,314	2.00	\$219,913	\$219,913	\$219,913
	124	TEMPORARY - CLASSIFIED	\$290	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$7,603	\$6,600		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$74,461	\$91,713		\$91,558		\$86,112	\$86,112	\$86,112
	212	PERS-EMPLOYEE PICK-UP	\$18,833	\$19,287		\$19,259		\$20,874	\$20,874	\$20,874
	220	SOCIAL SECURITY/MEDICARE	\$22,855	\$23,556		\$24,556		\$26,614	\$26,614	\$26,614
	231	WORKERS COMP	\$1,342	\$2,139		\$1,343		\$1,794	\$1,794	\$1,794
	241	HEALTH INSURANCE	\$55,075	\$58,830		\$68,097		\$69,343	\$69,343	\$69,343
	342	LICENSED TRAVEL-OUT DIST	\$3,162	\$2,349		\$2,500		\$2,500	\$2,500	\$2,500
	349	OTHER TRAVEL	\$224	\$0		\$0		\$0	\$0	\$0
	353	POSTAGE	\$3,770	\$3,520		\$3,800		\$4,500	\$4,500	\$4,500
	380	NON-INSTR PROF & TECH	\$0	\$178		\$200		\$200	\$200	\$200
	394	SUBSTITUTE SERVICES	\$314	\$2,801		\$1,000		\$1,000	\$1,000	\$1,000
	410	CONSUMABLE SUPPLIES	\$1,425	\$299		\$1,500		\$1,500	\$1,500	\$1,500

**General Fund Expenditures - LaCreole Middle School
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
2410	460	NON-CONSUMABLE SUPPLIES	\$425	\$121		\$500		\$500	\$500	\$500
	640	DUES AND FEES	\$1,790	\$1,690		\$1,690		\$1,690	\$1,690	\$1,690
		2410	\$498,112	\$528,620	5.00	\$536,992	5.00	\$564,526	\$564,526	\$564,526
	112	CLASSIFIED SALARIES	\$129,824	\$126,924	4.25	\$187,857	3.50	\$151,370	\$151,370	\$151,370
	122	SUBSTITUTE - CLASSIFIED	\$0	\$11,022		\$5,000		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$319		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$5,689	\$5,354		\$5,298		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$26,662	\$36,688		\$52,670		\$37,093	\$37,093	\$37,093
	212	PERS-EMPLOYEE PICK-UP	\$7,029	\$8,282		\$11,889		\$9,383	\$9,383	\$9,383
	220	SOCIAL SECURITY/MEDICARE	\$10,156	\$10,906		\$15,159		\$11,963	\$11,963	\$11,963
	231	WORKERS COMP	\$3,912	\$6,445		\$5,498		\$6,209	\$6,209	\$6,209
	241	HEALTH INSURANCE	\$38,212	\$45,860		\$58,180		\$58,800	\$58,800	\$58,800
2540	321	CUSTODIAL SUBSTITUTES	\$9,962	\$13,124		\$12,000		\$12,000	\$12,000	\$12,000
	322	REPAIRS & MAINTENANCE	\$13,757	\$14,994		\$8,000		\$25,000	\$25,000	\$25,000
	324	RENTALS	\$0	\$0		\$0		\$2,000	\$2,000	\$2,000
	325	ELECTRICITY	\$49,931	\$43,120		\$50,000		\$45,000	\$45,000	\$45,000
	326	FUEL	\$15,343	\$13,701		\$16,000		\$17,000	\$17,000	\$17,000
	327	WATER & SEWAGE	\$23,615	\$11,991		\$23,000		\$23,000	\$23,000	\$23,000
	328	GARBAGE	\$3,685	\$1,541		\$4,000		\$4,000	\$4,000	\$4,000
	351	TELECOMMUNICATIONS	\$4,652	\$5,131		\$5,200		\$6,000	\$6,000	\$6,000
	410	CONSUMABLE SUPPLIES	\$25,181	\$25,778		\$29,000		\$29,000	\$29,000	\$29,000
	460	NON-CONSUMABLE SUPPLIES	\$8,383	\$7,034		\$10,000		\$15,000	\$15,000	\$15,000
	670	TAXES AND LICENSES	\$448	\$0		\$0		\$0	\$0	\$0
		2540	\$376,441	\$388,213	4.25	\$498,751	3.50	\$452,817	\$452,817	\$452,817
2543	322	REPAIRS & MAINTENANCE	\$1,366	\$275		\$500		\$1,500	\$1,500	\$1,500
	410	CONSUMABLE SUPPLIES	\$465	\$156		\$2,000		\$0	\$0	\$0
		2543	\$1,831	\$431	0.00	\$2,500	0.00	\$1,500	\$1,500	\$1,500
2545	670	TAXES AND LICENSES	\$0	\$123		\$0		\$0	\$0	\$0
		2545	\$0	\$123	0.00	\$0	0.00	\$0	\$0	\$0
2550	331	REIMB STUDENT TRANSPORT	\$8,637	\$2,916		\$5,000		\$5,000	\$5,000	\$5,000
		2550	\$8,637	\$2,916	0.00	\$5,000	0.00	\$5,000	\$5,000	\$5,000

General Fund Expenditures - LaCreole Middle School
2021-22 Budget

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
2558	331	REIMB STUDENT TRANSPORT	\$0	\$58		\$0		\$0	\$0	\$0
2574	322	REPAIRS & MAINTENANCE	\$675	\$590	0.00	\$1,200		\$1,400	\$1,400	\$1,400
	324	RENTALS	\$3,317	\$3,062	0.00	\$3,200		\$3,500	\$3,500	\$3,500
2680	389	INTERPRET/TRANSLATION	\$3,992	\$3,652	0.00	\$4,400		\$4,900	\$4,900	\$4,900
			\$123	\$158		\$200		\$200	\$200	\$200
		TOTAL LACREOLE MIDDLE SCHOOL	\$4,615,194	\$5,084,180	58.25	\$5,470,405	56.93	\$5,513,323	\$5,513,323	\$5,513,323

Dallas High School

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

**General Fund Expenditures - Dallas High School
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1131	111	LICENSED SALARIES	\$1,917,838	\$1,961,369	29.79	\$1,964,774	29.68	\$2,013,813	\$2,013,813	\$2,013,813
	112	CLASSIFIED SALARIES	\$13,137	\$14,348	0.75	\$17,430	0.75	\$20,289	\$20,289	\$20,289
	121	SUBSTITUTES - LICENSED	\$3,896	\$36,108		\$7,499		\$7,504	\$7,504	\$7,504
	123	TEMPORARY - LICENSED	\$45,055	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$7,257	\$7,258		\$7,501		\$12,089	\$12,089	\$12,089
	131	EXTRA DUTY CONTRACTS	\$40,912	\$33,487		\$33,090		\$28,585	\$28,585	\$28,585
	145	OPT OUT ADD SALARY	\$65,669	\$67,008		\$71,235		\$74,844	\$74,844	\$74,844
	211	PERS-EMPLOYER CONTRIBUT	\$504,093	\$606,888		\$611,115		\$539,291	\$539,291	\$539,291
	212	PERS-EMPLOYEE PICK-UP	\$121,420	\$122,923		\$125,720		\$128,507	\$128,507	\$128,507
	220	SOCIAL SECURITY/MEDICARE	\$154,202	\$155,068		\$159,684		\$164,706	\$164,706	\$164,706
	231	WORKERS COMP	\$8,792	\$8,607		\$8,613		\$11,076	\$11,076	\$11,076
	232	UNEMPLOYMENT COMP	\$216	\$0		\$5,000		\$5,000	\$5,000	\$5,000
	241	HEALTH INSURANCE	\$318,875	\$301,273		\$334,677		\$317,637	\$317,637	\$317,637
	310	INSTR PROF & TECH SERVICE	\$2,513	\$2,963		\$4,000		\$4,000	\$4,000	\$4,000
	311	STUDENT INSTRUC SERVICE	\$5,316	\$2,309		\$8,900		\$1,500	\$1,500	\$1,500
	314	SUBSTITUTE SERVICES	\$87,864	\$60,527		\$48,500		\$48,500	\$48,500	\$48,500
	319	OTHR NON INSTR PROF&TECH	\$4,738	\$824		\$3,800		\$3,900	\$3,900	\$3,900
	322	REPAIRS & MAINTENANCE	\$227	\$802		\$2,500		\$2,500	\$2,500	\$2,500
	324	RENTALS	\$2,420	\$1,969		\$3,000		\$3,000	\$3,000	\$3,000
	328	GARBAGE	\$297	\$388		\$500		\$500	\$500	\$500
	342	LICENSED TRAVEL-OUT DIST	\$120	\$1,470		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$990		\$0		\$0	\$0	\$0
	353	POSTAGE	\$0	\$49		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$21,393	\$15,356		\$38,000		\$39,900	\$39,900	\$39,900
420	TEXTBOOKS	\$140	\$4,456		\$4,500		\$4,500	\$4,500	\$4,500	
460	NON-CONSUMABLE SUPPLIES	\$3,342	\$2,554		\$4,500		\$17,000	\$17,000	\$17,000	
470	COMPUTER SOFTWARE	\$1,671	\$0		\$0		\$0	\$0	\$0	
541	NEW EQUIPMENT	\$5,532	\$10,470		\$12,500		\$0	\$0	\$0	
640	DUES AND FEES	\$1,134	\$28		\$0		\$0	\$0	\$0	
		1131	\$3,338,067	\$3,419,488	30.54	\$3,477,037	30.43	\$3,448,641	\$3,448,641	\$3,448,641
1132	112	CLASSIFIED SALARIES	\$96,866	\$99,139	2.00	\$86,486	2.00	\$96,532	\$96,532	\$96,532
	113	ADMINISTRATORS	\$99,922	\$105,997	1.00	\$105,321	1.00	\$107,961	\$107,961	\$107,961
	122	SUBSTITUTES - CLASSIFIED	\$2,245	\$0		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$2,314	\$19,095		\$15,000		\$14,732	\$14,732	\$14,732
	130	EXTEND CONT/STU TEACH	\$15,466	\$1,900		\$2,496		\$2,524	\$2,524	\$2,524
	131	EXTRA DUTY CONTRACTS	\$220,116	\$204,791		\$240,414		\$246,813	\$246,813	\$246,813
145	OPT OUT ADD SALARY	\$0	\$8,541		\$5,358		\$13,200	\$13,200	\$13,200	

**General Fund Expenditures - Dallas High School
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1132	211	PERS-EMPLOYER CONTRIBUT	\$94,198	\$111,440		\$128,898		\$119,211	\$119,211	\$119,211
	212	PERS-EMPLOYEE PICK-UP	\$22,758	\$22,486		\$27,304		\$28,906	\$28,906	\$28,906
	220	SOCIAL SECURITY/MEDICARE	\$33,242	\$33,231		\$26,942		\$28,226	\$28,226	\$28,226
	231	WORKERS COMP	\$1,923	\$2,878		\$1,823		\$2,427	\$2,427	\$2,427
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$2,000	\$2,000	\$2,000
	241	HEALTH INSURANCE	\$31,468	\$26,685		\$22,427		\$20,889	\$20,889	\$20,889
	310	INSTR PROF & TECH SERVICE	\$1,000	\$1,276		\$1,500		\$1,500	\$1,500	\$1,500
	322	REPAIRS & MAINTENANCE	\$4,861	\$275		\$3,000		\$3,000	\$3,000	\$3,000
	324	RENTALS	\$5,720	\$9,454		\$8,000		\$8,000	\$8,000	\$8,000
	342	LICENSED TRAVEL-OUT DIST	\$6,232	\$3,723		\$5,000		\$5,000	\$5,000	\$5,000
	343	STUDENT TRAVEL-OUT DIST	\$7,317	\$3,486		\$5,000		\$5,000	\$5,000	\$5,000
	344	CLASSIFIED TRAVEL	\$789	\$633		\$1,000		\$1,000	\$1,000	\$1,000
	349	OTHER TRAVEL	\$789	\$588		\$500		\$500	\$500	\$500
	380	NON-INSTR PROF & TECH	\$305	\$0		\$0		\$300	\$300	\$300
	390	OTHR NON INSTR PROF&TECH	\$31,291	\$25,928		\$36,000		\$36,000	\$36,000	\$36,000
	410	CONSUMABLE SUPPLIES	\$26,613	\$15,315		\$15,500		\$16,000	\$16,000	\$16,000
	460	NON-CONSUMABLE SUPPLIES	\$9,747	\$6,863		\$4,000		\$6,000	\$6,000	\$6,000
	470	COMPUTER SOFTWARE	\$0	\$140		\$0		\$0	\$0	\$0
	530	OTHER IMPROVMENTS	\$17,972	\$0		\$0		\$0	\$0	\$0
	541	NEW EQUIPMENT	\$9,902	\$0		\$12,500		\$15,000	\$15,000	\$15,000
640	DUES AND FEES	\$17,157	\$14,221		\$10,500		\$10,500	\$10,500	\$10,500	
		1132	\$760,213	\$718,083	3.00	\$764,969	3.00	\$791,220	\$791,220	\$791,220
1210	131	EXTRA DUTY CONTRACTS	\$1,881	\$2,336		\$2,393		\$2,453	\$2,453	\$2,453
	211	PERS-EMPLOYER CONTRIBUT	\$407	\$621		\$636		\$582	\$582	\$582
	212	PERS-EMPLOYEE PICK-UP	\$112	\$140		\$144		\$147	\$147	\$147
	220	SOCIAL SECURITY/MEDICARE	\$139	\$176		\$105		\$106	\$106	\$106
	231	WORKERS COMP	\$8	\$10		\$8		\$12	\$12	\$12
		1210	\$2,547	\$3,282	0.00	\$3,286	0.00	\$3,300	\$3,300	\$3,300
1221	111	LICENSED SALARIES	\$70,900	\$77,028	1.00	\$77,035	1.00	\$78,967	\$78,967	\$78,967
	112	CLASSIFIED SALARIES	\$121,792	\$97,650	2.88	\$100,395	3.56	\$110,656	\$110,656	\$110,656
	121	SUBSTITUTES - LICENSED	\$27	\$3,321		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$3,303	\$0		\$3,351		\$3,454	\$3,454	\$3,454
	141	LONGEVITY STIPEND	\$200	\$100		\$100		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$14,850	\$6,600		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$46,228	\$49,988		\$50,292		\$50,690	\$50,690	\$50,690
	212	PERS-EMPLOYEE PICK-UP	\$11,342	\$9,942		\$10,077		\$10,224	\$10,224	\$10,224
	220	SOCIAL SECURITY/MEDICARE	\$15,745	\$13,950		\$14,853		\$15,941	\$15,941	\$15,941

General Fund Expenditures - Dallas High School 2021-22 Budget

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted	
1221	231	WORKERS COMP	\$934	\$781		\$811		\$1,073	\$1,073	\$1,073	
	241	HEALTH INSURANCE	\$46,100	\$42,612		\$55,580		\$60,008	\$60,008	\$60,008	
	310	INSTR PROF & TECH SERVICE	\$2,990	\$0		\$0		\$0	\$0	\$0	
	314	SUBSTITUTE SERVICES	\$12,255	\$5,093		\$7,000		\$7,000	\$7,000	\$7,000	
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$100	\$100	\$100	
	344	CLASSIFIED TRAVEL	\$35	\$0		\$0		\$200	\$200	\$200	
	410	CONSUMABLE SUPPLIES	\$652	\$0		\$900		\$1,200	\$1,200	\$1,200	
	420	TEXTBOOKS	\$0	\$82		\$2,000		\$3,000	\$3,000	\$3,000	
	460	NON-CONSUMABLE SUPPLIES	\$0	\$176		\$300		\$300	\$300	\$300	
			1221	\$347,354	\$307,326	3.88	\$329,294	4.56	\$349,414	\$349,414	\$349,414
1223	111	LICENSED SALARIES	\$46,791	\$51,312	1.00	\$52,913	1.00	\$56,007	\$56,007	\$56,007	
	112	CLASSIFIED SALARIES	\$42,906	\$66,288	2.44	\$65,040	2.44	\$75,156	\$75,156	\$75,156	
	122	SUBSTITUTES - CLASSIFIED	\$123	\$0		\$0		\$0	\$0	\$0	
	124	TEMPORARY - CLASSIFIED	\$1,601	\$0		\$0		\$0	\$0	\$0	
	130	EXTEND CONT/STU TEACH	\$3,628	\$3,271		\$3,351		\$3,454	\$3,454	\$3,454	
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$0	\$0	\$0	
	145	OPT OUT ADD SALARY	\$5,327	\$939		\$0		\$13,200	\$13,200	\$13,200	
	211	PERS-EMPLOYER CONTRIBUT	\$21,943	\$32,254		\$35,126		\$36,776	\$36,776	\$36,776	
	212	PERS-EMPLOYEE PICK-UP	\$5,147	\$6,460		\$7,278		\$8,869	\$8,869	\$8,869	
	220	SOCIAL SECURITY/MEDICARE	\$7,229	\$8,586		\$9,280		\$11,308	\$11,308	\$11,308	
1226	231	WORKERS COMP	\$447	\$524		\$520		\$802	\$802	\$802	
	241	HEALTH INSURANCE	\$28,025	\$43,194		\$50,100		\$17,104	\$17,104	\$17,104	
	314	SUBSTITUTE SERVICES	\$113	\$0		\$0		\$0	\$0	\$0	
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$100	\$100	\$100	
	351	TELECOMMUNICATIONS	\$105	\$0		\$0		\$0	\$0	\$0	
	410	CONSUMABLE SUPPLIES	\$104	\$120		\$1,000		\$700	\$700	\$700	
			1223	\$163,487	\$212,948	3.44	\$224,608	3.44	\$223,476	\$223,476	\$223,476
	135	TUTORING	\$3,315	\$0		\$0		\$0	\$0	\$0	
	211	PERS-EMPLOYER CONTRIBUT	\$22	\$0		\$0		\$0	\$0	\$0	
	212	PERS-EMPLOYEE PICK-UP	\$6	\$0		\$0		\$0	\$0	\$0	
1250	220	SOCIAL SECURITY/MEDICARE	\$254	\$0		\$0		\$0	\$0	\$0	
	231	WORKERS COMP	\$14	\$0		\$0		\$0	\$0	\$0	
	344	CLASSIFIED TRAVEL	\$225	\$0		\$0		\$0	\$0	\$0	
			1226	\$3,836	\$0	0.00	\$0	0.00	\$0	\$0	\$0
111	LICENSED SALARIES	\$153,244	\$156,934	2.82	\$163,791	2.82	\$172,881	\$172,881	\$172,881		
112	CLASSIFIED SALARIES	\$97,837	\$108,078	3.69	\$106,796	4.63	\$153,166	\$153,166	\$153,166		
121	SUBSTITUTES - LICENSED	\$572	\$426		\$501		\$0	\$0	\$0		
122	SUBSTITUTES - CLASSIFIED	\$1,222	\$615		\$0		\$0	\$0	\$0		

**General Fund Expenditures - Dallas High School
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1250	130	EXTEND CONT/STU TEACH	\$10,410	\$10,829		\$11,096		\$12,089	\$12,089	\$12,089
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$396	\$396	\$396
	145	OPT OUT ADD SALARY	\$24,200	\$26,037		\$26,004		\$26,004	\$26,004	\$26,004
	211	PERS-EMPLOYER CONTRIBUT	\$64,004	\$81,530		\$83,298		\$87,304	\$87,304	\$87,304
	212	PERS-EMPLOYEE PICK-UP	\$17,192	\$18,067		\$18,497		\$21,872	\$21,872	\$21,872
	220	SOCIAL SECURITY/MEDICARE	\$20,651	\$21,771		\$23,584		\$27,887	\$27,887	\$27,887
	231	WORKERS COMP	\$1,247	\$1,262		\$1,348		\$1,948	\$1,948	\$1,948
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$2,000	\$2,000	\$2,000
	241	HEALTH INSURANCE	\$42,000	\$37,548		\$45,792		\$64,620	\$64,620	\$64,620
	314	SUBSTITUTE SERVICES	\$14,414	\$20,730		\$15,000		\$15,000	\$15,000	\$15,000
	390	OTHR NON INSTR PROF&TECH	\$25,935	\$26,683		\$27,156		\$28,630	\$28,630	\$28,630
	410	CONSUMABLE SUPPLIES	\$97	\$1,406		\$1,800		\$2,800	\$2,800	\$2,800
	420	TEXTBOOKS	\$1,931	\$961		\$2,000		\$5,000	\$5,000	\$5,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$700		\$1,200	\$1,200	\$1,200
		1250	\$475,057	\$512,977	6.51	\$527,463	7.45	\$622,797	\$622,797	\$622,797
1271	112	CLASSIFIED SALARIES	\$27,208	\$73,472	2.00	\$66,514	2.00	\$79,656	\$79,656	\$79,656
	141	LONGEVITY STIPEND	\$0	\$100		\$0		\$396	\$396	\$396
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$7,243	\$23,654		\$21,342		\$21,871	\$21,871	\$21,871
	212	PERS-EMPLOYEE PICK-UP	\$1,987	\$4,810		\$4,387		\$5,199	\$5,199	\$5,199
	220	SOCIAL SECURITY/MEDICARE	\$2,586	\$5,847		\$5,593		\$6,629	\$6,629	\$6,629
	231	WORKERS COMP	\$149	\$453		\$330		\$474	\$474	\$474
	241	HEALTH INSURANCE	\$0	\$13,000		\$15,900		\$16,800	\$16,800	\$16,800
	314	SUBSTITUTE SERVICES	\$1,129	\$1,748		\$1,000		\$1,000	\$1,000	\$1,000
			1271	\$46,903	\$129,684	2.00	\$121,667	2.00	\$138,625	\$138,625
1281	371	TUITION PD-OTHER DISTRICT	\$0	\$19,200		\$20,000		\$20,000	\$20,000	\$20,000
1283	371	TUITION PD-OTHER DISTRICT	\$20,127	\$9,807	0.00	\$20,000	0.00	\$20,000	\$20,000	\$20,000
	420	TEXTBOOKS	\$1,427	\$724		\$1,000		\$2,000	\$2,000	\$2,000
		1283	\$21,554	\$10,531	0.00	\$11,000	0.00	\$12,000	\$12,000	\$12,000
1284	111	LICENSED SALARIES	\$0	\$16,449	0.30	\$18,459		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$4,350		\$4,906		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$982		\$1,108		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$1,186		\$1,412		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$108		\$75		\$0	\$0	\$0

**General Fund Expenditures - Dallas High School
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1284	241	HEALTH INSURANCE	\$0	\$3,960		\$5,130		\$0	\$0	\$0
	310	INSTR PROF & TECH SERVICE	\$0	\$11,503		\$0		\$0	\$0	\$0
		1284	\$0	\$38,537	0.30	\$31,090	0.00	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$1,322	\$0		\$2,016		\$0	\$0	\$0
	135	TUTORING	\$3,127	\$1,572		\$0		\$0	\$0	\$0
1289	211	PERS-EMPLOYER CONTRIBUT	\$955	\$418		\$536		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$263	\$94		\$121		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$311	\$114		\$154		\$0	\$0	\$0
	231	WORKERS COMP	\$19	\$53		\$8		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
		1289	\$5,997	\$2,252	0.00	\$2,835	0.00	\$0	\$0	\$0
	111	LICENSED SALARIES	\$0	\$0		\$0	0.25	\$14,002	\$14,002	\$14,002
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$1,650	\$1,650	\$1,650
1291	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$3,713	\$3,713	\$3,713
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$939	\$939	\$939
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$1,197	\$1,197	\$1,197
	231	WORKERS COMP	\$0	\$0		\$0		\$83	\$83	\$83
	420	TEXTBOOKS	\$118	\$0		\$0		\$0	\$0	\$0
		1291	\$118	\$0	0.00	\$0	0.25	\$21,584	\$21,584	\$21,584
	123	TEMPORARY - LICENSED	\$0	\$2,959		\$7,500		\$25,214	\$25,214	\$25,214
1430	211	PERS-EMPLOYER CONTRIBUT	\$0	\$948		\$1,994		\$5,981	\$5,981	\$5,981
	212	PERS-EMPLOYEE PICK-UP	\$0	\$178		\$450		\$1,513	\$1,513	\$1,513
	220	SOCIAL SECURITY/MEDICARE	\$0	\$226		\$574		\$1,154	\$1,154	\$1,154
	231	WORKERS COMP	\$0	\$20		\$29		\$123	\$123	\$123
			1430	\$0	\$4,330	0.00	\$10,547	0.00	\$33,983	\$33,983
1460	410	CONSUMABLE SUPPLIES	\$0	\$17		\$0		\$0	\$0	\$0
		1460	\$0	\$17	0.00	\$0	0.00	\$0	\$0	\$0
	111	LICENSED SALARIES	\$157,252	\$178,808	3.00	\$182,860	3.00	\$192,746	\$192,746	\$192,746
2120	112	CLASSIFIED SALARIES	\$53,273	\$70,197	2.00	\$69,960	2.00	\$78,680	\$78,680	\$78,680
	122	SUBSTITUTE - CLASSIFIED	\$7,879	\$0		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$797		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$8,520	\$9,273		\$9,496		\$9,964	\$9,964	\$9,964
	145	OPT OUT ADD SALARY	\$18,030	\$19,745		\$25,212		\$19,800	\$19,800	\$19,800
211	PERS-EMPLOYER CONTRIBUT	\$53,195	\$77,476		\$80,620		\$73,736	\$73,736	\$73,736	
212	PERS-EMPLOYEE PICK-UP	\$13,411	\$16,473		\$17,252		\$18,071	\$18,071	\$18,071	
220	SOCIAL SECURITY/MEDICARE	\$17,751	\$20,593		\$21,996		\$23,041	\$23,041	\$23,041	
231	WORKERS COMP	\$1,055	\$1,899		\$1,242		\$1,588	\$1,588	\$1,588	

General Fund Expenditures - Dallas High School 2021-22 Budget

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
2120	241	HEALTH INSURANCE	\$35,604	\$30,400		\$31,800		\$34,348	\$34,348	\$34,348
	314	SUBSTITUTE SERVICES	\$1,163	\$2,570		\$500		\$500	\$500	\$500
	342	LICENSED TRAVEL-OUT DIST	\$315	\$0		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$502	\$372		\$350		\$350	\$350	\$350
	349	OTHER TRAVEL	\$300	\$100		\$250		\$250	\$250	\$250
	353	POSTAGE	\$2,615	\$6,558		\$5,000		\$6,000	\$6,000	\$6,000
	380	NON-INSTR PROF & TECH	\$873	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$263	\$215		\$500		\$500	\$500	\$500
	411	GRADUATION SUPPLIES	\$4,207	\$3,063		\$3,500		\$3,500	\$3,500	\$3,500
	460	NON-CONSUMABLE SUPPLIES	\$1,598	\$0		\$0		\$1,000	\$1,000	\$1,000
		2120	\$377,806	\$438,539	5.00	\$450,538	5.00	\$464,075	\$464,075	\$464,075
2130	112	CLASSIFIED SALARIES	\$85,676	\$107,560	3.59	\$104,399	3.59	\$114,294	\$114,294	\$114,294
	124	TEMPORARY - CLASSIFIED	\$0	\$270		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$0	\$100		\$100		\$304	\$304	\$304
	145	OPT OUT ADD SALARY	\$8,250	\$13,200		\$13,200		\$13,200	\$13,200	\$13,200
	211	PERS-EMPLOYER CONTRIBUT	\$20,481	\$32,018		\$31,285		\$30,314	\$30,314	\$30,314
	212	PERS-EMPLOYEE PICK-UP	\$5,619	\$7,228		\$7,062		\$7,668	\$7,668	\$7,668
	220	SOCIAL SECURITY/MEDICARE	\$6,912	\$9,030		\$9,004		\$9,777	\$9,777	\$9,777
	231	WORKERS COMP	\$426	\$561		\$538		\$709	\$709	\$709
	241	HEALTH INSURANCE	\$24,600	\$31,900		\$31,800		\$33,600	\$33,600	\$33,600
	314	SUBSTITUTE SERVICES	\$898	\$3,341		\$2,500		\$2,500	\$2,500	\$2,500
410	CONSUMABLE SUPPLIES	\$19	\$0		\$0		\$500	\$500	\$500	
		2130	\$152,881	\$205,207	3.59	\$199,888	3.59	\$212,864	\$212,864	\$212,864
2143		NON-INSTR PROF & TECH	\$37,500	\$40,000		\$0		\$41,000	\$41,000	\$41,000
		2143	\$37,500	\$40,000	0.00	\$0	0.00	\$41,000	\$41,000	\$41,000
2210	111	LICENSED SALARIES	\$17,434	\$1,573		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$2,573	\$1,702		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$1,980	\$165		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$4,832	\$914		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$1,313	\$206		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$1,681	\$263		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$93	\$14		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$2,700	\$0		\$0		\$0	\$0	\$0
		2210	\$32,606	\$4,838	0.00	\$0	0.00	\$0	\$0	\$0
2220	111	LICENSED SALARIES	\$49,749	\$54,553	1.00	\$56,359	1.00	\$61,304	\$61,304	\$61,304
	121	SUBSTITUTES - LICENSED	\$19	\$49		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$3,557	\$0		\$0		\$0	\$0	\$0

**General Fund Expenditures - Dallas High School
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted	
2220	211	PERS-EMPLOYER CONTRIBUT	\$11,665	\$14,466		\$14,980		\$14,541	\$14,541	\$14,541	
	212	PERS-EMPLOYEE PICK-UP	\$3,200	\$3,265		\$3,382		\$3,678	\$3,678	\$3,678	
	220	SOCIAL SECURITY/MEDICARE	\$3,729	\$3,863		\$4,311		\$4,690	\$4,690	\$4,690	
	231	WORKERS COMP	\$228	\$362		\$231		\$311	\$311	\$311	
	241	HEALTH INSURANCE	\$13,200	\$14,400		\$17,100		\$16,500	\$16,500	\$16,500	
	314	SUBSTITUTE SERVICES	\$2,261	\$1,879		\$2,000		\$2,000	\$2,000	\$2,000	
	410	CONSUMABLE SUPPLIES	\$1,286	\$1,301		\$1,500		\$1,500	\$1,500	\$1,500	
	430	LIBRARY BOOKS	\$4,773	\$4,761		\$4,500		\$4,500	\$4,500	\$4,500	
	440	PERIODICALS	\$1,047	\$925		\$1,000		\$1,000	\$1,000	\$1,000	
			2220	\$94,714	\$99,825	1.00	\$105,363	1.00	\$110,024	\$110,024	\$110,024
2229	112	CLASSIFIED SALARIES	\$2,946	\$35,932	1.00	\$36,396	1.00	\$38,975	\$38,975	\$38,975	
	124	TEMPORARY - CLASSIFIED	\$0	\$2,446		\$996		\$0	\$0	\$0	
	211	PERS-EMPLOYER CONTRIBUT	\$642	\$5,054		\$9,939		\$9,245	\$9,245	\$9,245	
	212	PERS-EMPLOYEE PICK-UP	\$177	\$898		\$2,243		\$2,339	\$2,339	\$2,339	
	220	SOCIAL SECURITY/MEDICARE	\$210	\$2,935		\$2,860		\$2,982	\$2,982	\$2,982	
	231	WORKERS COMP	\$14	\$270		\$162		\$208	\$208	\$208	
	241	HEALTH INSURANCE	\$0	\$14,414		\$17,100		\$15,600	\$15,600	\$15,600	
	410	CONSUMABLE SUPPLIES	\$0	\$448		\$1,500		\$1,500	\$1,500	\$1,500	
			2229	\$3,989	\$62,397	1.00	\$71,196	1.00	\$70,848	\$70,848	\$70,848
	2230	112	CLASSIFIED SALARIES	\$35,310	\$38,132	1.00	\$35,024	1.00	\$38,456	\$38,456	\$38,456
122		SUBSTITUTE - CLASSIFIED	\$0	\$668		\$0		\$0	\$0	\$0	
124		TEMPORARY - CLASSIFIED	\$412	\$0		\$0		\$0	\$0	\$0	
130		EXTEND CONT/STU TEACH	\$1,653	\$0		\$0		\$0	\$0	\$0	
141		LONGEVITY STIPEND	\$100	\$100		\$100		\$304	\$304	\$304	
211		PERS-EMPLOYER CONTRIBUT	\$9,746	\$12,246		\$11,245		\$10,371	\$10,371	\$10,371	
212		PERS-EMPLOYEE PICK-UP	\$2,149	\$2,294		\$2,107		\$2,326	\$2,326	\$2,326	
220		SOCIAL SECURITY/MEDICARE	\$2,601	\$2,833		\$2,687		\$2,965	\$2,965	\$2,965	
231		WORKERS COMP	\$167	\$266		\$151		\$205	\$205	\$205	
241		HEALTH INSURANCE	\$14,400	\$15,200		\$15,900		\$16,800	\$16,800	\$16,800	
311	STUDENT INSTRUC SERVICE	\$0	\$545		\$0		\$0	\$0	\$0		
314	SUBSTITUTE SERVICES	\$2,469	\$0		\$1,800		\$0	\$0	\$0		
344	CLASSIFIED TRAVEL	\$76	\$251		\$250		\$0	\$0	\$0		
349	OTHER TRAVEL	\$0	\$119		\$0		\$0	\$0	\$0		
380	NON INST PROF TECH	\$0	\$0		\$100		\$0	\$0	\$0		
410	CONSUMABLE SUPPLIES	\$275	\$498		\$500		\$0	\$0	\$0		
		2230	\$69,358	\$73,152	1.00	\$69,864	1.00	\$71,426	\$71,426	\$71,426	

**General Fund Expenditures - Dallas High School
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
2240	410	CONSUMABLE SUPPLIES	\$0	\$737		\$0		\$0	\$0	\$0
			\$0	\$737	0.00	\$0	0.00	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$186,197	\$158,228	4.00	\$152,634	4.00	\$169,186	\$169,186	\$169,186
	113	ADMINISTRATORS	\$304,476	\$326,115	3.00	\$331,347	3.00	\$328,933	\$328,933	\$328,933
	141	LONGEVITY STIPEND	\$200	\$200		\$301		\$304	\$304	\$304
	145	OPT OUT ADD SALARY	\$12,884	\$12,871		\$12,868		\$19,800	\$19,800	\$19,800
	211	PERS-EMPLOYER CONTRIBUT	\$122,826	\$143,357		\$143,360		\$128,500	\$128,500	\$128,500
	212	PERS-EMPLOYEE PICK-UP	\$30,209	\$29,785		\$29,829		\$31,093	\$31,093	\$31,093
	220	SOCIAL SECURITY/MEDICARE	\$35,786	\$35,827		\$38,032		\$39,644	\$39,644	\$39,644
	231	WORKERS COMP	\$2,152	\$3,278		\$2,066		\$2,698	\$2,698	\$2,698
2410	241	HEALTH INSURANCE	\$84,266	\$77,890		\$85,196		\$70,746	\$70,746	\$70,746
	342	LICENSED TRAVEL-OUT DIST	\$3,272	\$2,439		\$4,000		\$4,000	\$4,000	\$4,000
	344	CLASSIFIED TRAVEL	\$132	\$221		\$300		\$300	\$300	\$300
	349	OTHER TRAVEL	\$244	\$211		\$250		\$250	\$250	\$250
	353	POSTAGE	\$3,068	\$2,025		\$3,000		\$3,000	\$3,000	\$3,000
	394	SUBSTITUTE SERVICES	\$5,330	\$3,855		\$1,000		\$1,000	\$1,000	\$1,000
	410	CONSUMABLE SUPPLIES	\$1,352	\$674		\$1,500		\$1,500	\$1,500	\$1,500
	460	NON-CONSUMABLE SUPPLIES	\$1,862	\$329		\$1,000		\$1,000	\$1,000	\$1,000
	640	DUES AND FEES	\$4,422	\$4,580		\$4,500		\$4,500	\$4,500	\$4,500
			\$798,677	\$801,883	7.00	\$811,183	7.00	\$806,454	\$806,454	\$806,454
	112	CLASSIFIED SALARIES	\$210,557	\$243,492	6.00	\$252,084	6.00	\$261,981	\$261,981	\$261,981
	122	SUBSTITUTE - CLASSIFIED	\$2,309	\$1,778		\$2,000		\$2,021	\$2,021	\$2,021
	124	TEMPORARY - CLASSIFIED	\$0	\$453		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$200	\$100		\$100		\$497	\$497	\$497
	145	OPT OUT ADD SALARY	\$11,245	\$13,200		\$13,200		\$13,200	\$13,200	\$13,200
	211	PERS-EMPLOYER CONTRIBUT	\$38,002	\$70,341		\$73,969		\$67,572	\$67,572	\$67,572
	212	PERS-EMPLOYEE PICK-UP	\$9,501	\$14,797		\$16,043		\$16,662	\$16,662	\$16,662
	220	SOCIAL SECURITY/MEDICARE	\$16,266	\$19,134		\$20,455		\$21,244	\$21,244	\$21,244
2540	231	WORKERS COMP	\$6,410	\$11,512		\$7,403		\$10,820	\$10,820	\$10,820
	241	HEALTH INSURANCE	\$55,050	\$64,221		\$67,200		\$70,800	\$70,800	\$70,800
	321	CUSTODIAL SUBSTITUTES	\$7,890	\$5,423		\$8,000		\$5,000	\$5,000	\$5,000
	322	REPAIRS & MAINTENANCE	\$38,168	\$35,471		\$31,000		\$31,500	\$31,500	\$31,500
	324	RENTALS	\$1,170	\$3,167		\$2,500		\$3,300	\$3,300	\$3,300
	325	ELECTRICITY	\$101,075	\$90,312		\$111,000		\$99,000	\$99,000	\$99,000
	326	FUEL	\$27,754	\$25,136		\$32,000		\$30,000	\$30,000	\$30,000
	327	WATER & SEWAGE	\$12,713	\$24,775		\$14,000		\$14,200	\$14,200	\$14,200
	328	GARBAGE	\$7,623	\$5,342		\$10,000		\$9,800	\$9,800	\$9,800

**General Fund Expenditures - Dallas High School
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
2540	351	TELECOMMUNICATIONS	\$6,901	\$7,350		\$7,000		\$7,000	\$7,000	\$7,000
	410	CONSUMABLE SUPPLIES	\$52,779	\$43,027		\$42,500		\$42,500	\$42,500	\$42,500
	460	NON-CONSUMABLE SUPPLIES	\$12,170	\$2,926		\$12,500		\$20,500	\$20,500	\$20,500
	542	REPLACEMENT EQUIPMENT	\$0	\$8,749		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$394	\$0		\$0		\$0	\$0	\$0
	670	TAXES AND LICENSES	\$269	\$0		\$0		\$300	\$300	\$300
		2540	\$618,446	\$690,706	6.00	\$722,954	6.00	\$727,896	\$727,896	\$727,896
2543	322	REPAIRS & MAINTENANCE	\$2,040	\$700		\$1,000		\$1,000	\$1,000	\$1,000
	410	CONSUMABLE SUPPLIES	\$5,136	\$1,827		\$12,500		\$13,000	\$13,000	\$13,000
	541	NEW EQUIPMENT	\$15,249	\$0		\$0		\$0	\$0	\$0
		2543	\$22,425	\$2,527		\$13,500		\$14,000	\$14,000	\$14,000
2550	331	REIMB STUDENT TRANSPORT	\$2,934	\$1,990		\$1,500		\$1,500	\$1,500	\$1,500
	332	NONREIMB STUDENT TRANS	\$58,431	\$34,654		\$58,000		\$65,000	\$65,000	\$65,000
		2550	\$61,365	\$36,644	0.00	\$59,500	0.00	\$66,500	\$66,500	\$66,500
2574	322	REPAIRS & MAINTENANCE	\$684	\$549		\$1,200		\$1,400	\$1,400	\$1,400
	324	RENTALS	\$3,317	\$3,062		\$3,200		\$3,500	\$3,500	\$3,500
		2574	\$4,001	\$3,610	0.00	\$4,400	0.00	\$4,900	\$4,900	\$4,900
2680	130	EXTEND CONT/STU TEACH	\$268	\$305		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$57	\$81		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$16	\$18		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$20	\$23		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$1	\$1		\$0		\$0	\$0	\$0
	389	INTERPRET/TRANSLATION	\$0	\$350		\$800		\$800	\$800	\$800
		2680	\$362	\$779	0.00	\$800	0.00	\$800	\$800	\$800
		TOTAL DALLAS HIGH SCHOOL	\$7,439,260	\$7,839,501	74.25	\$8,032,980	75.71	\$8,255,829	\$8,255,829	\$8,255,829

Morrison Campus Alternative Program

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

**General Fund Expenditures - Morrison Campus Alternative Program
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1280	111	LICENSED SALARIES	\$168,730	\$237,688	3.00	\$219,042	3.00	\$228,067	\$228,067	\$228,067
	112	CLASSIFIED SALARIES	\$30,225	\$43,966	1.00	\$39,821	1.00	\$43,581	\$43,581	\$43,581
	130	EXTEND CONT/STU TEACH	\$5,978	\$5,945		\$6,009		\$7,041	\$7,041	\$7,041
	135	TUTORING	\$15,332	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$49,018	\$84,624		\$78,800		\$70,992	\$70,992	\$70,992
	212	PERS-EMPLOYEE PICK-UP	\$12,274	\$17,156		\$15,892		\$16,721	\$16,721	\$16,721
	220	SOCIAL SECURITY/MEDICARE	\$15,132	\$20,228		\$20,263		\$21,320	\$21,320	\$21,320
	231	WORKERS COMP	\$938	\$1,170		\$1,076		\$1,408	\$1,408	\$1,408
	241	HEALTH INSURANCE	\$50,600	\$64,250		\$64,800		\$65,700	\$65,700	\$65,700
	310	INSTR PROF & TECH SERVICE	\$4,125	\$3,506		\$4,700		\$4,700	\$4,700	\$4,700
	314	SUBSTITUTE SERVICES	\$23,265	\$5,976		\$1,000		\$1,000	\$1,000	\$1,000
	410	CONSUMABLE SUPPLIES	\$1,983	\$1,637		\$2,500		\$2,000	\$2,000	\$2,000
	420	TEXTBOOKS	\$69	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$500		\$500	\$500	\$500
		1280	\$377,669	\$486,146	4.00	\$454,403	4.00	\$463,031	\$463,031	\$463,031
2130	410	CONSUMABLE SUPPLIES	\$65	\$0		\$0		\$0	\$0	\$0
2143	380	NON-INSTR PROF & TECH	\$37,500	\$40,000	0.00	\$0	0.00	\$0	\$0	\$0
		2143	\$37,500	\$40,000	0.00	\$41,500	0.00	\$41,000	\$41,000	\$41,000
2230	311	STUDENT INSTRUC SERVICE	\$0	\$545		\$0		\$0	\$0	\$0
		2230	\$0	\$545	0.00	\$0	0.00	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$21,300	\$23,584	0.69	\$23,905	0.69	\$25,650	\$25,650	\$25,650
	113	ADMINISTRATORS	\$74,533	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$6,254	\$6,269		\$6,354		\$6,084	\$6,084	\$6,084
	212	PERS-EMPLOYEE PICK-UP	\$1,629	\$1,415		\$1,434		\$1,539	\$1,539	\$1,539
	220	SOCIAL SECURITY/MEDICARE	\$5,874	\$1,726		\$1,829		\$1,962	\$1,962	\$1,962
	231	WORKERS COMP	\$393	\$168		\$104		\$137	\$137	\$137
	241	HEALTH INSURANCE	\$3,599	\$0		\$0		\$0	\$0	\$0
	353	POSTAGE	\$122	\$126		\$100		\$100	\$100	\$100
	394	SUBSTITUTE SERVICES	\$349	\$794		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$113		\$300		\$300	\$300	\$300
	411	GRADUATION SUPPLIES	\$1,467	\$866		\$1,200		\$1,200	\$1,200	\$1,200
		2410	\$115,520	\$35,062	0.69	\$35,226	0.69	\$36,972	\$36,972	\$36,972

**General Fund Expenditures - Morrison Campus Alternative Program
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
	112	CLASSIFIED SALARIES	\$11,888	\$10,373	0.25	\$10,054	0.25	\$10,028	\$10,028	\$10,028
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$777	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$2,841	\$2,757		\$2,672		\$2,379	\$2,379	\$2,379
	212	PERS-EMPLOYEE PICK-UP	\$687	\$622		\$603		\$602	\$602	\$602
	220	SOCIAL SECURITY/MEDICARE	\$965	\$785		\$769		\$767	\$767	\$767
	231	WORKERS COMP	\$358	\$476		\$292		\$410	\$410	\$410
	241	HEALTH INSURANCE	\$2,755	\$3,804		\$4,275		\$4,200	\$4,200	\$4,200
	321	CUSTODIAL SUBSTITUTES	\$305	\$0		\$0		\$0	\$0	\$0
2540	322	REPAIRS & MAINTENANCE	\$1,563	\$2,483		\$3,000		\$5,000	\$5,000	\$5,000
	325	ELECTRICITY	\$7,792	\$6,418		\$9,000		\$10,000	\$10,000	\$10,000
	326	FUEL	\$4,089	\$4,180		\$5,000		\$5,000	\$5,000	\$5,000
	327	WATER & SEWAGE	\$706	\$853		\$900		\$900	\$900	\$900
	328	GARBAGE	\$1,841	\$1,714		\$2,500		\$2,500	\$2,500	\$2,500
	351	TELECOMMUNICATIONS	\$628	\$740		\$900		\$900	\$900	\$900
	410	CONSUMABLE SUPPLIES	\$2,615	\$4,852		\$3,000		\$3,750	\$3,750	\$3,750
	460	NON-CONSUMABLE SUPPLIES	\$0	\$290		\$750		\$1,000	\$1,000	\$1,000
	670	TAXES AND LICENSES	\$45	\$0		\$0		\$50	\$50	\$50
		2540	\$39,855	\$40,348	0.25	\$43,715	0.25	\$47,485	\$47,485	\$47,485
2550	331	REIMB STUDENT TRANSPORT	\$2,119	\$1,556		\$1,500		\$1,500	\$1,500	\$1,500
		2550	\$2,119	\$1,556	0.00	\$1,500	0.00	\$1,500	\$1,500	\$1,500
2574	322	REPAIRS & MAINTENANCE	\$89	\$97		\$120		\$150	\$150	\$150
	324	RENTALS	\$1,415	\$1,306		\$1,400		\$1,500	\$1,500	\$1,500
		2574	\$1,504	\$1,403	0.00	\$1,520	0.00	\$1,650	\$1,650	\$1,650
		TOTAL MORRISON CAMPUS ALTERNATIVE	\$574,232	\$605,061	4.94	\$577,864	4.94	\$591,638	\$591,638	\$591,638

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Other District Programs

General Fund Expenditures - Other District Programs
2021-22 Budget

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1210	410	CONSUMABLE SUPPLIES	\$2,039	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$2,039	\$0	0.00	\$0	0.00	\$0	\$0	\$0
1221	310	INSTR PROF & TECH SERVICE	\$1,100	\$0		\$0		\$0	\$0	\$0
	311	DLC - LEARNING CENTERS	\$834	\$0		\$0		\$0	\$0	\$0
	311		\$0	\$40,000		\$40,000		\$40,000	\$40,000	\$40,000
	1221		\$1,934	\$40,000	0.00	\$40,000	0.00	\$40,000	\$40,000	\$40,000
	344	CLASSIFIED TRAVEL	\$173	\$0		\$0		\$0	\$0	\$0
1223	351	TELECOMMUNICATIONS	\$53	\$160		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$402	\$0		\$0		\$0	\$0	\$0
	1223		\$628	\$160	0.00	\$160	0.00	\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$0	\$592		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$39,996		\$0	\$0	\$0
	135	TUTORING	\$51,858	\$30,741		\$0		\$39,945	\$39,945	\$39,945
	211	PERS-EMPLOYER CONTRIBUT	\$13,268	\$10,036		\$10,631		\$9,475	\$9,475	\$9,475
	212	PERS-EMPLOYEE PICK-UP	\$2,927	\$1,880		\$2,400		\$2,397	\$2,397	\$2,397
1226	220	SOCIAL SECURITY/MEDICARE	\$3,878	\$2,397		\$3,060		\$1,828	\$1,828	\$1,828
	231	WORKERS COMP	\$215	\$129		\$157		\$194	\$194	\$194
	314	SUBSTITUTE SERVICES	\$1,297	\$0		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$223	\$283		\$500		\$300	\$300	\$300
	344	CLASSIFIED TRAVEL	\$24	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$250		\$250	\$250	\$250
1228	310	INSTR PROF & TECH SERVICE	\$73,690	\$46,058	0.00	\$56,994	0.00	\$54,389	\$54,389	\$54,389
	1228		\$0	\$0	0.00	\$0	0.00	\$60,000	\$60,000	\$60,000
	135	TUTORING	\$2,359	\$0		\$0		\$0	\$0	\$0
1233	220	SOCIAL SECURITY/MEDICARE	\$180	\$0		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$10	\$0		\$0		\$0	\$0	\$0
	1233		\$2,549	\$0	0.00	\$0	0.00	\$0	\$0	\$0
	111	LICENSED SALARIES	\$104,447	\$172,766	2.00	\$112,719	2.00	\$119,077	\$119,077	\$119,077
	112	CLASSIFIED SALARIES	\$26,579	\$31,239	1.00	\$29,834	1.00	\$33,022	\$33,022	\$33,022
	130	EXTEND CONT/STU TEACH	\$7,026	\$14,089		\$14,298		\$8,018	\$8,018	\$8,018
	211	PERS-EMPLOYER CONTRIBUT	\$30,128	\$57,653		\$41,691		\$38,536	\$38,536	\$38,536
	212	PERS-EMPLOYEE PICK-UP	\$8,256	\$12,819		\$9,411		\$9,748	\$9,748	\$9,748
1250	220	SOCIAL SECURITY/MEDICARE	\$9,975	\$15,509		\$11,999		\$12,428	\$12,428	\$12,428
	231	WORKERS COMP	\$594	\$1,047		\$648		\$833	\$833	\$833
	241	HEALTH INSURANCE	\$39,594	\$57,130		\$48,900		\$52,200	\$52,200	\$52,200
	311	STUDENT INSTR SERVICES	\$695	\$0		\$0		\$0	\$0	\$0

General Fund Expenditures - Other District Programs
2021-22 Budget

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
	341	LICENSED TRAVEL-IN DIST	\$392	\$602		\$1,000		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$212	\$293		\$500		\$500	\$500	\$500
	344	CLASSIFIED TRAVEL	\$249	\$113		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$150	\$229		\$0		\$0	\$0	\$0
1250	410	CONSUMABLE SUPPLIES	\$3,175	\$1,319		\$2,900		\$3,100	\$3,100	\$3,100
	420	TEXTBOOKS	\$0	\$0		\$1,000		\$1,000	\$1,000	\$1,000
	460	NON-CONSUMABLE SUPPLIES	\$351	\$0		\$0		\$300	\$300	\$300
	470	COMPUTER SOFTWARE	\$1,199	\$0		\$600		\$600	\$600	\$600
	480	COMPUTER HARDWARE	\$5,107	\$3,002		\$0		\$0	\$0	\$0
		1250	\$238,129	\$367,810	3.00	\$275,500	3.00	\$279,362	\$279,362	\$279,362
1281	310	INSTR PROF & TECH SERVICE	\$1,190	\$810		\$0		\$0	\$0	\$0
		1281	\$1,190	\$810	0.00	\$0	0.00	\$0	\$0	\$0
1284	310	INSTR PROF & TECH SERVICE	\$23,025	\$19,789		\$0		\$0	\$0	\$0
		1284	\$23,025	\$19,789	0.00	\$0	0.00	\$0	\$0	\$0
	135	TUTORING	\$0	\$17,071		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$5,468		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$1,024		\$0		\$0	\$0	\$0
1289	220	SOCIAL SECURITY/MEDICARE	\$0	\$1,306		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$70		\$0		\$0	\$0	\$0
	314	SUBSTITUTE SERVICES	\$0	\$69		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$13		\$0		\$0	\$0	\$0
		1289	\$0	\$25,021	0.00	\$0	0.00	\$0	\$0	\$0
	111	LICENSED SALARIES	\$74,322	\$80,080	1.00	\$80,480	1.00	\$82,499	\$82,499	\$82,499
	121	SUBSTITUTES - LICENSED	\$492	\$1,002		\$501		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$197	\$0		\$0		\$4,300	\$4,300	\$4,300
	211	PERS-EMPLOYER CONTRIBUT	\$20,403	\$25,919		\$25,911		\$22,211	\$22,211	\$22,211
	212	PERS-EMPLOYEE PICK-UP	\$4,506	\$4,865		\$4,859		\$4,980	\$4,980	\$4,980
	220	SOCIAL SECURITY/MEDICARE	\$5,714	\$6,145		\$6,195		\$6,349	\$6,349	\$6,349
	231	WORKERS COMP	\$312	\$525		\$325		\$415	\$415	\$415
	241	HEALTH INSURANCE	\$14,254	\$14,400		\$17,100		\$15,900	\$15,900	\$15,900
	314	SUBSTITUTE SERVICES	\$0	\$117		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$782	\$276		\$500		\$500	\$500	\$500
	344	CLASSIFIED TRAVEL	\$0	\$18		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$294	\$0		\$0		\$0	\$0	\$0
		1291	\$121,276	\$133,348	1.00	\$135,871	1.00	\$137,154	\$137,154	\$137,154
2113	380	NON-INSTR PROF & TECH	\$5,000	\$4,000		\$4,000		\$4,000	\$4,000	\$4,000
		2113	\$5,000	\$4,000	0.00	\$4,000	0.00	\$4,000	\$4,000	\$4,000

General Fund Expenditures - Other District Programs
2021-22 Budget

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
2114	410	CONSUMABLE SUPPLIES	\$929	\$156		\$800		\$800	\$800	\$800
		2114	\$929	\$156	0.00	\$800		\$800	\$800	\$800
	124	TEMPORARY - CLASSIFIED	\$889	\$1,125		\$996		\$850	\$850	\$850
	211	PERS-EMPLOYER CONTRIBUT	\$242	\$360		\$265		\$202	\$202	\$202
	212	PERS-EMPLOYEE PICK-UP	\$53	\$67		\$60		\$51	\$51	\$51
	220	SOCIAL SECURITY/MEDICARE	\$67	\$86		\$76		\$39	\$39	\$39
2115	231	WORKERS COMP	\$4	\$8		\$4		\$4	\$4	\$4
	349	OTHER TRAVEL	\$80	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$990	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$717	\$2,780		\$2,000		\$2,000	\$2,000	\$2,000
	460	NON-CONSUMABLE SUPPLIES	\$2,832	\$0		\$0		\$0	\$0	\$0
		2115	\$5,874	\$4,426	0.00	\$3,401	0.00	\$3,145	\$3,145	\$3,145
	111	LICENSED SALARIES	\$0	\$44,868	0.70	\$41,864	0.70	\$42,913	\$42,913	\$42,913
	112	CLASSIFIED SALARIES	\$27,040	\$737		\$0	1.00	\$51,564	\$51,564	\$51,564
	130	EXTEND CONT/STU TEACH	\$0	\$2,499		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$4,352		\$4,352		\$4,950	\$4,950	\$4,950
	211	PERS-EMPLOYER CONTRIBUT	\$7,704	\$7,588		\$11,127		\$23,584	\$23,584	\$23,584
	212	PERS-EMPLOYEE PICK-UP	\$1,622	\$1,282		\$2,512		\$5,966	\$5,966	\$5,966
	220	SOCIAL SECURITY/MEDICARE	\$1,781	\$4,013		\$3,535		\$7,606	\$7,606	\$7,606
	231	WORKERS COMP	\$116	\$342		\$200		\$520	\$520	\$520
2130	241	HEALTH INSURANCE	\$8,033	\$3,395		\$1,116		\$17,355	\$17,355	\$17,355
	341	LICENSED TRAVEL-IN DIST	\$63	\$238		\$600		\$600	\$600	\$600
	342	LICENSED TRAVEL-OUT DIST	\$0	\$119		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$355	\$0		\$0		\$300	\$300	\$300
	349	OTHER TRAVEL	\$115	\$125		\$125		\$125	\$125	\$125
	353	POSTAGE	\$121	\$113		\$200		\$200	\$200	\$200
	380	NON-INSTR PROF & TECH	\$655	\$4,755		\$5,000		\$5,000	\$5,000	\$5,000
	390	OTHR NON INSTR PROF&TECH	\$15,282	\$14,085		\$12,000		\$12,000	\$12,000	\$12,000
	410	CONSUMABLE SUPPLIES	\$1,397	\$2,362		\$2,000		\$2,500	\$2,500	\$2,500
		2130	\$64,284	\$90,874	0.70	\$84,631	1.70	\$175,183	\$175,183	\$175,183
	111	LICENSED SALARIES	\$50,525	\$57,393	1.00	\$63,252	2.00	\$126,141	\$126,141	\$126,141
	130	EXTEND CONT/STU TEACH	\$2,108	\$3,271		\$3,500		\$3,454	\$3,454	\$3,454
	211	PERS-EMPLOYER CONTRIBUT	\$11,392	\$15,963		\$17,743		\$30,740	\$30,740	\$30,740
2143	212	PERS-EMPLOYEE PICK-UP	\$3,126	\$3,606		\$4,005		\$7,776	\$7,776	\$7,776
	220	SOCIAL SECURITY/MEDICARE	\$3,521	\$4,077		\$5,107		\$9,914	\$9,914	\$9,914
	231	WORKERS COMP	\$211	\$382		\$270		\$656	\$656	\$656
	241	HEALTH INSURANCE	\$11,858	\$13,200		\$15,900		\$33,000	\$33,000	\$33,000

General Fund Expenditures - Other District Programs
2021-22 Budget

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
2143	312	INSTR PRG IMP SRV	\$0	\$50		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$253	\$115		\$200		\$500	\$500	\$500
	342	LICENSED TRAVEL-OUT DIST	\$0	\$162		\$200		\$500	\$500	\$500
	410	CONSUMABLE SUPPLIES	\$1,292	\$2,629		\$5,000		\$4,000	\$4,000	\$4,000
	460	NON-CONSUMABLE SUPPLIES	\$1,136	\$1,010		\$5,000		\$5,000	\$5,000	\$5,000
		2143	\$85,422	\$101,858	1.00	\$121,177	2.00	\$223,681	\$223,681	\$223,681
2190	112	CLASSIFIED SALARIES	\$48,838	\$51,134	1.00	\$48,567	1.00	\$50,780	\$50,780	\$50,780
	113	ADMINISTRATORS	\$116,286	\$124,080	1.00	\$117,230	1.00	\$120,170	\$120,170	\$120,170
	130	EXTEND CONT/STU TEACH	\$5,417	\$6,425		\$5,507		\$5,978	\$5,978	\$5,978
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$45,962	\$57,800		\$54,595		\$45,645	\$45,645	\$45,645
	212	PERS-EMPLOYEE PICK-UP	\$10,202	\$10,882		\$10,284		\$10,616	\$10,616	\$10,616
	220	SOCIAL SECURITY/MEDICARE	\$12,565	\$13,346		\$13,112		\$13,535	\$13,535	\$13,535
	231	WORKERS COMP	\$710	\$712		\$699		\$896	\$896	\$896
	241	HEALTH INSURANCE	\$28,092	\$27,458		\$33,513		\$35,017	\$35,017	\$35,017
	341	LICENSED TRAVEL-IN DIST	\$80	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$1,944	\$662		\$1,200		\$1,200	\$1,200	\$1,200
349	OTHER TRAVEL	\$449	\$4,784		\$5,000		\$5,000	\$5,000	\$5,000	
353	POSTAGE	\$323	\$589		\$200		\$200	\$200	\$200	
354	ADVERTISING	\$51	\$26		\$100		\$300	\$300	\$300	
380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$10,000	\$10,000	\$10,000	
389	INTERPRET/TRANSLATION	\$676	\$710		\$0		\$0	\$0	\$0	
410	CONSUMABLE SUPPLIES	\$996	\$885		\$1,000		\$1,000	\$1,000	\$1,000	
640	DUES AND FEES	\$1,055	\$1,055		\$1,100		\$1,100	\$1,100	\$1,100	
		2190	\$273,746	\$300,648	2.00	\$292,207	2.00	\$301,437	\$301,437	\$301,437
2195	112	CLASSIFIED SALARIES	\$0	\$0		\$0	0.31	\$12,700	\$12,700	\$12,700
	113	ADMINISTRATORS	\$0	\$0		\$0	1.00	\$109,071	\$109,071	\$109,071
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$28,884	\$28,884	\$28,884
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$7,306	\$7,306	\$7,306
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$9,316	\$9,316	\$9,316
	231	WORKERS COMP	\$0	\$0		\$0		\$852	\$852	\$852
241	HEALTH INSURANCE	\$0	\$0		\$0		\$33,300	\$33,300	\$33,300	
		2195	\$0	\$0	0.00	\$0	1.31	\$201,429	\$201,429	\$201,429
2211	112	CLASSIFIED SALARIES	\$0	\$0		\$0	0.25	\$11,427	\$11,427	\$11,427
	113	ADMINISTRATORS	\$20,986	\$39,724	0.50	\$36,421	0.50	\$58,508	\$58,508	\$58,508
	145	OPT OUT ADD SALARY	\$0	\$3,025		\$3,300		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$5,708	\$11,443		\$10,558		\$16,588	\$16,588	\$16,588

**General Fund Expenditures - Other District Programs
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
2211	212	PERS-EMPLOYEE PICK-UP	\$1,259	\$2,551		\$2,383		\$4,196	\$4,196	\$4,196
	220	SOCIAL SECURITY/MEDICARE	\$1,485	\$3,265		\$3,039		\$5,350	\$5,350	\$5,350
	231	WORKERS COMP	\$85	\$279		\$170		\$353	\$353	\$353
	241	HEALTH INSURANCE	\$2,730	\$0		\$0		\$25,897	\$25,897	\$25,897
	342	LICENSED TRAVEL-OUT DIST	\$289	\$122		\$500		\$1,000	\$1,000	\$1,000
	349	OTHER TRAVEL	\$0	\$0		\$0		\$1,000	\$1,000	\$1,000
	410	CONSUMABLE SUPPLIES	\$0	\$66		\$0		\$50	\$50	\$50
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$130	\$130	\$130
	460	NON-CONSUMABLE SUPPLIES	\$0	\$1,502		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$1,055		\$1,100		\$1,100	\$1,100	\$1,100
		2211	\$32,542	\$63,031	0.50	\$57,471	0.75	\$125,599	\$125,599	\$125,599
2220	311	STUDENT INSTR SERVICES	\$1,889	\$1,889		\$2,000		\$2,000	\$2,000	\$2,000
	380	NON-INSTR PROF & TECH	\$11,101	\$11,768		\$12,200		\$12,200	\$12,200	\$12,200
		2220	\$12,990	\$13,658	0.00	\$14,000	0.00	\$14,200	\$14,200	\$14,200
2230	314	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$5,000	\$5,000	\$5,000
	386	DATA PROCESSING SRVS	\$5,813	\$7,468		\$7,500		\$8,600	\$8,600	\$8,600
		2230	\$5,813	\$7,468	0.00	\$7,500	0.00	\$13,600	\$13,600	\$13,600
2240	349	OTHER TRAVEL	\$0	\$490		\$0		\$0	\$0	\$0
			2240	\$0	\$490	0.00	\$0	0.00	\$0	\$0
2310	342	LICENSED TRAVEL-OUT DIST	\$2,013	\$318		\$1,000		\$1,000	\$1,000	\$1,000
	349	OTHER TRAVEL	\$1,635	\$690		\$1,000		\$1,000	\$1,000	\$1,000
	354	ADVERTISING	\$625	\$125		\$1,000		\$750	\$750	\$750
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$500	\$500	\$500
	381	AUDIT SERVICES	\$48,140	\$43,000		\$48,000		\$50,000	\$50,000	\$50,000
	382	LEGAL SERVICES	\$70,995	\$34,463		\$55,000		\$60,000	\$60,000	\$60,000
	385	MANAGEMENT SERVICES	\$0	\$7,000		\$34,000		\$34,000	\$34,000	\$34,000
	388	ELECTION	\$3,733	\$0		\$4,000		\$5,000	\$5,000	\$5,000
	410	CONSUMABLE SUPPLIES	\$570	\$317		\$500		\$500	\$500	\$500
	640	DUES AND FEES	\$8,513	\$8,616		\$8,500		\$8,700	\$8,700	\$8,700
		2310	\$202,865	\$163,244	0.00	\$232,000	0.00	\$246,450	\$246,450	\$246,450
2320	112	CLASSIFIED SALARIES	\$67,969	\$79,564	1.00	\$67,487	1.00	\$70,417	\$70,417	\$70,417
	113	ADMINISTRATORS	\$140,021	\$162,264	1.00	\$144,720	1.00	\$148,349	\$148,349	\$148,349
	122	SUBSTITUTE - CLASSIFIED	\$194	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$6,374	\$6,329		\$6,329		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$49,388	\$60,658		\$69,997		\$60,427	\$60,427	\$60,427
	212	PERS-EMPLOYEE PICK-UP	\$12,462	\$7,430		\$4,429		\$4,621	\$4,621	\$4,621

**General Fund Expenditures - Other District Programs
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
2320	220	SOCIAL SECURITY/MEDICARE	\$15,320	\$18,919		\$16,283	\$16,896	\$16,896	\$16,896
	231	WORKERS COMP	\$851	\$1,572		\$900	\$1,151	\$1,151	\$1,151
	241	HEALTH INSURANCE	\$15,722	\$3,821		\$1,476	\$942	\$942	\$942
	243	ANNUITY CONTRIBUTION	\$0	\$11,000		\$15,900	\$15,900	\$15,900	\$15,900
	342	LICENSED TRAVEL-OUT DIST	\$1,428	\$1,790		\$2,000	\$1,000	\$1,000	\$1,000
	344	CLASSIFIED TRAVEL	\$5	\$21		\$0	\$0	\$0	\$0
	349	OTHER TRAVEL	\$2,714	\$1,649		\$1,500	\$1,200	\$1,200	\$1,200
	353	POSTAGE	\$9	\$2		\$200	\$200	\$200	\$200
	354	ADVERTISING	\$1,294	\$0		\$500	\$500	\$500	\$500
	380	NON-INSTR PROF & TECH	\$465	\$150		\$500	\$500	\$500	\$500
	390	OTHER NON-INSTR PROF TECH	\$2,050	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,643	\$335		\$700	\$450	\$450	\$450
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0	\$500	\$500	\$500
	640	DUES AND FEES	\$3,625	\$1,735		\$2,000	\$2,300	\$2,300	\$2,300
	652	FIDELITY BOND & PREMIUM	\$300	\$300		\$300	\$300	\$300	\$300
			2320	\$321,834	\$357,539	2.00	\$335,221	\$332,253	\$332,253
2490	380	NON-INSTR PROF & TECH	\$6,471	\$4,019		\$0	\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$360	\$384		\$400	\$1,800	\$1,800	\$1,800
		2490	\$6,831	\$4,403	0.00	\$400	\$1,800	\$1,800	\$1,800
2520	112	CLASSIFIED SALARIES	\$236,356	\$258,216	4.00	\$259,412	\$260,233	\$260,233	\$260,233
	114	MANAGERIAL - CLASSIFIED	\$124,328	\$132,016	1.00	\$124,294	\$127,410	\$127,410	\$127,410
	122	SUBSTITUTE - CLASSIFIED	\$1,530	\$1,322		\$0	\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$56		\$0	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$11,725	\$11,856		\$11,898	\$13,200	\$13,200	\$13,200
	211	PERS-EMPLOYER CONTRIBUT	\$92,723	\$118,275		\$117,203	\$102,093	\$102,093	\$102,093
	212	PERS-EMPLOYEE PICK-UP	\$22,306	\$23,909		\$23,736	\$24,051	\$24,051	\$24,051
	220	SOCIAL SECURITY/MEDICARE	\$27,563	\$29,763		\$30,264	\$30,665	\$30,665	\$30,665
	231	WORKERS COMP	\$1,556	\$2,586		\$1,664	\$2,068	\$2,068	\$2,068
	241	HEALTH INSURANCE	\$43,704	\$46,980		\$53,046	\$35,274	\$35,274	\$35,274
	344	CLASSIFIED TRAVEL	\$2,230	\$1,537		\$2,000	\$2,000	\$2,000	\$2,000
	349	OTHER TRAVEL	\$1,549	\$1,997		\$2,000	\$2,000	\$2,000	\$2,000
353	POSTAGE	\$3,594	\$4,894		\$2,800	\$3,000	\$3,000	\$3,000	
354	ADVERTISING	\$234	\$242		\$500	\$500	\$500	\$500	
380	NON-INSTR PROF & TECH	\$26,753	\$29,339		\$23,000	\$29,000	\$29,000	\$29,000	
394	SUBSTITUTE SERVICES	\$1,282	\$1,846		\$0	\$0	\$0	\$0	
410	CONSUMABLE SUPPLIES	\$1,987	\$2,307		\$2,500	\$2,500	\$2,500	\$2,500	
460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0	\$0	\$0	\$0	

**General Fund Expenditures - Other District Programs
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
2520	640	DUES AND FEES	\$1,409	\$1,390		\$1,500		\$1,600	\$1,600	\$1,600
	652	FIDELITY BOND & PREMIUM	\$300	\$300		\$300		\$300	\$300	\$300
		2520	\$601,129	\$668,831	5.00	\$656,117	4.75	\$635,893	\$635,893	\$635,893
	112	CLASSIFIED SALARIES	\$145,903	\$161,979	3.50	\$210,523	4.25	\$268,877	\$268,877	\$268,877
	114	MANAGERIAL - CLASSIFIED	\$111,032	\$97,560	1.00	\$97,190	1.00	\$103,326	\$103,326	\$103,326
	122	SUBSTITUTE - CLASSIFIED	\$0	\$1,190		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$0	\$100		\$100		\$304	\$304	\$304
	145	OPT OUT ADD SALARY	\$8,689	\$7,260		\$13,200		\$19,800	\$19,800	\$19,800
	211	PERS-EMPLOYER CONTRIBUT	\$55,863	\$69,458		\$85,325		\$93,055	\$93,055	\$93,055
	212	PERS-EMPLOYEE PICK-UP	\$15,234	\$15,679		\$19,261		\$23,538	\$23,538	\$23,538
	220	SOCIAL SECURITY/MEDICARE	\$19,905	\$19,937		\$24,557		\$30,011	\$30,011	\$30,011
	231	WORKERS COMP	\$7,272	\$11,152		\$7,745		\$13,484	\$13,484	\$13,484
	232	UNEMPLOYMENT COMP	\$4,368	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$28,420	\$33,832		\$41,978		\$41,394	\$41,394	\$41,394
	321	CUSTODIAL SUBSTITUES	\$228	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$5,046	\$8,516		\$10,000		\$10,000	\$10,000	\$10,000
	324	RENTALS	\$785	\$1,797		\$2,500		\$27,900	\$27,900	\$27,900
	325	ELECTRICITY	\$9,817	\$8,187		\$11,000		\$14,000	\$14,000	\$14,000
	326	FUEL	\$4,089	\$4,180		\$1,200		\$6,000	\$6,000	\$6,000
	327	WATER & SEWAGE	\$1,211	\$1,696		\$1,900		\$1,900	\$1,900	\$1,900
	328	GARBAGE	\$2,373	\$2,293		\$3,000		\$3,000	\$3,000	\$3,000
	344	CLASSIFIED TRAVEL	\$2,648	\$186		\$1,500		\$1,500	\$1,500	\$1,500
	349	OTHER TRAVEL	\$1,388	\$1,930		\$1,500		\$1,500	\$1,500	\$1,500
	351	TELECOMMUNICATIONS	\$3,589	\$4,211		\$6,500		\$6,500	\$6,500	\$6,500
	353	POSTAGE	\$0	\$2		\$0		\$0	\$0	\$0
	354	ADVERTISING	\$166	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$245	\$191		\$2,000		\$2,000	\$2,000	\$2,000
	383	ARCHITECT/ENGINEER SERV	\$0	\$0		\$0		\$20,000	\$20,000	\$20,000
	410	CONSUMABLE SUPPLIES	\$26,476	\$32,880		\$32,000		\$32,000	\$32,000	\$32,000
	460	NON-CONSUMABLE SUPPLIES	\$3,071	\$3,569		\$4,500		\$4,500	\$4,500	\$4,500
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$10,000		\$5,000	\$5,000	\$5,000
	640	DUES AND FEES	\$70	\$70		\$100		\$100	\$100	\$100
	651	LIABILITY INSURANCE	\$0	\$536		\$0		\$0	\$0	\$0
	653	PROPERTY INSURANCE	\$99,215	\$101,581		\$117,000		\$120,000	\$120,000	\$120,000
	670	TAXES AND LICENSES	\$163	\$163		\$0		\$175	\$175	\$175
		2540	\$557,266	\$590,136	4.50	\$704,579	5.25	\$849,864	\$849,864	\$849,864

**General Fund Expenditures - Other District Programs
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
2543	112	CLASSIFIED SALARIES	\$32,021	\$28,498	1.00	\$34,666	2.00	\$83,791	\$83,791	\$83,791
	145	OPT OUT ADD SALARY	\$0	\$4,950		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$7,004	\$8,460		\$10,968		\$21,441	\$21,441	\$21,441
	212	PERS-EMPLOYEE PICK-UP	\$1,921	\$1,910		\$2,476		\$5,423	\$5,423	\$5,423
	220	SOCIAL SECURITY/MEDICARE	\$2,341	\$2,532		\$3,157		\$6,915	\$6,915	\$6,915
	231	WORKERS COMP	\$960	\$1,291		\$1,050		\$3,477	\$3,477	\$3,477
	241	HEALTH INSURANCE	\$14,300	\$3,800		\$0		\$16,800	\$16,800	\$16,800
	322	REPAIRS & MAINTENANCE	\$5,672	\$1,154		\$5,000		\$5,000	\$5,000	\$5,000
	324	RENTALS	\$771	\$502		\$1,000		\$3,500	\$3,500	\$3,500
	394	SUBSTITUTE SERVICES	\$0	\$1,333		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$45	\$0		\$0		\$250	\$250	\$250
	410	CONSUMABLE SUPPLIES	\$22,308	\$3,340		\$12,000		\$12,000	\$12,000	\$12,000
	460	NON-CONSUMABLE SUPPLIES	\$164	\$3,333		\$2,000		\$2,000	\$2,000	\$2,000
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$0		\$25,000	\$25,000	\$25,000
640	DUES AND FEES	\$50	\$0		\$0		\$500	\$500	\$500	
		2543	\$87,557	\$61,613	1.00	\$78,917	2.00	\$192,698	\$192,698	\$192,698
2545	322	REPAIRS & MAINTENANCE	\$8,815	\$4,109		\$12,000		\$10,000	\$10,000	\$10,000
	410	CONSUMABLE SUPPLIES	\$70	\$94		\$500		\$500	\$500	\$500
	460	NON-CONSUMABLE SUPPLIES	\$0	\$1,990		\$0		\$2,000	\$2,000	\$2,000
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$0		\$15,000	\$15,000	\$15,000
	651	LIABILITY INSURANCE	\$2,536	\$2,940		\$3,200		\$4,000	\$4,000	\$4,000
		2545	\$11,421	\$9,133	0.00	\$15,700	0.00	\$31,500	\$31,500	\$31,500
2550	113	ADMINISTRATORS	\$21,188	\$22,165	0.20	\$22,035	0.20	\$22,587	\$22,587	\$22,587
	211	PERS-EMPLOYER CONTRIBUT	\$5,764	\$7,100		\$7,058		\$6,049	\$6,049	\$6,049
	212	PERS-EMPLOYEE PICK-UP	\$1,271	\$1,330		\$1,322		\$1,355	\$1,355	\$1,355
	220	SOCIAL SECURITY/MEDICARE	\$1,612	\$1,686		\$1,686		\$1,728	\$1,728	\$1,728
	231	WORKERS COMP	\$87	\$142		\$87		\$112	\$112	\$112
	241	HEALTH INSURANCE	\$2,665	\$2,923		\$3,517		\$3,278	\$3,278	\$3,278
	331	REIMB STUDENT TRANSPORT	\$992,715	\$884,499		\$1,215,000		\$1,200,000	\$1,200,000	\$1,200,000
	386	DATA PROCESSING SRVS	\$2,655	\$2,563		\$2,600		\$3,000	\$3,000	\$3,000
		2550	\$1,027,957	\$922,409	0.20	\$1,253,305	0.20	\$1,238,110	\$1,238,110	\$1,238,110
2558	112	CLASSIFIED SALARIES	\$235	\$30		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$376		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$55	\$108		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$14	\$24		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$16	\$30		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$1	\$2		\$0		\$0	\$0	\$0

**General Fund Expenditures - Other District Programs
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
2558	331	REIMB STUDENT TRANSPORT	\$601,086	\$488,070		\$599,000		\$605,000	\$605,000	\$605,000
	410	CONSUMABLE SUPPLIES	\$504	\$304		\$0		\$0	\$0	\$0
		2558	\$601,911	\$488,944	0.00	\$599,000	0.00	\$605,000	\$605,000	\$605,000
2574	112	CLASSIFIED SALARIES	\$49,309	\$53,537	1.25	\$52,756	1.25	\$55,377	\$55,377	\$55,377
	122	SUBSTITUTE - CLASSIFIED	\$2,327	\$0		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$396	\$396	\$396
	145	OPT OUT ADD SALARY	\$6,600	\$3,300		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$14,941	\$17,885		\$16,553		\$14,699	\$14,699	\$14,699
	212	PERS-EMPLOYEE PICK-UP	\$3,361	\$3,416		\$3,171		\$3,346	\$3,346	\$3,346
	220	SOCIAL SECURITY/MEDICARE	\$4,463	\$4,356		\$4,043		\$4,267	\$4,267	\$4,267
	231	WORKERS COMP	\$454	\$765		\$475		\$678	\$678	\$678
	241	HEALTH INSURANCE	\$0	\$7,800		\$17,100		\$16,800	\$16,800	\$16,800
	322	REPAIRS & MAINTENANCE	\$26,434	\$20,666		\$29,100		\$30,000	\$30,000	\$30,000
	324	RENTALS	\$23,120	\$22,184		\$25,700		\$26,000	\$26,000	\$26,000
	344	CLASSIFIED TRAVEL	\$8	\$27		\$0		\$400	\$400	\$400
	380	NON-INSTR PROF & TECH	\$360	\$360		\$500		\$0	\$0	\$0
	394	SUBSTITUTE SERVICES	\$0	\$186		\$0		\$0	\$0	\$0
410	CONSUMABLE SUPPLIES	\$37,036	\$30,979		\$40,000		\$48,000	\$48,000	\$48,000	
460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$1,500		\$500	\$500	\$500	
		2574	\$168,513	\$165,559	1.25	\$190,998	1.25	\$200,462	\$200,462	\$200,462
2629	380	NON-INSTR PROF & TECH	\$3,500	\$0		\$0		\$0	\$0	\$0
		2629	\$3,500	\$0	0.00	\$0	0.00	\$0	\$0	\$0
2640	112	CLASSIFIED SALARIES	\$0	\$0		\$0		\$42,052	\$42,052	\$42,052
	113	ADMINISTRATORS	\$101,118	\$128,330	1.00	\$127,766	1.00	\$130,970	\$130,970	\$130,970
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$304	\$304	\$304
	145	OPT OUT ADD SALARY	\$2,223	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$3,530	\$20,360		\$40,923		\$46,473	\$46,473	\$46,473
	212	PERS-EMPLOYEE PICK-UP	\$713	\$0		\$0		\$2,541	\$2,541	\$2,541
	220	SOCIAL SECURITY/MEDICARE	\$7,678	\$9,403		\$9,774		\$13,259	\$13,259	\$13,259
	231	WORKERS COMP	\$425	\$825		\$509		\$878	\$878	\$878
	232	UNEMPLOYMENT COMP	\$0	\$0		\$5,000		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$9,280	\$13,753		\$16,453		\$33,858	\$33,858	\$33,858
312	INSTR PRG IMP SRV	\$10,098	\$10,603		\$11,000		\$11,000	\$11,000	\$11,000	
324	RENTALS	\$770	\$0		\$0		\$0	\$0	\$0	
342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$1,000		\$1,000	\$1,000	\$1,000	
344	CLASSIFIED TRAVEL	\$0	\$0		\$500		\$500	\$500	\$500	
349	OTHER TRAVEL	\$1,137	\$3,268		\$5,000		\$5,000	\$5,000	\$5,000	

**General Fund Expenditures - Other District Programs
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted	
2640	353	POSTAGE	\$47	\$37		\$50		\$50	\$50	\$50	
	354	ADVERTISING	\$1,425	\$0		\$1,000		\$1,000	\$1,000	\$1,000	
	380	NON-INST PROF & TECH	\$19,161	\$12,939		\$13,000		\$13,000	\$13,000	\$13,000	
	410	CONSUMABLE SUPPLIES	\$4,094	\$5,122		\$5,000		\$5,000	\$5,000	\$5,000	
	415	FOOD SUPPLIES	\$1,978	\$4,328		\$5,000		\$5,000	\$5,000	\$5,000	
	440	PERIODICALS	\$150	\$425		\$150		\$150	\$150	\$150	
	460	NON-CONSUMABLE SUPPLIES	\$0	\$765		\$0		\$0	\$0	\$0	
	640	DUES AND FEES	\$1,270	\$1,450		\$1,450		\$1,450	\$1,450	\$1,450	
			2640	\$165,097	\$211,608	1.00	\$243,575	2.00	\$313,486	\$313,486	\$313,486
	2649		TUITION REIMBURSEMENT	\$42,780	\$43,490		\$46,700		\$46,700	\$46,700	\$46,700
		342	\$0	\$344		\$0		\$0	\$0	\$0	
		2649	\$42,780	\$43,834	0.00	\$46,700	0.00	\$46,700	\$46,700	\$46,700	
2660		DATA PROCESSING SRVS	\$26,663	\$34,409		\$35,000		\$36,000	\$36,000	\$36,000	
		2660	\$26,663	\$34,409	0.00	\$35,000	0.00	\$36,000	\$36,000	\$36,000	
	112	CLASSIFIED SALARIES	\$265,594	\$283,520	4.00	\$244,061	4.00	\$275,230	\$275,230	\$275,230	
	114	MANAGERIAL - CLASSIFIED	\$84,203	\$93,473	1.00	\$92,831	1.00	\$96,832	\$96,832	\$96,832	
	124	TEMPORARY - CLASSIFIED	\$0	\$6		\$0		\$0	\$0	\$0	
	130	EXTEND CONT/STU TEACH	\$7,100	\$6,800		\$7,217		\$5,978	\$5,978	\$5,978	
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$304	\$304	\$304	
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600		\$6,600	\$6,600	\$6,600	
	211	PERS-EMPLOYER CONTRIBUT	\$83,390	\$105,560		\$96,812		\$93,403	\$93,403	\$93,403	
	212	PERS-EMPLOYEE PICK-UP	\$21,746	\$22,971		\$21,049		\$23,097	\$23,097	\$23,097	
	220	SOCIAL SECURITY/MEDICARE	\$26,561	\$28,441		\$26,836		\$29,448	\$29,448	\$29,448	
	231	WORKERS COMP	\$1,555	\$2,553		\$1,484		\$1,975	\$1,975	\$1,975	
	241	HEALTH INSURANCE	\$66,181	\$70,212		\$64,012		\$67,328	\$67,328	\$67,328	
2661	322	REPAIRS & MAINTENANCE	\$637	\$0		\$1,500		\$2,500	\$2,500	\$2,500	
	324	RENTALS	\$0	\$0		\$91,000		\$250,000	\$250,000	\$250,000	
	328	GARBAGE	\$0	\$1,784		\$1,500		\$1,500	\$1,500	\$1,500	
	344	CLASSIFIED TRAVEL	\$3,149	\$4,276		\$5,000		\$5,000	\$5,000	\$5,000	
	349	OTHER TRAVEL	\$0	\$1,049		\$1,000		\$5,000	\$5,000	\$5,000	
	353	POSTAGE	\$274	\$31		\$500		\$500	\$500	\$500	
	359	INTERNET SERVICES	\$0	\$0		\$0		\$12,000	\$12,000	\$12,000	
	380	NON-INST PROF & TECH	\$84,052	\$56,395		\$80,000		\$95,000	\$95,000	\$95,000	
	410	CONSUMABLE SUPPLIES	\$57,839	\$36,324		\$60,000		\$30,000	\$30,000	\$30,000	
	460	NON-CONSUMABLE SUPPLIES	\$52,910	\$52,758		\$32,000		\$50,000	\$50,000	\$50,000	
	470	COMPUTER SOFTWARE	\$9,500	\$9,572		\$10,000		\$120,000	\$120,000	\$120,000	
	480	COMPUTER HARDWARE	\$130,966	\$168,203		\$150,000		\$0	\$0	\$0	

**General Fund Expenditures - Other District Programs
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
2661	541	NEW EQUIPMENT	\$92,407	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$300	\$548		\$600		\$750	\$750	\$750
		2661	\$995,064	\$951,175	5.00	\$994,102	5.00	\$1,172,445	\$1,172,445	\$1,172,445
	130	EXTEND CONT/STU TEACH	\$36	\$83		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$7	\$22		\$0		\$0	\$0	\$0
2680	212	PERS-EMPLOYEE PICK-UP	\$2	\$5		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$3	\$6		\$0		\$0	\$0	\$0
	389	INTERPRET/TRANSLATION	\$893	\$2,134		\$3,000		\$3,000	\$3,000	\$3,000
		2680	\$941	\$2,251	0.00	\$3,000	0.00	\$3,000	\$3,000	\$3,000
2700	241	HEALTH INSURANCE	\$442,491	\$351,501		\$395,000		\$420,000	\$420,000	\$420,000
		2700	\$442,491	\$351,501	0.00	\$395,000	0.00	\$420,000	\$420,000	\$420,000
5220	710	FUND MODIFICATIONS	\$29,579	\$80,000		\$10,000		\$200,000	\$200,000	\$200,000
		5220	\$29,579	\$80,000	0.00	\$10,000	0.00	\$200,000	\$200,000	\$200,000
6110	810	PLANNED RESERVE	\$0	\$0		\$1,802,300		\$1,918,988	\$1,918,988	\$1,918,988
		6110	\$0	\$0	0.00	\$1,802,300	0.00	\$1,918,988	\$1,918,988	\$1,918,988
		TOTAL OTHER DISTRICT PROGRAMS	\$6,245,568	\$6,326,845	28.15	\$8,689,465	34.21	\$10,078,630	\$10,078,630	\$10,078,630

Charter Schools

Luckiamute Valley Charter Schools

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

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

Dallas Community School

124 SW Walnut Avenue
Dallas, OR 97338
503-420-4360

**General Fund Expenditures - Luckiamute Valley Charter School
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1250	111	LICENSED SALARIES	\$30,495	\$31,656	0.50	\$31,626	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$1,580	\$1,635		\$1,696	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$8,723	\$10,663		\$10,581	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$1,924	\$1,998		\$1,999	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$2,353	\$2,418		\$2,549	\$0	\$0	\$0
	231	WORKERS COMP	\$135	\$135		\$135	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$6,600	\$6,600		\$7,950	\$0	\$0	\$0
	310	INSTR PROF & TECH SERVICE	\$29,702	\$65,112		\$41,000	\$110,000	\$110,000	\$110,000
	341	LICENSED TRAVEL-IN DIST	\$703	\$420		\$500	\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$350	\$0	\$0	\$0
410	CONSUMABLE SUPPLIES	\$0	\$52		\$0	\$0	\$0	\$0	
		1250	\$82,215	\$120,690	0.50	\$98,386	\$110,000	\$110,000	\$110,000
1288	349	OTHER TRAVEL	\$1,450	\$1,650		\$0	\$0	\$0	\$0
	360	CHARTER SCHOOL	\$2,006,139	\$2,134,047		\$2,259,900	\$2,334,245	\$2,334,245	\$2,334,245
	380	NON-INSTR PROF & TECH	\$1,145	\$1,145		\$1,100	\$1,100	\$1,100	\$1,100
		1288	\$2,008,734	\$2,136,842	0.00	\$2,261,000	\$2,335,345	\$2,335,345	\$2,335,345
2130	112	CLASSIFIED SALARIES	\$5,270	\$0		\$0	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$2,200	\$0		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$1,634	\$0		\$0	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$448	\$0		\$0	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$571	\$0		\$0	\$0	\$0	\$0
	231	WORKERS COMP	\$34	\$0		\$0	\$0	\$0	\$0
	310	INSTR PROF & TECH SERVICE	\$13,502	\$11,865		\$10,000	\$10,000	\$10,000	\$10,000
		2130	\$23,659	\$11,865	0.00	\$10,000	\$10,000	\$10,000	\$10,000
2143	310	INSTR PROF & TECH SERVICE	\$0	\$1,959		\$1,000	\$1,000	\$1,000	\$1,000
2150	310	INSTR PROF & TECH SERVICE	\$0	\$1,959		\$1,000	\$1,000	\$1,000	\$1,000
	310	INSTR PROF & TECH SERVICE	\$0	\$16,422		\$10,000	\$10,000	\$10,000	\$10,000
2310	351	TELECOMMUNICATIONS	\$0	\$16,422		\$10,000	\$10,000	\$10,000	\$10,000
2540	351	TELECOMMUNICATIONS	\$0	\$502		\$0	\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$42,048	\$502		\$42,000	\$42,000	\$42,000	\$42,000
2550	331	REIMB STUDENT TRANSPORT	\$4,310	\$4,340		\$4,000	\$4,000	\$4,000	\$4,000
	331	REIMB STUDENT TRANSPORT	\$4,310	\$4,340		\$4,000	\$4,000	\$4,000	\$4,000
		2550	\$154,779	\$193,972	0.00	\$189,600	\$210,000	\$210,000	\$210,000
		TOTAL LUCKIATMUTE VALLEY CHARTER SCHOOL	\$2,273,697	\$2,486,593	0.50	\$2,573,986	\$2,680,345	\$2,680,345	\$2,680,345

**General Fund Expenditures - Dallas Community School
2021-22 Budget**

Function	Account	Account Title	2018-19 Actual	2019-20 Actual	FTE	2020-21 Adopted	FTE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
1221	112	CLASSIFIED SALARIES	\$0	\$10,061	0.69	\$19,526		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$2,614		\$5,190		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$590		\$1,172		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$770		\$1,494		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$44		\$86		\$0	\$0	\$0
		1221	\$0	\$14,078	0.69	\$27,468	\$0	\$0	\$0	\$0
1250	112	CLASSIFIED SALARIES	\$6,456	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$690	\$0		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$135	\$0		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$494	\$0		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$28	\$0		\$0		\$0	\$0	\$0
		1250	\$7,803	\$0	0.00	\$0	0.00	\$0	\$0	\$0
1288	360	CHARTER SCHOOL	\$1,287,136	\$1,395,193		\$1,420,900		\$1,692,865	\$1,692,865	\$1,692,865
2550	331	REIMB STUDENT TRANSPORT	\$1,287,136	\$1,395,193	0.00	\$1,420,900	0.00	\$1,692,865	\$1,692,865	\$1,692,865
		2550	\$1,472	\$1,018	0.00	\$1,000	0.00	\$1,500	\$1,500	\$1,500
		TOTAL DALLAS COMMUNITY SCHOOL	\$1,296,411	\$1,410,289	0.69	\$1,449,367	0.00	\$1,694,365	\$1,694,365	\$1,694,365

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Special Revenue Funds

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SPECIAL REVENUE GRANTS & PROJECTS

RESOURCES	Actual Allocation		Adopted	Projected
	2018 / 2019	2019 / 2020	2020 / 2021	2021 2022
Consolidated Mini Grants	42,218	62,676	335,000	350,000
Cool Schools Senate Bill 1149	41,485	88,195	80,000	80,000
Dallas High School Teen Parent Program	-	-	10,000	10,000
English Language Learner - HB3499	108,798	126,561	90,000	-
High School Success - Measure 98	462,342	608,551	760,000	782,200
Individuals with Disabilities Education Act (IDEA)	520,418	575,779	606,560	600,748
IDEA - Section 619, Preschool Grant	7,286	3,948	19,500	20,000
Medicaid Administrative Claims Survey Reimbursement	44,704	23,917	30,000	30,000
Mid-Willamette Valley Beginning Educator Mentoring Grant	72,200	-	-	-
Outdoor School - Measure 99	30,300	385	38,020	38,020
PAS/ New Options	545,152	590,398	609,586	633,889
Pathways for Recovery and Return	-	-	-	26,680
Polk Adolescent Day Treatment Center	410,127	400,233	516,900	504,000
Polk County Business Development Job Training	3,941	72	-	-
State Summer Program	-	-	-	1,184,540
Student Investment Account	-	-	2,635,114	2,321,099
Title I	648,830	708,746	735,245	683,197
Title IIA - Improving Teacher Quality	94,287	96,654	167,000	129,836
Title IV - Student Support and Academic Enrichment	48,532	41,204	50,000	54,000
Youth Transition Project	82,574	75,981	86,000	85,890
TOTAL RESOURCES	3,163,194	3,403,299	6,768,925	7,534,099
REQUIREMENTS				
1000 - INSTRUCTION				
Consolidated Mini Grants	29,737	14,167	151,500	159,906
English Language Learner - HB3499	39,535	44,671	41,062	-
High School Success - Measure 98	232,688	408,651	511,151	580,692
Individuals with Disabilities Education Act (IDEA)	334,456	367,983	404,049	377,312
IDEA - Section 619, Preschool Grant	1,507	3,780	10,000	10,000
Outdoor School - M99	29,929	-	37,020	36,918
PAS/ New Options	545,152	590,398	609,586	633,889
Pathways for Recovery and Return	-	-	-	25,435
Polk Adolescent Day Treatment Center	296,019	326,511	418,233	425,472
Polk County Business Development Job Training	3,941	72	-	-
State Summer Program	-	-	-	701,000
Student Investment Account	-	-	2,084,099	2,160,570
Title I	612,797	675,060	700,300	645,206
Title IIA - Improving Teacher Quality	8,378	-	-	-
Title IV - Student Support and Academic Enrichment	45,837	36,729	42,000	51,475
Youth Transition Project	77,988	72,370	81,913	81,028
Total Instruction	\$ 2,257,963	\$ 2,540,392	\$ 5,090,913	\$ 5,888,903
2000 - SUPPORT SERVICES				
Consolidated Mini Grants	3,160	44,905	165,500	173,906
English Language Learner - HB3499	69,263	81,890	48,938	-
High School Success - Measure 98	229,655	199,900	248,849	201,508
Individuals with Disabilities Education Act (IDEA)	185,962	207,796	202,511	223,436
IDEA - Section 619, Preschool Grant	5,778	168	9,500	10,000
Medicaid Administrative Claims Survey Reimbursement	44,704	23,917	30,000	30,000
Mid-Willamette Valley Beginning Educator Mentoring Grant	72,200	-	-	-
Outdoor School - M99	371	385	1,000	1,102
Pathways for Recovery and Return	-	-	-	1,245
Polk Adolescent Day Treatment Center	114,108	73,722	98,667	78,528
State Summer Program	-	-	-	483,540
Student Investment Account	-	-	551,015	160,529
Title I	36,033	33,686	34,945	37,991
Title IIA - Improving Teacher Quality	85,909	96,654	167,000	129,836
Title IV - Student Support and Academic Enrichment	2,695	4,475	8,000	2,525
Youth Transition Project	4,586	3,611	4,087	4,862
Total Support Services	\$ 854,423	\$ 771,109	\$ 1,570,012	\$ 1,539,008
3000 - COMMUNITY SERVICE				
Consolidated Mini Grants	9,323	3,603	18,000	16,188
Dallas High School Teen Parent Program	-	-	10,000	10,000
Total Community Services	\$ 9,323	\$ 3,603	\$ 28,000	\$ 26,188
4150 - FACILITY ACQUISITION (College and Career-M98)	\$ -	\$ -	\$ -	\$ -
5220 - INTERFUND TRANSFERS (Cool Schools SB 1149)	\$ 41,485	\$ 88,195	\$ 80,000	\$ 80,000
TOTAL REQUIREMENTS	\$ 3,163,194	\$ 3,403,299	\$ 6,768,925	\$ 7,534,099

CONSOLIDATED MINI GRANTS

A number of small grants and contracts are awarded to Dallas School District each year. This fund was established to account for these activities and the receipt of funds outside the scope of General Fund. Current activity in this fund may include: e-scrip earnings and expenditures, Career Pathways, Long Term Facilities Planning and other grants obtained by educators for use in their classrooms. Other programs such as Afterschool Art and Employee Wellness have diminished in activity to the degree they will now be accounted for in the mini grant fund beginning 2020-21.

The projected allocation for 2021-22 remains high enough to allow expenditure authority for new grant opportunities that may arise.

Historical Data and Projections

	Actual Allocation		FTE	Projected	FTE	Projected
	2018/2019	2019/2020		Allocation		Allocation
				2020/2021		2021/2022
<i>Fund 287</i>						
RESOURCES						
1000 Local Sources	\$14,747	\$16,641		\$100,000		\$100,000
3000 State	\$18,467	\$36,726		\$135,000		\$150,000
4000 Federal	\$9,005	\$9,308		\$100,000		\$100,000
5000 Transfers from General Fund	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$42,218</u>	<u>\$62,676</u>		<u>\$335,000</u>		<u>\$350,000</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$591		\$10,000		\$17,025
200 Associated Payroll Costs	\$0	\$343		\$4,500		\$5,881
300 Purchased Services	\$1,049	\$0		\$75,000		\$75,000
400 Supplies & Materials	\$15,661	\$13,233		\$35,000		\$35,000
500 Capital Outlays	\$13,024	\$0		\$25,000		\$25,000
600 Other Objects	\$0	\$0		\$2,000		\$2,000
Total Instruction	<u>\$29,734</u>	<u>\$14,167</u>		<u>\$151,500</u>		<u>\$159,906</u>
2000 Support						
100 Salaries	\$0	\$0		\$10,000		\$17,025
200 Associated Payroll Costs	\$0	\$0		\$4,500		\$5,881
300 Purchased Services	\$2,960	\$36,393		\$75,000		\$75,000
400 Supplies & Materials	\$200	\$8,466		\$25,000		\$25,000
500 Capital Outlays	\$0	\$0		\$50,000		\$50,000
600 Other Objects	\$0	\$47		\$1,000		\$1,000
Total Support	<u>\$3,160</u>	<u>\$44,905</u>		<u>\$165,500</u>		<u>\$173,906</u>
3000 Community Services						
100 Salaries	\$5,526	\$1,920		\$5,000		\$4,599
200 Associated Payroll Costs	\$447	\$501		\$3,000		\$1,589
300 Purchased Services	\$344	\$351		\$5,000		\$5,000
400 Supplies & Materials	\$3,007	\$831		\$5,000		\$5,000
500 Capital Outlays	\$0	\$0		\$0		\$0
Total Community Service	<u>\$9,324</u>	<u>\$3,603</u>		<u>\$18,000</u>		<u>\$16,188</u>
TOTAL REQUIREMENTS	<u>\$42,218</u>	<u>\$62,676</u>		<u>\$335,000</u>		<u>\$350,000</u>

COOL SCHOOLS SENATE BILL 1149

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

Funds received from PacifiCorp are required to be accumulated into a special revenue fund. Upon approval from Oregon Department of Energy (ODOE) the money may be transferred to other district funds to reimburse completed projects. In 2012-13, the Citizens Advisory Committee recommended that all funds previously accumulated and newly received will be transferred to the Facility Repairs and Maintenance Fund. This action was subsequently adopted by the Board. The program is expected to sunset at the end of December 2025.

Historical Data and Projections

	Actual Allocation		FTE	Projected	Projected
	2018/2019	2019/2020		Allocation	Allocation
				2020/2021	2021/2022
					<i>Fund 202</i>
RESOURCES					
1990 PacificCorp Public Purpose	\$41,485	\$88,195		\$80,000	\$80,000
5400 Beginning Balance	\$0	\$0		\$0	\$0
TOTAL RESOURCES	<u>\$41,485</u>	<u>\$88,195</u>		<u>\$80,000</u>	<u>\$80,000</u>
REQUIREMENTS					
5220 Transfer to F102	\$41,485	\$88,195		\$80,000	\$80,000
5220 Transfer to F401	\$0	\$0		\$0	\$0
TOTAL REQUIREMENTS	<u>\$41,485</u>	<u>\$88,195</u>		<u>\$80,000</u>	<u>\$80,000</u>

DALLAS HIGH SCHOOL TEEN PARENT PROGRAM

In 2014-15, the district received a federal subsidy grant through ODE that will reimburse the costs of child care paid by the district for the students enrolled in the teen parent program that have placed their children in the Dragonfly pre-school operated by Salem Child Development Center. The district continues to receive the subsidy but has not had teen parents eligible for the assistance since 2017-18. An allocation has been established for 2021-22 to allow for continued funding.

Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	FTE	Projected Allocation
	2018/2019	2019/2020		2020/2021		2021/2022
<i>Fund 222</i>						
RESOURCES						
1000 Local Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$0	\$0		\$0		\$0
4000 Federal Sources	\$0	\$0		\$10,000		\$10,000
TOTAL RESOURCES	<u>\$0</u>	<u>\$0</u>		<u>\$10,000</u>		<u>\$10,000</u>
REQUIREMENTS						
1000 Instruction						
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instructional Services	\$0	\$0		\$0		\$0
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Support Services	\$0	\$0		\$0		\$0
3000 Community Services						
300 Purchased Services	\$0	\$0		\$10,000		\$10,000
600 Other Objects	\$0	\$0		\$0		\$0
Total Community Services	\$0	\$0		\$10,000		\$10,000
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$0</u>		<u>\$10,000</u>		<u>\$10,000</u>

ENGLISH LANGUAGE LEARNER PROGRAM - HB 3499

House Bill 3499 directs the Oregon Department of Education (ODE) to develop and implement a statewide education plan for English Language Learners who are in our K-12 education system. The plan addressed disparities experienced by English Language Learners in every indicator of academic success, from the historical practices leading to disproportionate outcomes for the students to the educational needs of the students from K-12 education, by examining and applying culturally appropriate best practices. Dallas School District was identified as a target district in 2016 and was allocated \$90,000 to complete a needs assessment and develop a plan for improvement of our English Language Learners program.

In 2017-18 the district focused on comprehensive GLAD training for teachers in all elementary schools. Investments were made in curriculum that employs the GLAD model and teaching strategies. The district received notice that it would receive an additional \$90,000 in both years 3 and 4. During 2018-19 the district made a significant investment in the Constructing Meaning program. Constructing Meaning is a process for teaching content by providing teachers with the tools for weaving explicit language instruction into content area teaching to ensure academic achievement of English language learners. A significant investment continues as more teachers and administrators implement these strategies.

The district's participation in this program ended June 30, 2021. There is no allocation for 2021-22.

Historical Data and Projections

	Actual Allocation		Projected Allocation			
	2018/2019	2019/2020	FTE	2020/2021	FTE	Projected Allocation 2021/2022
<i>Fund 218</i>						
RESOURCES						
1000 Local Sources	\$0	\$0		\$0		\$0
2199 Other Intermediate Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$108,798	\$126,561		\$90,000		\$0
4000 Federal Sources	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$108,798</u>	<u>\$126,561</u>		<u>\$90,000</u>		<u>\$0</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$11,233	\$14,589		\$14,998		\$0
200 Associated Payroll Costs	\$4,165	\$6,153		\$6,064		\$0
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$24,137	\$23,929		\$20,000		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$39,535</u>	<u>\$44,671</u>		<u>\$41,062</u>		<u>\$0</u>
2000 Support Services						
100 Salaries	\$18,936	\$16,713		\$14,004		\$0
200 Associated Payroll Costs	\$7,179	\$6,630		\$5,662		\$0
300 Purchased Services	\$43,063	\$49,093		\$24,987		\$0
400 Supplies and Materials	\$85	\$5,394		\$0		\$0
600 Other Objects	\$0	\$4,060		\$4,285		\$0
Total Support Services	<u>\$69,263</u>	<u>\$81,890</u>		<u>\$48,938</u>		<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$108,798</u>	<u>\$126,561</u>		<u>\$90,000</u>		<u>\$0</u>

HIGH SCHOOL SUCCESS - MEASURE 98

The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) was a ballot initiative passed by voters to provide direct funding to school districts in three key areas to improve high school outcomes. The areas identified for this targeted funding are to establish or expand Career and Technical Education programs, establish or expand college-level educational opportunities in high schools, and establish or expand dropout-prevention strategies in high schools. Dallas School District's Measure 98 implementation was dedicated to implement strategies in all three key areas outlined in the measure.

The district has six current Career and Technical Education (CTE) strands in the areas of business, culinary arts, health sciences, information and communication technology and engineering. District partnership with Chemeketa Community College provides key instruction as well as offering dual credit and articulated credit. The district implemented the Advancement Via Individual Determination (AVID) as a dropout strategy and offers several class sections to students. A Freshman-on-Track team was organized in 2018-19 that has shown positive outcomes related to student success. In Spring 2021, the new CTE building was completed through Capital Project Bond dollars. This new space will enable the district to expand current programs and offerings in 2021-22 with full funding expected from state legislators.

Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation		
	2018/2019	2019/2020		2020/2021	2021/2022	
<i>Fund 226</i>						
RESOURCES						
1000 Local Sources	\$0	\$0		\$0	\$0	
2199 Other Intermediate Sources	\$0	\$0		\$0	\$0	
3000 State Sources	\$462,342	\$608,551		\$760,000	\$782,200	
4000 Federal Sources	\$0	\$0		\$0	\$0	
TOTAL RESOURCES	<u>\$462,342</u>	<u>\$608,551</u>		<u>\$760,000</u>	<u>\$782,200</u>	
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$124,216	\$226,684	4.00	\$255,705	5.42	\$342,854
200 Associated Payroll Costs	\$36,671	\$113,452		\$134,081		\$169,138
300 Purchased Services	\$70,141	\$62,824		\$35,000		\$52,000
400 Supplies and Materials	\$1,660	\$3,062		\$11,366		\$16,700
500 Capital Outlay	\$0	\$0		\$75,000		\$0
600 Other Objects	\$0	\$2,629		\$0		\$0
Total Instruction	<u>\$232,688</u>	<u>\$408,651</u>		<u>\$511,152</u>		<u>\$580,692</u>
2000 Support Services						
100 Salaries	\$128,354	\$102,110	1.00	\$100,477	1.00	\$102,433
200 Associated Payroll Costs	\$67,724	\$61,053		\$62,271		\$59,015
300 Purchased Services	\$33,576	\$7,813		\$50,000		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$28,923		\$36,100		\$40,060
Total Support Services	<u>\$229,654</u>	<u>\$199,900</u>		<u>\$248,848</u>		<u>\$201,508</u>
4000 Facilities Acquisition/Construction						
500 Capital Improvements	\$0	\$0		\$0		\$0
TOTAL REQUIREMENTS	<u>\$462,342</u>	<u>\$608,551</u>	5.00	<u>\$760,000</u>	6.42	<u>\$782,200</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. IDEA funds have supported costs of special education teachers, classroom assistants, and educational materials to accommodate the needs of the special education students in Dallas School District. These funds also support the costs of records managers assigned to special education.

Historical Data and Projections

	Actual Allocation		FTE	Projected	FTE	Projected
	2018/2019	2019/2020		Allocation		Allocation
				2020/2021		2021/2022
						<i>Fund 237</i>
RESOURCES						
4000 Revenue from Federal Sources	\$520,418	\$575,779		\$606,560		\$600,748
TOTAL RESOURCES	<u>\$520,418</u>	<u>\$575,779</u>		<u>\$606,560</u>		<u>\$600,748</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$227,417	\$240,275	4.25	\$256,727	4.25	\$250,686
200 Associated Payroll Costs	\$101,487	\$124,700		\$130,322		\$116,626
300 Purchased Services	\$5,236	\$2,157		\$10,000		\$5,000
400 Supplies and Materials	\$316	\$852		\$7,000		\$5,000
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$334,456</u>	<u>\$367,983</u>		<u>\$404,049</u>		<u>\$377,312</u>
2000 Support Services						
100 Salaries	\$94,463	\$100,658	3.00	\$97,099	3.00	\$100,027
200 Associated Payroll Costs	\$61,969	\$78,783		\$74,912		\$91,916
300 Purchased Services	\$36	\$0		\$500		\$0
400 Supplies and Materials	\$566	\$695		\$1,000		\$1,000
600 Other Objects	\$28,928	\$27,660		\$29,000		\$30,493
Total Support Services	<u>\$185,962</u>	<u>\$207,796</u>		<u>\$202,511</u>		<u>\$223,436</u>
TOTAL REQUIREMENTS	<u>\$520,418</u>	<u>\$575,779</u>	7.25	<u>\$606,560</u>	7.25	<u>\$600,748</u>

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

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

Allowable expenditures are restricted to programs that serve children with disabilities between the ages three to five. Grant funds are primarily used for transitioning our Early Childhood Special Education students.

Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	Projected Allocation
	2018/2019	2019/2020		2020/2021	2021/2022
<i>Fund 204</i>					
RESOURCES					
4000 Federal Sources	\$7,286	\$3,948		\$19,500	\$20,000
TOTAL RESOURCES	<u>\$7,286</u>	<u>\$3,948</u>		<u>\$19,500</u>	<u>\$20,000</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 and Materials	\$1,507	\$3,780		\$10,000	\$10,000
600 Other	\$0	\$0		\$0	\$0
Total Instruction	\$1,507	\$3,780		\$10,000	\$10,000
2000 Support Services					
100 Salaries	\$3,540	\$0		\$4,800	\$4,740
200 Associated Payroll Costs	\$1,271	\$0		\$2,110	\$1,795
300 Purchased Services	\$563	\$0		\$1,660	\$2,334
400 Supplies and Materials	\$0	\$0		\$0	\$0
600 Other	\$405	\$168		\$930	\$1,132
Total Support Services	\$5,779	\$168		\$9,500	\$10,000
TOTAL REQUIREMENTS	<u>\$7,286</u>	<u>\$3,948</u>		<u>\$19,500</u>	<u>\$20,000</u>

MEDICAID ADMINISTRATIVE CLAIMS SURVEY REIMBURSEMENT

Dallas School District partners with Northwest Regional ESD to administer a Medicaid Administrative Claims (MAC) Survey within the district. The district receives reimbursement and uses the funds to supplement the provision to provide school based health services to students and families within the district.

The survey is completed three times during the year and each time a new group of employees will participate. Training is provided to employees who have not completed a survey in the past. Any MAC reimbursement to Dallas School District must be used for health and social services (i.e. nursing and counseling services). This fund tracks receipt of reimbursements and currently provides supplemental funding for the district-wide school nurse.

Historical Data and Projections

	Actual Allocation		FTE	Projected	FTE	Projected
	2018/2019	2019/2020		Allocation		Allocation
				2020/2021		2021/2022
<i>Fund 240</i>						
RESOURCES						
1990 Local Sources	\$44,704	\$0		\$30,000		\$0
4202 OHA Medicaid Reimbursement	<u>\$0</u>	<u>\$23,917</u>		<u>\$0</u>		<u>\$30,000</u>
TOTAL RESOURCES	<u><u>\$44,704</u></u>	<u><u>\$23,917</u></u>		<u><u>\$30,000</u></u>		<u><u>\$30,000</u></u>
REQUIREMENTS						
2000 Support Services						
100 Salaries	\$23,949	\$19,609	0.30	\$21,396	0.30	\$21,570
200 Associated Payroll Costs	\$14,798	\$4,307		\$8,604		\$8,430
300 Purchased Services	\$5,957	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
Total Support Services	\$44,704	\$23,917		\$30,000		\$30,000
TOTAL REQUIREMENTS	<u><u>\$44,704</u></u>	<u><u>\$23,917</u></u>	0.30	<u><u>\$30,000</u></u>	0.30	<u><u>\$30,000</u></u>

MID-WILLAMETTE VALLEY EDUCATOR EFFECTIVENESS
Beginning Educator Mentoring Grant

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

The Mentoring Grant, a part of this Network, is a Master Teacher model for mentoring beginning teachers. We are currently part of a consortium with Salem-Keizer and Central School District, among others. The district extends the contracts of three senior level mentor teachers to provide explicit support through observations, coaching, professional learning, and other meetings directly to first and second year teachers (new to the profession).

The district will continue participation in the consortium for as long as funds continue to be available. Funding for this program was diverted to a new Regional Training program in 2019-20. The new program will be administered by Willamette ESD.

Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2018/2019	2019/2020		2020/2021	2021/2022
<i>Fund 278</i>					
RESOURCES					
3000 State Sources	\$72,200	\$0		\$0	\$0
TOTAL RESOURCES	<u>\$72,200</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
REQUIREMENTS					
2000 Support Services					
100 Salaries	\$58,169	\$0		\$0	\$0
200 Associated Payroll Costs	\$13,679	\$0		\$0	\$0
300 Purchased Services	\$352	\$0		\$0	\$0
400 Supplies and Materials	\$0	\$0		\$0	\$0
600 Other Objects	\$0	\$0		\$0	\$0
Total Support	<u>\$72,200</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL REQUIREMENTS	<u>\$72,200</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>

OUTDOOR SCHOOL - MEASURE 99

Measure 99 created an Outdoor School Education Fund with primary source of revenue from the Oregon State Lottery Funds. The measure required that dollars from the State Lottery Fund cannot reduce lottery proceeds dedicated to the restoration and preservation of parks, beaches, watersheds, and native fish and wildlife. The Outdoor School Education Fund was designed to provide Oregon fifth and sixth grade students with a week-long outdoor school program. The Oregon State University Extension Service administers the funds and provides for reimbursement. The district has partnered with Camp Tapawingo in the past to provide sixth grade students the outdoor school experience and education in an overnight camp setting.

In the 2019-20 school year, Outdoor School activities were cancelled due to the Coronavirus (COVID-19) that preceded Governor Brown's executive order 20-08 in which public schools were closed and gatherings of 25 or more were prohibited.

2021-22 funding for Outdoor School is projected to allow for a traditional experience for students.

Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	Projected Allocation
	2018/2019	2019/2020		2020/2021	2021/2022
<i>Fund 209</i>					
RESOURCES					
3000 State Sources	\$30,300	\$385		\$38,020	\$38,020
TOTAL RESOURCES	<u>\$30,300</u>	<u>\$385</u>		<u>\$38,020</u>	<u>\$38,020</u>
REQUIREMENTS					
1000 Instruction					
100 Salaries	\$2,299	\$0		\$4,999	\$5,018
200 Associated Payroll Costs	\$801	\$0		\$2,021	\$1,900
300 Purchased Services	\$26,829	\$0		\$30,000	\$30,000
400 Supplies and Materials	\$0	\$0		\$0	\$0
600 Other Objects	\$0	\$0		\$0	\$0
Total Instruction	<u>\$29,929</u>	<u>\$0</u>		<u>\$37,020</u>	<u>\$36,918</u>
2000 Support Services					
100 Salaries	\$0	\$0		\$0	\$0
200 Associated Payroll Costs	\$0	\$0		\$0	\$0
300 Purchased Services	\$371	\$385		\$1,000	\$1,102
400 Supplies & Materials	\$0	\$0		\$0	\$0
600 Other Objects	\$0	\$0		\$0	\$0
Total Support Services	<u>\$371</u>	<u>\$385</u>		<u>\$1,000</u>	<u>\$1,102</u>
TOTAL REQUIREMENTS	<u>\$30,300</u>	<u>\$385</u>		<u>\$38,020</u>	<u>\$38,020</u>

**PAS/ NEW OPTIONS
STRUCTURED LEARNING PROGRAM**

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

Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2018/2019	2019/2020		2020/2021	2021/2022
<i>Fund 236</i>					
RESOURCES					
2102 ESD Apportionment	\$545,152	\$590,398		\$609,586	\$633,889
TOTAL RESOURCES	<u>\$545,152</u>	<u>\$590,398</u>		<u>\$609,586</u>	<u>\$633,889</u>
REQUIREMENTS					
1000 Instruction					
100 Salaries	\$348,244	\$359,021	10.50	\$354,882	\$395,935
200 Associated Payroll Costs	\$168,351	\$200,955		\$210,698	\$236,954
300 Purchased Services	\$27,487	\$29,672		\$43,005	\$0
400 Supplies	\$1,070	\$749		\$1,000	\$1,000
500 Capital Outlay	\$0	\$0		\$0	\$0
600 Other Objects	\$0	\$0		\$0	\$0
TOTAL	<u>\$545,152</u>	<u>\$590,398</u>		<u>\$609,586</u>	<u>\$633,889</u>
TOTAL REQUIREMENTS	<u>\$545,152</u>	<u>\$590,398</u>	10.50	<u>\$609,586</u>	<u>\$633,889</u>

PATHWAYS FOR RECOVERY AND RETURN

The purpose of this Grant is to support supplementary education, specifically addressing skill loss, to proactively prepare students for transition between instructional models, or to provide compensatory education services for students impacted by the coronavirus disease 2019 (COVID-19), and Oregon Department of Education's Distance Learning for All and Comprehensive Distance Learning guidance.

These funds will be used by the district during the summer of 2021 to provide summer education services to students in special education programs.

Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	Projected Allocation
	2018/2019	2019/2020		2020/2021	2021/2022
<i>Fund 205</i>					
RESOURCES					
4000 Federal Sources	\$0	\$0		\$0	\$26,680
TOTAL RESOURCES	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$26,680</u>
REQUIREMENTS					
1000 Instruction					
100 Salaries	\$0	\$0		\$0	\$14,732
200 Associated Payroll Costs	\$0	\$0		\$0	\$5,124
300 Purchased Services	\$0	\$0		\$0	\$2,000
400 Supplies and Materials	\$0	\$0		\$0	\$3,580
600 Other	\$0	\$0		\$0	\$0
Total Instruction	\$0	\$0		\$0	\$25,435
2000 Support Services					
100 Salaries	\$0	\$0		\$0	\$0
200 Associated Payroll Costs	\$0	\$0		\$0	\$0
300 Purchased Services	\$0	\$0		\$0	\$0
400 Supplies and Materials	\$0	\$0		\$0	\$0
600 Other	\$0	\$0		\$0	\$1,245
Total Support Services	\$0	\$0		\$0	\$1,245
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$26,680</u>

POLK ADOLESCENT DAY TREATMENT CENTER

Dallas School District has served as the Local Education Agency (LEA) for state and federal funding of Long Term Care and Treatment (LTCT) grant funding awarded to the Polk Adolescent Day Treatment Center, a nonprofit treatment center which provides a therapeutic environment for severely emotionally disturbed adolescents grades 6-12. 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 Allocation	FTE	Projected Allocation
	2018/2019	2019/2020		2020/2021		2021/2022
<i>Fund 281-283</i>						
RESOURCES						
3000 State Sources	\$366,000	\$375,820		\$476,900		\$464,000
4000 Federal Sources	\$44,127	\$24,413		\$40,000		\$40,000
TOTAL RESOURCES	<u>\$410,127</u>	<u>\$400,233</u>		<u>\$516,900</u>		<u>\$504,000</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$119,872	\$126,632	2.00	\$130,686	2.00	\$142,058
200 Associated Payroll Costs	\$68,924	\$76,878		\$84,900		\$86,577
300 Purchased Services	\$99,931	\$116,406		\$175,000		\$150,000
400 Supplies and Materials	\$640	\$6,595		\$27,647		\$46,837
500 Capital Outlays	\$6,652	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$296,019</u>	<u>\$326,511</u>		<u>\$418,233</u>		<u>\$425,472</u>
2000 Support Services						
100 Salaries	\$10,634	\$4,394		\$0		\$0
200 Associated Payroll Costs	\$5,184	\$1,806		\$0		\$0
300 Purchased Services	\$35,024	\$48,500		\$75,000		\$50,000
400 Supplies and Materials	\$1,210	\$0		\$0		\$0
500 Capital Outlays	\$39,280	\$0		\$0		\$0
600 Other Objects	\$22,776	\$19,022		\$23,667		\$28,528
Total Support Services	<u>\$114,108</u>	<u>\$73,722</u>		<u>\$98,667</u>		<u>\$78,528</u>
TOTAL REQUIREMENTS	<u>\$410,127</u>	<u>\$400,233</u>	2.00	<u>\$516,900</u>	2.00	<u>\$504,000</u>

POLK COUNTY BUSINESS DEVELOPMENT JOB TRAINING

In 2017-18, Morrison Alternative Program received a Business Development grant through Polk County with the stated purpose of assisting high school students to become more employable through job training and volunteer opportunities.

In 2018-19, the district reduced an administrative position that served as a resource for the administration of this program. In 2019-20, funds were returned to Polk County. They have established a program to continue offering high school students this opportunity within the business community of Dallas.

Historical Data and Projections

	Actual Allocation		FTE	Projected	FTE	Projected
	2018/2019	2019/2020		Allocation		Allocation
				2020/2021		2021/2022
<i>Fund 214</i>						
RESOURCES						
1000 Local Sources	\$3,941	\$72		\$0		\$0
3000 State Sources	\$0	\$0		\$0		\$0
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Gen Fund Transfer	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$3,941</u>	<u>\$72</u>		<u>\$0</u>		<u>\$0</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$3,000	\$0		\$0		\$0
200 Associated Payroll Costs	\$241	\$0		\$0		\$0
300 Purchased Services	\$0	\$72		\$0		\$0
400 Supplies and Materials	\$700	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$3,941</u>	<u>\$72</u>		<u>\$0</u>		<u>\$0</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>\$3,941</u>	<u>\$72</u>		<u>\$0</u>		<u>\$0</u>

STATE SUMMER PROGRAM

To address the many needs brought on by the immense and disruptive impact of the COVID-19 pandemic, House Bill 5042A authorized the Oregon Department of Education (ODE) to make available \$195.6 million General Fund and \$10 million Federal Funds in grant funding to participating school districts. All funds must be spent by September 1, 2021 and are categorized in the following three programs.

The Summer Academic Support Grant provides grant funding to support summer programs for high school students to acquire academic credits needed to stay on track for graduation.

The Summer Enrichment/Academic Program Grant provides grant funding to offer services for K-8 students for: enrichment activities (robotics, dance, martial arts, art, music, outdoor programs, etc.); academic learning and readiness supports (summer school, bridge programs, transition programs, etc.); and/or social-emotional and mental health services.

The School Child Care Grant provides a supplemental grant opportunity to recipients that wish to provide wrap around child care services for K-5 students that participate in summer academic and enrichment programs supported through the Summer Enrichment/Academic Program Grants.

Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2018/2019	2019/2020		2020/2021	FTE
<i>Fund 256</i>					
RESOURCES					
1000 Local Sources	\$0	\$0		\$0	\$0
3000 State	\$0	\$0		\$0	\$1,184,540
4000 Federal	\$0	\$0		\$0	\$0
5000 Transfers from General Fund	\$0	\$0		\$0	\$0
TOTAL RESOURCES	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$1,184,540</u>
REQUIREMENTS					
1000 Instruction					
100 Salaries	\$0	\$0		\$0	\$300,000
200 Associated Payroll Costs	\$0	\$0		\$0	\$126,000
300 Purchased Services	\$0	\$0		\$0	\$200,000
400 Supplies & Materials	\$0	\$0		\$0	\$75,000
500 Capital Outlays	\$0	\$0		\$0	\$0
600 Other Objects	\$0	\$0		\$0	\$0
Total Instruction	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$701,000</u>
2000 Support					
100 Salaries	\$0	\$0		\$0	\$200,000
200 Associated Payroll Costs	\$0	\$0		\$0	\$84,000
300 Purchased Services	\$0	\$0		\$0	\$100,000
400 Supplies & Materials	\$0	\$0		\$0	\$34,980
500 Capital Outlays	\$0	\$0		\$0	\$0
600 Other Objects	\$0	\$0		\$0	\$64,560
Total Support	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$483,540</u>
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$0</u>	0.00	<u>\$0</u>	<u>\$1,184,540</u>

STUDENT INVESTMENT ACCOUNT

During the 2019 legislative session, Oregon's leaders made a real commitment to our children, our educators, our schools and our state with the passage of the Student Success Act (SSA). At the heart of the SSA is a commitment to improving access and opportunities for students who have been historically underserved in the education system. The Student Success Act is funded through a new corporate activity tax that is expected to invest \$2 billion in Oregon education every two years. Of those funds, \$200 million goes into the State School Fund and the remaining is distributed into three accounts: the Early Learning Account (30%), the Student Investment Account (50%) and the Statewide Education Initiatives Account (30%).

The Student Investment Account (SIA) portion of funding is obtained through a non-competitive grant application process required by each district in Oregon. To develop the Dallas School District plan, the district engaged with stakeholder representatives including; all employee groups, parents, students, community members and district committees in a collaborative process to determine spending priorities. Renewed community engagement and school board approval every biennium is a required component of the grant. Targeted spending is required under the following categories; increased instructional time, improving student health and safety, reducing class size and well-rounded education offerings.

In 2020-21, as a result of the COVID-19 pandemic, the district only received 1/3 of its expected allocation and was required to use these funds in support of the general fund as allowed by Oregon Department of Education. In 2021-22, with the use of Elementary and Secondary School Education and Relief Fund (ESSER) supporting general fund with the ongoing increased costs related to the pandemic, the SIA fund will be utilized as intended, according to the updated spending priorities approved by the School Board in Spring 2021.

Historical Data and Projections

	Actual Allocation		FTE	Projected	FTE	Projected
	2018/2019	2019/2020		Allocation		Allocation
				2020/2021		2021/2022
<i>Fund 251</i>						
RESOURCES						
1000 Local Sources	\$0	\$0		\$0		\$0
3000 State	\$0	\$0		\$2,635,114		\$2,321,099
4000 Federal	\$0	\$0		\$0		\$0
5000 Transfers from General Fund	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$0</u>	<u>\$0</u>		<u>\$2,635,114</u>		<u>\$2,321,099</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$0	\$0	24.80	\$1,043,453	18.56	\$945,158
200 Associated Payroll Costs	\$0	\$0		\$737,697		\$673,662
300 Purchased Services	\$0	\$0		\$55,432		\$341,750
400 Supplies & Materials	\$0	\$0		\$247,517		\$200,000
500 Capital Outlays	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$0</u>	<u>\$0</u>		<u>\$2,084,099</u>		<u>\$2,160,570</u>
2000 Support						
100 Salaries	\$0	\$0	2.20	\$189,547	0.00	\$0
200 Associated Payroll Costs	\$0	\$0		\$111,071		\$0
300 Purchased Services	\$0	\$0		\$96,642		\$50,000
400 Supplies & Materials	\$0	\$0		\$22,000		\$0
500 Capital Outlays	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$131,755		\$110,529
Total Support	<u>\$0</u>	<u>\$0</u>		<u>\$551,015</u>		<u>\$160,529</u>
TOTAL REQUIREMENTS	<u>\$0</u>	<u>\$0</u>	27.00	<u>\$2,635,114</u>	18.56	<u>\$2,321,099</u>

TITLE IA

The Title IA 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 IA 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. Dallas School District Title IA Program serves all three elementary schools, K-5, providing additional reading and math instruction.

Title IA programs fall under the new rules established by the Federal Government Every Student Succeeds Act (ESSA). The 2021-22 allocation is significantly less than the prior fiscal year. In order to maintain current program, supplemental funds from Title IV will be utilized.

Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2018/2019	2019/2020		2020/2021	2021/2022
<i>Fund 257</i>					
RESOURCES					
4000 Federal Funds	\$648,830	\$708,746		\$735,245	\$683,197
TOTAL RESOURCES	<u>\$648,830</u>	<u>\$708,746</u>		<u>\$735,245</u>	<u>\$683,197</u>
REQUIREMENTS					
1000 Instruction					
100 Salaries	\$420,710	\$439,776	10.75	\$454,278	\$460,962
200 Associated Payroll Costs	\$190,373	\$197,408		\$202,787	\$179,243
300 Purchased Services	\$1,148	\$37,876		\$43,235	\$5,000
400 Supplies and Materials	\$566	\$0		\$0	\$0
500 Capital Outlay	\$0	\$0		\$0	\$0
600 Other Objects	\$0	\$0		\$0	\$0
Total Instruction	<u>\$612,797</u>	<u>\$675,060</u>		<u>\$700,300</u>	<u>\$645,206</u>
2000 Support Services					
100 Salaries	\$0	\$0		\$0	\$0
200 Associated Payroll Costs	\$0	\$0		\$0	\$0
300 Purchased Services	\$0	\$0		\$0	\$0
400 Supplies and Materials	\$0	\$0		\$0	\$0
600 Other Objects	\$36,033	\$33,686		\$34,945	\$37,991
Total Support	<u>\$36,033</u>	<u>\$33,686</u>		<u>\$34,945</u>	<u>\$37,991</u>
TOTAL REQUIREMENTS	<u>\$648,830</u>	<u>\$708,746</u>	10.75	<u>\$735,245</u>	10.31 <u>\$683,197</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 has historically been used to fund various positions that will work with teachers to increase their effectiveness, strengthen their instructional techniques and teach them additional strategies to assist struggling students. This grant also supports instructional professional development opportunities related to social emotional learning and student professional technical skills development led by the Director of Teaching and Learning.

Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2018/2019	2019/2020		2020/2021	2021/2022
<i>Fund 277</i>					
RESOURCES					
4000 Federal Sources	\$94,287	\$96,654		\$167,000	\$129,836
TOTAL RESOURCES	<u>\$94,287</u>	<u>\$96,654</u>		<u>\$167,000</u>	<u>\$129,836</u>
REQUIREMENTS					
1000 Instruction					
100 Salaries	\$5,167	\$0		\$0	\$0
200 Associated Payroll Costs	\$3,211	\$0		\$0	\$0
400 Supplies and Materials	\$0	\$0		\$0	\$0
600 Other Objects	\$0	\$0		\$0	\$0
Total Instruction	<u>\$8,378</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
2000 Support Services					
100 Salaries	\$42,252	\$60,497	0.50	\$76,718	\$80,149
200 Associated Payroll Costs	\$15,177	\$24,671		\$31,109	\$37,977
300 Purchased Services	\$22,910	\$6,892		\$51,234	\$5,000
400 Supplies & Materials	\$333	\$0		\$0	\$0
600 Other Objects	\$5,237	\$4,594		\$7,939	\$6,710
Total Support Services	<u>\$85,909</u>	<u>\$96,654</u>		<u>\$167,000</u>	<u>\$129,836</u>
TOTAL REQUIREMENTS	<u>\$94,287</u>	<u>\$96,654</u>	0.50	<u>\$167,000</u>	<u>\$129,836</u>

TITLE IV (Student Support and Academic Enrichment)

Every Student Succeeds Act (ESSA) enacted in fiscal year 2017, includes a flexible block grant program known as Student Support and Academic Enrichment Grants (SSAEG) under Title IV Part A. Title IV, Part A authorizes activities in three broad areas; providing students with a well-rounded education; supporting safe and healthy students; and supporting the effective use of technology.

The district has used this funding, in the past, to increase mental health support through a partnership with Polk County Mental Health as well as supplementing Title I programs when needed. In 2021-22, the district will use these funds to maintain the current service level in our Title I programs.

Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	FTE	Projected Allocation
	2018/2019	2019/2020		2020/2021		2021/2022
<i>Fund 297</i>						
RESOURCES						
4000 Federal Sources	\$48,532	\$41,204		\$50,000		\$54,000
TOTAL RESOURCES	<u>\$48,532</u>	<u>\$41,204</u>		<u>\$50,000</u>		<u>\$54,000</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$9,865	\$25,239		\$24,311		\$35,371
200 Associated Payroll Costs	\$6,131	\$11,490		\$11,389		\$16,104
300 Purchased Services	\$29,841	\$0		\$6,300		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$45,837</u>	<u>\$36,729</u>		<u>\$42,000</u>		<u>\$51,475</u>
2000 Support Services						
100 Salaries	\$0	\$0		\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0		\$0
300 Purchased Services	\$0	\$3,668		\$7,020		\$0
400 Supplies & Materials	\$0	\$0		\$0		\$1,500
600 Other Objects	\$2,695	\$808		\$980		\$1,025
Total Support Services	<u>\$2,695</u>	<u>\$4,475</u>		<u>\$8,000</u>		<u>\$2,525</u>
TOTAL REQUIREMENTS	<u>\$48,532</u>	<u>\$41,204</u>		<u>\$50,000</u>		<u>\$54,000</u>

YOUTH TRANSITION PROJECT (YTP)

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

Historical Data and Projections

	Actual Allocation		FTE	Projected	FTE	Projected
	2018/2019	2019/2020		Allocation		Allocation
						<i>Fund 213</i>
RESOURCES						
3000 State Sources	\$39,250	\$35,711		\$40,420		\$40,368
4000 Federal Sources	\$43,324	\$40,270		\$45,580		\$45,522
5200 Gen Fund Transfer	\$0	\$0		\$0		\$0
TOTAL RESOURCES	<u>\$82,574</u>	<u>\$75,981</u>		<u>\$86,000</u>		<u>\$85,890</u>
REQUIREMENTS						
1000 Instruction						
100 Salaries	\$45,906	\$48,068	1.00	\$46,833	1.00	\$48,871
200 Associated Payroll Costs	\$16,123	\$19,052		\$19,063		\$18,544
300 Purchased Services	\$5,178	\$3,466		\$8,230		\$10,113
400 Supplies and Materials	\$10,781	\$1,784		\$7,787		\$3,500
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$77,988</u>	<u>\$72,370</u>		<u>\$81,913</u>		<u>\$81,028</u>
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	\$4,586	\$3,611		\$4,087		\$4,862
Total Support Services	<u>\$4,586</u>	<u>\$3,611</u>		<u>\$4,087</u>		<u>\$4,862</u>
TOTAL REQUIREMENTS	<u>\$82,574</u>	<u>\$75,981</u>	1.00	<u>\$86,000</u>	1.00	<u>\$85,890</u>

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Supplemental Information

2021-22 REVENUE BUDGET SUMMARY
Dallas School District No. 2

	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301/302	Fund 401/402
Revenue from Local Sources								
1110 PROPERTY TAXES LEVIED BY DISTRICT	\$ 11,474,000	\$ 8,550,000					\$ 2,924,000	
1190 PENALTIES AND INTEREST ON TAXES	\$ 3,000	\$ 3,000						
1312 TUITION FR OTHER DISTRICTS	\$ -							
1330 TUITION FR INDIVIDUALS	\$ -							
1500 EARNINGS ON INVESTMENTS	\$ 112,100	\$ 100,000	\$ 2,000			\$ 100	\$ 10,000	
1600 FOOD SERVICE SALES	\$ 190,000					\$ 190,000		
1700 EXTRA-CURRICULAR ACTIVITIES - STUDENT FEES	\$ 944,000	\$ 94,000			\$ 850,000			
1800 COMMUNITY SERVICE ACTIVITIES	\$ -							
1910 FACILITY RENTALS	\$ 2,100	\$ 1,000	\$ 1,100					
1920 PRIVATE CONTRIBUTIONS AND DONATIONS	\$ 105,000			\$ 100,000		\$ 5,000		
1940 SERVICES TO OTHER EDUCATION ENTITIES	\$ 215,000	\$ 215,000						
1960 RECOVERY OF PRIOR YEAR EXPENDITURES	\$ -							
1970 SERVICES TO OTHER FUNDS	\$ 2,584,000						\$ 2,584,000	
1980 FEES CHARGED TO GRANTS	\$ 220,000	\$ 220,000						
1990 MISCELLANEOUS	\$ 226,500	\$ 135,000	\$ 1,500	\$ 80,000		\$ 10,000		
Total Revenue from Local Sources	\$ 16,075,700	\$ 9,318,000	\$ 4,600	\$ 180,000	\$ 850,000	\$ 205,100	\$ 5,518,000	\$

	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301/302	Fund 401/402
Revenue from Intermediate Sources								
2101 COUNTY SCHOOL FUNDS	\$ 40,000	\$ 40,000						
2102 ESD APPORTIONMENT	\$ 643,889	\$ 10,000		\$ 633,889				
2199 OTHER INTERMED SOURCES	\$ -							
Total Revenue from Intermediate Sources	\$ 683,889	\$ 50,000	\$	\$ 633,889	\$	\$	\$	\$

	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301/302	Fund 401/402
Revenue from State Sources								
3101 STATE SCHOOL FUND	\$ 24,802,351	\$ 24,802,351						
3102 STATE SCHOOL FUND - LUNCH MATCH	\$ 12,000					\$ 12,000		
3103 COMMON SCHOOL FUND	\$ 345,000	\$ 330,000				\$ 15,000		
3199 UNRESTRICTED STATE GRANTS - HIGH COST DISABILITY	\$ 420,000	\$ 400,000				\$ 20,000		
3299 OTHER RESTRICTED STATE GRANTS	\$ 6,980,227			\$ 4,980,227				\$ 2,000,000
Total Revenue from State Sources	\$ 32,559,578	\$ 25,532,351	\$	\$ 4,980,227	\$	\$ 47,000	\$	\$ 2,000,000

	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301/302	Fund 401/402
Revenue from Federal Sources								
4200 FOSTER TRANS / MEDICAID REIMB	\$ 36,000	\$ 6,000		\$ 30,000				
4500 RESTRICTED REVENUE FROM FEDERAL GOV'T	\$ 5,997,816	\$ 3,567,833		\$ 1,699,983		\$ 730,000		
4700 REVENUE FR FEDERAL GOV'T THU INTERMED	\$ 10,000			\$ 10,000				
4801 FEDERAL FOREST FEES	\$ 350	\$ 350						
4899 REVENUE IN LIEU OF PROP TAX	\$ 3,200	\$ 3,200						
4900 REVENUE FOR/ON BEHALF OF DISTRICT	\$ 80,000					\$ 80,000		
Total Revenue from Federal Sources	\$ 6,127,366	\$ 3,577,383	\$	\$ 1,739,983	\$	\$ 810,000	\$	\$

	TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301/302	Fund 401/402
Revenue from Other Sources								
5100 LONG TERM FINANCING	\$ -							
5200 INTERFUND TRANSFERS	\$ 280,000		\$ 80,000			\$ 82,370	\$ 117,630	
5300 SALE OF FIXED ASSETS	\$ -							
5400 RESOURCES BEGINNING FUND BALANCE	\$ 2,760,000	\$ 1,850,000	\$ 200,000		\$ 300,000	\$ 10,000	\$ 300,000	\$ 100,000
Total Revenue from Other Sources	\$ 3,040,000	\$ 1,850,000	\$ 280,000	\$	\$ 300,000	\$ 92,370	\$ 417,630	\$ 100,000

GRAND TOTALS	\$ 58,486,533	\$ 40,327,734	\$ 284,600	\$ 7,534,099	\$ 1,150,000	\$ 1,154,470	\$ 5,935,630	\$ 2,100,000
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	All Funds	Funds 100	Funds 200	Fund 300	Fund 400
Combined Revenue Totals by Fund Type	\$ 58,486,533	\$ 40,612,334	\$ 9,838,569	\$ 5,935,630	\$ 2,100,000

**2021-22 EXPENDITURE BUDGET SUMMARY
Dallas School District No. 2**

Fund: 100 - General Fund

Instruction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
1111 Primary, K-5	\$ 6,950,339	\$ 4,340,621	\$ 2,410,718	\$ 144,300	\$ 54,700			
1113 Elementary Extracurricular	\$							
1121 Middle/Junior High Programs	\$ 3,013,098	\$ 1,920,296	\$ 996,852	\$ 59,400	\$ 35,500	\$ 1,050		
1122 Middle/Junior High School Extracurricular	\$ 4,538	\$ 3,373	\$ 1,165					
1131 High School Programs	\$ 3,448,641	\$ 2,157,124	\$ 1,166,217	\$ 63,900	\$ 61,400			
1132 High School Extracurricular	\$ 791,220	\$ 481,761	\$ 201,658	\$ 60,300	\$ 22,000	\$ 15,000	\$ 10,500	
1210 Programs for the Talented and Gifted	\$ 19,338	\$ 13,184	\$ 4,554		\$ 1,600			
1220 Restrictive Programs-Students with Disabilities	\$ 2,977,798	\$ 1,728,105	\$ 1,041,943	\$ 176,700	\$ 31,050			
1233 Other Programs	\$							
1250 Less Restrictive Programs for Students with	\$ 1,899,397	\$ 1,086,186	\$ 609,481	\$ 173,730	\$ 30,000			
1271 Behavior/ISS LMS and DHS	\$ 202,713	\$ 131,708	\$ 69,032	\$ 1,973				
1280 Alternative Education	\$ 4,576,775	\$ 316,825	\$ 190,540	\$ 4,064,910	\$ 4,500			
1291 English Second Language Programs	\$ 213,842	\$ 129,501	\$ 82,841	\$ 1,500				
1400 Summer School Programs	\$ 169,917	\$ 126,069	\$ 43,848					
Total Instruction Expenditures	\$ 24,267,615	\$ 12,434,751	\$ 6,818,851	\$ 4,746,713	\$ 240,750	\$ 16,050	\$ 10,500	\$

Support Services Expenditures

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
2110 Attendance and Social Work Services	\$ 7,945	\$ 850	\$ 296	\$ 4,000	\$ 2,800			
2120 Guidance Services	\$ 631,060	\$ 395,203	\$ 222,107	\$ 7,600	\$ 6,150			
2130 Health Services	\$ 490,046	\$ 279,469	\$ 173,702	\$ 32,225	\$ 4,650			
2140 Psychological Services	\$ 621,681	\$ 129,595	\$ 82,086	\$ 401,000	\$ 9,000			
2150 Speech Pathology and Audiology Services	\$ 10,000			\$ 10,000				
2190 Service Direction, Student Support Services	\$ 502,866	\$ 298,700	\$ 185,367	\$ 16,700	\$ 1,000		\$ 1,100	
2210 Improvement of Instruction Services	\$ 126,099	\$ 69,934	\$ 52,385	\$ 2,500	\$ 180	\$ 1,100		
2220 Educational Media Services	\$ 490,361	\$ 289,171	\$ 164,739	\$ 20,500	\$ 15,950			
2230 Assessment & Testing	\$ 86,026	\$ 36,760	\$ 32,666	\$ 14,600				
2240 Instructional Staff Development	\$ 1,000				\$ 1,000			
2310 Board of Education Services	\$ 246,450			\$ 152,250	\$ 500	\$ 93,700		
2320 Executive Administration Services	\$ 332,253	\$ 225,366	\$ 99,937	\$ 3,400	\$ 950		\$ 2,600	
2410 Office of the Principal Services	\$ 2,309,071	\$ 1,509,152	\$ 758,989	\$ 24,150	\$ 8,100	\$ 8,680		
2490 Other Support Services - School Admin	\$ 1,800				\$ 1,800			
2520 Fiscal Services	\$ 635,893	\$ 400,843	\$ 194,150	\$ 36,500	\$ 2,500	\$ 1,900		
2540 Operation and Maintenance of Plant Services	\$ 3,085,027	\$ 1,190,510	\$ 784,342	\$ 699,050	\$ 240,750	\$ 45,000	\$ 125,375	
2550 Student Transportation Services	\$ 2,145,610	\$ 22,587	\$ 12,522	\$ 2,110,500				
2570 Internal Services	\$ 223,312	\$ 55,772	\$ 39,790	\$ 79,250	\$ 48,500			
2640 Staff Services	\$ 360,186	\$ 173,326	\$ 143,710	\$ 31,550	\$ 10,150		\$ 1,450	
2660 Technology Services	\$ 1,208,445	\$ 384,944	\$ 215,251	\$ 407,500	\$ 200,000		\$ 750	
2680 Interpret and Translation Services	\$ 6,000			\$ 6,000				
2700 Supplemental Retirement Program	\$ 420,000		\$ 420,000					
Total Support Services Expenditures	\$ 13,941,131	\$ 5,464,182	\$ 3,582,039	\$ 4,059,275	\$ 553,980	\$ 150,380	\$ 131,275	\$

Other Uses Expenditures

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
5200 Transfers of Funds	\$ 200,000							\$ 200,000
Total Other Uses Expenditures	\$ 200,000	\$	\$	\$	\$	\$	\$	\$ 200,000
Contingency (Object 800)	\$ 1,918,988	\$	\$	\$	\$	\$	\$	\$ 1,918,988
Grand Total Fund 100	\$ 40,327,734	\$ 17,898,933	\$ 10,400,889	\$ 8,805,988	\$ 794,730	\$ 166,430	\$ 141,775	\$ 2,118,988

Fund: 102 - Facilities, Repairs and Maintenance

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
2540 Operation and Maintenance of Plant Services	\$ 164,600	\$ 9,916	\$ 3,449	\$ 31,236	\$ 19,999	\$ 100,000		
Total Support Services Expenditures	\$ 164,600	\$ 9,916	\$ 3,449	\$ 31,236	\$ 19,999	\$ 100,000	\$	\$

Facilities Acquisition and Construction

Facilities Acquisition and Construction	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
4150 Building Acquisition, Construction, and	\$ 100,000			\$ 50,000		\$ 50,000		
Total Facilities Acquisition and Construction Expenditures	\$ 100,000	\$	\$	\$ 50,000	\$	\$ 50,000	\$	\$

Other Uses Expenditures

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
Total Other Uses Expenditures	\$	\$	\$	\$	\$	\$	\$	\$
Unappropriated Ending Fund Balance	\$ 20,000	\$	\$	\$	\$	\$	\$	\$ 20,000
Grand Total Fund 102	\$ 284,600	\$ 9,916	\$ 3,449	\$ 81,236	\$ 19,999	\$ 150,000	\$	\$ 20,000

Grand Total Combined Funds 100 and 102	\$ 40,612,334	\$ 17,908,849	\$ 10,404,338	\$ 8,887,224	\$ 814,729	\$ 316,430	\$ 141,775	\$ 2,138,988
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2021-22 EXPENDITURE BUDGET SUMMARY
Dallas School District No. 2

Fund: 200 - Special Revenue Grants and Projects

Instruction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
1111 Primary, K-5	\$ 911,841	\$ 463,191	\$ 324,870	\$ 33,781	\$ 90,000			
1121 Middle/Junior High Programs	\$ 288,967	\$ 127,626	\$ 81,340	\$ 30,000	\$ 50,000			
1131 High School Programs	\$ 937,072	\$ 467,569	\$ 248,802	\$ 117,000	\$ 76,700	\$ 25,000	\$ 2,000	
1132 High School Extracurricular	\$							
1140 Pre-Kindergarten Programs	\$							
1210 Programs for the Talented and Gifted	\$ 40,000			\$ 5,000	\$ 35,000			
1220 Restrictive Programs-Students with Disabilities	\$ 1,260,222	\$ 635,818	\$ 410,487	\$ 152,000	\$ 61,917			
1250 Less Restrictive Programs for Students with	\$ 709,649	\$ 445,849	\$ 240,687	\$ 15,113	\$ 8,000			
1271 Remediation	\$							
1272 Title I	\$ 696,681	\$ 496,333	\$ 195,348	\$ 5,000				
1280 Alternative Education	\$ 333,544	\$ 14,918	\$ 5,657	\$ 312,969				
1291 English Second Language Programs	\$							
1400 Summer School Programs	\$ 710,927	\$ 307,366	\$ 128,562	\$ 200,000	\$ 75,000			
Total Instruction Expenditures	\$ 5,888,903	\$ 2,958,670	\$ 1,635,753	\$ 870,863	\$ 396,617	\$ 25,000	\$ 2,000	\$

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
2110 Attendance and Social Work Services	\$ 1,500				\$ 1,500			
2120 Guidance Services	\$ 113,500	\$ 75,000	\$ 31,500	\$ 5,000	\$ 2,000			
2130 Health Services	\$ 202,480	\$ 96,570	\$ 39,930	\$ 40,000	\$ 25,980			
2140 Psychological Services	\$ 116,900	\$ 45,000	\$ 18,900	\$ 50,000	\$ 3,000			
2190 Service Direction, Student Support Services	\$ 191,943	\$ 100,027	\$ 91,916					
2210 Improvement of Instruction Services	\$ 335,574	\$ 182,582	\$ 96,992	\$ 56,000				
2220 Educational Media Services	\$ 17,100	\$ 5,000	\$ 2,100	\$ 5,000	\$ 5,000			
2230 Assessment & Testing	\$ 78,868	\$ 4,740	\$ 1,794	\$ 72,334				
2240 Instructional Staff Development	\$ 10,000				\$ 10,000			
2310 Board of Education Services	\$ 1,000						\$ 1,000	
2320 Executive Administration Services	\$							
2410 Office of the Principal Services	\$							
2490 Other Support Services	\$							
2510 Direction of Business Support Services	\$							
2520 Fiscal Services	\$							
2540 Operation and Maintenance of Plant Services	\$ 53,000			\$ 53,000				
2550 Student Transportation Services	\$ 1,102			\$ 1,102				
2610 Direction of Central Support Services	\$ 327,135						\$ 327,135	
2620 Planning, Grant Writing and Statistical Services	\$ 22,906	\$ 17,025	\$ 5,881					
2640 Staff Services	\$							
2660 Technology Services	\$ 66,000			\$ 1,000	\$ 15,000	\$ 50,000		
Total Support Services Expenditures	\$ 1,539,008	\$ 525,944	\$ 289,013	\$ 283,436	\$ 62,480	\$ 50,000	\$ 328,135	\$

Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
3100 Food Services	\$							
3300 Community Services	\$ 16,188	\$ 4,599	\$ 1,589	\$ 5,000	\$ 5,000			
3500 Custody and Care of Children Services	\$ 10,000			\$ 10,000				
Total Enterprise and Community Services	\$ 26,188	\$ 4,599	\$ 1,589	\$ 15,000	\$ 5,000	\$	\$	\$

Facilities Acquisition and Construction	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
4110 Service Area Direction	\$							
4150 Building Acquisition, Construction, and	\$							
4190 Other Facilities Construction Services	\$							
Total Facilities Acquisition and Construction	\$	\$	\$	\$	\$	\$	\$	\$

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
5200 Transfers of Funds	\$ 80,000							\$ 80,000
Total Other Uses Expenditures	\$ 80,000	\$	\$	\$	\$	\$	\$	\$ 80,000
Grand Total Funds 200 (Except 201 and 203)	\$ 7,534,099	\$ 3,489,213	\$ 1,926,355	\$ 1,169,299	\$ 464,097	\$ 75,000	\$ 330,135	\$ 80,000

Fund: 201 - Student Activity Fund

Instruction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
1113 Elementary Extracurricular	\$ 200,000				\$ 200,000			
1122 Middle/Junior High School Extracurricular	\$ 250,000				\$ 250,000			
1132 High School Extracurricular	\$ 600,000				\$ 600,000			
Total Instruction Expenditures	\$ 1,050,000	\$	\$	\$	\$ 1,050,000	\$	\$	\$
Unappropriated EFB (Object 800)	\$ 100,000							\$ 100,000
Grand Total Fund 201	\$ 1,150,000	\$	\$	\$	\$ 1,050,000	\$	\$	\$ 100,000

Fund: 203 - Food Service

Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100 Food Services	\$ 1,144,470	\$ 425,438	\$ 294,474	\$ 57,500	\$ 354,058	\$ 10,000	\$ 3,000	
Total Enterprise and Community Services	\$ 1,144,470	\$	\$	\$	\$	\$	\$	\$
Unappropriated EFB (Object 800)	\$ 10,000							\$ 10,000
Grand Total Fund 203	\$ 1,154,470	\$	\$	\$	\$	\$	\$	\$ 10,000

Grand Total Combined All 200 Funds	\$ 9,838,569	\$ 3,489,213	\$ 1,926,355	\$ 1,169,299	\$ 1,514,097	\$ 75,000	\$ 330,135	\$ 190,000
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Fund: 300 - Debt Service General Obligation Bonds

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	\$ 5,735,630						\$ 5,735,630	
Total Other Uses Expenditures	\$ 5,735,630	\$	\$	\$	\$	\$	\$	\$
Unappropriated EFB (Object 800)	\$ 200,000							\$ 200,000
Grand Total Fund 301	\$ 5,935,630	\$	\$	\$	\$	\$	\$ 5,735,630	\$ 200,000

Fund: 400 - Capital Projects

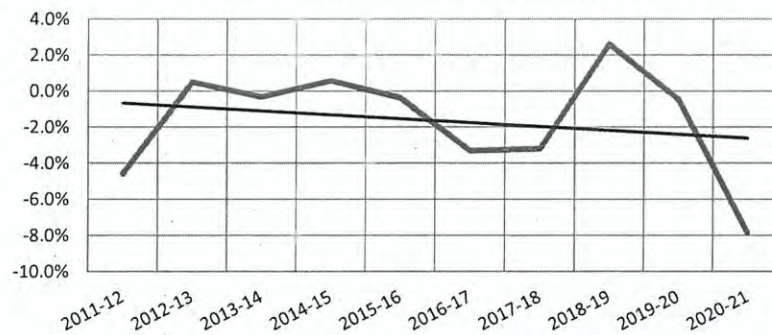
Facilities Acquisition and Construction	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110 Service Area Direction	\$							
4120 Site Acquisition and Development Services	\$							
4150 Building Acquisition, Construction, and	\$ 2,100,000					\$ 2,100,000		
Total Facilities Acquisition and Construction	\$ 2,100,000	\$	\$	\$	\$	\$ 2,100,000	\$	\$
Unappropriated EFB (Obj 800)	\$							\$
Grand Total Fund 400	\$ 2,100,000	\$	\$	\$	\$	\$ 2,100,000	\$	\$

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

Grade Level	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
K	191	188	196	155	174	186	202	208	174	132
1	184	221	200	209	183	195	189	200	219	169
2	203	193	218	213	217	193	194	192	199	195
3	196	204	196	223	219	221	200	205	197	182
4	216	197	193	206	226	234	212	207	220	171
5	221	209	205	208	205	227	226	224	213	204
Subtotal K-5	1,211	1,212	1,208	1,214	1,224	1,256	1,223	1,236	1,222	1,054
6	218	223	212	204	224	205	225	243	215	201
7	222	224	232	223	211	232	204	232	249	196
8	252	220	235	230	230	219	219	225	245	235
Subtotal 6-8	692	667	679	657	665	656	648	700	709	632
9	257	266	233	249	235	248	217	240	240	264
10	238	256	256	232	244	244	248	221	230	242
11	230	217	227	238	209	198	197	210	189	200
12	225	208	213	229	226	207	204	193	191	190
Morrison	55	58	53	60	63	59	53	68	74	66
Subtotal 9-12	1,005	1,005	982	1,008	977	956	919	932	924	962
Home Schooled	15	40	20	29	23	14	10	6	3	-
Extended Campus	44	59	88	83	92	-	-	-	-	-
Post High	13	12	8	11	10	13	5	6	9	10
Other	72	111	116	123	125	27	15	12	12	10

Total District	2,980	2,995	2,985	3,002	2,991	2,895	2,805	2,880	2,867	2,658
# changed	(137)	15	(10)	17	(11)	(96)	(90)	75	(13)	(209)
% changed	-4.6%	0.5%	-0.3%	0.6%	-0.4%	-3.3%	-3.2%	2.6%	-0.5%	-7.9%

District Enrollment % changed



ATHLETIC AND ACTIVITY PARTICIPATION

Dallas High School Number of Students Each Year

ACTIVITY	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
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Athletics:

Football	82	86	86	94	88	93	87	87	81	71
Volleyball	35	28	34	33	32	31	34	35	32	38
Soccer	67	53	55	63	39	61	43	42	36	32
Cross Country	30	31	36	34	28	22	26	19	27	24
Cheerleaders	23	11	25	30	30	27	16	33	41	25
Wrestling	39	46	42	41	36	31	35	35	37	30
Basketball	57	51	70	68	65	62	57	64	56	70
Swimming	22	31	29	13	20	17	6	8	11	8
Baseball	43	46	43	42	39	35	39	29	28	27
Softball	36	24	26	27	25	24	27	31	28	28
Tennis	50	52	49	41	88	57	36	28	40	28
Track	93	103	90	74	67	77	79	93	82	80
Golf	15	17	13	12	25	19	16	12	9	15
Dance Team	20	19	20	14	15	15	0	12	18	0
Total Athletics	612	598	618	586	597	571	501	528	526	476

Other Activities:

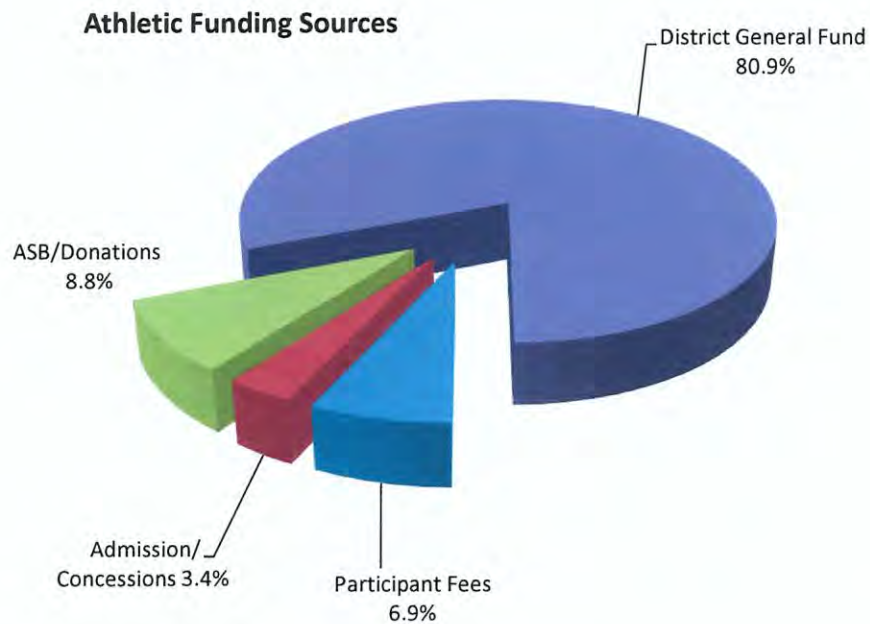
Hi -Q	22	20	9	15	20	29	12	14	15	0
FFA	40	82	77	75	60	56	60	63	38	105
Drama--Thespians	25	30	25	26	32	57	53	55	50	40
Equestrian	16	14	12	13	13	12	12	12	4	0
Vocal Music	49	0	32	36	30	36	33	44	28	11
Band	40	41	27	18	22	17	18	49	38	22
Robotics	0	0	0	0	0	25	17	3	0	0
National Honor Society (11th & 12th)	74	87	80	87	82	83	71	64	71	59
Total Other Activities	266	274	262	270	259	315	276	304	244	237

ATHLETIC FUNDING Dallas High School

Expense Category	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	%
Coaching Contracts	205,251	212,099	268,114	280,188	284,224	293,872	32.4%
Transportation/Travel	67,614	57,820	61,811	72,885	71,227	80,902	8.9%
Officials	31,856	35,849	33,852	35,307	35,402	28,077	3.1%
Uniforms	19,968	35,811	35,174	23,143	22,311	17,517	1.9%
Equipment	29,605	40,117	19,833	28,409	18,435	30,576	3.4%
Field/Facility Maintenance	25,543	38,470	30,892	88,770	64,195	46,071	5.1%
Athletic Director Office	194,751	197,259	200,164	314,786	316,667	344,390	38.0%
Other	92,425	90,997	103,159	41,553	41,864	65,217	7.2%
Total Athletic Expenditures	\$ 667,013	\$ 708,422	\$ 752,999	\$ 885,041	\$ 854,325	\$ 906,622	100.0%

Funding Sources:

Participant Fees	60,607	58,924	76,155	65,122	59,835	62,648	6.9%
Community Admission / Concessions	43,467	43,130	32,325	27,190	29,570	30,495	3.4%
ASB Fundraising / Donations	105,460	86,255	78,879	92,056	70,270	79,952	8.8%
District General Fund	457,479	520,113	565,680	700,674	694,650	733,527	80.9%

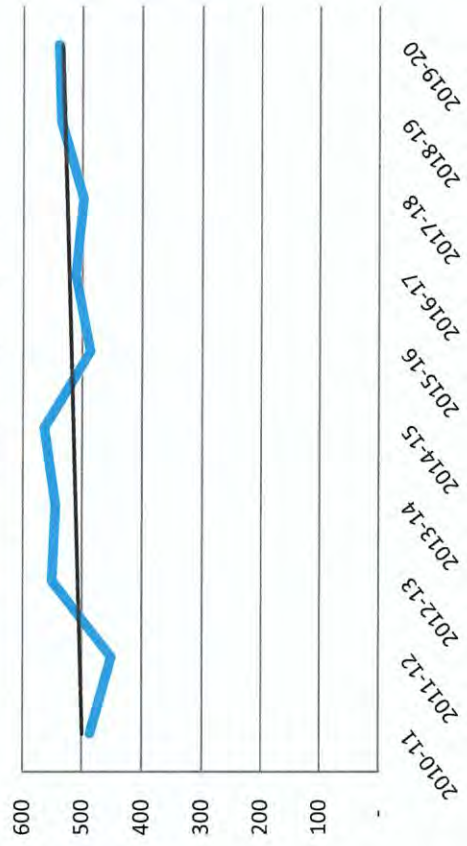


Dallas School District No. 2
SPECIAL EDUCATION STUDENT CENSUS
 NUMBER OF STUDENTS BY PRIMARY HANDICAPPING CONDITION

CODE	CONDITION	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
10	Intellectual Disability	21	19	33	35	36	25	26	31	30	28
20	Hearing Impaired	13	3	8	5	11	7	7	6	4	3
40	Vision Impaired	4	4	6	4	6	1	1	-	1	1
50	Speech Impaired	100	67	92	90	88	60	53	47	64	73
60	Emotional Disability	46	41	47	42	55	50	47	44	41	38
70	Orthopedically Impaired	8	5	8	8	8	6	4	4	4	7
74	Traumatic Brain Injury	-	3	4	4	5	2	2	2	4	4
80	Other Health Impaired	91	79	106	109	107	93	116	131	139	143
82	Autistic	68	88	88	84	95	86	86	79	71	65
90	Learning Disability	135	141	159	164	153	156	169	154	178	171
98	Developmental Delay	-	-	-	-	-	-	-	-	-	7
TOTAL STUDENTS		486	450	551	545	564	486	511	498	536	540

District Enrollment as of April	3,139	3,090	2,980	3,003	3,001	3,002	2,895	2,805	2,880	2,867
% District Enrollment	15.5%	14.6%	18.5%	18.1%	18.8%	16.2%	17.7%	17.8%	18.6%	18.8%

Total Special Education Students



**Special Education Students
Percent of Total Enrollment**

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

SCHOOL	YR. BUILT	ADDITIONS	ACREAGE	SQUARE FEET	CLASSROOMS
Lyle	1950	1953, '69, '75, '98, 2017	23.65	51,050	26
Morrison Alternative	1935	1946	1.43	17,209	8
Oakdale Heights	1975	1998, 2017	14.77	55,475	26
Whitworth	1956	1958, '65, '75, '98, 2017	8.35	49,540	26
LaCreole Middle	1966	1975, '96	27.43	115,806	44
Dallas High	1953	1955, '58, '62, '65, '66, '74, '97, 02	29.35	195,524	59
Administration	1935	1946	See Morrison	13,154	0
Daily Living Skills (Project Achieve)	1996	- -	0.20	1,372	1
Total District			105.18	499,130	190

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Budget Law Compliance

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www.dallas.k12.or.us

Phone: 503.623.5594 • Fax: 503.623.5597 • Address: 111 SW Ash Street • Dallas, Oregon 97338



April 1, 2021

Itemizer Observer
147 SE Court ST
Dallas, OR 97338

Please publish the following legal notice in the **April 7, 2021** edition of the Itemizer Observer. This notice should be published once. Please reference PO # 210441 when billing.

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee for Dallas School District #2, Polk County, State of Oregon, to discuss the budget for fiscal year July 1, 2021 to June 30, 2022 will be held on Monday, April 26, 2021 at 6:00 p.m. The meeting of the Dallas School District Budget Committee will be conducted virtually by Zoom rather than in person. Members of the public can watch the meeting by using the link posted on the Dallas School District website at www.dallas.k12.or.us under the heading of Budget Committee Information.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Please note, due to the virtual setting, public comments must be submitted in writing. Please send written comments to this email address BudgetCommittee@dspd2.org or mail comments to the attention of Dallas School District Budget Committee, 111 SW Ash Street, Dallas, OR 97338. Public comments must be received by 4:00 p.m. on the date of the meeting. Any public comment received after the deadline will be held until the next Budget Committee meeting. The Dallas School District Budget Committee is dedicated to the public comment process and will consider all public comment submitted. A copy of the proposed budget document will be available on the Dallas School District website at www.dallas.k12.or.us no later than April 23, 2021.

The second scheduled Budget Committee meeting will be May 10, 2021. This meeting may also be conducted online. Please continue to submit written public comments as detailed above until social distancing recommendations have been lifted and meetings can be held in person.

Please contact me at 623-5594 x1224 if you have any questions.

Thank you,
Debbie MacLean
Director of Fiscal Services

Andy Bellando, Superintendent

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

Affidavit of Publication

Polk County Itemizer-Observer

PO Box 108 – 147 SE Court St. Dallas, OR 97338

STATE OF OREGON
COUNTY OF POLK

Scott J. Olson being first duly sworn on oath, depose and says: That he/she is the owner/publisher of the Polk County Itemizer-Observer, a weekly newspaper, which has been established, published in the English language, and circulated continuously as a weekly newspaper in the city of Dallas, and in said County and State as defined by ORS 193.010 and 193.020, and of general circulation in said county for more than twelve (12) months prior to the date of the first publication of the Notice hereto attached.

Copy of a Notice of Budget Committee Meeting Dallas School District

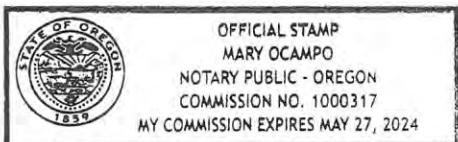
As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on April 7, 2021, and ending on April 7, 2021, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 78,38 is the total cost for the publication of this notice.

Scott J. Olson

Subscribed and sworn to before me on April 13, 2021.

Mary Ocampo
Notary Public in and for the State of Oregon

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NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee for Dallas School District #2, Polk County, State of Oregon, to discuss the budget for fiscal year July 1, 2021 to June 30, 2022 will be held on Monday, April 26, 2021 at 6:00 p.m. The meeting of the Dallas School District Budget Committee will be conducted virtually by Zoom rather than in person. Members of the public can watch the meeting by using the link posted on the Dallas School District website at www.dallas.k12.or.us under the heading of Budget Committee Information.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Please note, due to the virtual setting, public comments must be

submitted in writing. Please send written comments to this email address BudgetCommittee@dSD2.org or mail comments to the attention of Dallas School District Budget Committee, 111 SW Ash Street, Dallas, OR 97338. Public comments must be received by 4:00 p.m. on the date of the meeting. Any public comment received after the deadline will be held until the next Budget Committee meeting. The Dallas School District Budget Committee is dedicated to the public comment process and will consider all public comment submitted. A copy of the proposed budget document will be available on the Dallas School District website at www.dallas.k12.or.us no later than April 23, 2021.

The second scheduled Budget Committee meeting will be May 10, 2021. This meeting may also be conducted online. Please continue to submit written public comments as detailed above until social distancing recommendations have been lifted and meetings can be held in person.

(April 7, 2021)

Affidavit of Publication

Polk County Itemizer-Observer

PO Box 108 – 147 SE Court St. Dallas, OR 97338

STATE OF OREGON
COUNTY OF POLK

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Copy of a Second Notice of Budget Committee Meeting - Dallas School District

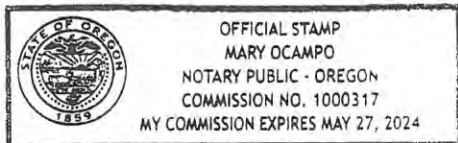
As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on April 14, 2021, and ending on April 14, 2021, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 80.75 is the total cost for the publication of this notice.

Scott J. Olson

Subscribed and sworn to before me on April 14, 2021.

Mary Ocampo
Notary Public in and for the State of Oregon

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SECOND NOTICE OF BUDGET COMMITTEE MEETING

Dallas School District

A public meeting of the Budget Committee for Dallas School District #2, Polk County, State of Oregon, to discuss the budget for fiscal year July 1, 2021 to June 30, 2022 will be held on Monday, April 26, 2021 at 6:00 p.m. The meeting of the Dallas School District Budget Committee will be conducted virtually by Zoom rather than in person. Members of the public can watch the meeting by using the link posted on the Dallas School District website at www.dallas.k12.or.us under the heading of Budget Committee Information.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Please note, due to the virtual setting, public comments must be submitted in writing. Please send written comments to this email address BudgetCommittee@dsd2.org or mail comments to the attention of Dallas School District Budget Committee, 111 SW Ash Street, Dallas, OR 97338. Public comments must be received by 4:00 p.m. on the date of the meeting. Any public comment received

after the deadline will be held until the next Budget Committee meeting. The Dallas School District Budget Committee is dedicated to the public comment process and will consider all public comment submitted. A copy of the proposed budget document will be available on the Dallas School District website at www.dallas.k12.or.us no later than April 23, 2021.

The second scheduled Budget Committee meeting will be May 10, 2021. This meeting may also be conducted online. Please continue to submit written public comments as detailed above until social distancing recommendations have been lifted and meetings can be held in person.

(April 14, 2021)

Affidavit of Publication

Polk County Itemizer-Observer

PO Box 108 – 147 SE Court St. Dallas, OR 97338

STATE OF OREGON
COUNTY OF POLK

Scott J. Olson being first duly sworn on oath, depose and says: That he/she is the owner/publisher of the Polk County Itemizer-Observer, a weekly newspaper, which has been established, published in the English language, and circulated continuously as a weekly newspaper in the city of Dallas, and in said County and State as defined by ORS 193.010 and 193.020, and of general circulation in said county for more than twelve (12) months prior to the date of the first publication of the Notice hereto attached.

Copy of a Notice of Budget Hearing Form ED-1, Dallas School District

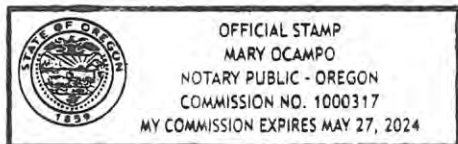
As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on June 16, 2021, and ending on June 16, 2021, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 178.13 is the total cost for the publication of this notice.

Scott J. Olson

Subscribed and sworn to before me on June 17, 2021.

Mary Ocampo
Notary Public in and for the State of Oregon

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FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the **Dallas School District No. 2** will be held on **June 28, 2021** at **6:30 pm** by virtual meeting at this link:

<https://www.google.com/url?q=https://us02web.zoom.us/j/87554932535&sa=D&source=calendar&ust=1623541167273000&usg=AOvVaw3Ea4HhL0P9DA65liaiGuEb>. The purpose of this meeting is to discuss the budget for the fiscal year beginning **July 1, 2021** as approved by the **Dallas School District Budget Committee**. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at **111 SW Ash Street, Dallas, OR 97338** between the hours of **8 a.m. and 4 p.m.**, or online at www.dallas.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: **Debbie MacLean, Director of Fiscal Services**

Telephone: **503-623-5594**

Email: debbie.maclean@dspd2.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	\$7,033,601	\$6,244,025	\$2,760,000
Current Year Property Taxes, other than Local Option Taxes	10,731,218	10,831,800	11,439,000
Current Year Local Option Property Taxes	-	-	-
Other Revenue from Local Sources	1,517,562	2,135,200	4,636,700
Revenue from Intermediate Sources	725,934	707,586	683,889
Revenue from State Sources	27,317,441	31,227,516	32,559,578
Revenue from Federal Sources	2,258,776	3,236,153	6,047,366
Interfund Transfers	286,172	207,550	280,000
All Other Budget Resources	1,322,845	0	80,000
Total Resources	\$51,193,551	\$54,589,830	\$58,486,533

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$19,062,358	\$20,142,089	\$21,823,500
Other Associated Payroll Costs	11,055,249	12,435,827	12,625,168
Purchased Services	7,811,656	9,064,077	10,114,023
Supplies & Materials	1,544,914	2,623,867	2,682,885
Capital Outlay	1,738,482	4,354,402	2,395,000
Other Objects (except debt service & interfund transfers)	221,163	515,368	581,340
Debt Service*	2,984,851	3,114,350	5,735,630
Interfund Transfers*	286,172	207,550	280,000
Operating Contingency	-	1,802,300	1,918,988
Unappropriated Ending Fund Balance & Reserves	6,488,707	330,000	330,000
Total Requirements	\$51,193,551	\$54,589,830	\$58,486,533

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$25,850,045	29,455,698	\$31,206,518
FTE	250.16	262.22	262.05
2000 Support Services	12,548,127	14,388,112	15,644,739
FTE	87.32	88.62	92.28
3000 Enterprise & Community Service	1,064,896	1,109,920	1,170,658
FTE	13.19	13.19	13.19
4000 Facility Acquisition & Construction	1,970,751	4,181,900	2,200,000
FTE	1.65	0.00	0.00
5000 Other Uses	-	-	-
5100 Debt Service*	2,984,851	3,114,350	5,735,630
5200 Interfund Transfers*	286,172	207,550	280,000
6000 Contingency	-	1,802,300	1,918,988
7000 Unappropriated Ending Fund Balance & Reserves	6,488,707	330,000	330,000
Total Requirements	\$51,193,551	\$54,589,830	\$58,486,533
Total FTE	352.32	364.03	367.51

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The approved budget for 2021-22 reflects an increase in resources made available to the district through the Elementary and Secondary School Education Relief Funds (ESSER) under the US Congress. The ESSER funds have been provided to the district in three allocations; ESSER I (CARES Act), ESSER II (CRRSA Act) and ESSER III (ARP Act). Beginning in 2020-21, it is estimated that the district will receive an additional \$8.2 million that can be utilized until September 30, 2024. These resources are targeted to support and stabilize school district budgets as a result of the impact of the COVID pandemic. These funds support a wide range of activities; including but not limited to; cleaning & disinfecting, increased medical and mental health support, increased technology, addressing learning loss with increased programs and other services that provide equity to address unique needs of low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness and foster care youth.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5527 per \$1,000)	4.5527	4.5527	4.5527
Local Option Levy			
Levy For General Obligation Bonds	\$3,018,473	\$3,188,085	\$3,298,842

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$5,144,280	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$1,055,000	\$0
Total	\$6,199,280	\$0

**DALLAS SCHOOL DISTRICT No. 2
DALLAS, OREGON
JUNE 28, 2021**

RESOLUTION # 20-21-12

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Dallas School District No. 2 hereby adopts the budget for Fiscal Year 2021-2022 in the total amount of \$58,486,533, now on file at the District Office at 111 SW Ash Street, Dallas, Oregon.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2021, for the following purposes:

GENERAL FUND: (Includes F100 & F102)			DEBT SERVICE - GEN OBLIGATION BONDS:		
1000	Instruction	\$ 24,267,615	5000	Debt Service - GO Bonds	\$ 3,134,000
2000	Support Services	\$ 14,105,731			
4000	Facility Acq and Construction	\$ 100,000	DEBT SERVICE - OTHER FACILITIES		
5000	Transfers	\$ 200,000	5000	Debt Service - FF & C	\$ 117,630
6000	Operating Contingency	\$ 1,918,988			
	TOTAL	\$ 40,592,334	DEBT SERVICE - PERS PENSION BONDS		
			5000	Debt Service - FF & C	\$ 2,484,000
SPECIAL REVENUE GRANTS & PROJECTS:			FOOD SERVICE:		
1000	Instruction	\$ 5,888,903	3000	Community Services	\$ 1,144,470
2000	Support Services	\$ 1,539,008			
3000	Community Services	\$ 26,188	STUDENT ACTIVITY FUNDS:		
5000	Transfers	\$ 80,000	1000	Instruction	\$ 1,050,000
	TOTAL	\$ 7,534,099			
UNAPPROPRIATED REQUIREMENTS:			CAPITAL CONSTRUCTION BOND PROJECTS:		
7000	General Fund (Funds 100 & 102)	\$ 20,000	4000	Facility Acq and Construction	\$ 2,100,000
7000	Food Service Fund	\$ 10,000			
7000	Student Activity Fund	\$ 100,000			
7000	Debt Service - GO Bonds	\$ 100,000	TOTAL APPROPRIATIONS, ALL FUNDS: \$ 58,156,533		
7000	Debt Service -PERS Pension Bond	\$ 100,000	TOTAL UNAPPROPRIATED, ALL FUNDS: \$ 330,000		
	TOTAL	\$ 330,000	TOTAL ADOPTED BUDGET: \$ 58,486,533		

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all property taxable property within the district for tax year 2021-2022:

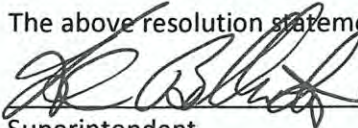
- 1) At the rate of \$4.5527 per \$1,000 of assessed value for permanent rate tax;
- 2) In the amount of \$3,298,842 for debt service on general obligation bonds;

CATEGORIZING THE TAX


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

	<u>Subject to the Education Limitation</u>	<u>Excluded from Limitation</u>
Permanent Rate Tax	\$ 4.5527 / \$1,000	
General Obligation Debt Service		\$ 3,298,842

The above resolution statements were approved and declared adopted on June 28, 2021.



Superintendent



Board Chair

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

FORM ED-50 2021-2022

To assessor of POLK County

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

Check here if this is an amended form.

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

<u> 111 SW Ash Street </u>	<u> Dallas </u>	<u> OR </u>	<u> 97338 </u>	<u> 6/30/2021 </u>
Mailing Address of District	City	State	Zip	Date Submitted
<u> Tami Montague </u>	<u> Director of Fiscal Services </u>	<u> (503) 623-5594 </u>		<u> tami.montague@dspd2.org </u>
Contact Person	Title	Daytime Telephone		Contact Person E-mail

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		<u>Subject to Education Limits</u> Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.5527	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 4a.			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b.			\$3,298,842
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) 4c.			\$3,298,842

PART II: RATE LIMIT CERTIFICATION

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

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

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

150-504-075-6 (Rev. 11-18) (see the back for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.

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Appendix

**DALLAS SCHOOL DISTRICT NO. 2
DALLAS, OREGON
July 13, 2020**

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

Andy Bellando, Interim Superintendent/Clerk, shall be Budget Officer for FY 2020-2021.

DEPUTY CLERK

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

CUSTODIAN OF DISTRICT FUNDS

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

AUTHORIZATION TO BORROW FUNDS

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

AUTHORIZATION TO SIGN CHECKS

Andy Bellando, Interim Superintendent/Clerk, and Debra Knox-MacLean, Director of Fiscal Services/Deputy Clerk, are authorized to sign Dallas School District No. 2 checks and represent the School District in other financial matters.

FIDELITY BONDS

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

DEPOSITORIES

Depositories for Dallas School District No. 2 funds are designated as follows for FY 2020-2021:

Oregon State Treasury Local Government Investment Pool

General Fund
Capital Bond Projects
Debt Service

Bank of America, Salem Branch

General Fund
Accounts Payable Account
Payroll Account
Payroll Tax Account

Wells Fargo Bank, Dallas Branch

Dallas High School Student Body Account
 Checking Accounts Payable
 Passbook Savings
 Scholarship Money Market
 Whitworth Elementary School Checking Account

Citizens Bank

District Food Service Account
 LaCreole Middle School Student Body Checking Account
 Oakdale Elementary School Student Body Checking Account
 Lyle Elementary School Student Body Checking Account
 Morrison Student Body Checking Account

AUTHORIZATION FOR POLK COUNTY TREASURER TO INVEST DISTRICT FUNDS

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

DESIGNATE AUDITOR

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

LEGAL COUNSEL

The law firms of Garrett, Hemann, Robertson P.C. and The Hungerford Law Firm are recommended as official legal counsel for Dallas School District No. 2.

BOARD MEETINGS

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

NEWSPAPER FOR LEGAL NOTICES

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

LOCAL PUBLIC CONTRACT REVIEW BOARD

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

AFFIRMATIVE ACTION OFFICER

Andy Bellando, Interim Superintendent/Clerk, shall serve as Affirmative Action Officer for FY 2020-2021.

ADA COMPLIANCE OFFICER

Autymn Galbraith, Director of Special Education, shall serve as the ADA Compliance Officer for FY 2020-2021.

TITLE IX OFFICER

Tim Larson, Athletic Director, shall serve as the Title IX Officer for FY 2020-2021.

SAFETY OFFICER

Bob Archer, Facilities Director, shall serve as the Safety Officer for FY 2020-2021.

EXPOSURE CONTROL OFFICER

Bob Archer, Facilities Director, shall serve as Exposure Control Officer for FY 2020-2021.

PEST MANAGEMENT OFFICER

Bob Archer, Facilities Director, shall serve as Pest Management Officer for FY 2020-2021.

TITLE I DIRECTOR

Kim Kellison, Director of Teaching and Learning, shall serve as the Title I Director for FY 2020-2021.

MIGRANT EDUCATION AND ENGLISH LANGUAGE LEARNER OFFICER

Andy Bellando, Interim Superintendent/Clerk, shall serve as the Officer of Migrant Education and English Language Learners for FY 2020-2021.

HEARINGS OFFICER

Kim Kellison, Director of Teaching and Learning, shall serve as Hearings Officer for FY 2020-2021.

AHERA Designation

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

Healthy and Safe Schools Plan Administrator

Bob Archer, Facilities Director shall serve as the Health and Safe Schools Plan Administrator for FY 2020-2021.

Glossary of Terms and Definitions

School Finance 101

ADMr

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

ADMw

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

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

ADMr 1.00 As of June 30

Plus:

Special Education 1.00 December Count of IEP's

English Second Language .50

Pregnant & Parenting 1.00

Poverty Factor .25

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

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

APPROPRIATION

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

ASSETS

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

BUDGET

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

BUDGET DOCUMENT

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

BUDGETARY CONTROL

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

BUDGETARY EXPENDITURES

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

CAPITAL OUTLAY

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

CAPITAL PROJECTS FUND

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

CASH BASIS

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

DEBT SERVICE FUND

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

LICENSED EMPLOYEES

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

CLASSIFIED EMPLOYEES

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

CONTINGENCY

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

CURRENT RESOURCES

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

DEFICIT

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

ENTERPRISE FUNDS

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

EXPENDITURES

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

FTE

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

FALL ENROLLMENT

Number of students enrolled in school on October 1st.

FIXED ASSETS

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

FUNCTION CLASSIFICATION

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

FUND

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

GENERAL FUND

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

INTERNAL SERVICE FUND

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

LIABILITIES

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

MEASURE 5

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

MEASURE 47

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

MEASURE 50

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

MODIFIED ACCRUAL BASIS

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

OBJECT

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

OPERATING BUDGET

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

PAYROLL COSTS

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

Examples are:

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

PROGRAM BUDGET

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

RESOURCES

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

REVENUES

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

SPECIAL REVENUE FUND

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

STAFFING RATIO

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

STATE SCHOOL FUND

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

SUPPLEMENTAL BUDGET

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

TOSA

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

TRANSFERS

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

TRUST AND AGENCY FUND

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

UNAPPROPRIATED ENDING FUND BALANCE (UEFB)

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

DEFINITIONS OF REVENUE ACCOUNTS

1000 REVENUE FROM LOCAL SOURCES

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

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

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

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

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

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

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

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

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

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

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

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

1773 FEES STUDENT TOWELS.

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

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

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

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

1951 TEXTBOOK SALES. Revenue from sale of textbooks.

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

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

1990 MISCELLANEOUS.

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

2000 REVENUE FROM INTERMEDIATE SOURCES

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

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

3000 REVENUE FROM STATE SOURCES

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

3103 COMMON SCHOOL FUND. ORS 327.403.

4000 REVENUE FROM FEDERAL SOURCES

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

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

5000 OTHER SOURCES

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

5300 SALE OF FIXED ASSETS.

5400 BEGINNING FUND BALANCE.

DEFINITIONS OF EXPENDITURE ACCOUNTS

100 SALARIES

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

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

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

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

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

121 SUBSTITUTES - LICENSED. Substitute days for licensed personnel.

122 SUBSTITUTES - CLASSIFIED. Substitute pay for classified employees.

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

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

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

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

200 ASSOCIATED PAYROLL COSTS

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

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

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

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

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

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

300 PURCHASED SERVICES

312 INSTRUCTIONAL PROGRAMS IMPROVEMENT SERVICES. District paid staff development.

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

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

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

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

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

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

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

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

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

350 COMMUNICATIONS. Operating costs for telephones and postage.

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

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

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

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

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

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

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

400 SUPPLIES AND MATERIALS

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

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

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

440 PERIODICALS. Expenditures related to the purchase of periodicals.

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

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

470 COMPUTER SOFTWARE. Purchases of instructional and administrative software.

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

500 CAPITAL OUTLAY

510 LAND ACQUISITION. Expenditures for the purchase of land.

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

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

541 ADDITIONAL EQUIPMENT. Purchases of new equipment.

542 REPLACEMENT EQUIPMENT. Replacement costs of outdated equipment.

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

600 OTHER OBJECTS

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

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

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

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

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

700 TRANSFERS

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

800 OTHER USES OF FUNDS

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

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

FORM ED-50 2021-2022

To assessor of POLK County

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

Check here if this is an amended form.

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

<u> 111 SW Ash Street </u>	<u> Dallas </u>	<u> OR </u>	<u> 97338 </u>	<u> 6/30/2021 </u>
Mailing Address of District	City	State	Zip	Date Submitted
<u> Tami Montague </u>	<u> Director of Fiscal Services </u>	<u> (503) 623-5594 </u>		<u> tami.montague@dspd2.org </u>
Contact Person	Title	Daytime Telephone		Contact Person E-mail

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

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

PART I: TOTAL PROPERTY TAX LEVY

		<u>Subject to Education Limits Rate -or- Dollar Amount</u>	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.5527	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$3,298,842
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$3,298,842

PART II: RATE LIMIT CERTIFICATION

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

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

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

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

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

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