



# DALLAS SCHOOL DISTRICT NO. 2

**Adopted Operating Budget**

**2014 - 2015**

# Dallas School District No. 2

## Adopted Operating Budget

### 2014-2015

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# Introduction

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

Compliance with Local Budget Law is critical for The Dallas School District. The budget must be completed and adopted by the School Board by June 30, 2014, the day before the start of the fiscal year to which the budget applies. Without a budget for the new fiscal year in place, Dallas School District's authority to spend money or incur obligations would expire on June 30, 2014. The District's ability to impose a property tax is also legally bound to the budgeting process.

Budgeting is a joint effort between the people affected by the budget and the appointed and elected officials responsible for providing the service. Citizen involvement is encouraged through the Budget Committee meeting process conducted in the spring of 2014.

In accordance with Oregon Revised Statutes 294.305 to 294.565, the Dallas School District's proposed budget for fiscal year 2014 - 2015 outlines the programs and services provided throughout the district and a viable fiscal strategy to carry them out.





April 21, 2014

## BUDGET MESSAGE

Dallas School District No. 2, a municipal organization governed under the laws of the State of Oregon, was organized for the purpose of educating children residing within the boundaries of the District. A five-member School Board is elected by the District's voters and is authorized to transact all business on the District's behalf. The Budget Committee consists of the elected school board members, and an equal number of electors, i.e., registered voters, appointed by the School Board. The Budget Committee's duties are to receive the budget message, review the proposed budget, hear public questions and comments, approve the budget and limit the amount or rate of taxation prior to formal adoption by the School Board at a public hearing. The public hearing on this document is scheduled for June 9, 2014.

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

The School Board designates one person to serve as budget officer. The Budget Officer prepares or supervises the preparation of the budget document. The Budget Officer acts under the direction of the Budget Committee. As per the Annual Business Procedures Resolution in the appendix, the Board formally appointed me, Christy Perry, to serve as Budget Officer. This budget was prepared under my direction to show anticipated resources and provide an estimate of costs required to continue basic educational services for Dallas School District during fiscal year 2014-15.

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 21, 2014 and cost estimates based on known factors for each program that existed as of April 21, 2014.

The budget for fiscal year 2014-15 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 2014-15 along with a historical report of past fiscal activity.

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

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

The legislature placed \$100 million in additional funds to all schools in Oregon in the second half of the biennium. This budget reflects this increased expenditure and a reinvestment in programs for students. We have based our proposed budget on the current State School Fund (SSF) Projections from the State of Oregon received on February 28, 2014. The revenue in the proposed budget from the State School Fund is \$20,088,985. The overall proposed General Fund budget is \$28,218,446. This includes property taxes, a common school fund allocation and other miscellaneous revenue sources used for general operations of the district in addition to the SSF.

Dallas School District continues to use a staff engagement process called Priority Based Budgeting to set the priorities of the district prior to budget development. This process developed by the Finance Committee engages staff in determining the most essential operational values within the budget. Prior to this year's exercise the following priorities were established for our district.

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

In February 2014, Dallas School District completed priority based budgeting process for the 2014-15 budget planning. We based our discussion on the core mission identified above. Forty Dallas School District staff completed the exercise and the group was comprised of classified, licensed and administrative staff representing all schools, all levels and most subjects. Several key areas emerged as essential to meeting our core mission:

- Comprehensive middle school program which includes digital literacy instruction, electives, increased mathematics time and emphasis on both academic and social growth for students
- Increased intervention support at Dallas High School
- Improved digital literacy through a curriculum framework, training for staff and investment in technology infrastructure for teacher and student access

The proposed 2014-15 general fund budget represents a significant increase in resources from the 2013-14 fiscal year. There are no proposed reductions with the exception of reduction in federal programs (Title I and IDEA) located in Special Revenue Grants and Projects Fund.

**Program changes based on defined priorities:**

**LaCreole Middle School.** Licensed staff increase of 3.88 FTE to implement the middle school plan which includes the addition of electives, digital literacy instruction and increase in math instructional time.

**Dallas High School.** Licensed staff increase of .5 FTE to implement a revised math pathway in order for students to meet both essential skills in mathematics and three math credits at Algebra I and above. Classified increase of .88 to support a behavior program at DHS modeled after the behavior programs at K-8.

**Special Education.** We continue to see increases in students with autism. To meet this need more effectively we are using our transit dollars from Willamette ESD from both our local service plan and regional services to fund our own autism team. The General Fund increase

to implement these services and to provide more adequate staffing for other special education needs is 2.0 FTE licensed staff and an additional 1.7 FTE classified.

**Technology.** An important priority is increased access to technology for staff and students. This budget will provide for the completion of wireless infrastructure at all schools, the replacement of end of life labs and the purchase of as many mobile carts as the budget will allow. In 2014-15, we will begin providing technology services to Falls City School District. This contract revenue from Falls City, accounted for in R1941, funds the increase of .38 FTE classified staff which increases one part time person in the technology department to 1.0 FTE.

**Textbooks.** This proposal sets aside \$126,800 for textbook purchases including the purchase of Singapore Math materials K-6. This continued commitment to Singapore Math is essential in building the math skills necessary for students to meet the new common core standards. The \$21,850 increase over the 2013-14 budget includes materials for new classes at LaCreole Middle School and new math classes at Dallas High School.

**Collaboration Grant.** In 2013-14, Dallas School District received a one year implementation grant from Oregon Department of Education for \$319,175 to implement our licensed evaluation system. The twenty member CLASS team comprised of teachers and administrators is guiding the process of our new evaluation system. In 2014-15 we are applying for a second year implementation grant to further our work. Expected revenue is approximately \$300,000.

**New Teacher Mentoring.** We are part of a consortium of school districts called the Mid-Willamette Valley Educator Effectiveness – Beginning Educator Mentoring Grant. This grant allows us to pool our resources with Central School District to hire a full time teacher to mentor our first and second year teachers. We have seen positive results in our first year of this program (2013-14) and are expected to see similar funding in 2014-15.

**Wellness Grant.** Dallas School District has been awarded the second year of a Wellness Grant through OEA Trust. This grant is funded at \$75,000 for building a culture of wellness including healthy eating, physical activity and stress management.

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

**Classified Staff Increase.** There is a significant classified staff increase in part due to emergency hiring after the 2013-14 budget was adopted. Those positions are planned to continue in 2014-15 and additional positions supporting behavior interventions and special education bring the total increase to 10.72 FTE. Health benefits have been added to eight of these positions.

**Health Insurance.** No increase to the health insurance cap has been included in the proposed budget.

**Employee Salaries.** This budget reflects a 2% cost of living increase for all employee groups (classified, licensed, administrators and confidential employees). The District is currently in negotiations with both licensed and classified associations regarding salary and benefits.

**School Year.** This budget reflects a full school year with no anticipated furlough days.

**PERS.** Legislation passed in 2013 capped the PERS rates for Dallas at an average of 21.29% through June 2015. This budget reflects a continuation of that rate.

**Contingency.** The proposed budget has a contingency of \$1,000,000. This \$209,157 increase from 2013-14 contingency budget of \$790,843 represents 10.11% of the growth in resources from 2013-14. If we end with \$1,000,000 in June 2015, this would represent a 3.67% Ending Fund Balance

**Fund 401 Capital Construction Bond Projects.** Dallas School District passed an \$8.6 million Repairs and Maintenance bond in November of 2009. We accounted for proceeds from the sale in Fund 401. We have one outstanding contract remaining and we are unsure if this will be paid out prior to June 30, 2014. Once this contract has been finalized, any remaining funds will be transferred to Fund 102.

**Cool Schools/SB1149.** This program continues to provide dollars for energy and conservation projects. These funds are required to be accumulated in a special revenue fund. On approval from Oregon Department of Energy (ODOE) the money may be transferred to other district programs. The Board has taken action that all funds from this program will be transferred to Fund 102 Facilities, Repairs and Maintenance.

**Fund 102 Facilities, Repairs and Maintenance.** This fund continues to be specifically allocated for Facilities, Repairs and Maintenance as directed by the Board. There is an inter-fund transfer from Fund 401 budgeted to transfer the remaining balance of funds. All bond proceeds have been fully expended. In addition, all payments from Cool Schools Senate Bill 1149 will be placed in this fund.

**Transfer for Future Projects to Fund 102.** Dallas High School has requested the ability to save for future facility and equipment needs. They are requesting any unspent funds in DHS operations for equipment purchases be transferred to Fund 102 and designated as reserved for future facility and equipment needs at Dallas High School. Mr. Spencer anticipated several equipment repair needs in the next three to five years and would like to start now to invest in the future. The expenditure budget in 2014-15 for replacement and new equipment is \$27,300 which is located in functions 1131, 1132 and 2229.

**Medicaid Administrative Claims (MAC).** This survey started in 2011-12 and has now generated \$101,922 in revenue. We can expend these funds on health and human services programs for our students. The FTE expenditure in Fund 240 is our school nurse and a portion of our mental health counselors.

The following depicts the overall allocation of increased revenue:

<b>Total Resource Increase</b>	<b>%</b>	<b>\$2,068,472</b>
Salaries	51%	\$1,047,845
Benefits	6%	\$131,752
<b>Not Related to Salaries</b>		
LVCS Flow Through	16%	\$339,140
Contingency	10%	\$209,157
Technology	8%	\$163,772
Alternative (Ext Camp, Online, Morrison Etc.)	6%	\$128,080
Maintenance, Liability & Property Insurance, Misc.	2%	\$48,726
<b>Total</b>		<b>\$2,068,472</b>

This summarizes the General Fund Budget proposal set forth in the following pages.

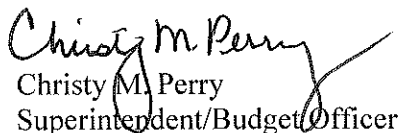
In addition to the General Fund Budget, this proposed budget projects revenue and expenditures for all fund types of Dallas School District. The loss of funds in Title I, Title II and IDEA special education programs due to federal sequestration has an impact on the 2014-15 budget. We have been able to buffer the loss of federal funds with carryover in Title I through 2013-14. This year that carryover is depleted. We have planned reductions of \$116,000 in Title I and \$60,000 in IDEA.

We have many things we can be proud of which include:

- Teachers use technology to improve learning for students. LaCreole Middle School with the assistance of a CLASS in Action (CIA) grant distributed through the Collaboration grant funding has developed a Professional Learning Network for teachers to improve their understanding and use of technology. They are using Twitter, Google Plus and a variety of others tools so they can begin integrating technology in the classroom.
- In 2013–14 Dallas School District received a \$300,000 collaboration grant to implement our teacher evaluation system and to focus on teacher effectiveness. A twenty member CLASS team has been leading this effort which includes leading professional development with their colleagues. The most significant outcome is the increase in shared leadership in our teachers. We have a strong cadre of teachers leading the important work of educator effectiveness, common core implementation and coaching of colleagues on improving teaching and learning.
- The entire district staff works to improve our school district. We have professional learning community work that extended beyond teachers to groups such as head secretaries and custodians. Classified staff are working in district committees to designed an improved classified evaluation system and to redesign the classified salary schedule. Working in teams has become the expectation in our Dallas School District.
- We have a collaborative working relationship with both employee groups. They work to understand our budget and funding in order to provide important input to our decisions.
- The 6-12 Math PLC has been doing considerable work in aligning math and developing a plan for students to earn three credits of math at Algebra I and above and to align the middle school and high school Algebra I class. In 2013-14 we offered high school credit for middle school students taking Algebra I at LaCreole. Sixty-six students are on track to receive this credit.

- Student achievement results in math continue to improve as a result of our elementary Singapore Math Program. Students are learning mathematical concepts at a much younger age. In 2013-14 we saw a 20% growth in 4<sup>th</sup> grade math scores as measured by the OAKS state assessment.
- Writing remains a major focus in our district. We are seeing significant increases in writing scores at our middle school on our district-wide writing assessment. All grade levels at the middle school are showing impressive results in writing. For example, at the mid-year assessment, 72% of our 7<sup>th</sup> grade students are meeting the end of the year requirements. The district-wide writing assessment is aligned to Common Core.
- The Extended Campus program is a premier program for our district. We have 56 first year students and 39 second year students in the program. The students in year two are on track to complete either an Associates Degree or a Technical Certificate.
- Our community plays an important part in the success of our students. One example of the direct impact on student learning is the mentoring program at Dallas High School. At DHS we have 40 mentors mentoring 60 students. Another example is the Dallas Education Foundation (DEF) who sponsors both the Dragon Run and the Distinguished Educator Awards. This year with the assistance of the Dallas Community Foundation they awarded \$4498 in grants to 12 teachers to provide additional resources to programs in their classrooms. At Lyle and Oakdale we have a SMART reading program. Thirty-seven community members read with a student each week to increase the student's reading fluency and to promote a love of reading.
- Young Artist Playtrium expanded their programs in our schools to include elementary, middle and high school music and community theatre. This year YAP has presented several productions featuring our students.
- Online learning provides an alternative learning environment for many students including home school families. Dallas Online serves full-time students, part-time students, students in need of credit recovery, and an option for expelled students.
- Our primary schools (Lyle and Oakdale) offered a different first day of school experience this year in which parents were invited to attend with their student. Ninety-one percent of our students in both schools participated and took care of meeting their new teacher, bus schedules, school supplies and important first week of school paperwork.
- Our athletic programs continue to have success. In 2013-14 the wrestling team placed 2<sup>nd</sup> in state and the football and volleyball teams made it to the state playoffs. All programs continue to improve with more teams making the play-in rounds.
- Community financial support to our athletic programs through fundraising and donations exceeded \$120,000 in 2012-13.
- Oakdale staff has implemented both academic and behavioral interventions. The positive behavior support classroom at Oakdale works with between 60 and 114 students per day to provide positive intervention prior to negative behaviors occurring. The entire staff uses this program as a way to preempt behavior issues in the classroom.

This budget presents the first budget for Dallas School District since 2008-09 that provides additional programs for our students. As a community we can be extremely proud of our staff and students as they have weathered the toughest of times and still improved our educational system. Dallas School District continues to provide an excellent education for our students.

  
 Christy M. Perry  
 Superintendent/Budget Officer

**Dallas School District No. 2  
Budget Committee  
2014 – 2015**

<b><u>Name</u></b>		<b><u>Term</u></b>
Blanchard, Michael	School Board Director	June 2017
Bollman, Michael	School Board Director	June 2014
Collins, Sam (LOA 2014-15)	Budget Committee Member	February 2016
Davis, John	Budget Committee Member	February 2017
Gardner, Alisha	Budget Committee Member	February 2017
Locke, Greg (temporary)	Budget Committee Member	February 2015
Meyer, Lu Ann	School Board Director	June 2017
Morris, David	Budget Committee Member	February 2015
Posey, Matt	School Board Director	June 2014
Schrock, Jordan	Budget Committee Member	February 2016
Woods, Jonathan	School Board Director	June 2017

**Non-Voting Ad Hoc Members:**

Graves, Janice	OSEA President	June 2014
Travis, Stephen	DEA President	June 2014

## Dallas School District No. 2

### Budget Calendar 2014 – 2015

March 26, 2014	<b>Publish First Notice of Budget Committee Meeting</b> <i>(18 days prior to meeting.)</i> Notice of the budget committee meeting(s) must state the purpose, time and place of the meeting(s); that the meeting is a public meeting; and whether or not public comment will be taken at the meeting. Notice must be published not earlier than 30 days prior to first meeting and not later than 5 days prior to the first meeting. First publication notice must be separated from the second publication notice by at least 5 days. <i>ORS 294.401</i>
April 9, 2014	<b>Publish Second Notice of Budget Committee Meeting</b> <i>(8 days prior to meeting.)</i> <i>ORS 294.401</i>
April 21, 2014	<b>Budget Committee Meeting</b> Present budget message and comprehensive outline of the 2014-2015 budget proposal. Public comment will be taken. Next budget committee meeting will be scheduled at this meeting.
May 19, 2014	<b>Final Budget Committee Meeting, if needed.</b>
May 28, 2014	<b>Publish Notice of Budget Hearing</b> <i>(8 days prior to hearing.)</i> Notice of Budget Hearing and Financial Summary must provide legal notice of the time and place of the budget hearing; financial summary of the current year's adopted budget and next year's budget as approved by the budget committee; and a statement of indebtedness. Notice must be published not earlier than 30 days prior to hearing and not later than 5 days before the scheduled budget hearing. <i>ORS 294.421</i>
June 9, 2014	<b>Budget Hearing</b> Hold public hearing on the budget as approved by the budget committee. Expenditure adjustments, if any, are restricted to \$5,000 or 10%, whichever is greater, of the amount approved for each fund by the budget committee. Board adopts budget, appropriates funds and imposes and categorizes taxes.
June 23, 2014	<b>Final Budget Hearing, if needed.</b>
July 15, 2014	<b>Deadline to Certify the 2014-2015 Tax Levy to the County Assessor.</b>



**Dallas School District No. 2**  
**2014 - 2015**  
**SUMMARY OF ALL FUNDS**

Actual 2011-12	Actual 2012-13	Adopted 2013-14		Proposed 2014-15	Approved 2014-15	Adopted 2014-15
\$ 23,598,883	\$ 23,784,094	\$ 26,149,974	General Fund	\$ 28,218,446	\$ 28,218,446	\$ 28,218,446
121	153,191	955,100	Facilities, Repairs & Maintenance	592,600	592,600	592,600
<b>\$ 23,599,004</b>	<b>\$ 23,937,285</b>	<b>\$ 27,105,074</b>	<b>Total General Funds</b>	<b>\$ 28,811,046</b>	<b>\$ 28,811,046</b>	<b>\$ 28,811,046</b>
<b>1,897,497</b>	<b>2,118,313</b>	<b>3,208,146</b>	<b>Special Revenue Grants &amp; Projects</b>	<b>2,933,217</b>	<b>2,933,217</b>	<b>3,060,117</b>
<b>1,274,770</b>	<b>126,127</b>	<b>625,500</b>	<b>Capital Construction Bond Projects</b>	<b>300,500</b>	<b>300,500</b>	<b>300,500</b>
<b>820,261</b>	<b>841,676</b>	<b>916,545</b>	<b>Food Services</b>	<b>973,391</b>	<b>973,391</b>	<b>1,023,391</b>
<b>624,831</b>	<b>603,932</b>	<b>1,200,000</b>	<b>Student Activity Funds</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>
<b>2,121,802</b>	<b>2,072,521</b>	<b>2,274,585</b>	<b>Debt Service Fund - GO Bonds</b>	<b>2,340,550</b>	<b>2,340,550</b>	<b>2,340,550</b>
<b>29,252</b>	<b>28,333</b>	<b>32,370</b>	<b>Debt Service Fund - Other</b>	<b>31,200</b>	<b>31,200</b>	<b>31,200</b>
<b>\$ 30,367,417</b>	<b>\$ 29,728,187</b>	<b>\$ 35,362,220</b>	<b>TOTAL</b>	<b>\$ 36,589,904</b>	<b>\$ 36,589,904</b>	<b>\$ 36,766,804</b>

**STATEMENT OF ASSURANCE**

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

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

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

The General Fund accounts for all activities related to the general operation of Dallas School District in providing instruction and support services to students grades K-12. All revenues and expenditures are recorded here except those required to be accounted for in another fund. This report provides a high level summary of all general fund actual and planned financial activity from fiscal year 2011-12 through fiscal year 2014-15.

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

**BUDGET**

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015	2014/2015	2014/2015
<i>Fund 100</i>								
<b>RESOURCES</b>								
1000 Local Sources	\$5,898,713	\$6,072,374		\$6,084,223		\$6,228,700	\$6,228,700	\$6,228,700
2000 Intermediate Sources	\$240,393	\$248,899		\$250,000		\$373,000	\$373,000	\$373,000
3000 State Sources	\$17,765,054	\$17,010,230		\$18,562,751		\$20,613,196	\$20,613,196	\$20,613,196
4000 Federal Sources	\$238,330	\$5,212		\$3,000		\$3,550	\$3,550	\$3,550
5300 Sale of Assets	\$0	\$0		\$0		\$0	\$0	\$0
5000 Beginning Fund Balance	\$1,286,035	\$1,829,641		\$1,250,000		\$1,000,000	\$1,000,000	\$1,000,000
<b>TOTAL RESOURCES</b>	<u>\$25,428,525</u>	<u>\$25,166,356</u>		<u>\$26,149,974</u>		<u>\$28,218,446</u>	<u>\$28,218,446</u>	<u>\$28,218,446</u>
<b>REQUIREMENTS</b>								
1000 Instruction								
100 Salaries	\$8,247,659	\$8,178,755	178.50	\$8,559,923	197.03	\$9,404,091	\$9,404,091	\$9,404,091
200 Associated Payroll Costs	\$4,399,186	\$4,229,986		\$5,048,150		\$5,113,536	\$5,113,536	\$5,113,536
300 Purchased Services	\$1,593,539	\$1,754,515		\$2,139,355		\$2,271,209	\$2,271,209	\$2,271,209
400 Supplies & Materials	\$174,851	\$186,432		\$206,450		\$234,750	\$234,750	\$234,750
500 Capital Outlay	\$0	\$0		\$0		\$15,500	\$15,500	\$15,500
600 Dues & Fees	\$14,081	\$14,900		\$9,240		\$9,240	\$9,240	\$9,240
Total Instruction	<u>\$14,429,316</u>	<u>\$14,364,588</u>		<u>\$15,963,118</u>		<u>\$17,048,326</u>	<u>\$17,048,326</u>	<u>\$17,048,326</u>
2000 Support								
100 Salaries	\$3,398,839	\$3,568,362	73.21	\$3,523,080	74.37	\$3,726,759	\$3,726,759	\$3,726,759
200 Associated Payroll Costs	\$2,520,539	\$2,697,925		\$2,822,929		\$2,889,295	\$2,889,295	\$2,889,295
300 Purchased Services	\$2,397,217	\$2,456,093		\$2,521,425		\$2,533,012	\$2,533,012	\$2,533,012
400 Supplies & Materials	\$449,976	\$367,177		\$454,310		\$590,550	\$590,550	\$590,550
500 Capital Outlay	\$220,623	\$131,263		\$253,000		\$195,000	\$195,000	\$195,000
600 Other Objects	\$153,123	\$170,353		\$176,899		\$198,304	\$198,304	\$198,304
Total Support	<u>\$9,140,316</u>	<u>\$9,391,173</u>		<u>\$9,751,643</u>		<u>\$10,132,920</u>	<u>\$10,132,920</u>	<u>\$10,132,920</u>
5220 Interfund Transfers	\$29,252	\$28,333		\$44,370		\$37,200	\$37,200	\$37,200
6110 Operating Contingency	\$0	\$0		\$390,843		\$1,000,000	\$1,000,000	\$1,000,000
Total Other	<u>\$29,252</u>	<u>\$28,333</u>		<u>\$435,213</u>		<u>\$1,037,200</u>	<u>\$1,037,200</u>	<u>\$1,037,200</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$23,598,883</u>	<u>\$23,784,094</u>	251.71	<u>\$26,149,974</u>	271.39	<u>\$28,218,446</u>	<u>\$28,218,446</u>	<u>\$28,218,446</u>
<b>Ending Fund Balance</b>	<b>\$1,829,641</b>	<b>\$1,382,262</b>						

## FACILITIES, REPAIRS & MAINTENANCE FUND - 102

During 2012-13, the Citizens Advisory Committee, recommended the Board resolve to transfer the remaining balance of the Capital Construction Bond Projects Fund 401 into this fund as the majority of bond projects have reached completion. A maintenance project list has been established by the Facilities Committee and from that project list, priorities for funding in 2014-15 include approximately \$300,000 in roof repairs and window replacement at LaCreole, metal work and skylight repairs at Dallas High School, LaCreole, Lyle and Oakdale and irrigation projects for LaCreole and Lyle. The project list for 2015-16 includes a similar amount of \$300,000 in needed repairs on Whitworth and Morrison roofs, second phase of window replacement at LMS and kitchen upgrades district-wide.

This fund is considered part of General Fund, however, set up separate from general fund operations to facilitate expense tracking for major repairs, deferred maintenance issues and other activities related to improving the condition of District properties. Continuing resources could come through transfers from Cool Schools (formerly SB1149) revenue, sale of district property, general fund transfers, donations from private sources, insurance claims, loan proceeds, or grants from federal or state sources dedicated to improvement of school facilities.

### BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015	2014/2015	2014/2015
<i>Fund 102</i>								
<b>RESOURCES</b>								
1510 Interest Earned	\$585	\$863		\$1,500		\$1,500	\$1,500	\$1,500
1910 Land Lease	\$1,100	\$1,100		\$1,100		\$1,100	\$1,100	\$1,100
1960 Recover Prior Yr Exp	\$0	\$0		\$0		\$0	\$0	\$0
1990 Miscellaneous	\$0	\$1,281		\$5,000		\$4,000	\$4,000	\$4,000
4500 Federal Sources	\$0	\$0		\$0		\$0	\$0	\$0
5200 Interfund Transfer	\$72,000	\$0		\$732,500		\$86,000	\$86,000	\$86,000
5400 Beginning Fund Balance	<u>\$190,179</u>	<u>\$263,743</u>		<u>\$215,000</u>		<u>\$500,000</u>	<u>\$500,000</u>	<u>\$500,000</u>
<b>TOTAL RESOURCES</b>	<u>\$263,864</u>	<u>\$266,987</u>		<u>\$955,100</u>		<u>\$592,600</u>	<u>\$592,600</u>	<u>\$592,600</u>
<b>REQUIREMENTS</b>								
2540 Support								
100 Salaries	\$0	\$0		\$0		\$20,001	\$20,001	\$20,001
200 Associated Payroll Costs	\$0	\$0		\$0		\$6,880	\$6,880	\$6,880
300 Purchased Services	\$121	\$21,888		\$55,000		\$5,719	\$5,719	\$5,719
400 Supplies	\$0	\$19,832		\$100,000		\$10,000	\$10,000	\$10,000
500 Capital Equip	\$0	\$111,471		\$100,000		\$0	\$0	\$0
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$50,000</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Support Services	<u>\$121</u>	<u>\$153,191</u>		<u>\$305,000</u>		<u>\$42,600</u>	<u>\$42,600</u>	<u>\$42,600</u>
4150 Facilities Acquisition and Construction								
500 Capital Projects	\$0	\$0		\$400,000		\$300,000	\$300,000	\$300,000
Ending Fund Balance	<u>\$263,743</u>	<u>\$113,796</u>		<u>\$250,100</u>		<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$263,864</u>	<u>\$266,987</u>		<u>\$955,100</u>		<u>\$592,600</u>	<u>\$592,600</u>	<u>\$592,600</u>

## SPECIAL REVENUE GRANTS & PROJECTS FUND 200

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

### BUDGET

	Actual			Budgeted		Proposed	Approved	Adopted
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015	2014/2015	2014/2015
<b>RESOURCES</b>								
1000 Local Sources	\$54,638	\$109,562		\$642,000		\$388,978	\$388,978	\$463,978
2000 Other Intermediate Sources	\$269,678	\$275,128		\$333,727		\$341,248	\$341,248	\$341,248
3000 State Sources	\$209,368	\$262,494		\$614,095		\$889,127	\$889,127	\$889,127
4000 Federal Sources	\$1,363,813	\$1,471,129		\$1,606,324		\$1,308,864	\$1,308,864	\$1,360,764
5000 Interfund Transfers	\$0	\$0		\$12,000		\$5,000	\$5,000	\$5,000
5400 Beginning Fund Balance	\$0	\$0		\$0		\$0	\$0	\$0
<b>TOTAL RESOURCES</b>	<b>\$1,897,497</b>	<b>\$2,118,313</b>		<b>\$3,208,146</b>		<b>\$2,933,217</b>	<b>\$2,933,217</b>	<b>\$3,060,117</b>
<b>REQUIREMENTS</b>								
1000 Instruction								
100 Salaries	\$849,242	\$960,158	25.56	\$979,501	24.61	\$918,762	\$918,762	\$918,762
200 Assoc. Payroll Costs	\$418,157	\$460,879		\$558,507		\$476,805	\$476,805	\$476,805
300 Purchased Services	\$117,078	\$130,673		\$170,900		\$157,000	\$157,000	\$157,000
400 Supplies and Materials	\$56,439	\$50,753		\$84,321		\$68,327	\$68,327	\$68,327
500 Capital Outlay	\$0	\$0		\$0		\$25,000	\$25,000	\$25,000
600 Other Objects	\$1,156	\$1,229		\$10,000		\$2,500	\$2,500	\$2,500
Total Instruction	\$1,442,072	\$1,603,692		\$1,803,229		\$1,648,394	\$1,648,394	\$1,648,394
2000 Supporting Services								
100 Salaries	\$181,743	\$214,232	5.11	\$440,409	8.73	\$583,973	\$583,973	\$583,973
200 Assoc. Payroll Costs	\$78,912	\$90,370		\$185,164		\$282,973	\$282,973	\$282,973
300 Purchased Services	\$89,692	\$88,449		\$156,550		\$115,877	\$115,877	\$155,877
400 Supplies and Materials	\$22,342	\$22,929		\$37,925		\$35,000	\$35,000	\$40,000
500 Capital Outlay	\$0	\$0		\$25,000		\$25,000	\$25,000	\$25,000
600 Other Objects	\$68,143	\$83,471		\$80,869		\$89,974	\$89,974	\$92,274
700 Transfer-Othr Agency	\$0	\$0		\$0		\$0	\$0	\$30,000
Total Supporting Services	\$440,832	\$499,452		\$925,917		\$1,132,797	\$1,132,797	\$1,210,097
3000 Community Services								
100 Salaries	\$9,436	\$10,427		\$24,852		\$47,022	\$47,022	\$47,022
200 Assoc. Payroll Costs	\$658	\$1,257		\$11,104		\$15,004	\$15,004	\$15,004
300 Purchased Services	\$0	\$608		\$5,000		\$1,000	\$1,000	\$50,600
400 Supplies and Materials	\$4,499	\$2,877		\$6,045		\$5,000	\$5,000	\$5,000
600 Other Objects	\$0	\$0		\$0		\$0	\$0	\$0
Total Community Services	\$14,593	\$15,169		\$47,000		\$68,026	\$68,026	\$117,626
5220 Transfers to Other Funds	\$0	\$0		\$432,000		\$84,000	\$84,000	\$84,000
<b>TOTAL REQUIREMENTS</b>	<b>\$1,897,497</b>	<b>\$2,118,313</b>	<b>30.67</b>	<b>\$3,208,146</b>	<b>33.33</b>	<b>\$2,933,217</b>	<b>\$2,933,217</b>	<b>\$3,060,117</b>

## CAPITAL CONSTRUCTION BOND PROJECTS FUND - 401

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

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

In 2012-13, with construction projects nearly complete, the Citizens Advisory Board recommended the School Board resolve to transfer the residual balance to Facilities, Repairs and Maintenance Fund 102. The 2014-15 budget allows for closeout of bond projects and final payments to contractors occurring after June 30, 2014, if necessary.

### BUDGET

	Audited Actual			Budgeted		Proposed	Approved	Adopted
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015	2014/2015	2014/2015
<i>Fund 401</i>								
<b>RESOURCES</b>								
1510 Interest Earned	\$2,850	\$1,435		\$500		\$500	\$500	\$500
1990 Miscellaneous	\$11,904	\$0		\$0		\$0	\$0	\$0
3000 State Sources	\$5,544	\$140,512		\$0		\$0	\$0	\$0
4700 Federal thru Intermediate Sources	\$639,332	\$0		\$100,000		\$0	\$0	\$0
5110 Bond Proceeds	\$0	\$0		\$0		\$0	\$0	\$0
5400 Beginning Fund Balance	\$1,124,197	\$509,057		\$525,000		\$300,000	\$300,000	\$300,000
<b>TOTAL RESOURCES</b>	<u>\$1,783,827</u>	<u>\$651,004</u>		<u>\$625,500</u>		<u>\$300,500</u>	<u>\$300,500</u>	<u>\$300,500</u>
<b>REQUIREMENTS</b>								
4150 Facilities Acquisition/Construction								
100 Salaries	\$55,221	\$19,110		\$0		\$0	\$0	\$0
200 Associated Payroll Costs	\$31,171	\$8,539		\$0		\$0	\$0	\$0
300 Purchased Services	\$6,550	\$0		\$0		\$0	\$0	\$0
400 Supplies	\$60	\$0		\$0		\$0	\$0	\$0
500 Capital Equip-New	\$1,181,768	\$98,001		\$325,000		\$299,500	\$299,500	\$299,500
600 Other Objects	\$0	\$477		\$0		\$0	\$0	\$0
Total Acquisition/Construction	<u>\$1,274,770</u>	<u>\$126,127</u>		<u>\$325,000</u>		<u>\$299,500</u>	<u>\$299,500</u>	<u>\$299,500</u>
5220 Transfers to Other Funds	\$0	\$0		\$300,500		\$1,000	\$1,000	\$1,000
Ending Fund Balance	<u>\$509,057</u>	<u>\$524,877</u>		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$1,783,827</u>	<u>\$651,004</u>	0.00	<u>\$625,500</u>	0.00	<u>\$300,500</u>	<u>\$300,500</u>	<u>\$300,500</u>

## FOOD SERVICE FUND - 203

The District Food Service Program operates exclusively on funds generated from sale of meals and federal reimbursements from the National School Lunch Program. Sodexo has served as the contracted Food Service management company for Dallas School District's Nutrition Program for nearly two decades. In order to assure districts continue to receive the best value for services paid for with public funds, Oregon Contract Law requires an open bidding process at a minimum of every five years. Sodexo's current five year contract with the district expires on June 30, 2014. As a part the required Requests for Proposals (RFP) process, the district conducted a major financial and operations review of its Food Service Program seeking to find efficiencies and areas of quality improvement. Part of this review included investigating options other than contract for services. In April 2014, after completing the RFP process, the School Board directed the District to pursue a partnership agreement with Central School District to share a Food Service Director as the first step in implementing a self-operated program. This proposed budget includes sufficient spending authority to successfully accommodate this model.

### BUDGET

	Audited Actual			Adopted		Proposed	Approved	Adopted
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015	2014/2015	2014/2015
<i>Fund 203</i>								
<b>RESOURCES:</b>								
1510 Interest Earned	\$90	\$151		\$100		\$151	\$151	\$151
1610 Food Service	\$181,968	\$187,180		\$225,000		\$196,600	\$196,600	\$196,600
1920 Donations	\$51	\$0		\$0		\$0	\$0	\$0
1960 Recover prior year expenses	\$0	\$4,982		\$0		\$3,000	\$3,000	\$3,000
1990 Miscellaneous	\$6,159	\$8,036		\$5,000		\$5,036	\$5,036	\$5,036
3102 State School Lunch Match	\$9,750	\$9,604		\$9,750		\$9,604	\$9,604	\$9,604
3299 Other State Grants	\$1,530	\$7,895		\$500		\$2,000	\$2,000	\$52,000
4500 Federal Funds thru State	\$553,583	\$601,280		\$592,000		\$672,000	\$672,000	\$672,000
4900 Revenue for/on behalf of Dist	\$28,199	\$39,153		\$50,000		\$50,000	\$50,000	\$50,000
5400 Beginning Fund Balance	\$70,315	\$31,384		\$34,195		\$35,000	\$35,000	\$35,000
<b>TOTAL RESOURCES</b>	<b>\$851,646</b>	<b>\$889,666</b>		<b>\$916,545</b>		<b>\$973,391</b>	<b>\$973,391</b>	<b>\$1,023,391</b>

### REQUIREMENTS

3100 Food Service Enterprise Svcs								
100 Salaries	\$44,848	\$37,774	2.24	\$44,828	14.69	\$280,001	\$280,001	\$280,001
200 Associated Payroll Costs	\$55,174	\$51,904		\$59,651		\$207,444	\$207,444	\$207,444
300 Purchased Services	\$675,687	\$699,552		\$722,066		\$67,000	\$67,000	\$67,000
400 Supplies & Materials	\$40,162	\$44,044		\$45,000		\$349,965	\$349,965	\$349,965
500 Capital Outlay	\$0	\$5,811		\$5,000		\$10,000	\$10,000	\$60,000
600 Other Objects	\$4,390	\$2,590		\$5,000		\$3,000	\$3,000	\$3,000
Total Community Services	<b>\$820,261</b>	<b>\$841,676</b>		<b>\$881,545</b>		<b>\$917,410</b>	<b>\$917,410</b>	<b>\$967,410</b>
Ending Fund Balance	<b>\$31,385</b>	<b>\$47,990</b>		<b>\$35,000</b>		<b>\$55,981</b>	<b>\$55,981</b>	<b>\$55,981</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$851,646</b>	<b>\$889,666</b>		<b>\$916,545</b>		<b>\$973,391</b>	<b>\$973,391</b>	<b>\$1,023,391</b>

## STUDENT ACTIVITY FUND - 201

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

### BUDGET

	Audited 2011/2012	Actual 2012/2013	FTE	Budgeted 2013/2014	FTE	Proposed 2014/2015	Approved 2014/2015	Adopted 2014/2015
<i>Fund 201</i>								
<b>RESOURCES</b>								
1000 Local Sources								
1700 Extra Curricular Activities	\$645,064	\$610,760		\$950,000		\$950,000	\$950,000	\$950,000
5400 Beginning Fund Balance	<u>\$249,443</u>	<u>\$269,676</u>		<u>\$250,000</u>		<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>
<b>TOTAL RESOURCES</b>	<u>\$894,507</u>	<u>\$880,436</u>		<u>\$1,200,000</u>		<u>\$1,200,000</u>	<u>\$1,200,000</u>	<u>\$1,200,000</u>
<b>REQUIREMENTS</b>								
Instruction								
1113 400 Supplies and Materials	\$79,288	\$79,762		\$200,000		\$150,000	\$150,000	\$150,000
1122 400 Supplies and Materials	\$95,496	\$95,863		\$300,000		\$250,000	\$250,000	\$250,000
1132 400 Supplies and Materials	<u>\$450,047</u>	<u>\$428,307</u>		<u>\$600,000</u>		<u>\$700,000</u>	<u>\$700,000</u>	<u>\$700,000</u>
Total Instruction	<u>\$624,831</u>	<u>\$603,932</u>		<u>\$1,100,000</u>		<u>\$1,100,000</u>	<u>\$1,100,000</u>	<u>\$1,100,000</u>
Ending Fund Balance	<u>\$269,676</u>	<u>\$276,504</u>		<u>\$100,000</u>		<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$894,507</u>	<u>\$880,436</u>		<u>\$1,200,000</u>		<u>\$1,200,000</u>	<u>\$1,200,000</u>	<u>\$1,200,000</u>

**DEBT SERVICE FUND 301  
GENERAL OBLIGATION**

The Debt Service Fund provides for long term obligations associated with General Obligation Bonds issued by the district when authorized by voters.

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

The bond principal and interest is collected from an annual tax levy upon all taxable property within the geographical boundaries of the district. Tax monies received each year must be sufficient to pay principal and interest due in the fiscal year. The tax revenues are held in an interest bearing account with the Oregon State Treasury Local Government Investment Pool. The Debt Service Schedule provides for annual interest and principal payments through June 2016.

**BUDGET**

	Audited Actual 2011/2012	2012/2013	FTE	Budgeted 2013/2014	FTE	Proposed 2014/2015	Approved 2014/2015	Adopted 2014/2015
<i>Fund 301</i>								
<b>RESOURCES</b>								
1111 Current Year's Taxes	\$2,173,014	\$2,124,447		\$2,119,585		\$2,183,550	\$2,183,550	\$2,183,550
1112 Prior Year's Taxes	\$55,483	\$108,983		\$50,000		\$50,000	\$50,000	\$50,000
1114 Offsets	\$0	\$0		\$0		\$0	\$0	\$0
1510 Interest on Investments	\$5,306	\$6,375		\$5,000		\$7,000	\$7,000	\$7,000
1990 Miscellaneous	-\$1,169	\$0		\$0		\$0	\$0	\$0
5200 Interfund Transfer	\$0	\$0		\$0		\$0	\$0	\$0
5400 Beginning Fund Balance	\$99,301	\$138,134		\$100,000		\$100,000	\$100,000	\$100,000
<b>TOTAL RESOURCES</b>	<u>\$2,331,935</u>	<u>\$2,377,940</u>		<u>\$2,274,585</u>		<u>\$2,340,550</u>	<u>\$2,340,550</u>	<u>\$2,340,550</u>
<b>REQUIREMENTS</b>								
5110 Debt Service								
610 Redemption of Principal	\$1,940,000	\$1,995,000		\$2,115,000		\$2,200,000	\$2,200,000	\$2,200,000
621 Interest	\$181,681	\$77,400		\$59,445		\$40,410	\$40,410	\$40,410
640 Dues and Fees	\$121	\$121		\$140		\$140	\$140	\$140
	<u>\$2,121,802</u>	<u>\$2,072,521</u>		<u>\$2,174,585</u>		<u>\$2,240,550</u>	<u>\$2,240,550</u>	<u>\$2,240,550</u>
5220 Transfer-Loan fr Other Fund	\$72,000	\$0		\$0		\$0	\$0	\$0
7000 Unappropriated End Balance	\$138,134	\$305,419		\$100,000		\$100,000	\$100,000	\$100,000
<b>TOTAL REQUIREMENTS</b>	<u>\$2,331,935</u>	<u>\$2,377,940</u>		<u>\$2,274,585</u>		<u>\$2,340,550</u>	<u>\$2,340,550</u>	<u>\$2,340,550</u>

**REPAYMENT SCHEDULE**

Date	Principal	Interest	Total
2014-2015	2,200,000	40,410	2,240,410
2015-2016	2,290,000	20,610	2,310,610
<b>TOTAL</b>	<b>4,490,000</b>	<b>61,020</b>	<b>4,551,020</b>



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

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

**BUDGET**

	Audited Actual 2011/2012	2012/2013	FTE	Budgeted 2013/2014	FTE	Proposed 2014/2015	Approved 2014/2015	Adopted 2014/2015
<b>RESOURCES</b>								
5200 Interfund Transfer	\$29,252	\$28,333		\$32,370		\$31,200	\$31,200	\$31,200
<b>TOTAL RESOURCES</b>	<u>\$29,252</u>	<u>\$28,333</u>		<u>\$32,370</u>		<u>\$31,200</u>	<u>\$31,200</u>	<u>\$31,200</u>
<b>REQUIREMENTS</b>								
5110 Debt Service								
610 Redemption of Principal	\$25,000	\$25,000		\$30,000		\$30,000	\$30,000	\$30,000
621 Interest	\$4,252	\$3,333		\$2,370		\$1,200	\$1,200	\$1,200
Debt Service Requirements	\$29,252	\$28,333		\$32,370		\$31,200	\$31,200	\$31,200
<b>TOTAL REQUIREMENTS</b>	<u>\$29,252</u>	<u>\$28,333</u>		<u>\$32,370</u>		<u>\$31,200</u>	<u>\$31,200</u>	<u>\$31,200</u>

**REPAYMENT SCHEDULE**

Date	Principal	Interest	Total
2014-2015	30,000	1,200	31,200

**Dallas School District**  
**2014-15**  
**Transfers of Funds**

<b>Fund</b>	<b>Transfers Out</b>	<b>Transfers In</b>	<b>Purpose</b>
100 - General Fund: Operations	31,200		To pay annual obligation on 2005 loan for maintenance projects.
302 - Debt Service Fund - Other		31,200	
100 - General Fund: Operations	5,000		Annual District commitment to new Choir program.
200 - Special Rev Grants & Projects		5,000	
100 - General Fund: Operations	1,000		To establish a set-aside amount for future projects at Dallas High School.
102 - General Fund: Facilities, Repairs & Maintenance		1,000	
200 - Special Rev Grants & Projects	84,000		To make Cool Schools revenue available for expenditure on Facility, Repairs & Maintenance projects.
102 - General Fund: Facilities, Repairs & Maintenance		84,000	
401 - Capital Construction Bond Projects	1,000		To close Construction Bond fund. Residual balance will be used on Facility, Repairs & Maintenance projects.
102 - General Fund: Facilities, Repairs & Maintenance		1,000	
<b>Total Transfers</b>	<b>\$ 122,200</b>	<b>\$ 122,200</b>	

**Summary Total by Fund:**

100 - General Fund: Operations	37,200	
200 - Special Rev Grants & Projects	84,000	
401 - Capital Construction Bond Projects	1,000	
302 - Debt Service Fund - Other		31,200
200 - Special Rev Grants & Projects		5,000
102 - General Fund: Facilities		86,000

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# General Fund Resources

STATE SCHOOL FUND GRANT  
2014-2015

As of 2/28/2014

Polk County, Dallas SD 2

District ID: 2190

**2014-2015 Extended ADMw**

**Dallas SD 2 (non-charter)**

	2014-2015		2013-2014	
ADMr:	2,868.00 X 1.00 =	2,868.00	2,893.00 X 1.00 =	2,893.00
Students in ESL programs:	40.00 X 0.50 =	20.00	45.00 X 0.50 =	22.50
Students in Pregnant and Parenting Programs:	10.00 X 1.00 =	10.00	11.00 X 1.00 =	11.00
446 IEP Students capped at 11% of District ADMr:	337.21 X 1.00 =	337.21	339.96 X 1.00 =	339.96
Students on IEP Above 11% of ADMr:	45.80 X 1.00 =	45.80	45.80 X 1.00 =	45.80
Students in Poverty:	458.38 X 0.25 =	114.60	383.42 X 0.25 =	95.86
Students in Foster Care and Neglected/Delinquent:	34.00 X 0.25 =	8.50	34.00 X 0.25 =	8.50
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
	<b>2014-2015 ADMw</b>	<b>3,404.10</b>	<b>2013-2014 ADMw</b>	<b>3,416.61</b>

**Dallas SD 2 (non-charter) Extended ADMw 3,416.61**

**Luckiamute Valley Charter School**

	2014-2015		2013-2014	
ADMr:	197.50 X 1.00 =	197.50	197.50 X 1.00 =	197.50
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:	31.57 X 0.25 =	7.89	26.18 X 0.25 =	6.55
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
Remote Elementary School Correction:	31.08 X 1.00 =	31.08	31.08 X 1.00 =	31.08
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
	<b>2014-2015 ADMw</b>	<b>236.47</b>	<b>2013-2014 ADMw</b>	<b>235.13</b>

**Luckiamute Valley Charter School Extended ADMw 236.47**

**Dallas SD 2 Extended ADMw 3,653.08**

**STATE SCHOOL FUND GRANT**

**2014-2015**

Based on \$6.65 Billion Legislatively Approved Budget with 49/51 split as of 2/28/2014

**Polk County, Dallas SD 2**

**District ID: 2190**

**2014-2015 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$5,690,000.00
Federal Forest Fees	=	\$350.00
Common School Fund	=	\$274,211.00
County School Fund	=	\$30,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$3,200.00
Revenue Adjustments	=	\$0.00
<b>Local Revenue</b>	<b>=</b>	<b>\$5,997,761.00</b>

**2014-2015 Experience Adjustment**

District Average Teacher Experience	=	13.4
State Average Teacher Experience	=	13.18
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.22

**2014-2015 Transportation Grant**

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans. Expend.	=	\$1,392,050.00
Trans per ADMr Rank.	34%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	\$974,435.00

**2014-2015 Extended ADMw**

	2014-2015 ADMw	2013-2014 ADMw	Extended ADMw
Dallas SD 2 (non-charter)	3,404.10	3,416.61	3,416.61
Luckiamute Valley Charter School	236.47	235.13	236.47
<b>District Extended ADMw</b>			<b>3,653.08</b>

**2014-2015 General Purpose Grant**

(Extended ADMw x [ \$4500 + ( \$25 x Experience Adjustment ) ] ) x Funding Ratio  
 ( 3,653.08 x [ \$4500 + ( \$25 x 0.22 ) ] ) X 1.525753508270 = \$25,112,311

**2014-2015 Total Formula Revenue**

General Purpose Grant + Transportation Grant  
 = \$25,112,311 + \$974,435 = \$26,086,746

**2014-2015 State School Fund Grant**

Total Formula Revenue - Local Revenue  
 = \$26,086,746 - \$5,997,761 = \$20,088,985

General Purpose Grant per Extended ADMw= \$6,874  
 Total Formula Revenue per Extended ADMw= \$7,141  
 Charter Schools Rate( ORS 338.155 )= \$6,898

Total Paid To date  
 SSF      Small HS Grant      Facility Grant

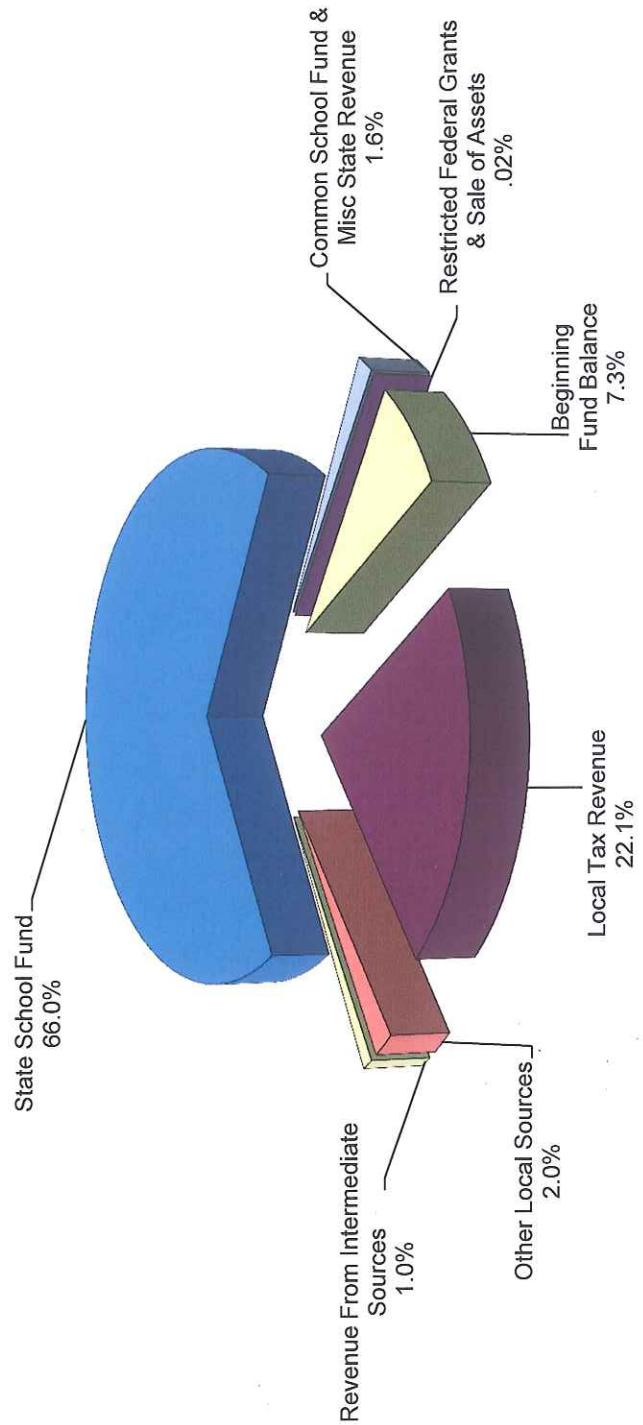
Estimated Remaining Balance Due  
 SSF      Small HS Grant      Facility Grant      High Cost Disability

**General Fund Revenue  
Audited Actual  
2012 - 2013**

DESCRIPTION	TOTAL	% of Total
<b>1</b> Local Tax Revenue	\$5,574,291	22.1%
<b>2</b> Other Local Sources	\$498,083	2.0%
<b>3</b> Revenue From Intermediate Sources	\$248,899	1.0%
<b>4</b> State School Fund	\$16,616,692	66.0%
<b>5</b> Common School Fund & Misc State Revenue	\$393,538	1.6%
<b>6</b> Restricted Federal Grants & Sale of Assets	\$5,212	0.02%
<b>7</b> Beginning Fund Balance	\$1,829,641	7.3%

**TOTAL GENERAL FUND RESOURCES**

**\$25,166,356 100.00%**



**General Fund Resources  
2014-15 Budget**

Account	Revenue Source	2011-12 Actual	2012-13 Actual	2013-14 Adopted	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
R1111	CURRENT YEAR TAXES	\$5,223,267	\$5,286,064	\$5,450,423	\$5,560,000	\$5,560,000	\$5,560,000
R1112	PRIOR YEAR TAXES	\$164,822	\$287,252	\$130,000	\$130,000	\$130,000	\$130,000
R1113	BACK TAXES-FORCED SALE	\$429	\$0	\$0	\$0	\$0	\$0
R1190	INTEREST ON TAXES	\$939	\$974	\$1,000	\$1,000	\$1,000	\$1,000
R1312	TUITION OTHR DIST IN STAT	\$47,383	\$93,684	\$70,000	\$70,000	\$70,000	\$70,000
R1331	TUITION FR INDIVIDUALS	\$2,625		\$100	\$5,000	\$5,000	\$5,000
R1510	INTEREST ON INVESTMENTS	\$30,104	\$33,102	\$33,000	\$33,000	\$33,000	\$33,000
R1710	ADMISSIONS	\$26,044	\$21,210	\$30,000	\$30,000	\$30,000	\$30,000
R1711	DHS AUDITORIUM ADMISSION	\$4,070	\$3,215	\$3,500	\$3,500	\$3,500	\$3,500
R1740	FEES; TEXTBOOKS & MISC	\$1,996	\$1,331	\$1,200	\$1,200	\$1,200	\$1,200
R1770	FEES CO-CURRICULAR	\$63,376	\$59,902	\$80,000	\$80,000	\$80,000	\$80,000
R1773	PE / TOWEL FEES	\$13,789	\$13,721	\$15,000	\$8,000	\$8,000	\$8,000
R1800	OTHER LOCAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0
R1910	FACILITY RENTALS	\$10,521	\$14,916	\$15,000	\$15,000	\$15,000	\$15,000
R1920	CONTRIBUTIONS & DONATIONS PRIVATE	\$0	\$1,500	\$500	\$5,000	\$5,000	\$5,000
R1941	SERVICES TO OTHER DISTRICTS	\$0	\$0	\$0	\$30,500	\$30,500	\$30,500
R1943	LVCS CHARTER SCHOOLS	\$82,002	\$79,728	\$90,000	\$90,000	\$90,000	\$90,000
R1960	RECOVER PRIOR YRS EXP	\$7,377	\$1,691	\$1,000	\$1,000	\$1,000	\$1,000
R1980	FEES CHARGED TO GRANTS	\$61,923	\$71,577	\$75,000	\$75,000	\$75,000	\$75,000
R1990	MISCELLANEOUS	\$154,480	\$96,834	\$85,000	\$85,000	\$85,000	\$85,000
R1991	PRINTING SERVICES	\$1,566	\$5,673	\$3,000	\$5,000	\$5,000	\$5,000
R1994	SCHOLARSHIPS	\$2,000	\$0	\$500	\$500	\$500	\$500
R2101	COUNTY SCHOOL FUNDS	\$37,301	\$39,027	\$30,000	\$30,000	\$30,000	\$30,000
R2102	ESD APPORTIONMENT	\$203,092	\$209,872	\$220,000	\$343,000	\$343,000	\$343,000
R3101	STATE SCHOOL FUND - GEN SUPPORT	\$16,546,954	\$16,616,692	\$17,903,636	\$20,088,985	\$20,088,985	\$20,088,985
R3103	COMMON SCHOOL FUND	\$275,486	\$310,847	\$249,115	\$274,211	\$274,211	\$274,211
R3199	UNRESTRICTED OTHER STATE GRANTS	\$251,641	\$82,691	\$250,000	\$250,000	\$250,000	\$250,000
R3299	RESTRICTED OTHER STATE GRANTS	\$690,973	\$0	\$160,000	\$0	\$0	\$0
R4500	RESTRICTED FEDERAL GRANTS THRU STATE	\$237,938	\$1,500	\$0	\$0	\$0	\$0
R4801	FED FOREST FEES	\$392	\$347	\$0	\$350	\$350	\$350
R4899	OTHER REV IN LIEU OF TAX	\$0	\$3,364	\$3,000	\$3,200	\$3,200	\$3,200
R5300	SALE COMP LOSS FXD ASSETS	\$0	\$0	\$0	\$0	\$0	\$0
R5400	RESOURCES BEG FUND BAL	\$1,286,035	\$1,829,641	\$1,250,000	\$1,000,000	\$1,000,000	\$1,000,000
<b>TOTAL GENERAL FUND RESOURCES</b>		<b>\$25,428,525</b>	<b>\$25,166,356</b>	<b>\$26,149,974</b>	<b>\$28,218,446</b>	<b>\$28,218,446</b>	<b>\$28,218,446</b>





# POLK COUNTY

TREASURER & TAX COLLECTOR

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

October 24, 2013

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 2013-14 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 2013-2014 property tax levy.

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

**[www.co.polk.or.us/assessor/assessment-and-taxation-information](http://www.co.polk.or.us/assessor/assessment-and-taxation-information)**

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

Sincerely,

Linda M. Fox  
Tax Collector

Enclosure/s

# TABLE 4a - DETAIL OF TAXING DISTRICT LEVIES

Tax Year 2013-14

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

County: POLK

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

602
DALLAS SD 2

4 Levy Approved Before or After 10/6/01

## Ad Valorem Tax Levies

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

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

## Adjustments

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

0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00

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

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

	1,307,625,196.00
	0.00
	0.00
	10,109,923.00
	1,297,515,273.00

## Tax Computations

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

0.0045527	0.0000000	0.0000000	0.0000000	0.0045527
5,907,197.78	0.00	0.00	0.00	7,840,201.21
0.00	0.00	0.00	0.00	0.00
30.34	0.00		0.00	30.34
0.00	0.00		0.00	0.00
5,907,228.12	0.00	0.00	0.00	7,840,256.14
5,907,227.82	0.00		0.00	5,907,227.82
-0.30	0.00	0.00	0.00	0.68
-228,700.50	0.00			-228,700.50
5,678,527.32	0.00	0.00	0.00	5,678,527.32

## Additional Taxes/Penalties

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

	0.00	0.00
	4,000.89	4,000.89
	348.91	348.91
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
		0.00
	4,349.80	4,349.80

- 39 TOTAL TO BE RECEIVED (line 28 plus line 38)  
40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]

5,678,527.32	0.00	0.00	4,349.80	5,682,877.12
				0.07474138

# TABLE 4a - DETAIL OF TAXING DISTRICT LEVIES

Tax Year 2013-14

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

County: POLK

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

PERMANENT		LOCAL OPTION	"GAP" BONDS OR		BONDS
BEFORE		UR SPECIAL LEVY		AFTER	
Inside M5 Limit	Inside M5 Limit	Inside M5 Limit	Outside M5 Limit	TOTAL	
0				0	
	0			0	
		0		0	
		0		0	
			2,279,124.00	2,279,124.00	
0	0	0	2,279,124.00	2,279,124.00	
Adjustments					
0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	2,279,124.00	2,279,124.00	
Taxable Property Value (if an urban renewal plan is involved, report reduced rate levies separately)					
				1,307,625,196.00	
				0.00	
				0.00	
				0.00	
				1,307,625,196.00	
Tax Computations					
0.0000000	0.0000000	0.0000000	0.0017429	0.0017429	
0.00	0.00	0.00	2,279,059.95	2,279,059.95	
0.00	0.00	0.00	-64.05	-64.05	
0.00	0.00		0.00	0.00	
0.00	0.00		0.00	0.00	
0.00	0.00	0.00	2,279,059.95	2,279,059.95	
0.00	0.00		2,279,059.94	2,279,059.94	
0.00	0.00	0.00	-0.01	-0.01	
0.00	0.00			0.00	
0.00	0.00	0.00	2,279,059.94	2,279,059.94	
Additional Taxes/Penalties					
			0.00	0.00	
			1,531.65	1,531.65	
			133.57	133.57	
			0.00	0.00	
			0.00	0.00	
			0.00	0.00	
			0.00	0.00	
			0.00	0.00	
			1,665.22	1,665.22	
39 TOTAL TO BE RECEIVED (line 28 plus line 38)					
0.00	0.00	0.00	2,280,725.16	2,280,725.16	
40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.02999617

# General Fund Requirements

# General Fund Expenditures - Function Summary

Budget 2014-15

Function	Function Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
1111	K - 5 INSTRUCTION	\$4,176,311	\$4,166,500	56.97	\$4,706,787	61.80	\$4,883,562	\$4,883,562	\$4,883,562
1121	MIDDLE SCHOOL INSTRUCTION	\$1,936,033	\$1,935,369	23.63	\$2,117,506	27.91	\$2,409,626	\$2,409,626	\$2,409,626
1122	MIDDLE SCHOOL EXTRA CURRICULAR	\$2,836	\$0		\$0		\$0	\$0	\$0
1131	HIGH SCHOOL INSTRUCTION	\$2,898,621	\$2,651,329	32.17	\$2,867,813	33.05	\$3,051,147	\$3,051,147	\$3,051,147
1132	HIGH SCHOOL EXTRA CURRICULAR	\$482,985	\$478,189	2.00	\$516,744	2.00	\$491,899	\$491,899	\$491,899
1210	DISTRICT TALENTED & GIFTED	\$9,597	\$13,607		\$15,129		\$14,346	\$14,346	\$14,346
1221	SPEC ED DLC-LEARNING CENTERS	\$1,609,107	\$1,535,224	33.70	\$1,619,400	34.57	\$1,620,651	\$1,620,651	\$1,620,651
1223	SPEC ED DLS-COMMUNITY TRANSITION	\$386	\$636		\$800	2.75	\$190,837	\$190,837	\$190,837
1226	HOME INSTRUCTION	\$6,403	\$10,952		\$10,561		\$9,408	\$9,408	\$9,408
1228	SPEC ED DIAGNOSTIC CLASSROOM	\$278,491	\$288,455	3.94	\$284,335	4.82	\$315,523	\$315,523	\$315,523
1233	SPEC ED TUTORING	\$2,990	\$977		\$100		\$3,387	\$3,387	\$3,387
1250	SPEC ED - RESOURCE CENTERS	\$950,483	\$946,826	16.03	\$1,020,731	16.40	\$1,078,897	\$1,078,897	\$1,078,897
1271	REMEDIATION	\$22,904	\$5,556		\$0	1.88	\$76,262	\$76,262	\$76,262
1280	ALTERNATE EDUCATION	\$375,171	\$405,415	5.43	\$421,806	5.22	\$369,299	\$369,299	\$369,299
1281	GED PROGRAM	\$6,930	\$9,677		\$7,500		\$8,900	\$8,900	\$8,900
1283	EXTENDED CAMPUS	\$186,556	\$285,870		\$345,500		\$453,000	\$453,000	\$453,000
1284	DALLAS ONLINE ALTERNATIVE	\$0	\$116,791	0.88	\$126,982	1.00	\$142,872	\$142,872	\$142,872
1288	LVCS CHARTER SCHOOL	\$1,199,741	\$1,222,308		\$1,590,860		\$1,630,000	\$1,630,000	\$1,630,000
1289	TUTORING EXPELLED STUDENTS	\$0	\$1,193		\$2,816		\$0	\$0	\$0
1291	ENGLISH SECOND LANGUAGE	\$280,776	\$285,366	3.76	\$299,200	3.76	\$291,232	\$291,232	\$291,232
1294	TUTORING YOUTH CORRECTION	\$206	\$1,564		\$2,113		\$0	\$0	\$0
1430	SUMMER SCHOOL	\$2,792	\$2,783		\$6,434		\$7,480	\$7,480	\$7,480
	<b>INSTRUCTION SERVICES</b>	<b>\$14,429,316</b>	<b>\$14,364,588</b>	<b>178.49</b>	<b>\$15,963,118</b>	<b>195.15</b>	<b>\$17,048,326</b>	<b>\$17,048,326</b>	<b>\$17,048,326</b>
2113	SOCIAL WORK SERVICES	\$3,000	\$3,000		\$3,000		\$3,000	\$3,000	\$3,000
2114	STUDENT ACCOUNTING SERVICES	\$1,413	\$0		\$0		\$0	\$0	\$0
2115	DISTRICT STUDENT SAFETY	\$5,138	\$4,125		\$3,700		\$3,500	\$3,500	\$3,500
2120	STUDENT GUIDANCE	\$472,337	\$465,140	6.50	\$482,876	6.50	\$482,190	\$482,190	\$482,190
2129	IN SCHOOL SUSPENSION	\$791	\$0		\$0		\$0	\$0	\$0
2130	STUDENT HEALTH SERVICES	\$36,107	\$33,730		\$6,200	0.88	\$50,885	\$50,885	\$50,885
2143	PSYCHOLOGICAL SERVICES	\$188,433	\$194,331	0.60	\$197,607	0.60	\$202,960	\$202,960	\$202,960
2150	SPEC ED SPEECH/AUDIOLOGY	\$0	\$0		\$0		\$0	\$0	\$0
2190	SPEC ED ADMINISTRATION	\$202,403	\$190,856	2.00	\$192,702	2.00	\$205,881	\$205,881	\$205,881
2210	INSTRUCTION IMPROVEMENT	\$11,093	\$2,848		\$20,060		\$3,613	\$3,613	\$3,613
2211	CURRICULUM ADMINISTRATION	\$27,092	\$45,061	0.30	\$48,063	0.30	\$47,227	\$47,227	\$47,227
2220	EDUCATIONAL MEDIA	\$421,412	\$438,803	6.00	\$453,556	6.69	\$475,827	\$475,827	\$475,827
2229	DHS THEATER	\$8,329	\$8,250	0.23	\$12,557	0.23	\$19,423	\$19,423	\$19,423
2230	ASSESSMENT & TESTING	\$67,917	\$71,806	1.69	\$78,232	1.00	\$68,143	\$68,143	\$68,143
2240	STAFF DEVELOPMENT	\$0	\$0		\$0		\$0	\$0	\$0
2310	BOARD OF EDUCATION	\$96,624	\$121,832		\$149,400		\$132,400	\$132,400	\$132,400

**General Fund Expenditures - Function Summary**  
**Budget 2014-15**

Function	Function Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
2320	SUPERINTENDENTS OFFICE	\$248,474	\$252,415	2.00	\$262,472	2.00	\$272,779	\$272,779	\$272,779
2410	PRINCIPALS OFFICE	\$1,659,749	\$1,716,131	23.03	\$1,806,532	22.95	\$1,841,904	\$1,841,904	\$1,841,904
2490	OTHER ADMINISTRATIVE SUPPORT	\$200	\$0		\$0		\$0	\$0	\$0
2520	FISCAL SERVICES	\$448,681	\$450,919	5.25	\$479,890	5.25	\$517,478	\$517,478	\$517,478
2540	DISTRICT MAINTENANCE	\$1,895,653	\$1,989,982	19.11	\$2,070,502	19.10	\$2,100,314	\$2,100,314	\$2,100,314
2543	CARE & UPKEEP OF GROUNDS	\$0	\$27,155	0.40	\$31,503	0.40	\$57,632	\$57,632	\$57,632
2545	DISTRICT VEHICLE SERVICES	\$2,258	\$12,553		\$5,400		\$5,400	\$5,400	\$5,400
2550	STUDENT TRANSPORTATION	\$1,006,784	\$997,526	0.20	\$1,009,747	0.20	\$991,629	\$991,629	\$991,629
2558	SPECIALIZED TRANSPORTATION	\$387,440	\$432,103		\$392,250		\$402,250	\$402,250	\$402,250
2574	PRINTING SERVICES	\$180,872	\$160,926	1.00	\$206,745	1.00	\$224,641	\$224,641	\$224,641
2620	GRANT WRITING SERVICES	\$0	\$267		\$0		\$0	\$0	\$0
2640	HUMAN RESOURCES	\$136,171	\$129,277	0.70	\$138,669	0.70	\$145,550	\$145,550	\$145,550
2649	TUITION REIMBURSEMENT	\$30,444	\$37,830		\$46,700		\$46,700	\$46,700	\$46,700
2660	TECHNOLOGY SERVICES	\$4,900	\$3,275		\$3,275		\$23,322	\$23,322	\$23,322
2661	TECHNOLOGY DEPARTMENT	\$777,022	\$694,142	4.20	\$888,146	4.58	\$997,537	\$997,537	\$997,537
2700	SUPPLEMENTAL RETIREMENT	\$819,579	\$906,891		\$761,859		\$810,735	\$810,735	\$810,735
	<b>SUPPORT SERVICES</b>	<b>\$9,140,316</b>	<b>\$9,391,173</b>	<b>73.21</b>	<b>\$9,751,643</b>	<b>74.37</b>	<b>\$10,132,920</b>	<b>\$10,132,920</b>	<b>\$10,132,920</b>
5220	INTERFUND TRANSFERS	\$29,252	\$28,333		\$44,370		\$37,200	\$37,200	\$37,200
6110	DIST - OPERATING CONTING	\$0	\$0		\$390,843		\$1,000,000	\$1,000,000	\$1,000,000
	<b>TOTAL EXPENDITURES</b>	<b>\$23,598,883</b>	<b>\$23,784,093</b>	<b>251.70</b>	<b>\$26,149,974</b>	<b>269.51</b>	<b>\$28,218,446</b>	<b>\$28,218,446</b>	<b>\$28,218,446</b>

**General Fund Expenditures - Account Summary**  
**Budget 2014-15**

Acct	Account Title	2011-12 Actual	2012-13	Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
111	LICENSED SALARIES	\$6,680,172	\$6,309,917	128.27		\$6,862,792	135.55	\$7,436,263	\$7,436,263	\$7,436,263
112	CLASSIFIED SALARIES	\$2,739,104	\$2,857,762	109.54		\$2,928,733	120.26	\$3,355,549	\$3,355,549	\$3,355,549
113	ADMINISTRATORS	\$1,093,937	\$1,109,850	11.90		\$1,115,085	11.70	\$1,149,946	\$1,149,946	\$1,149,946
114	MANAGERIAL - CLASSIFIED	\$158,595	\$159,915	2.00		\$158,109	2.00	\$170,119	\$170,119	\$170,119
116	SUPPLEMENTAL RETIREMENT	\$37,889	\$30,385			\$32,341		\$1,200	\$1,200	\$1,200
121	SUBSTITUTES - LICENSED	\$241,197	\$304,146			\$214,988		\$229,000	\$229,000	\$229,000
122	SUBSTITUTE - CLASSIFIED	\$83,256	\$136,199			\$86,319		\$77,750	\$77,750	\$77,750
123	TEMPORARY - LICENSED	\$623	\$181,703			\$75,001		\$87,196	\$87,196	\$87,196
124	TEMPORARY - CLASSIFIED	\$3,176	\$31,839			\$2,503		\$0	\$0	\$0
130	EXTEND CONT/STU TEACH	\$80,234	\$84,111			\$51,650		\$54,657	\$54,657	\$54,657
131	EXTRA DUTY CONTRACTS	\$199,543	\$179,788			\$189,510		\$194,463	\$194,463	\$194,463
135	TUTORING	\$8,220	\$12,353			\$11,000		\$8,999	\$8,999	\$8,999
141	LONGEVITY STIPEND	\$2,400	\$2,300			\$2,299		\$3,101	\$3,101	\$3,101
145	OPT OUT ADD SALARY	\$318,150	\$346,850			\$352,675		\$362,607	\$362,607	\$362,607
	<b>SALARIES</b>	<b>\$11,646,498</b>	<b>\$11,747,116</b>	<b>251.71</b>		<b>\$12,083,005</b>	<b>269.51</b>	<b>\$13,130,850</b>	<b>\$13,130,850</b>	<b>\$13,130,850</b>
211	PERS-EMPLOYER CONTRIBUT	\$2,048,218	\$2,092,008			\$3,070,981		\$2,781,079	\$2,781,079	\$2,781,079
212	PERS-EMPLOYEE PICK-UP	\$639,164	\$646,085			\$709,313		\$778,201	\$778,201	\$778,201
220	SOCIAL SECURITY/MEDICARE	\$867,258	\$868,145			\$913,529		\$990,235	\$990,235	\$990,235
231	WORKERS COMP	\$78,508	\$87,141			\$89,171		\$94,902	\$94,902	\$94,902
232	UNEMPLOYMENT COMP	\$95,985	\$19,035			\$5,000		\$20,000	\$20,000	\$20,000
241	HEALTH INSURANCE	\$3,157,023	\$3,174,667			\$3,033,384		\$3,285,715	\$3,285,715	\$3,285,715
242	TUITION REIMBURSEMENT	\$30,569	\$37,830			\$46,700		\$46,700	\$46,700	\$46,700
243	ANNUITY CONTRIBUTION	\$3,000	\$3,000			\$3,000		\$6,000	\$6,000	\$6,000
	<b>ASSOCIATED PAYROLL COSTS</b>	<b>\$6,919,725</b>	<b>\$6,927,912</b>	<b>-</b>		<b>\$7,871,079</b>	<b>-</b>	<b>\$8,002,831</b>	<b>\$8,002,831</b>	<b>\$8,002,831</b>
310	INSTR PROF & TECH SERVICE	\$135,112	\$182,173			\$131,050		\$130,625	\$130,625	\$130,625
312	INSTR PRG IMP SRV	\$0	\$3,000			\$12,500		\$10,000	\$10,000	\$10,000
319	OTHR INSTRUCT SERVICES	\$0	\$0			\$0		\$0	\$0	\$0
322	REPAIRS & MAINTENANCE	\$93,543	\$121,762			\$88,700		\$104,000	\$104,000	\$104,000
324	RENTALS	\$95,663	\$91,912			\$103,600		\$96,300	\$96,300	\$96,300
325	ELECTRICITY	\$263,841	\$252,457			\$261,500		\$256,500	\$256,500	\$256,500
326	FUEL	\$108,446	\$81,887			\$109,000		\$88,500	\$88,500	\$88,500
327	WATER & SEWAGE	\$47,686	\$51,580			\$49,700		\$49,700	\$49,700	\$49,700
328	GARBAGE	\$60,067	\$59,519			\$61,500		\$61,500	\$61,500	\$61,500
331	REIMB STUDENT TRANSPORT	\$1,324,098	\$1,354,116			\$1,331,550		\$1,323,550	\$1,323,550	\$1,323,550
332	NONREIMB STUDENT TRANS	\$46,406	\$47,474			\$40,300		\$40,300	\$40,300	\$40,300
341	LICENSED TRAVEL-IN DIST	\$1,850	\$1,034			\$1,920		\$2,350	\$2,350	\$2,350
342	LICENSED TRAVEL-OUT DIST	\$10,105	\$8,457			\$12,600		\$11,750	\$11,750	\$11,750
343	STUDENT TRAVEL-OUT DIST	\$3,959	\$3,902			\$3,000		\$3,200	\$3,200	\$3,200
344	CLASSIFIED TRAVEL	\$6,481	\$7,807			\$9,625		\$10,325	\$10,325	\$10,325

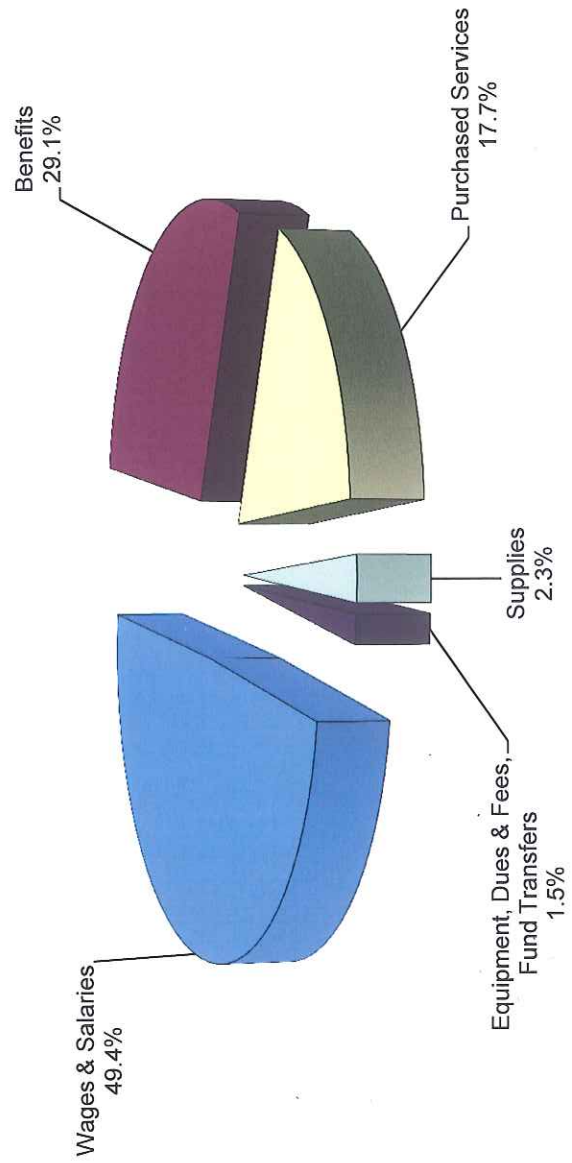
**General Fund Expenditures - Account Summary**  
**Budget 2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
349	OTHER TRAVEL	\$17,643	\$12,884		\$33,000		\$13,050	\$13,050	\$13,050
351	TELECOMMUNICATIONS	\$42,583	\$44,359		\$43,075		\$43,460	\$43,460	\$43,460
353	POSTAGE	\$18,930	\$17,935		\$27,200		\$28,480	\$28,480	\$28,480
354	ADVERTISING	\$1,569	\$1,341		\$1,875		\$1,850	\$1,850	\$1,850
355	PRINTING & BINDING	\$4,038	\$0		\$1,500		\$1,200	\$1,200	\$1,200
360	CHARTER SCHOOL	\$1,199,741	\$1,222,308		\$1,590,860		\$1,630,000	\$1,630,000	\$1,630,000
371	TUITION PD-OTHER DISTRICT	\$165,698	\$262,844		\$325,500		\$422,500	\$422,500	\$422,500
380	NON-INSTR PROF & TECH	\$242,596	\$263,618		\$278,050		\$311,050	\$311,050	\$311,050
381	AUDIT SERVICES	\$34,470	\$36,760		\$36,000		\$37,000	\$37,000	\$37,000
382	LEGAL SERVICES	\$8,349	\$20,574		\$50,000		\$25,000	\$25,000	\$25,000
383	ARCHITECT/ENGINEER SERV	\$0	\$1,200		\$0		\$0	\$0	\$0
386	DATA PROCESSING SRVS	\$4,900	\$3,275		\$3,275		\$38,322	\$38,322	\$38,322
388	ELECTION	\$0	\$3,719		\$2,000		\$4,000	\$4,000	\$4,000
390	OTHR NON INSTR PROF&TECH	\$52,981	\$52,713		\$51,900		\$59,709	\$59,709	\$59,709
	<b>PURCHASED SERVICES</b>	<b>\$3,990,756</b>	<b>\$4,210,609</b>	<b>-</b>	<b>\$4,660,780</b>	<b>-</b>	<b>\$4,804,221</b>	<b>\$4,804,221</b>	<b>\$4,804,221</b>
410	CONSUMABLE SUPPLIES	\$247,226	\$265,553		\$279,060		\$322,050	\$322,050	\$322,050
411	GRADUATION SUPPLIES	\$3,015	\$3,456		\$3,800		\$3,900	\$3,900	\$3,900
415	FOOD SUPPLIES	\$2,137	\$2,428		\$2,500		\$3,350	\$3,350	\$3,350
420	TEXTBOOKS	\$94,339	\$102,295		\$104,950		\$126,800	\$126,800	\$126,800
430	LIBRARY BOOKS	\$3,610	\$4,527		\$4,950		\$6,950	\$6,950	\$6,950
440	PERIODICALS	\$6,344	\$5,583		\$6,400		\$4,250	\$4,250	\$4,250
460	NON-CONSUMABLE SUPPLIES	\$107,792	\$88,791		\$69,100		\$80,700	\$80,700	\$80,700
470	COMPUTER SOFTWARE	\$30,745	\$22,029		\$20,000		\$21,400	\$21,400	\$21,400
480	COMPUTER HARDWARE	\$129,619	\$57,347		\$120,000		\$185,900	\$185,900	\$185,900
481	WIRELESS NETWORK	\$0	\$0		\$50,000		\$70,000	\$70,000	\$70,000
	<b>SUPPLIES &amp; MATERIALS</b>	<b>\$624,826</b>	<b>\$552,008</b>	<b>-</b>	<b>\$660,760</b>	<b>-</b>	<b>\$825,300</b>	<b>\$825,300</b>	<b>\$825,300</b>
541	NEW EQUIPMENT	\$8,214	\$12,361		\$25,000		\$35,500	\$35,500	\$35,500
542	REPLACEMENT EQUIPMENT	\$7,392	\$16,868		\$43,000		\$45,000	\$45,000	\$45,000
550	TECHNOLOGY	\$205,017	\$103,634		\$185,000		\$130,000	\$130,000	\$130,000
	<b>CAPITAL OUTLAY</b>	<b>\$220,623</b>	<b>\$132,863</b>		<b>\$253,000</b>		<b>\$210,500</b>	<b>\$210,500</b>	<b>\$210,500</b>
640	DUES AND FEES	\$38,283	\$41,133		\$33,189		\$37,594	\$37,594	\$37,594
651	LIABILITY INSURANCE	\$44,781	\$54,587		\$55,000		\$58,500	\$58,500	\$58,500
652	FIDELITY BOND & PREMIUM	\$300	\$450		\$600		\$600	\$600	\$600
653	PROPERTY INSURANCE	\$83,700	\$88,743		\$96,500		\$110,000	\$110,000	\$110,000
670	TAXES AND LICENSES	\$140	\$340		\$850		\$850	\$850	\$850
	<b>DUES, FEES AND INSURANCE</b>	<b>\$167,204</b>	<b>\$185,253</b>		<b>\$186,139</b>		<b>\$207,544</b>	<b>\$207,544</b>	<b>\$207,544</b>
710	FUND MODIFICATIONS	\$29,252	\$28,333		\$44,370		\$37,200	\$37,200	\$37,200
810	PLANNED RESERVE	\$0	\$0		\$390,843		\$1,000,000	\$1,000,000	\$1,000,000
	<b>TOTAL GENERAL FUND</b>	<b>\$23,598,883</b>	<b>\$23,784,093</b>	<b>251.71</b>	<b>\$26,149,974</b>	<b>269.51</b>	<b>\$28,218,446</b>	<b>\$28,218,446</b>	<b>\$28,218,446</b>



**General Fund Expenditures By Object**  
**Audited Actual**  
**2012 - 2013**

Description	TOTAL	% of Total
<b>1</b> Wages & Salaries	\$11,747,116	49.4%
<b>2</b> Benefits	\$6,927,912	29.1%
<b>3</b> Purchased Services	\$4,210,609	17.7%
<b>4</b> Supplies	\$552,008	2.3%
<b>5</b> Equipment, Dues & Fees, Fund Transfers	\$346,449	1.5%
<b>FUND TOTALS</b>	<b>\$23,784,093</b>	<b>100.0%</b>



**GENERAL FUND EXPENDITURES  
BY OPERATIONAL UNIT**

Operational Unit	Actual 2011-2012	Actual 2012-2013	FTE	Adopted 2013-2014	FTE	Proposed 2014-2015	Approved 2014-2015	Adopted 2014-2015
Lyle Elementary	\$ 2,060,475	\$ 1,997,165	27.54	\$ 2,193,164	30.29	\$ 2,247,872	\$ 2,247,872	\$ 2,247,872
Oakdale Elementary	1,739,104	1,789,820	25.26	2,004,191	26.51	2,080,060	2,080,060	2,080,060
Whitworth Elementary	1,924,012	1,952,657	23.62	2,126,684	24.92	2,191,850	2,191,850	2,191,850
LaCreole Middle School	3,050,195	3,045,647	37.37	3,270,975	42.65	3,576,418	3,576,418	3,576,418
Dallas High School	5,288,996	5,163,082	53.90	5,542,068	56.03	5,893,781	5,893,781	5,893,781
Morrison Campus Alternative Program	408,631	444,554	5.58	468,113	5.37	459,094	459,094	459,094
Other District Programs	7,829,156	8,079,792	78.44	8,844,720	83.75	10,049,509	10,049,509	10,049,509
Luckiamute Charter School	1,298,315	1,311,376	-	1,700,060	-	1,719,860	1,719,860	1,719,860
<b>TOTALS</b>	<b>\$ 23,598,883</b>	<b>\$ 23,784,093</b>	<b>251.71</b>	<b>\$ 26,149,974</b>	<b>269.51</b>	<b>\$ 28,218,446</b>	<b>\$ 28,218,446</b>	<b>\$ 28,218,446</b>

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# Lyle Elementary

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

# General Fund Expenditures - Lyle Elementary

## 2014-15 Budget

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
1111	111	LICENSED SALARIES	\$848,806	\$717,972	16.40	\$868,424	15.90	\$846,662	\$846,662	\$846,662
	112	CLASSIFIED SALARIES	\$91,262	\$98,785	4.89	\$98,511	7.26	\$147,885	\$147,885	\$147,885
	121	SUBSTITUTES - LICENSED	\$57,099	\$40,139		\$31,941		\$25,007	\$25,007	\$25,007
	122	SUBSTITUTE - CLASSIFIED	\$8,569	\$13,310		\$6,034		\$8,000	\$8,000	\$8,000
	123	TEMPORARY - LICENSED	\$0	\$71,852		\$25,000		\$37,273	\$37,273	\$37,273
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$3,251	\$2,234		\$2,500		\$3,488	\$3,488	\$3,488
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$29,800	\$14,092		\$21,022		\$20,465	\$20,465	\$20,465
	211	PERS-EMPLOYER CONTRIBUT	\$193,860	\$170,532		\$266,231		\$232,200	\$232,200	\$232,200
	212	PERS-EMPLOYEE PICK-UP	\$58,423	\$51,799		\$61,280		\$65,333	\$65,333	\$65,333
	220	SOCIAL SECURITY/MEDICARE	\$77,191	\$70,609		\$79,597		\$82,426	\$82,426	\$82,426
	231	WORKERS COMP	\$5,080	\$5,155		\$5,639		\$5,749	\$5,749	\$5,749
	232	UNEMPLOYMENT COMP	\$1,774	\$0		\$0		\$5,000	\$5,000	\$5,000
38	241	HEALTH INSURANCE	\$182,518	\$209,765		\$194,301		\$187,548	\$187,548	\$187,548
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$4,391	\$4,915		\$6,500		\$6,500	\$6,500	\$6,500
	420	TEXTBOOKS	\$16,858	\$15,574		\$13,750		\$14,000	\$14,000	\$14,000
	460	NON-CONSUMABLE SUPPLIES	\$859	\$1,777		\$1,800		\$2,500	\$2,500	\$2,500
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
	1111		\$1,579,741	\$1,488,510	21.29	\$1,682,530	23.16	\$1,690,137	\$1,690,137	\$1,690,137
	111	LICENSED SALARIES	\$0	\$0		\$0		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$162	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$12	\$0		\$0		\$0	\$0	\$0
2120	231	WORKERS COMP	\$1	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$126	\$0		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$0	\$250		\$0		\$300	\$300	\$300
	2120		\$301	\$250	0.00	\$0	0.00	\$300	\$300	\$300
	112	CLASSIFIED SALARIES	\$0	\$0		\$0	0.88	\$16,639	\$16,639	\$16,639
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$3,376	\$3,376	\$3,376
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$998	\$998	\$998
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$1,273	\$1,273	\$1,273
	231	WORKERS COMP	\$0	\$0		\$0		\$99	\$99	\$99
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$13,200	\$13,200	\$13,200
2130	112	CLASSIFIED SALARIES	\$0	\$0		\$0	0.88	\$16,639	\$16,639	\$16,639
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$3,376	\$3,376	\$3,376
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$998	\$998	\$998
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$1,273	\$1,273	\$1,273
	231	WORKERS COMP	\$0	\$0		\$0		\$99	\$99	\$99

# General Fund Expenditures - Lyle Elementary

## 2014-15 Budget

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
	328	GARBAGE	\$0	\$26		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$60	\$283		\$300	\$300	\$300	\$300
			<b>2130</b>	<b>\$309</b>	<b>0.00</b>	<b>\$300</b>	<b>\$35,885</b>	<b>\$35,885</b>	<b>\$35,885</b>
2143	380	NON-INSTR PROF & TECH	\$30,525	\$30,866		\$25,000	\$25,000	\$25,000	\$25,000
			<b>\$30,525</b>	<b>\$30,866</b>	<b>0.00</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>
2220	111	LICENSED SALARIES	\$0	\$0		\$0	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$23,994	\$25,544	1.00	\$23,947	\$24,848	\$24,848	\$24,848
	122	SUBSTITUTE - CLASSIFIED	\$1,088	\$1,005		\$1,203	\$746	\$746	\$746
	141	LONGEVITY STIPEND	\$0	\$0		\$0	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$5,500		\$6,600	\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$4,364	\$5,670		\$7,839	\$6,532	\$6,532	\$6,532
	212	PERS-EMPLOYEE PICK-UP	\$1,457	\$1,893		\$1,905	\$1,932	\$1,932	\$1,932
	220	SOCIAL SECURITY/MEDICARE	\$1,919	\$2,452		\$2,429	\$2,463	\$2,463	\$2,463
	231	WORKERS COMP	\$129	\$180		\$196	\$199	\$199	\$199
	241	HEALTH INSURANCE	\$11,959	\$2,172		\$0	\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$322	\$121		\$300	\$300	\$300	\$300
2410	430	LIBRARY BOOKS	\$0	\$239		\$500	\$500	\$500	\$500
	440	PERIODICALS	\$362	\$262		\$300	\$300	\$300	\$300
	640	DUES AND FEES	\$0	\$0		\$0	\$0	\$0	\$0
			<b>\$45,593</b>	<b>\$45,037</b>	<b>1.00</b>	<b>\$45,219</b>	<b>\$44,420</b>	<b>\$44,420</b>	<b>\$44,420</b>
	112	CLASSIFIED SALARIES	\$48,699	\$54,943	2.25	\$55,185	\$65,784	\$65,784	\$65,784
	113	ADMINISTRATORS	\$89,802	\$93,993	1.00	\$94,351	\$96,718	\$96,718	\$96,718
	121	SUBSTITUTES - LICENSED	\$0	\$0		\$0	\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$143	\$388		\$0	\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$0	\$0		\$0	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$5,500	\$6,600		\$6,600	\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$17,581	\$32,040		\$40,437	\$36,245	\$36,245	\$36,245
	212	PERS-EMPLOYEE PICK-UP	\$5,389	\$8,886		\$9,368	\$10,146	\$10,146	\$10,146
2410	220	SOCIAL SECURITY/MEDICARE	\$10,898	\$11,701		\$11,944	\$12,936	\$12,936	\$12,936
	231	WORKERS COMP	\$705	\$836		\$855	\$902	\$902	\$902
	241	HEALTH INSURANCE	\$13,555	\$13,575		\$13,578	\$13,636	\$13,636	\$13,636
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0	\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0	\$400	\$400	\$400
	344	CLASSIFIED TRAVEL	\$0	\$219		\$0	\$0	\$0	\$0
	349	OTHER TRAVEL	\$495	\$0		\$200	\$200	\$200	\$200
	353	POSTAGE	\$1,146	\$1,225		\$1,250	\$1,250	\$1,250	\$1,250
	390	OTHR NON INSTR PROF&TECH	\$0	\$183		\$0	\$0	\$0	\$0

# General Fund Expenditures - Lyle Elementary

## 2014-15 Budget

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
2540	410	CONSUMABLE SUPPLIES	\$2	\$568		\$800	\$800	\$800	\$800
	460	NON-CONSUMABLE SUPPLIES	\$673	\$0		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$830	\$830		\$830	\$830	\$830	\$830
		<b>2410</b>	<b>\$195,416</b>	<b>\$225,986</b>	<b>3.25</b>	<b>\$235,399</b>	<b>\$246,448</b>	<b>\$246,448</b>	<b>\$246,448</b>
2540	112	CLASSIFIED SALARIES	\$59,599	\$62,093	2.00	\$65,250	\$70,602	\$70,602	\$70,602
	122	SUBSTITUTE - CLASSIFIED	\$5,450	\$8,506		\$5,030	\$4,999	\$4,999	\$4,999
	141	LONGEVITY STIPEND	\$100	\$100		\$100	\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$11,766	\$13,296		\$18,092	\$16,103	\$16,103	\$16,103
	212	PERS-EMPLOYEE PICK-UP	\$3,712	\$4,041		\$4,223	\$4,542	\$4,542	\$4,542
	220	SOCIAL SECURITY/MEDICARE	\$4,871	\$5,297		\$5,384	\$5,791	\$5,791	\$5,791
	231	WORKERS COMP	\$2,386	\$3,010		\$2,738	\$2,945	\$2,945	\$2,945
	232	UNEMPLOYMENT COMP	\$4,654	\$0		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$25,073	\$26,372		\$26,400	\$26,400	\$26,400	\$26,400
	322	REPAIRS & MAINTENANCE	\$9,017	\$5,838		\$6,000	\$6,000	\$6,000	\$6,000
	324	RENTALS	\$296	\$0		\$0	\$0	\$0	\$0
	325	ELECTRICITY	\$24,506	\$23,545		\$24,000	\$24,000	\$24,000	\$24,000
	326	FUEL	\$16,597	\$10,973		\$15,000	\$11,500	\$11,500	\$11,500
	327	WATER & SEWAGE	\$3,072	\$4,596		\$3,000	\$3,000	\$3,000	\$3,000
	328	GARBAGE	\$7,650	\$7,492		\$7,500	\$7,500	\$7,500	\$7,500
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0	\$0	\$0	\$0
2550	351	TELECOMMUNICATIONS	\$2,696	\$3,096		\$3,500	\$3,500	\$3,500	\$3,500
	380	NON-INSTR PROF & TECH	\$0	\$525		\$0	\$0	\$0	\$0
	390	OTHR NON INSTR PROF&TECH	\$0	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$8,635	\$10,235		\$9,000	\$9,000	\$9,000	\$9,000
	460	NON-CONSUMABLE SUPPLIES	\$10,641	\$3,187		\$2,500	\$2,500	\$2,500	\$2,500
	541	NEW EQUIPMENT	\$0	\$6,669		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$45		\$0	\$0	\$0	\$0
	670	TAXES AND LICENSES	\$0	\$45		\$0	\$0	\$0	\$0
2550		<b>2540</b>	<b>\$200,721</b>	<b>\$198,960</b>	<b>2.00</b>	<b>\$197,717</b>	<b>\$198,483</b>	<b>\$198,483</b>	<b>\$198,483</b>
	331	REIMB STUDENT TRANSPORT	\$4,590	\$3,621		\$2,000	\$3,000	\$3,000	\$3,000
2574	332	NONREIMB STUDENT TRANS	\$4,590	\$3,621	0.00	\$2,000	\$3,000	\$3,000	\$3,000
	322	REPAIRS & MAINTENANCE	\$984	\$1,283		\$1,800	\$1,800	\$1,800	\$1,800
	324	RENTALS	\$2,544	\$2,344		\$3,200	\$2,400	\$2,400	\$2,400
		<b>2574</b>	<b>\$3,528</b>	<b>\$3,626</b>	<b>0.00</b>	<b>\$5,000</b>	<b>\$4,200</b>	<b>\$4,200</b>	<b>\$4,200</b>
		<b>TOTAL LYLE ELEMENTARY</b>	<b>\$2,060,475</b>	<b>\$1,997,165</b>	<b>27.54</b>	<b>\$2,193,164</b>	<b>\$2,247,872</b>	<b>\$2,247,872</b>	<b>\$2,247,872</b>

# Oakdale Heights Elementary

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



# General Fund Expenditures - Oakdale Heights Elementary

## 2014-15 Budget

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
1111	111	LICENSED SALARIES	\$711,228	\$734,792	14.60	\$787,204	15.00	\$826,195	\$826,195	\$826,195
	112	CLASSIFIED SALARIES	\$55,165	\$54,662	4.51	\$85,176	5.57	\$114,452	\$114,452	\$114,452
	121	SUBSTITUTES - LICENSED	\$22,877	\$23,585		\$21,999		\$25,007	\$25,007	\$25,007
	122	SUBSTITUTE - CLASSIFIED	\$2,275	\$3,548		\$3,012		\$3,996	\$3,996	\$3,996
	123	TEMPORARY - LICENSED	\$0	\$12,028		\$25,000		\$25,725	\$25,725	\$25,725
	124	TEMPORARY - CLASSIFIED	\$0	\$9,706		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$1,084	\$300		\$1,002		\$1,495	\$1,495	\$1,495
	141	LONGEVITY STIPEND	\$200	\$100		\$100		\$200	\$200	\$200
	145	OPT OUT ADD SALARY	\$24,408	\$33,061		\$34,156		\$36,965	\$36,965	\$36,965
	211	PERS-EMPLOYER CONTRIBUT	\$147,676	\$155,655		\$243,737		\$221,118	\$221,118	\$221,118
	212	PERS-EMPLOYEE PICK-UP	\$46,396	\$47,932		\$56,531		\$62,042	\$62,042	\$62,042
	220	SOCIAL SECURITY/MEDICARE	\$60,306	\$64,944		\$73,237		\$79,365	\$79,365	\$79,365
	231	WORKERS COMP	\$4,047	\$4,711		\$5,215		\$5,502	\$5,502	\$5,502
	232	UNEMPLOYMENT COMP	\$3,743	\$0		\$0		\$0	\$0	\$0
2120	241	HEALTH INSURANCE	\$161,649	\$138,679		\$146,225		\$161,914	\$161,914	\$161,914
	410	CONSUMABLE SUPPLIES	\$4,791	\$5,556		\$6,000		\$6,000	\$6,000	\$6,000
	420	TEXTBOOKS	\$12,686	\$12,584		\$13,750		\$14,000	\$14,000	\$14,000
	460	NON-CONSUMABLE SUPPLIES	\$1,763	\$725		\$1,800		\$2,500	\$2,500	\$2,500
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
	1111		\$1,260,293	\$1,302,568	19.11	\$1,504,143	20.57	\$1,586,476	\$1,586,476	\$1,586,476
	111	LICENSED SALARIES	\$0	\$0		\$0		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$2,920	\$3,182		\$3,003		\$985	\$985	\$985
	211	PERS-EMPLOYER CONTRIBUT	\$146	\$164		\$741		\$200	\$200	\$200
	212	PERS-EMPLOYEE PICK-UP	\$48	\$55		\$180		\$59	\$59	\$59
	220	SOCIAL SECURITY/MEDICARE	\$223	\$243		\$137		\$45	\$45	\$45
	231	WORKERS COMP	\$15	\$18		\$14		\$5	\$5	\$5
	410	CONSUMABLE SUPPLIES	\$245	\$0		\$150		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$0	\$250		\$0		\$300	\$300	\$300
2130	2120		\$3,597	\$3,912	0.00	\$4,226	0.00	\$1,594	\$1,594	\$1,594
	410	CONSUMABLE SUPPLIES	\$217	\$320		\$350		\$350	\$350	\$350
2143	2130		\$217	\$320	0.00	\$350	0.00	\$350	\$350	\$350
	380	NON-INSTR PROF & TECH	\$30,525	\$30,866		\$25,000		\$25,000	\$25,000	\$25,000
	2143		\$30,525	\$30,866	0.00	\$25,000	0.00	\$25,000	\$25,000	\$25,000
	111	LICENSED SALARIES	\$0	\$0		\$0		\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$24,626	\$25,633	1.00	\$23,947	0.69	\$13,903	\$13,903	\$13,903
	121	SUBSTITUTES - LICENSED	\$0	\$0		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$768	\$1,339		\$1,203		\$202	\$202	\$202
	124	TEMPORARY - CLASSIFIED	\$0	\$6,724		\$0		\$0	\$0	\$0

# General Fund Expenditures - Oakdale Heights Elementary

## 2014-15 Budget

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
2220	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$4,832		\$5,799		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$4,831	\$5,954		\$8,263		\$2,862	\$2,862	\$2,862
	212	PERS-EMPLOYEE PICK-UP	\$1,488	\$1,834		\$1,863		\$846	\$846	\$846
	220	SOCIAL SECURITY/MEDICARE	\$1,845	\$2,955		\$2,375		\$1,079	\$1,079	\$1,079
	231	WORKERS COMP	\$131	\$221		\$192		\$82	\$82	\$82
	241	HEALTH INSURANCE	\$13,200	\$3,536		\$1,603		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$789	\$0		\$500		\$500	\$500	\$500
	430	LIBRARY BOOKS	\$372	\$553		\$500		\$500	\$500	\$500
2410	440	PERIODICALS	\$64	\$64		\$150		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
		<b>2220</b>	<b>\$48,214</b>	<b>\$53,745</b>	<b>1.00</b>	<b>\$46,495</b>	<b>0.69</b>	<b>\$19,975</b>	<b>\$19,975</b>	<b>\$19,975</b>
	112	CLASSIFIED SALARIES	\$58,112	\$57,431	2.25	\$59,355	2.25	\$59,986	\$59,986	\$59,986
	113	ADMINISTRATORS	\$68,872	\$74,618	0.90	\$76,693	1.00	\$90,686	\$90,686	\$90,686
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$21,773	\$26,488		\$35,694		\$33,075	\$33,075	\$33,075
	212	PERS-EMPLOYEE PICK-UP	\$6,756	\$7,919		\$8,163		\$9,046	\$9,046	\$9,046
	220	SOCIAL SECURITY/MEDICARE	\$9,517	\$9,702		\$10,408		\$11,534	\$11,534	\$11,534
2410	231	WORKERS COMP	\$633	\$714		\$731		\$788	\$788	\$788
	241	HEALTH INSURANCE	\$25,217	\$26,432		\$25,377		\$25,853	\$25,853	\$25,853
	342	LICENSED TRAVEL-OUT DIST	\$189	\$257		\$0		\$300	\$300	\$300
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$249		\$200		\$0	\$0	\$0
	353	POSTAGE	\$1,324	\$878		\$1,500		\$1,500	\$1,500	\$1,500
	410	CONSUMABLE SUPPLIES	\$183	\$110		\$700		\$1,100	\$1,100	\$1,100
	460	NON-CONSUMABLE SUPPLIES	\$526	\$106		\$100		\$100	\$100	\$100
	640	DUES AND FEES	\$830	\$830		\$830		\$830	\$830	\$830
		<b>2410</b>	<b>\$193,933</b>	<b>\$205,734</b>	<b>3.15</b>	<b>\$219,750</b>	<b>3.25</b>	<b>\$234,899</b>	<b>\$234,899</b>	<b>\$234,899</b>
2410	112	CLASSIFIED SALARIES	\$58,428	\$58,323	2.00	\$60,174	2.00	\$66,485	\$66,485	\$66,485
	122	SUBSTITUTE - CLASSIFIED	\$3,057	\$5,360		\$5,030		\$4,999	\$4,999	\$4,999
	124	TEMPORARY - CLASSIFIED	\$106	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$1,100	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$9,792	\$8,105		\$16,792		\$15,247	\$15,247	\$15,247
	212	PERS-EMPLOYEE PICK-UP	\$3,063	\$2,261		\$3,912		\$4,289	\$4,289	\$4,289
	220	SOCIAL SECURITY/MEDICARE	\$4,935	\$5,131		\$4,988		\$5,469	\$5,469	\$5,469
	231	WORKERS COMP	\$2,207	\$2,657		\$2,532		\$2,778	\$2,778	\$2,778

# General Fund Expenditures - Oakdale Heights Elementary

## 2014-15 Budget

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
2540	232	UNEMPLOYMENT COMP	\$0	\$671		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$22,973	\$26,372		\$26,400	\$26,400	\$26,400	\$26,400
	322	REPAIRS & MAINTENANCE	\$5,976	\$1,878		\$6,000	\$6,000	\$6,000	\$6,000
	324	RENTALS	\$0	\$0		\$0	\$0	\$0	\$0
	325	ELECTRICITY	\$44,671	\$42,048		\$45,000	\$45,000	\$45,000	\$45,000
	326	FUEL	\$1,718	\$1,947		\$2,000	\$2,000	\$2,000	\$2,000
	327	WATER & SEWAGE	\$2,829	\$3,011		\$3,000	\$3,000	\$3,000	\$3,000
	328	GARBAGE	\$7,732	\$8,350		\$7,800	\$7,800	\$7,800	\$7,800
	351	TELECOMMUNICATIONS	\$4,746	\$5,420		\$3,800	\$3,800	\$3,800	\$3,800
	380	NON-INSTR PROF & TECH	\$25	\$25		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$10,971	\$11,043		\$8,000	\$9,000	\$9,000	\$9,000
	460	NON-CONSUMABLE SUPPLIES	\$11,842	\$3,177		\$1,800	\$2,500	\$2,500	\$2,500
2550	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0	\$0	\$0	\$0
		<b>2540</b>	<b>\$196,171</b>	<b>\$185,780</b>	<b>2.00</b>	<b>\$197,228</b>	<b>\$204,767</b>	<b>\$204,767</b>	<b>\$204,767</b>
2574	331	REIMB STUDENT TRANSPORT	\$2,646	\$3,156		\$2,000	\$2,000	\$2,000	\$2,000
	332	NONREIMB STUDENT TRANS	\$0	\$0		\$0	\$0	\$0	\$0
2574		<b>2550</b>	<b>\$2,646</b>	<b>\$3,156</b>	<b>0.00</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
	322	REPAIRS & MAINTENANCE	\$1,033	\$1,264		\$1,800	\$1,800	\$1,800	\$1,800
2574	324	RENTALS	\$2,473	\$2,475		\$3,200	\$3,200	\$3,200	\$3,200
		<b>2574</b>	<b>\$3,506</b>	<b>\$3,740</b>	<b>0.00</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>TOTAL OAKDALE HEIGHTS ELEMENTARY</b>			<b>\$1,739,104</b>	<b>\$1,789,820</b>	<b>25.26</b>	<b>\$2,004,191</b>	<b>\$2,080,060</b>	<b>\$2,080,060</b>	<b>\$2,080,060</b>

# Whitworth Elementary

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

# General Fund Expenditures - Whitworth Elementary

## 2014-15 Budget

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
1111	111	LICENSED SALARIES	\$771,693	\$805,968	15.00	\$834,984	16.00	\$921,894	\$921,894	\$921,894
	112	CLASSIFIED SALARIES	\$31,820	\$32,086	1.57	\$32,568	2.07	\$41,591	\$41,591	\$41,591
	121	SUBSTITUTES - LICENSED	\$18,449	\$24,670		\$21,999		\$25,007	\$25,007	\$25,007
	122	SUBSTITUTE - CLASSIFIED	\$285	\$1,121		\$2,008		\$2,496	\$2,496	\$2,496
	123	TEMPORARY - LICENSED	\$0	\$0		\$25,000		\$11,750	\$11,750	\$11,750
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$1,327	\$998		\$1,002		\$1,196	\$1,196	\$1,196
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$26,400	\$26,400		\$26,400		\$26,139	\$26,139	\$26,139
	211	PERS-EMPLOYER CONTRIBUT	\$162,065	\$171,543		\$249,033		\$225,465	\$225,465	\$225,465
	212	PERS-EMPLOYEE PICK-UP	\$50,167	\$52,513		\$56,644		\$61,810	\$61,810	\$61,810
	220	SOCIAL SECURITY/MEDICARE	\$63,208	\$65,464		\$71,538		\$78,011	\$78,011	\$78,011
	231	WORKERS COMP	\$4,114	\$4,705		\$4,986		\$5,312	\$5,312	\$5,312
	232	UNEMPLOYMENT COMP	\$289	\$38		\$0		\$0	\$0	\$0
2120	241	HEALTH INSURANCE	\$169,054	\$168,300		\$171,600		\$183,678	\$183,678	\$183,678
	322	REPAIRS & MAINTENANCE	\$197	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$4,009	\$3,646		\$6,000		\$6,000	\$6,000	\$6,000
	420	TEXTBOOKS	\$29,591	\$17,871		\$13,750		\$14,000	\$14,000	\$14,000
	460	NON-CONSUMABLE SUPPLIES	\$3,509	\$0		\$2,500		\$2,500	\$2,500	\$2,500
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
	1111		<b>\$1,336,277</b>	<b>\$1,375,422</b>	<b>16.57</b>	<b>\$1,520,114</b>	<b>18.07</b>	<b>\$1,606,949</b>	<b>\$1,606,949</b>	<b>\$1,606,949</b>
	111	LICENSED SALARIES	\$0	\$0		\$0		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$0	\$2,028		\$1,502		\$985	\$985	\$985
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$198		\$371		\$200	\$200	\$200
	212	PERS-EMPLOYEE PICK-UP	\$0	\$63		\$90		\$59	\$59	\$59
	220	SOCIAL SECURITY/MEDICARE	\$0	\$155		\$68		\$45	\$45	\$45
	231	WORKERS COMP	\$0	\$11		\$7		\$5	\$5	\$5
	232	UNEMPLOYMENT COMP	\$2,535	\$0		\$0		\$0	\$0	\$0
2130	410	CONSUMABLE SUPPLIES	\$158	\$0		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$0	\$250		\$0		\$300	\$300	\$300
	2120		<b>\$2,693</b>	<b>\$2,706</b>	<b>0.00</b>	<b>\$2,038</b>	<b>0.00</b>	<b>\$1,594</b>	<b>\$1,594</b>	<b>\$1,594</b>
	328	GARBAGE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$156	\$100		\$100		\$100	\$100	\$100
	2130		<b>\$156</b>	<b>\$100</b>	<b>0.00</b>	<b>\$100</b>	<b>0.00</b>	<b>\$100</b>	<b>\$100</b>	<b>\$100</b>
	380	NON-INSTR PROF & TECH	\$30,525	\$30,866		\$50,000		\$50,000	\$50,000	\$50,000
	2143		<b>\$30,525</b>	<b>\$30,866</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
	111	LICENSED SALARIES	\$61,143	\$62,832	1.00	\$64,183	1.00	\$66,122	\$66,122	\$66,122

# General Fund Expenditures - Whitworth Elementary

## 2014-15 Budget

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
2220	112	CLASSIFIED SALARIES	\$24,873	\$25,398	1.00	\$23,947	1.00	\$24,848	\$24,848	\$24,848
	121	SUBSTITUTES - LICENSED	\$1,541	\$892		\$1,001		\$985	\$985	\$985
	122	SUBSTITUTE - CLASSIFIED	\$1,615	\$272		\$1,004		\$303	\$303	\$303
	130	EXTEND CONT/STU TEACH	\$0	\$300		\$0		\$996	\$996	\$996
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$0	\$6,600		\$6,600		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$8,026	\$18,659		\$25,805		\$20,761	\$20,761	\$20,761
	212	PERS-EMPLOYEE PICK-UP	\$2,476	\$5,748		\$5,810		\$5,601	\$5,601	\$5,601
	220	SOCIAL SECURITY/MEDICARE	\$6,527	\$6,891		\$7,377		\$7,079	\$7,079	\$7,079
	231	WORKERS COMP	\$440	\$512		\$529		\$480	\$480	\$480
2410	241	HEALTH INSURANCE	\$26,397	\$13,200		\$13,200		\$26,400	\$26,400	\$26,400
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$391	\$593		\$600		\$600	\$600	\$600
	430	LIBRARY BOOKS	\$693	\$691		\$700		\$700	\$700	\$700
	440	PERIODICALS	\$447	\$447		\$450		\$450	\$450	\$450
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	2220		\$134,668	\$143,135	2.00	\$151,306	2.00	\$155,426	\$155,426	\$155,426
	112	CLASSIFIED SALARIES	\$53,974	\$56,154	2.25	\$56,755	2.25	\$64,790	\$64,790	\$64,790
	113	ADMINISTRATORS	\$85,376	\$71,588	0.80	\$73,653	0.60	\$56,740	\$56,740	\$56,740
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
2410	211	PERS-EMPLOYER CONTRIBUT	\$22,632	\$29,512		\$34,240		\$26,796	\$26,796	\$26,796
	212	PERS-EMPLOYEE PICK-UP	\$6,955	\$7,665		\$7,824		\$7,292	\$7,292	\$7,292
	220	SOCIAL SECURITY/MEDICARE	\$10,432	\$9,594		\$9,976		\$9,297	\$9,297	\$9,297
	231	WORKERS COMP	\$689	\$693		\$701		\$642	\$642	\$642
	241	HEALTH INSURANCE	\$26,360	\$25,087		\$24,050		\$21,377	\$21,377	\$21,377
	342	LICENSED TRAVEL-OUT DIST	\$61	\$0		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$370	\$0		\$200		\$200	\$200	\$200
	353	POSTAGE	\$1,779	\$971		\$1,500		\$1,500	\$1,500	\$1,500
	410	CONSUMABLE SUPPLIES	\$73	\$184		\$300		\$300	\$300	\$300
2410	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$300		\$300	\$300	\$300
	640	DUES AND FEES	\$830	\$830		\$830		\$830	\$830	\$830
	2410		\$209,530	\$202,277	3.05	\$210,329	2.85	\$190,063	\$190,063	\$190,063
	112	CLASSIFIED SALARIES	\$67,618	\$64,638	2.00	\$65,250	2.00	\$63,776	\$63,776	\$63,776
	122	SUBSTITUTE - CLASSIFIED	\$301	\$1,501		\$1,511		\$1,003	\$1,003	\$1,003
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$4,739	\$5,592		\$5,573		\$6,600	\$6,600	\$6,600

## 2014-15 Budget

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# LaCreole Middle School

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



**General Fund Expenditures - LaCreole Middle School**  
**2014-15 Budget**

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
1121	111	LICENSED SALARIES	\$1,163,000	\$1,105,589	23.50	\$1,223,353	27.78	\$1,432,339	\$1,432,339	\$1,432,339
	112	CLASSIFIED SALARIES	\$3,837	\$3,018	0.13	\$2,605	0.13	\$2,703	\$2,703	\$2,703
	121	SUBSTITUTES - LICENSED	\$60,712	\$79,700		\$55,010		\$65,013	\$65,013	\$65,013
	122	SUBSTITUTE - CLASSIFIED	\$600	\$0		\$0		\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$0	\$54,066		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$1,858	\$2,258		\$1,999		\$2,989	\$2,989	\$2,989
	145	OPT OUT ADD SALARY	\$39,220	\$46,750		\$52,800		\$49,500	\$49,500	\$49,500
	211	PERS-EMPLOYER CONTRIBUT	\$213,183	\$220,460		\$334,268		\$328,105	\$328,105	\$328,105
	212	PERS-EMPLOYEE PICK-UP	\$68,136	\$69,125		\$78,651		\$93,153	\$93,153	\$93,153
	220	SOCIAL SECURITY/MEDICARE	\$94,950	\$96,182		\$100,480		\$116,700	\$116,700	\$116,700
	231	WORKERS COMP	\$6,150	\$6,837		\$7,101		\$8,049	\$8,049	\$8,049
	232	UNEMPLOYMENT COMP	\$14,733	\$2,930		\$5,000		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$255,392	\$226,600		\$217,800		\$274,135	\$274,135	\$274,135
	310	INSTR PROF & TECH SERVICE	\$638	\$581		\$650		\$650	\$650	\$650
	312	INSTR PRG IMP SRV	\$0	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	324	RENTALS	\$5,660	\$5,371		\$6,000		\$6,000	\$6,000	\$6,000
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$4,767	\$7,195		\$9,550		\$13,050	\$13,050	\$13,050
	420	TEXTBOOKS	\$2,950	\$7,984		\$22,000		\$17,000	\$17,000	\$17,000
	440	PERIODICALS	\$11	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$624		\$0		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$237	\$100		\$240		\$240	\$240	\$240
		<b>1121</b>	<b>\$1,936,033</b>	<b>\$1,935,369</b>	<b>23.63</b>	<b>\$2,117,506</b>	<b>27.91</b>	<b>\$2,409,626</b>	<b>\$2,409,626</b>	<b>\$2,409,626</b>
	130	EXTEND CONT/STU TEACH	\$116	\$0		\$0		\$0	\$0	\$0
	131	EXTRA DUTY CONTRACTS	\$0	\$0		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$6	\$0		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$2	\$0		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$9	\$0		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$1,135	\$0		\$0		\$0	\$0	\$0
	332	NONREIMB STUDENT TRANS	\$1,569	\$0		\$0		\$0	\$0	\$0
		<b>1122</b>	<b>\$2,836</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	112	CLASSIFIED SALARIES	\$0	\$0		\$0	1.00	\$21,317	\$21,317	\$21,317
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0		\$295	\$295	\$295

# General Fund Expenditures - LaCreole Middle School

## 2014-15 Budget

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
1271	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$5,724	\$5,724	\$5,724
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$1,693	\$1,693	\$1,693
	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$2,158	\$2,158	\$2,158
	231	WORKERS COMP	\$0	\$0		\$0		\$182	\$182	\$182
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0	\$0	\$0
<b>1271</b>			<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>1.00</b>	<b>\$37,970</b>	<b>\$37,970</b>	<b>\$37,970</b>
1280	111	LICENSED SALARIES	\$53,522	\$54,692	1.00	\$55,569	0.10	\$5,725	\$5,725	\$5,725
	112	CLASSIFIED SALARIES	\$9,436	\$10,112	0.69	\$11,964	1.38	\$26,178	\$26,178	\$26,178
	121	SUBSTITUTES - LICENSED	\$1,785	\$1,792		\$1,001		\$504	\$504	\$504
	122	SUBSTITUTE - CLASSIFIED	\$1,958	\$60		\$507		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$0	\$91		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$10,492	\$10,973		\$18,158		\$6,690	\$6,690	\$6,690
	212	PERS-EMPLOYEE PICK-UP	\$3,252	\$3,387		\$4,142		\$1,944	\$1,944	\$1,944
	220	SOCIAL SECURITY/MEDICARE	\$4,767	\$4,781		\$5,251		\$2,464	\$2,464	\$2,464
	231	WORKERS COMP	\$328	\$360		\$367		\$186	\$186	\$186
	232	UNEMPLOYMENT COMP	\$0	\$1,503		\$0		\$0	\$0	\$0
<b>1280</b>			<b>\$98,739</b>	<b>\$100,950</b>	<b>1.69</b>	<b>\$110,160</b>	<b>1.48</b>	<b>\$45,011</b>	<b>\$45,011</b>	<b>\$45,011</b>
2120	111	LICENSED SALARIES	\$111,488	\$45,721	1.00	\$48,392	1.00	\$52,813	\$52,813	\$52,813
	112	CLASSIFIED SALARIES	\$0	\$29,619	1.00	\$28,475	1.00	\$29,550	\$29,550	\$29,550
	121	SUBSTITUTES - LICENSED	\$0	\$381		\$501		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$0	\$143		\$249		\$498	\$498	\$498
	130	EXTEND CONT/STU TEACH	\$1,610	\$2,786		\$1,999		\$1,096	\$1,096	\$1,096
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$13,517	\$15,297		\$21,326		\$18,374	\$18,374	\$18,374
	212	PERS-EMPLOYEE PICK-UP	\$4,395	\$5,106		\$5,173		\$5,433	\$5,433	\$5,433
	220	SOCIAL SECURITY/MEDICARE	\$9,157	\$6,490		\$6,580		\$6,892	\$6,892	\$6,892
	231	WORKERS COMP	\$574	\$454		\$481		\$496	\$496	\$496
	241	HEALTH INSURANCE	\$14,741	\$12,086		\$13,200		\$13,668	\$13,668	\$13,668
	342	LICENSED TRAVEL-OUT DIST	\$0	\$40		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$153		\$0		\$200	\$200	\$200
	349	OTHER TRAVEL	\$0	\$254		\$0		\$0	\$0	\$0
<b>2120</b>			<b>\$162,384</b>	<b>\$125,382</b>	<b>2.00</b>	<b>\$133,225</b>	<b>2.00</b>	<b>\$136,370</b>	<b>\$136,370</b>	<b>\$136,370</b>

**General Fund Expenditures - LaCreole Middle School**  
**2014-15 Budget**

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
2130	328	GARBAGE	\$0	\$26		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$10		\$0		\$500	\$500	\$500
2143	2130		\$0	\$35	0.00	\$0	0.00	\$500	\$500	\$500
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$0	\$0	\$0
	2143		\$0	\$0	0.00	\$0	0.00	\$0	\$0	\$0
	111	LICENSED SALARIES	\$56,725	\$58,931	1.00	\$59,876	1.00	\$61,685	\$61,685	\$61,685
	112	CLASSIFIED SALARIES	\$0	\$0		\$0		\$21,262	\$21,262	\$21,262
	121	SUBSTITUTES - LICENSED	\$487	\$1,055		\$501		\$504	\$504	\$504
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0		\$202	\$202	\$202
	130	EXTEND CONT/STU TEACH	\$0	\$0		\$0		\$996	\$996	\$996
	211	PERS-EMPLOYER CONTRIBUT	\$11,050	\$11,480		\$16,104		\$18,834	\$18,834	\$18,834
	212	PERS-EMPLOYEE PICK-UP	\$3,403	\$3,536		\$3,623		\$5,079	\$5,079	\$5,079
	220	SOCIAL SECURITY/MEDICARE	\$4,195	\$4,321		\$4,603		\$6,428	\$6,428	\$6,428
	231	WORKERS COMP	\$274	\$314		\$311		\$440	\$440	\$440
	241	HEALTH INSURANCE	\$13,200	\$13,200		\$13,200		\$26,400	\$26,400	\$26,400
	322	REPAIRS & MAINTENANCE	\$176	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$3,773	\$3,415		\$3,800		\$3,800	\$3,800	\$3,800
	410	CONSUMABLE SUPPLIES	\$212	\$464		\$500		\$500	\$500	\$500
	430	LIBRARY BOOKS	\$688	\$765		\$750		\$750	\$750	\$750
	440	PERIODICALS	\$636	\$635		\$750		\$1,000	\$1,000	\$1,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
2220	2220		\$94,819	\$98,114	1.00	\$104,018	2.00	\$147,881	\$147,881	\$147,881
	112	CLASSIFIED SALARIES	\$12,751	\$1,206	0.69	\$16,888		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$0	\$312		\$507		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$0	\$12,456		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$2,291	\$2,661		\$4,633		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$765	\$820		\$1,044		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$975	\$1,069		\$1,331		\$0	\$0	\$0
	231	WORKERS COMP	\$70	\$81		\$99		\$0	\$0	\$0
2230	2230		\$16,853	\$18,604	0.69	\$24,501	0.00	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$97,080	\$82,951	3.00	\$84,156	3.00	\$94,177	\$94,177	\$94,177
	113	ADMINISTRATORS	\$148,915	\$158,821	2.00	\$163,575	1.90	\$171,019	\$171,019	\$171,019
	121	SUBSTITUTES - LICENSED	\$0	\$3,528		\$0		\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$507		\$498	\$498	\$498
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$1,100	\$6,600		\$6,600		\$5,899	\$5,899	\$5,899
	211	PERS-EMPLOYER CONTRIBUT	\$45,678	\$47,988		\$66,746		\$59,095	\$59,095	\$59,095

# **General Fund Expenditures - LaCreole Middle School** **2014-15 Budget**

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
2410	212	PERS-EMPLOYEE PICK-UP	\$14,352	\$15,081		\$15,296	\$16,302	\$16,302	\$16,302
	220	SOCIAL SECURITY/MEDICARE	\$18,815	\$19,021		\$19,503	\$20,785	\$20,785	\$20,785
	231	WORKERS COMP	\$1,217	\$1,348		\$1,374	\$1,425	\$1,425	\$1,425
	241	HEALTH INSURANCE	\$63,849	\$55,555		\$53,453	\$53,388	\$53,388	\$53,388
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0	\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$100	\$256		\$250	\$250	\$250	\$250
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0	\$0	\$0	\$0
	349	OTHER TRAVEL	\$913	\$169		\$400	\$400	\$400	\$400
	353	POSTAGE	\$4,061	\$2,722		\$6,000	\$6,000	\$6,000	\$6,000
	355	PRINTING & BINDING	\$512	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,741	\$1,380		\$2,500	\$2,000	\$2,000	\$2,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$203		\$800	\$800	\$800	\$800
	640	DUES AND FEES	\$1,674	\$1,690		\$1,674	\$1,674	\$1,674	\$1,674
<b>2410</b>			<b>\$400,106</b>	<b>\$397,412</b>	<b>5.00</b>	<b>\$422,934</b>	<b>\$433,811</b>	<b>\$433,811</b>	<b>\$433,811</b>
2540	112	CLASSIFIED SALARIES	\$102,812	\$107,803	3.37	\$107,534	\$114,157	\$114,157	\$114,157
	122	SUBSTITUTE - CLASSIFIED	\$3,915	\$1,790		\$3,012	\$3,996	\$3,996	\$3,996
	141	LONGEVITY STIPEND	\$100	\$100		\$100	\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$17,584	\$19,921		\$28,307	\$25,022	\$25,022	\$25,022
	212	PERS-EMPLOYEE PICK-UP	\$5,570	\$6,075		\$6,639	\$7,095	\$7,095	\$7,095
	220	SOCIAL SECURITY/MEDICARE	\$7,801	\$7,932		\$8,464	\$9,046	\$9,046	\$9,046
	231	WORKERS COMP	\$3,854	\$4,490		\$4,490	\$4,747	\$4,747	\$4,747
	241	HEALTH INSURANCE	\$43,172	\$44,427		\$44,484	\$44,484	\$44,484	\$44,484
	322	REPAIRS & MAINTENANCE	\$6,638	\$19,534		\$8,000	\$10,000	\$10,000	\$10,000
	324	RENTALS	\$0	\$0		\$0	\$0	\$0	\$0
	325	ELECTRICITY	\$45,104	\$44,607		\$43,000	\$43,000	\$43,000	\$43,000
	326	FUEL	\$24,658	\$17,443		\$25,000	\$20,000	\$20,000	\$20,000
	327	WATER & SEWAGE	\$14,561	\$15,671		\$15,000	\$15,000	\$15,000	\$15,000
	328	GARBAGE	\$15,032	\$15,415		\$16,000	\$16,000	\$16,000	\$16,000
	351	TELECOMMUNICATIONS	\$7,129	\$7,381		\$5,500	\$5,500	\$5,500	\$5,500
	380	NON-INSTR PROF & TECH	\$0	\$2,309		\$5,500	\$5,500	\$5,500	\$5,500
	390	OTHR NON INSTR PROF&TECH	\$62	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$13,320	\$22,903		\$16,000	\$20,000	\$20,000	\$20,000
	460	NON-CONSUMABLE SUPPLIES	\$17,710	\$11,856		\$9,000	\$9,000	\$9,000	\$9,000
	542	REPLACEMENT EQUIPMENT	\$0	\$5,698		\$0	\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$850		\$800	\$800	\$800	\$800
<b>2540</b>			<b>\$329,022</b>	<b>\$356,205</b>	<b>3.37</b>	<b>\$346,830</b>	<b>\$353,448</b>	<b>\$353,448</b>	<b>\$353,448</b>

**General Fund Expenditures - LaCreole Middle School**  
**2014-15 Budget**

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
2550	331	REIMB STUDENT TRANSPORT	\$4,712	\$8,475		\$5,000		\$5,000	\$5,000	\$5,000
	332	NONREIMB STUDENT TRANS	\$299	\$896		\$300		\$300	\$300	\$300
		<b>2550</b>	<b>\$5,011</b>	<b>\$9,371</b>	<b>0.00</b>	<b>\$5,300</b>	<b>0.00</b>	<b>\$5,300</b>	<b>\$5,300</b>	<b>\$5,300</b>
2574	322	REPAIRS & MAINTENANCE	\$373	\$544		\$1,500		\$1,500	\$1,500	\$1,500
	324	RENTALS	\$4,018	\$3,660		\$5,000		\$5,000	\$5,000	\$5,000
		<b>2574</b>	<b>\$4,392</b>	<b>\$4,204</b>	<b>0.00</b>	<b>\$6,500</b>	<b>0.00</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>\$6,500</b>
		<b>TOTAL LACREOLE MIDDLE SCHOOL</b>	<b>\$3,050,195</b>	<b>\$3,045,647</b>	<b>37.37</b>	<b>\$3,270,975</b>	<b>42.65</b>	<b>\$3,576,418</b>	<b>\$3,576,418</b>	<b>\$3,576,418</b>

# Dallas High School

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

# General Fund Expenditures - Dallas High School

## 2014-15 Budget

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
1131	111	LICENSED SALARIES	\$1,698,441	\$1,557,063	32.17	\$1,653,590	33.05	\$1,816,838	\$1,816,838	\$1,816,838
	112	CLASSIFIED SALARIES	\$0	\$0		\$0		\$0	\$0	\$0
	121	SUBSTITUTES - LICENSED	\$52,005	\$74,368		\$55,010		\$59,998	\$59,998	\$59,998
	122	SUBSTITUTE - CLASSIFIED	\$40	\$0		\$0		\$0	\$0	\$0
	123	TEMPORARY - LICENSED	\$0	\$17,555		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$4,911	\$3,733		\$1,999		\$2,989	\$2,989	\$2,989
	131	EXTRA DUTY CONTRACTS	\$42,543	\$29,177		\$32,188		\$34,852	\$34,852	\$34,852
	145	OPT OUT ADD SALARY	\$42,616	\$35,148		\$34,598		\$46,903	\$46,903	\$46,903
	211	PERS-EMPLOYER CONTRIBUT	\$341,116	\$300,672		\$445,837		\$405,724	\$405,724	\$405,724
	212	PERS-EMPLOYEE PICK-UP	\$106,437	\$94,067		\$102,939		\$113,655	\$113,655	\$113,655
	220	SOCIAL SECURITY/MEDICARE	\$138,996	\$127,790		\$133,378		\$146,997	\$146,997	\$146,997
	231	WORKERS COMP	\$8,983	\$9,026		\$9,312		\$10,040	\$10,040	\$10,040
	232	UNEMPLOYMENT COMP	\$22,876	\$13,194		\$0		\$10,000	\$10,000	\$10,000
	241	HEALTH INSURANCE	\$382,100	\$349,463		\$353,863		\$340,050	\$340,050	\$340,050
	310	INSTR PROF & TECH SERVICE	\$27,080	\$2,588		\$2,500		\$2,500	\$2,500	\$2,500
	322	REPAIRS & MAINTENANCE	\$871	\$0		\$1,000		\$1,000	\$1,000	\$1,000
	324	RENTALS	\$2,335	\$2,876		\$3,000		\$2,000	\$2,000	\$2,000
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$280	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	355	PRINTING & BINDING	\$470	\$0		\$1,000		\$1,000	\$1,000	\$1,000
	410	CONSUMABLE SUPPLIES	\$21,937	\$26,376		\$28,800		\$31,300	\$31,300	\$31,300
	415	FOOD SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	420	TEXTBOOKS	\$4,214	\$4,608		\$8,500		\$20,000	\$20,000	\$20,000
	440	PERIODICALS	\$369	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$3,627		\$300		\$5,300	\$5,300	\$5,300
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
<b>1131</b>			<b>\$2,898,621</b>	<b>\$2,651,329</b>	<b>32.17</b>	<b>\$2,867,813</b>	<b>33.05</b>	<b>\$3,051,147</b>	<b>\$3,051,147</b>	<b>\$3,051,147</b>
	112	CLASSIFIED SALARIES	\$29,047	\$30,127	1.00	\$28,475	1.00	\$25,488	\$25,488	\$25,488
	113	ADMINISTRATORS	\$86,420	\$90,584	1.00	\$93,208	1.00	\$93,207	\$93,207	\$93,207
	130	EXTEND CONT/STU TEACH	\$10,271	\$15,255		\$10,748		\$11,036	\$11,036	\$11,036
	131	EXTRA DUTY CONTRACTS	\$149,502	\$141,320		\$147,813		\$150,194	\$150,194	\$150,194
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$42,133	\$41,473		\$74,824		\$60,642	\$60,642	\$60,642

1131

# General Fund Expenditures - Dallas High School

## 2014-15 Budget

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
1132	212	PERS-EMPLOYEE PICK-UP	\$13,005	\$12,964		\$16,821	\$17,192	\$17,192	\$17,192
	220	SOCIAL SECURITY/MEDICARE	\$20,638	\$21,024		\$17,377	\$16,618	\$16,618	\$16,618
	231	WORKERS COMP	\$1,228	\$1,397		\$1,395	\$1,400	\$1,400	\$1,400
	232	UNEMPLOYMENT COMP	\$832	\$0		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$26,562	\$27,158		\$27,284	\$13,623	\$13,623	\$13,623
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$0	\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$3,023	\$1,587		\$3,000	\$3,000	\$3,000	\$3,000
	324	RENTALS	\$6,215	\$7,930		\$7,800	\$2,800	\$2,800	\$2,800
	342	LICENSED TRAVEL-OUT DIST	\$4,937	\$3,331		\$4,000	\$4,000	\$4,000	\$4,000
	343	STUDENT TRAVEL-OUT DIST	\$3,959	\$3,902		\$3,000	\$3,200	\$3,200	\$3,200
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0	\$0	\$0	\$0
	349	OTHER TRAVEL	\$750	\$1,486		\$0	\$0	\$0	\$0
	353	POSTAGE	\$0	\$9		\$0	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$12,400	\$12,200		\$12,400	\$12,400	\$12,400	\$12,400
1271	390	OTHR NON INSTR PROF&TECH	\$29,632	\$30,172		\$30,000	\$30,000	\$30,000	\$30,000
	410	CONSUMABLE SUPPLIES	\$23,477	\$15,145		\$14,000	\$15,000	\$15,000	\$15,000
	415	FOOD SUPPLIES	\$483	\$0		\$0	\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$4,525	\$5,195		\$15,500	\$1,000	\$1,000	\$1,000
	480	COMPUTER HARDWARE	\$0	\$1,029		\$0	\$0	\$0	\$0
	541	NEW EQUIPMENT				\$0	\$15,500	\$15,500	\$15,500
	640	DUES AND FEES	\$13,844	\$14,800		\$9,000	\$9,000	\$9,000	\$9,000
	1132		\$482,985	\$478,189	2.00	\$516,744	\$491,899	\$491,899	\$491,899
	111	LICENSED SALARIES	\$0	\$0		\$0	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$16,133	\$4,157		\$0	\$18,652	\$18,652	\$18,652
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$3,143	\$810		\$0	\$3,785	\$3,785	\$3,785
	212	PERS-EMPLOYEE PICK-UP	\$968	\$249		\$0	\$1,119	\$1,119	\$1,119
	220	SOCIAL SECURITY/MEDICARE	\$1,234	\$318		\$0	\$1,427	\$1,427	\$1,427
1283	231	WORKERS COMP	\$84	\$22		\$0	\$109	\$109	\$109
	232	UNEMPLOYMENT COMP	\$1,341	\$0		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$0	\$0		\$0	\$13,200	\$13,200	\$13,200
	470	COMPUTER SOFTWARE	\$0	\$0		\$0	\$0	\$0	\$0
	1271		\$22,904	\$5,556	0.00	\$0	\$38,292	\$38,292	\$38,292
	310	INSTR PROF & TECH SERVICE	\$35	\$0		\$1,000	\$1,000	\$1,000	\$1,000
	371	TUITION PD-OTHER DISTRICT	\$140,474	\$226,473		\$313,000	\$410,000	\$410,000	\$410,000
	420	TEXTBOOKS	\$25,231	\$38,792		\$31,500	\$42,000	\$42,000	\$42,000
	1283		\$165,740	\$265,265	0.00	\$345,500	\$453,000	\$453,000	\$453,000



# General Fund Expenditures - Dallas High School

## 2014-15 Budget

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
1430	124	TEMPORARY - CLASSIFIED	\$2,074	\$0		\$2,503	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$0	\$2,090		\$2,102	\$5,705	\$5,705	\$5,705
	211	PERS-EMPLOYER CONTRIBUT	\$434	\$407		\$1,179	\$1,158	\$1,158	\$1,158
	212	PERS-EMPLOYEE PICK-UP	\$124	\$125		\$276	\$342	\$342	\$342
	220	SOCIAL SECURITY/MEDICARE	\$159	\$160		\$352	\$249	\$249	\$249
	231	WORKERS COMP	\$1	\$1		\$22	\$26	\$26	\$26
		<b>1460</b>	<b>\$2,792</b>	<b>\$2,783</b>	<b>0.00</b>	<b>\$6,434</b>	<b>\$7,480</b>	<b>\$7,480</b>	<b>\$7,480</b>
2115	130	EXTEND CONT/STU TEACH	\$615	\$0		\$0	\$0	\$0	\$0
	131	EXTRA DUTY CONTRACTS	\$0	\$0		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$24	\$0		\$0	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$8	\$0		\$0	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$47	\$0		\$0	\$0	\$0	\$0
	231	WORKERS COMP	\$3	\$0		\$0	\$0	\$0	\$0
	390	OTHR NON INSTR PROF&TECH	\$1,640	\$0		\$0	\$0	\$0	\$0
		<b>2115</b>	<b>\$2,338</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2120	111	LICENSED SALARIES	\$119,773	\$121,394	2.50	\$133,899	\$139,425	\$139,425	\$139,425
	112	CLASSIFIED SALARIES	\$58,330	\$58,155	2.00	\$59,918	\$62,473	\$62,473	\$62,473
	121	SUBSTITUTES - LICENSED	\$0	\$16,034		\$501	\$0	\$0	\$0
	122	SUBSTITUTE - CLASSIFIED	\$516	\$61		\$249	\$202	\$202	\$202
	130	EXTEND CONT/STU TEACH	\$7,276	\$7,104		\$5,000	\$3,911	\$3,911	\$3,911
	141	LONGEVITY STIPEND	\$100	\$0		\$0	\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$0	\$4,258		\$6,385	\$6,377	\$6,377	\$6,377
	211	PERS-EMPLOYER CONTRIBUT	\$30,518	\$40,110		\$52,745	\$44,944	\$44,944	\$44,944
	212	PERS-EMPLOYEE PICK-UP	\$9,701	\$12,050		\$12,357	\$12,743	\$12,743	\$12,743
	220	SOCIAL SECURITY/MEDICARE	\$14,008	\$15,559		\$15,740	\$16,119	\$16,119	\$16,119
	231	WORKERS COMP	\$903	\$1,120		\$1,121	\$1,088	\$1,088	\$1,088
	241	HEALTH INSURANCE	\$56,327	\$49,778		\$46,624	\$46,200	\$46,200	\$46,200
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0	\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$0	\$115		\$150	\$150	\$150	\$150
2120	349	OTHER TRAVEL	\$0	\$254		\$0	\$0	\$0	\$0
	353	POSTAGE	\$3,060	\$3,035		\$4,500	\$4,500	\$4,500	\$4,500
	355	PRINTING & BINDING	\$0	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$355	\$418		\$700	\$700	\$700	\$700
	411	GRADUATION SUPPLIES	\$2,498	\$3,048		\$3,500	\$3,500	\$3,500	\$3,500
	460	NON-CONSUMABLE SUPPLIES	\$0	\$399		\$0	\$0	\$0	\$0
		<b>2120</b>	<b>\$303,362</b>	<b>\$332,891</b>	<b>4.50</b>	<b>\$343,387</b>	<b>\$342,332</b>	<b>\$342,332</b>	<b>\$342,332</b>

# General Fund Expenditures - Dallas High School

## 2014-15 Budget

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
2129	112	CLASSIFIED SALARIES	\$0	\$0		\$0	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$625	\$0		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$92	\$0		\$0	\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$30	\$0		\$0	\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$44	\$0		\$0	\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$0		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$0	\$0		\$0	\$0	\$0	\$0
2143	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0	\$0	\$0	\$0
	2129		\$791	\$0	0.00	\$0	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$35,485	\$38,215		\$25,000	\$25,000	\$25,000	\$25,000
	2143		\$35,485	\$38,215	0.00	\$25,000	\$25,000	\$25,000	\$25,000
	111	LICENSED SALARIES	\$57,670	\$58,458	1.00	\$59,876	\$61,685	\$61,685	\$61,685
	121	SUBSTITUTES - LICENSED	\$487	\$243		\$501	\$504	\$504	\$504
	130	EXTEND CONT/STU TEACH	\$248	\$0		\$0	\$0	\$0	\$0
2220	211	PERS-EMPLOYER CONTRIBUT	\$11,298	\$11,388		\$16,104	\$13,852	\$13,852	\$13,852
	212	PERS-EMPLOYEE PICK-UP	\$3,480	\$3,508		\$3,623	\$3,731	\$3,731	\$3,731
	220	SOCIAL SECURITY/MEDICARE	\$4,418	\$4,491		\$4,603	\$4,742	\$4,742	\$4,742
	231	WORKERS COMP	\$279	\$307		\$311	\$311	\$311	\$311
	241	HEALTH INSURANCE	\$13,200	\$13,200		\$13,200	\$13,200	\$13,200	\$13,200
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0	\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$772	\$627		\$1,000	\$1,300	\$1,300	\$1,300
2229	430	LIBRARY BOOKS	\$1,857	\$2,280		\$2,500	\$4,500	\$4,500	\$4,500
	440	PERIODICALS	\$3,215	\$3,025		\$3,600	\$1,300	\$1,300	\$1,300
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0	\$0	\$0	\$0
	2220		\$96,923	\$97,526	1.00	\$105,318	\$105,125	\$105,125	\$105,125
	112	CLASSIFIED SALARIES	\$4,691	\$4,706	0.23	\$6,443	\$6,702	\$6,702	\$6,702
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$699	\$900		\$1,662	\$1,434	\$1,434	\$1,434
2229	212	PERS-EMPLOYEE PICK-UP	\$214	\$282		\$387	\$402	\$402	\$402
	220	SOCIAL SECURITY/MEDICARE	\$352	\$358		\$493	\$513	\$513	\$513
	231	WORKERS COMP	\$24	\$26		\$72	\$72	\$72	\$72
	241	HEALTH INSURANCE	\$0	\$0		\$0	\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$0	\$86		\$500	\$500	\$500	\$500
	410	CONSUMABLE SUPPLIES	\$1,622	\$1,433		\$3,000	\$3,000	\$3,000	\$3,000
	460	NON-CONSUMABLE SUPPLIES	\$726	\$460		\$0	\$6,800	\$6,800	\$6,800
2229	2229		\$8,329	\$8,250	0.23	\$12,557	\$19,423	\$19,423	\$19,423
	112	CLASSIFIED SALARIES	\$26,655	\$26,838	1.00	\$25,297	\$26,252	\$26,252	\$26,252

# General Fund Expenditures - Dallas High School

## 2014-15 Budget

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
2230	130	EXTEND CONT/STU TEACH	\$1,738	\$2,461		\$1,002		\$996	\$996	\$996
	145	OPT OUT ADD SALARY	\$6,600	\$1,100		\$0		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$6,510	\$5,591		\$7,019		\$6,054	\$6,054	\$6,054
	212	PERS-EMPLOYEE PICK-UP	\$2,002	\$1,723		\$1,578		\$1,635	\$1,635	\$1,635
	220	SOCIAL SECURITY/MEDICARE	\$2,677	\$2,017		\$2,012		\$2,052	\$2,052	\$2,052
	231	WORKERS COMP	\$161	\$169		\$149		\$152	\$152	\$152
	241	HEALTH INSURANCE	\$0	\$11,000		\$13,200		\$13,528	\$13,528	\$13,528
2240	344	CLASSIFIED TRAVEL	\$455	\$484		\$275		\$275	\$275	\$275
		<b>2230</b>	<b>\$46,797</b>	<b>\$51,382</b>	<b>1.00</b>	<b>\$50,531</b>	<b>1.00</b>	<b>\$50,943</b>	<b>\$50,943</b>	<b>\$50,943</b>
	349	OTHER TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$0	\$0	\$0
		<b>2240</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	112	CLASSIFIED SALARIES	\$139,667	\$138,158	4.88	\$138,226	5.00	\$159,676	\$159,676	\$159,676
2410	113	ADMINISTRATORS	\$237,375	\$248,352	2.50	\$249,636	2.50	\$256,751	\$256,751	\$256,751
	122	SUBSTITUTE - CLASSIFIED	\$1,553	\$502		\$507		\$303	\$303	\$303
	141	LONGEVITY STIPEND	\$100	\$0		\$0		\$0	\$0	\$0
	145	OPT OUT ADD SALARY	\$13,200	\$25,300		\$26,400		\$19,577	\$19,577	\$19,577
	211	PERS-EMPLOYER CONTRIBUT	\$75,940	\$78,905		\$109,937		\$95,902	\$95,902	\$95,902
	212	PERS-EMPLOYEE PICK-UP	\$23,444	\$24,479		\$24,886		\$26,178	\$26,178	\$26,178
	220	SOCIAL SECURITY/MEDICARE	\$28,886	\$30,886		\$32,144		\$33,377	\$33,377	\$33,377
	231	WORKERS COMP	\$1,894	\$2,196		\$2,335		\$2,333	\$2,333	\$2,333
	232	UNEMPLOYMENT COMP	\$342	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$71,664	\$49,488		\$52,617		\$60,995	\$60,995	\$60,995
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$2,579	\$2,497		\$3,500		\$3,500	\$3,500	\$3,500
	344	CLASSIFIED TRAVEL	\$159	\$130		\$300		\$300	\$300	\$300
	349	OTHER TRAVEL	\$1,035	\$0		\$800		\$800	\$800	\$800
	353	POSTAGE	\$2,344	\$2,359		\$5,000		\$5,000	\$5,000	\$5,000
	355	PRINTING & BINDING	\$1,669	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$585		\$0		\$0	\$0	\$0
2410	410	CONSUMABLE SUPPLIES	\$835	\$2,415		\$3,500		\$3,500	\$3,500	\$3,500
	460	NON-CONSUMABLE SUPPLIES	\$0	\$1,715		\$1,500		\$1,500	\$1,500	\$1,500
	640	DUES AND FEES	\$2,463	\$2,473		\$2,500		\$2,500	\$2,500	\$2,500
		<b>2410</b>	<b>\$605,149</b>	<b>\$610,439</b>	<b>7.38</b>	<b>\$653,787</b>	<b>7.50</b>	<b>\$672,192</b>	<b>\$672,192</b>	<b>\$672,192</b>
	112	CLASSIFIED SALARIES	\$159,901	\$151,254	5.63	\$165,507	5.88	\$185,093	\$185,093	\$185,093
	122	SUBSTITUTE - CLASSIFIED	\$2,327	\$23,964		\$7,535		\$3,996	\$3,996	\$3,996

# General Fund Expenditures - Dallas High School

## 2014-15 Budget

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
2540	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$125	\$125	\$125
	145	OPT OUT ADD SALARY	\$18,150	\$15,850		\$12,409		\$23,414	\$23,414	\$23,414
	211	PERS-EMPLOYER CONTRIBUT	\$26,382	\$26,516		\$47,012		\$44,556	\$44,556	\$44,556
	212	PERS-EMPLOYEE PICK-UP	\$8,910	\$8,286		\$11,133		\$12,758	\$12,758	\$12,758
	220	SOCIAL SECURITY/MEDICARE	\$13,025	\$14,053		\$14,195		\$16,266	\$16,266	\$16,266
	231	WORKERS COMP	\$5,900	\$7,212		\$7,055		\$7,945	\$7,945	\$7,945
	241	HEALTH INSURANCE	\$35,285	\$39,759		\$49,449		\$30,645	\$30,645	\$30,645
	322	REPAIRS & MAINTENANCE	\$40,728	\$51,780		\$22,000		\$35,800	\$35,800	\$35,800
	324	RENTALS	\$98	\$1,127		\$0		\$0	\$0	\$0
	325	ELECTRICITY	\$110,602	\$102,096		\$110,000		\$105,000	\$105,000	\$105,000
	326	FUEL	\$43,967	\$33,444		\$45,000		\$35,000	\$35,000	\$35,000
	327	WATER & SEWAGE	\$17,692	\$18,319		\$18,000		\$18,000	\$18,000	\$18,000
	328	GARBAGE	\$18,494	\$17,779		\$19,000		\$19,000	\$19,000	\$19,000
	344	CLASSIFIED TRAVEL	\$143	\$74		\$150		\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$10,260	\$10,626		\$8,500		\$8,500	\$8,500	\$8,500
2543	380	NON-INSTR PROF & TECH	\$0	\$1,905		\$0		\$0	\$0	\$0
	383	ARCHITECT/ENGINEER SERV	\$0	\$1,200		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$24,849	\$28,805		\$20,000		\$28,000	\$28,000	\$28,000
	460	NON-CONSUMABLE SUPPLIES	\$16,606	\$8,085		\$7,500		\$7,500	\$7,500	\$7,500
	542	REPLACEMENT EQUIPMENT	\$7,392	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$720	\$1,363		\$750		\$750	\$750	\$750
	670	TAXES AND LICENSES	\$0	\$152		\$400		\$400	\$400	\$400
	2540		\$561,530	\$563,749	5.63	\$565,694	5.88	\$582,748	\$582,748	\$582,748
	349	OTHER TRAVEL	\$0	\$0		\$0		\$100	\$100	\$100
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$4,500	\$4,500	\$4,500
	2543		\$0	\$0		\$0		\$4,600	\$4,600	\$4,600
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	331	REIMB STUDENT TRANSPORT	\$5,248	\$6,647		\$1,500		\$1,800	\$1,800	\$1,800
	332	NONREIMB STUDENT TRANS	\$44,538	\$46,578		\$40,000		\$40,000	\$40,000	\$40,000
	2550		\$49,786	\$53,225	0.00	\$41,500	0.00	\$41,800	\$41,800	\$41,800
2558	331	REIMB STUDENT TRANSPORT	\$689	\$0		\$0		\$0	\$0	\$0
	2558		\$689	\$0	0.00	\$0	0.00	\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$686	\$572		\$2,800		\$2,800	\$2,800	\$2,800
	324	RENTALS	\$4,090	\$3,712		\$5,000		\$5,000	\$5,000	\$5,000
2574	2574		\$4,776	\$4,284	0.00	\$7,800	0.00	\$7,800	\$7,800	\$7,800
		TOTAL DALLAS HIGH SCHOOL	\$5,288,996	\$5,163,082	53.90	\$5,542,068	56.03	\$5,893,781	\$5,893,781	\$5,893,781

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# Morrison Campus Alternative Program

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

# General Fund Expenditures - Morrison Campus Alternative Program

## 2014-15 Budget Year

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
1280	111	LICENSED SALARIES	\$146,334	\$158,297	3.12	\$164,422	\$166,608	\$166,608	\$166,608
	112	CLASSIFIED SALARIES	\$11,857	\$451	0.63	\$13,793	\$14,317	\$14,317	\$14,317
	121	SUBSTITUTES - LICENSED	\$3,955	\$3,326		\$2,002	\$1,992	\$1,992	\$1,992
	122	SUBSTITUTE - CLASSIFIED	\$162	\$0		\$0	\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$645	\$1,889		\$2,500	\$299	\$299	\$299
	145	OPT OUT ADD SALARY	\$5,804	\$6,349		\$6,349	\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$31,551	\$31,900		\$49,039	\$40,373	\$40,373	\$40,373
	212	PERS-EMPLOYEE PICK-UP	\$9,988	\$10,078		\$11,344	\$10,993	\$10,993	\$10,993
	220	SOCIAL SECURITY/MEDICARE	\$12,710	\$12,749		\$14,401	\$13,946	\$13,946	\$13,946
	231	WORKERS COMP	\$822	\$889		\$1,009	\$937	\$937	\$937
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0	\$0	\$0	\$0
	241	HEALTH INSURANCE	\$27,986	\$40,441		\$41,687	\$52,622	\$52,622	\$52,622
	310	INSTR PROF & TECH SERVICE	\$568	\$0		\$2,500	\$4,000	\$4,000	\$4,000
	380	NON-INSTR PROF & TECH	\$0	\$150		\$0	\$0	\$0	\$0
1283	410	CONSUMABLE SUPPLIES	\$1,160	\$1,640		\$2,500	\$0	\$0	\$0
	420	TEXTBOOKS	\$0	\$0		\$0	\$2,200	\$2,200	\$2,200
	460	NON-CONSUMABLE SUPPLIES	\$0	\$98		\$100	\$6,000	\$6,000	\$6,000
	640	DUES AND FEES	\$0	\$0		\$0	\$0	\$0	\$0
	371	TUITION PD-OTHER DISTRICT	\$18,294	\$17,829	3.75	\$311,646	\$314,288	\$314,288	\$314,288
	420	TEXTBOOKS	\$2,521	\$2,776		\$0	\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$20,815	\$20,605	0.00	\$0	\$0	\$0	\$0
	112	CLASSIFIED SALARIES	\$15,645	\$16,168	0.00	\$25,000	\$25,000	\$25,000	\$25,000
	113	ADMINISTRATORS	\$17,914	\$34,450	1.00	\$22,671	\$23,910	\$23,910	\$23,910
	122	SUBSTITUTE - CLASSIFIED	\$166	\$0	0.20	\$20,263	\$20,772	\$20,772	\$20,772
2410	211	PERS-EMPLOYER CONTRIBUT	\$7,132	\$8,874		\$11,006	\$9,481	\$9,481	\$9,481
	212	PERS-EMPLOYEE PICK-UP	\$2,275	\$2,795		\$2,576	\$2,681	\$2,681	\$2,681
	220	SOCIAL SECURITY/MEDICARE	\$2,902	\$3,987		\$3,284	\$3,418	\$3,418	\$3,418
	231	WORKERS COMP	\$187	\$306		\$240	\$245	\$245	\$245
	241	HEALTH INSURANCE	\$2,710	\$2,720		\$2,722	\$2,733	\$2,733	\$2,733
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0	\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$0	\$14		\$100	\$50	\$50	\$50
	342	LICENSED TRAVEL-OUT DIST	\$33	\$74		\$100	\$50	\$50	\$50
	353	POSTAGE	\$36	\$49		\$50	\$30	\$30	\$30
	355	PRINTING & BINDING	\$1,387	\$0		\$500	\$200	\$200	\$200

# **General Fund Expenditures - Morrison Campus Alternative Program** **2014-15 Budget Year**

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
	411	GRADUATION SUPPLIES	\$517	\$408		\$300		\$400	\$400	\$400
	640	DUES AND FEES	\$516	\$516		\$520		\$520	\$520	\$520
		<b>2410</b>	<b>\$55,615</b>	<b>\$74,284</b>	<b>1.20</b>	<b>\$64,332</b>	<b>1.20</b>	<b>\$64,491</b>	<b>\$64,491</b>	<b>\$64,491</b>
	112	CLASSIFIED SALARIES	\$19,253	\$20,736	0.63	\$20,657	0.42	\$14,462	\$14,462	\$14,462
	122	SUBSTITUTE - CLASSIFIED	\$0	\$1,486		\$0		\$303	\$303	\$303
	141	LONGEVITY STIPEND	\$0	\$100		\$100		\$41	\$41	\$41
	211	PERS-EMPLOYER CONTRIBUT	\$3,693	\$4,059		\$5,540		\$3,294	\$3,294	\$3,294
	212	PERS-EMPLOYEE PICK-UP	\$1,137	\$1,250		\$1,245		\$888	\$888	\$888
	220	SOCIAL SECURITY/MEDICARE	\$1,342	\$1,510		\$1,588		\$1,133	\$1,133	\$1,133
	231	WORKERS COMP	\$716	\$923		\$859		\$600	\$600	\$600
	241	HEALTH INSURANCE	\$7,563	\$8,250		\$8,250		\$5,544	\$5,544	\$5,544
	322	REPAIRS & MAINTENANCE	\$2,003	\$2,141		\$1,500		\$1,500	\$1,500	\$1,500
	324	RENTALS	\$0	\$20		\$0		\$0	\$0	\$0
2540	325	ELECTRICITY	\$7,713	\$7,837		\$8,000		\$8,000	\$8,000	\$8,000
	326	FUEL	\$4,921	\$4,126		\$5,000		\$5,000	\$5,000	\$5,000
	327	WATER & SEWAGE	\$789	\$821		\$850		\$850	\$850	\$850
	328	GARBAGE	\$1,569	\$1,549		\$1,700		\$1,700	\$1,700	\$1,700
	351	TELECOMMUNICATIONS	\$2,218	\$2,424		\$3,500		\$3,500	\$3,500	\$3,500
	380	NON-INSTR PROF & TECH	\$0	\$35		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,682	\$2,253		\$2,000		\$3,000	\$3,000	\$3,000
	460	NON-CONSUMABLE SUPPLIES	\$4,049	\$403		\$500		\$500	\$500	\$500
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$45		\$45		\$0	\$0	\$0
		<b>2540</b>	<b>\$58,647</b>	<b>\$59,967</b>	<b>0.63</b>	<b>\$61,335</b>	<b>0.42</b>	<b>\$50,316</b>	<b>\$50,316</b>	<b>\$50,316</b>
2550	331	REIMB STUDENT TRANSPORT	\$3,040	\$4,175		\$1,800		\$2,500	\$2,500	\$2,500
		<b>2550</b>	<b>\$3,040</b>	<b>\$4,175</b>	<b>0.00</b>	<b>\$1,800</b>	<b>0.00</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>
2574	322	REPAIRS & MAINTENANCE	\$129	\$135		\$1,500		\$1,000	\$1,000	\$1,000
	324	RENTALS	\$1,199	\$964		\$2,500		\$1,500	\$1,500	\$1,500
		<b>2574</b>	<b>\$1,327</b>	<b>\$1,099</b>	<b>0.00</b>	<b>\$4,000</b>	<b>0.00</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>
		<b>TOTAL MORRISON CAMPUS ALTERNATIVE</b>	<b>\$408,631</b>	<b>\$444,554</b>	<b>5.58</b>	<b>\$468,113</b>	<b>5.37</b>	<b>\$459,094</b>	<b>\$459,094</b>	<b>\$459,094</b>



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# Other District Programs

**General Fund Expenditures - Other District Programs**  
**2014-15 Budget Year**

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
1210	130	EXTEND CONT/STU TEACH	\$124	\$0		\$0		\$0	\$0	\$0
	131	EXTRA DUTY CONTRACTS	\$7,498	\$9,291		\$9,509		\$9,417	\$9,417	\$9,417
	211	PERS-EMPLOYER CONTRIBUT	\$1,075	\$1,797		\$2,538		\$1,911	\$1,911	\$1,911
	212	PERS-EMPLOYEE PICK-UP	\$331	\$557		\$571		\$565	\$565	\$565
	220	SOCIAL SECURITY/MEDICARE	\$533	\$692		\$466		\$411	\$411	\$411
	231	WORKERS COMP	\$36	\$48		\$46		\$43	\$43	\$43
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$0	\$0	\$0
	355	PRINTING & BINDING	\$0	\$0		\$0		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$0	\$0		\$850		\$850	\$850	\$850
	410	CONSUMABLE SUPPLIES	\$0	\$1,221		\$1,150		\$1,150	\$1,150	\$1,150
		<b>1210</b>	<b>\$9,597</b>	<b>\$13,607</b>	<b>0.00</b>	<b>\$15,129</b>	<b>0.00</b>	<b>\$14,346</b>	<b>\$14,346</b>	<b>\$14,346</b>
1221	111	LICENSED SALARIES	\$288,652	\$242,856	5.00	\$260,622	5.00	\$252,229	\$252,229	\$252,229
	112	CLASSIFIED SALARIES	\$616,598	\$610,270	28.70	\$614,660	29.57	\$660,063	\$660,063	\$660,063
	121	SUBSTITUTES - LICENSED	\$12,116	\$18,831		\$10,511		\$12,503	\$12,503	\$12,503
	122	SUBSTITUTE - CLASSIFIED	\$37,013	\$48,604		\$37,146		\$34,000	\$34,000	\$34,000
	124	TEMPORARY - CLASSIFIED	\$0	\$2,953		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$3,619	\$5,241		\$4,597		\$3,986	\$3,986	\$3,986
	141	LONGEVITY STIPEND	\$400	\$500		\$498		\$898	\$898	\$898
	145	OPT OUT ADD SALARY	\$43,424	\$38,931		\$37,818		\$43,378	\$43,378	\$43,378
	211	PERS-EMPLOYER CONTRIBUT	\$179,001	\$166,597		\$246,665		\$212,727	\$212,727	\$212,727
	212	PERS-EMPLOYEE PICK-UP	\$56,331	\$52,516		\$57,539		\$59,973	\$59,973	\$59,973
1223	220	SOCIAL SECURITY/MEDICARE	\$72,426	\$68,919		\$73,562		\$76,530	\$76,530	\$76,530
	231	WORKERS COMP	\$5,160	\$5,510		\$5,480		\$5,667	\$5,667	\$5,667
	232	UNEMPLOYMENT COMP	\$5,454	\$0		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$287,520	\$270,893		\$268,404		\$255,947	\$255,947	\$255,947
	319	OTHR INSTRUCT SERVICES	\$0	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$200		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$1,200	\$1,299		\$1,500		\$2,000	\$2,000	\$2,000
	460	NON-CONSUMABLE SUPPLIES	\$193	\$1,306		\$200		\$750	\$750	\$750
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
		<b>1221</b>	<b>\$1,609,107</b>	<b>\$1,535,224</b>	<b>33.70</b>	<b>\$1,619,400</b>	<b>34.57</b>	<b>\$1,620,651</b>	<b>\$1,620,651</b>	<b>\$1,620,651</b>
1223	111	LICENSED SALARIES	\$0	\$0		\$0	1.00	\$66,122	\$66,122	\$66,122
	112	CLASSIFIED SALARIES	\$0	\$0		\$0	1.75	\$41,180	\$41,180	\$41,180
	121	SUBSTITUTES - LICENSED	\$0	\$0		\$0		\$2,519	\$2,519	\$2,519
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0		\$498	\$498	\$498
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$24,144	\$24,144	\$24,144
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$6,625	\$6,625	\$6,625

# General Fund Expenditures - Other District Programs

## 2014-15 Budget Year

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
1226	220	SOCIAL SECURITY/MEDICARE	\$0	\$0		\$0		\$8,371	\$8,371	\$8,371
	231	WORKERS COMP	\$0	\$0		\$0		\$577	\$577	\$577
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$39,600	\$39,600	\$39,600
	351	TELECOMMUNICATIONS	\$266	\$252		\$300		\$300	\$300	\$300
	410	CONSUMABLE SUPPLIES	\$119	\$383		\$500		\$800	\$800	\$800
		<b>1223</b>	<b>\$386</b>	<b>\$636</b>	<b>0.00</b>	<b>\$800</b>	<b>2.75</b>	<b>\$190,837</b>	<b>\$190,837</b>	<b>\$190,837</b>
1228	135	TUTORING	\$5,681	\$9,543		\$7,500		\$7,000	\$7,000	\$7,000
	211	PERS-EMPLOYER CONTRIBUT	\$209	\$490		\$2,002		\$1,420	\$1,420	\$1,420
	212	PERS-EMPLOYEE PICK-UP	\$61	\$152		\$450		\$420	\$420	\$420
	220	SOCIAL SECURITY/MEDICARE	\$428	\$716		\$574		\$535	\$535	\$535
	231	WORKERS COMP	\$24	\$51		\$36		\$32	\$32	\$32
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
1228		<b>1226</b>	<b>\$6,403</b>	<b>\$10,952</b>	<b>0.00</b>	<b>\$10,561</b>	<b>0.00</b>	<b>\$9,408</b>	<b>\$9,408</b>	<b>\$9,408</b>
	111	LICENSED SALARIES	\$59,053	\$60,344	1.00	\$61,312	1.00	\$63,164	\$63,164	\$63,164
	112	CLASSIFIED SALARIES	\$56,013	\$60,451	2.94	\$62,542	3.82	\$82,994	\$82,994	\$82,994
	121	SUBSTITUTES - LICENSED	\$162	\$811		\$1,001		\$3,000	\$3,000	\$3,000
	122	SUBSTITUTE - CLASSIFIED	\$1,419	\$607		\$1,511		\$1,501	\$1,501	\$1,501
	130	EXTEND CONT/STU TEACH	\$0	\$0		\$0		\$0	\$0	\$0
1228	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$22,030	\$23,889		\$32,846		\$32,261	\$32,261	\$32,261
	212	PERS-EMPLOYEE PICK-UP	\$6,958	\$7,299		\$7,588		\$9,046	\$9,046	\$9,046
	220	SOCIAL SECURITY/MEDICARE	\$7,986	\$8,052		\$9,644		\$11,442	\$11,442	\$11,442
	231	WORKERS COMP	\$598	\$680		\$691		\$815	\$815	\$815
	232	UNEMPLOYMENT COMP	\$16,117	\$0		\$0		\$5,000	\$5,000	\$5,000
1233	241	HEALTH INSURANCE	\$26,397	\$26,400		\$26,400		\$39,600	\$39,600	\$39,600
	310	INSTR PROF & TECH SERVICE	\$81,585	\$99,607		\$80,000		\$66,000	\$66,000	\$66,000
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$200	\$200	\$200
	410	CONSUMABLE SUPPLIES	\$73	\$215		\$700		\$400	\$400	\$400
		<b>1228</b>	<b>\$278,491</b>	<b>\$288,455</b>	<b>3.94</b>	<b>\$284,335</b>	<b>4.82</b>	<b>\$315,523</b>	<b>\$315,523</b>	<b>\$315,523</b>
	135	TUTORING	\$2,384	\$735		\$0		\$1,999	\$1,999	\$1,999
1233	211	PERS-EMPLOYER CONTRIBUT	\$315	\$131		\$0		\$406	\$406	\$406
	212	PERS-EMPLOYEE PICK-UP	\$105	\$40		\$0		\$120	\$120	\$120
	220	SOCIAL SECURITY/MEDICARE	\$175	\$53		\$0		\$153	\$153	\$153
	231	WORKERS COMP	\$12	\$4		\$0		\$9	\$9	\$9
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$0	\$14		\$0		\$500	\$500	\$500
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$100		\$200	\$200	\$200
		<b>1233</b>	<b>\$2,990</b>	<b>\$977</b>	<b>0.00</b>	<b>\$100</b>	<b>0.00</b>	<b>\$3,387</b>	<b>\$3,387</b>	<b>\$3,387</b>

# General Fund Expenditures - Other District Programs

## 2014-15 Budget Year

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
1250	111	LICENSED SALARIES	\$373,914	\$322,604	6.50	\$375,559	7.50	\$433,803	\$433,803	\$433,803
	112	CLASSIFIED SALARIES	\$180,533	\$202,689	9.53	\$203,605	8.90	\$202,826	\$202,826	\$202,826
	121	SUBSTITUTES - LICENSED	\$5,192	\$11,951		\$6,006		\$3,504	\$3,504	\$3,504
	122	SUBSTITUTE - CLASSIFIED	\$5,692	\$7,516		\$6,541		\$2,504	\$2,504	\$2,504
	123	TEMPORARY - LICENSED	\$623	\$26,203		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$7,424	\$2,216		\$3,001		\$1,993	\$1,993	\$1,993
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$300	\$300	\$300
	145	OPT OUT ADD SALARY	\$24,750	\$27,471		\$19,105		\$18,989	\$18,989	\$18,989
	211	PERS-EMPLOYER CONTRIBUT	\$106,483	\$111,613		\$158,052		\$141,012	\$141,012	\$141,012
	212	PERS-EMPLOYEE PICK-UP	\$33,044	\$32,982		\$36,447		\$39,835	\$39,835	\$39,835
	220	SOCIAL SECURITY/MEDICARE	\$43,847	\$43,468		\$46,778		\$50,618	\$50,618	\$50,618
	231	WORKERS COMP	\$2,938	\$3,283		\$3,348		\$3,537	\$3,537	\$3,537
	232	UNEMPLOYMENT COMP	\$21,294	\$700		\$0		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$121,946	\$132,910		\$139,990		\$152,469	\$152,469	\$152,469
	341	LICENSED TRAVEL-IN DIST	\$1,074	\$83		\$300		\$1,000	\$1,000	\$1,000
	342	LICENSED TRAVEL-OUT DIST	\$102	\$0		\$0		\$0	\$0	\$0
1280	344	CLASSIFIED TRAVEL	\$49	\$0		\$100		\$0	\$0	\$0
	390	OTHR NON INSTR PROF&TECH	\$19,683	\$20,103		\$20,100		\$21,709	\$21,709	\$21,709
	410	CONSUMABLE SUPPLIES	\$1,410	\$935		\$1,400		\$2,500	\$2,500	\$2,500
	420	TEXTBOOKS	\$286	\$0		\$200		\$2,300	\$2,300	\$2,300
	460	NON-CONSUMABLE SUPPLIES	\$98	\$0		\$100		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$0	\$0		\$0		\$0	\$0	\$0
		<b>1250</b>	<b>\$950,483</b>	<b>\$946,826</b>	<b>16.03</b>	<b>\$1,020,731</b>	<b>16.40</b>	<b>\$1,078,897</b>	<b>\$1,078,897</b>	<b>\$1,078,897</b>
	310	INSTR PROF & TECH SERVICE	\$22,890	\$36,209		\$0		\$10,000	\$10,000	\$10,000
		<b>1280</b>	<b>\$22,890</b>	<b>\$36,209</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
	310	INSTR PROF & TECH SERVICE	\$0	\$2,150		\$0		\$1,400	\$1,400	\$1,400
1281	371	TUITION PD-OTHER DISTRICT	\$6,930	\$7,527		\$7,500		\$7,500	\$7,500	\$7,500
		<b>1281</b>	<b>\$6,930</b>	<b>\$9,677</b>	<b>0.00</b>	<b>\$7,500</b>	<b>0.00</b>	<b>\$8,900</b>	<b>\$8,900</b>	<b>\$8,900</b>
	111	LICENSED SALARIES	\$0	\$40,492	0.88	\$46,375	1.00	\$58,728	\$58,728	\$58,728
1284	121	SUBSTITUTES - LICENSED	\$0	\$274		\$250		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$0	\$1,514		\$1,498		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$7,564		\$11,912		\$12,533	\$12,533	\$12,533
	212	PERS-EMPLOYEE PICK-UP	\$0	\$2,522		\$2,887		\$3,524	\$3,524	\$3,524
	220	SOCIAL SECURITY/MEDICARE	\$0	\$3,069		\$3,674		\$4,493	\$4,493	\$4,493
	231	WORKERS COMP	\$0	\$216		\$250		\$295	\$295	\$295
	241	HEALTH INSURANCE	\$0	\$10,648		\$11,616		\$13,200	\$13,200	\$13,200
	310	INSTR PROF & TECH SERVICE	\$0	\$37,350		\$42,000		\$42,000	\$42,000	\$42,000
	341	LICENSED TRAVEL-IN DIST	\$0	\$20		\$20		\$100	\$100	\$100
		<b>1284</b>	<b>\$0</b>	<b>\$20</b>		<b>\$20</b>		<b>\$100</b>	<b>\$100</b>	<b>\$100</b>

# General Fund Expenditures - Other District Programs

## 2014-15 Budget Year

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
1289	371	TUITION PD-OTHER DISTRICT	\$0	\$11,015		\$5,000		\$5,000	\$5,000	\$5,000
	420	TEXTBOOKS	\$0	\$2,106		\$1,500		\$3,000	\$3,000	\$3,000
		<b>1284</b>	<b>\$0</b>	<b>\$116,791</b>	<b>0.88</b>	<b>\$126,982</b>	<b>1.00</b>	<b>\$142,872</b>	<b>\$142,872</b>	<b>\$142,872</b>
	135	TUTORING	\$0	\$898		\$2,000		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$175		\$534		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$0	\$54		\$120		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$61		\$153		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$5		\$10		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
		<b>1289</b>	<b>\$0</b>	<b>\$1,193</b>	<b>0.00</b>	<b>\$2,816</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1291	111	LICENSED SALARIES	\$123,299	\$125,706	2.00	\$128,366	2.00	\$126,329	\$126,329	\$126,329
	112	CLASSIFIED SALARIES	\$39,810	\$41,159	1.76	\$39,379	1.76	\$40,858	\$40,858	\$40,858
	121	SUBSTITUTES - LICENSED	\$1,249	\$884		\$751		\$985	\$985	\$985
	122	SUBSTITUTE - CLASSIFIED	\$2,014	\$1,632		\$1,511		\$1,003	\$1,003	\$1,003
	130	EXTEND CONT/STU TEACH	\$3,448	\$3,378		\$3,502		\$3,488	\$3,488	\$3,488
	141	LONGEVITY STIPEND	\$200	\$200		\$198		\$200	\$200	\$200
	211	PERS-EMPLOYER CONTRIBUT	\$32,650	\$33,380		\$46,317		\$38,417	\$38,417	\$38,417
	212	PERS-EMPLOYEE PICK-UP	\$10,056	\$10,283		\$10,422		\$10,372	\$10,372	\$10,372
	220	SOCIAL SECURITY/MEDICARE	\$12,353	\$12,396		\$13,265		\$13,079	\$13,079	\$13,079
	231	WORKERS COMP	\$834	\$925		\$913		\$890	\$890	\$890
1294	241	HEALTH INSURANCE	\$52,800	\$52,800		\$52,800		\$53,712	\$53,712	\$53,712
	319	OTHR INSTRUCT SERVICES	\$0	\$0		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$128	\$409		\$500		\$500	\$500	\$500
	342	LICENSED TRAVEL-OUT DIST	\$235	\$116		\$300		\$200	\$200	\$200
	344	CLASSIFIED TRAVEL	\$62	\$196		\$200		\$400	\$400	\$400
	349	OTHER TRAVEL	\$0	\$499		\$0		\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$271	\$172		\$275		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$661	\$247		\$500		\$300	\$300	\$300
	420	TEXTBOOKS	\$0	\$0		\$0		\$500	\$500	\$500
	460	NON-CONSUMABLE SUPPLIES	\$0	\$984		\$0		\$0	\$0	\$0
1294	480	COMPUTER HARDWARE	\$706	\$0		\$0		\$0	\$0	\$0
		<b>1291</b>	<b>\$280,776</b>	<b>\$285,366</b>	<b>3.76</b>	<b>\$299,200</b>	<b>3.76</b>	<b>\$291,232</b>	<b>\$291,232</b>	<b>\$291,232</b>
	135	TUTORING	\$155	\$1,176		\$1,500		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$30	\$229		\$400		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	\$9	\$71		\$90		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$12	\$82		\$115		\$0	\$0	\$0
	231	WORKERS COMP	\$1	\$6		\$7		\$0	\$0	\$0
		<b>1294</b>	<b>\$206</b>	<b>\$1,564</b>	<b>0.00</b>	<b>\$2,113</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## 2014-15 Budget Year

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# General Fund Expenditures - Other District Programs

## 2014-15 Budget Year

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
2190	220	SOCIAL SECURITY/MEDICARE	\$10,227	\$8,866		\$8,836		\$9,752	\$9,752	\$9,752
	231	WORKERS COMP	\$636	\$647		\$609		\$651	\$651	\$651
	241	HEALTH INSURANCE	\$26,788	\$27,145		\$26,720		\$26,783	\$26,783	\$26,783
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$100	\$100	\$100
	342	LICENSED TRAVEL-OUT DIST	\$184	\$402		\$400		\$200	\$200	\$200
	344	CLASSIFIED TRAVEL	\$0	\$71		\$100		\$0	\$0	\$0
	349	OTHER TRAVEL	\$119	\$854		\$400		\$1,000	\$1,000	\$1,000
	353	POSTAGE	\$0	\$422		\$0		\$50	\$50	\$50
	354	ADVERTISING	\$211	\$40		\$75		\$50	\$50	\$50
2210	390	OTHR NON INSTR PROF&TECH	\$60	\$325		\$300		\$1,000	\$1,000	\$1,000
	410	CONSUMABLE SUPPLIES	\$1,649	\$215		\$200		\$600	\$600	\$600
	415	FOOD SUPPLIES	\$349	\$368		\$300		\$150	\$150	\$150
	440	PERIODICALS	\$90	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$411	\$0		\$400		\$500	\$500	\$500
	640	DUES AND FEES	\$1,031	\$1,178		\$1,100		\$1,500	\$1,500	\$1,500
		<b>2190</b>	<b>\$202,403</b>	<b>\$190,856</b>	<b>2.00</b>	<b>\$192,702</b>	<b>2.00</b>	<b>\$205,881</b>	<b>\$205,881</b>	<b>\$205,881</b>
	130	EXTEND CONT/STU TEACH	\$1,648	\$1,238		\$0		\$1,993	\$1,993	\$1,993
	211	PERS-EMPLOYER CONTRIBUT	\$299	\$223		\$0		\$404	\$404	\$404
	212	PERS-EMPLOYEE PICK-UP	\$95	\$74		\$0		\$120	\$120	\$120
2210	220	SOCIAL SECURITY/MEDICARE	\$120	\$95		\$0		\$87	\$87	\$87
	231	WORKERS COMP	\$1	\$7		\$0		\$9	\$9	\$9
	310	INSTR PROF & TECH SERVICE	\$0	\$0		\$0		\$0	\$0	\$0
	319	OTHR INSTRUCT SERVICES	\$0	\$0		\$0		\$0	\$0	\$0
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$0		\$0	\$0	\$0
	349	OTHER TRAVEL	\$1,980	\$977		\$20,000		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$234		\$60		\$0	\$0	\$0
	470	COMPUTER SOFTWARE	\$6,950	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$0	\$0		\$0		\$1,000	\$1,000	\$1,000
		<b>2210</b>	<b>\$11,093</b>	<b>\$2,848</b>	<b>0.00</b>	<b>\$20,060</b>	<b>0.00</b>	<b>\$3,613</b>	<b>\$3,613</b>	<b>\$3,613</b>
2211	113	ADMINISTRATORS	\$18,031	\$30,136	0.30	\$30,395	0.30	\$31,158	\$31,158	\$31,158
	211	PERS-EMPLOYER CONTRIBUT	\$3,513	\$5,871		\$8,112		\$6,945	\$6,945	\$6,945
	212	PERS-EMPLOYEE PICK-UP	\$1,082	\$1,808		\$1,824		\$1,869	\$1,869	\$1,869
	220	SOCIAL SECURITY/MEDICARE	\$1,383	\$2,425		\$2,325		\$2,384	\$2,384	\$2,384
	231	WORKERS COMP	\$85	\$152		\$154		\$152	\$152	\$152
	241	HEALTH INSURANCE	\$2,483	\$4,080		\$4,083		\$4,099	\$4,099	\$4,099
	342	LICENSED TRAVEL-OUT DIST	\$0	\$73		\$650		\$100	\$100	\$100
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0



# General Fund Expenditures - Other District Programs

## 2014-15 Budget Year

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
2220	640	DUES AND FEES	\$516	\$516		\$520		\$520	\$520	\$520
	380	NON-INSTR PROF & TECH	\$27,092	\$45,061	0.30	\$48,063	0.30	\$47,227	\$47,227	\$47,227
	410	CONSUMABLE SUPPLIES	\$1,195	\$1,245		\$1,200		\$3,000	\$3,000	\$3,000
2230	355	PRINTING & BINDING	\$1,195	\$1,245	0.00	\$1,200	0.00	\$3,000	\$3,000	\$3,000
	386	DATA PROCESSING SRVS	\$0	\$0		\$0		\$0	\$0	\$0
	390	OTHR NON INSTR PROF&TECH	\$1,692	\$1,819		\$1,200		\$15,000	\$15,000	\$15,000
	410	CONSUMABLE SUPPLIES	\$2,575	\$0		\$2,000		\$1,200	\$1,200	\$1,200
	640	DUES AND FEES	\$0	\$0		\$0		\$1,000	\$1,000	\$1,000
2240	312	INSTR PRG IMP SRV	\$4,267	\$1,819	0.00	\$3,200	0.00	\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$0		\$17,200	\$17,200	\$17,200
	349	OTHER TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
	390	OTHR NON INSTR PROF&TECH	\$0	\$0		\$0		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
2310	349	OTHER TRAVEL	\$1,643	\$270	0.00	\$600	0.00	\$0	\$0	\$0
	353	POSTAGE	\$0	\$0		\$0		\$600	\$600	\$600
	354	ADVERTISING	\$218	\$124		\$200		\$0	\$0	\$0
	380	NON-INSTR PROF & TECH	\$900	\$0		\$0		\$200	\$200	\$200
	381	AUDIT SERVICES	\$34,470	\$36,760		\$36,000		\$0	\$0	\$0
	382	LEGAL SERVICES	\$8,349	\$20,574		\$50,000		\$37,000	\$37,000	\$37,000
	385	MANAGEMENT SRVS	\$0	\$0		\$0		\$25,000	\$25,000	\$25,000
	388	ELECTION	\$0	\$3,719		\$2,000		\$0	\$0	\$0
	410	CONSUMABLE SUPPLIES	\$40	\$103		\$100		\$4,000	\$4,000	\$4,000
	415	FOOD SUPPLIES	\$0	\$23		\$0		\$100	\$100	\$100
	460	NON-CONSUMABLE SUPPLIES	\$0	\$580		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$8,219	\$8,013		\$8,500		\$0	\$0	\$0
	651	LIABILITY INSURANCE	\$42,785	\$51,665		\$52,000		\$10,000	\$10,000	\$10,000
	2310		\$96,624	\$121,832	0.00	\$149,400	0.00	\$55,500	\$55,500	\$55,500
	112	CLASSIFIED SALARIES	\$47,294	\$48,895	1.00	\$50,634	1.00	\$132,400	\$132,400	\$132,400
	113	ADMINISTRATORS	\$117,558	\$118,498	1.00	\$113,850	1.00	\$54,471	\$54,471	\$54,471
	145	OPT OUT ADD SALARY	\$5,845	\$5,505		\$5,467		\$120,360	\$120,360	\$120,360
	211	PERS-EMPLOYER CONTRIBUT	\$32,734	\$32,859		\$44,238		\$5,601	\$5,601	\$5,601
	212	PERS-EMPLOYEE PICK-UP	\$10,242	\$10,374		\$10,197		\$39,017	\$39,017	\$39,017
	220	SOCIAL SECURITY/MEDICARE	\$12,462	\$12,738		\$12,992		\$10,826	\$10,826	\$10,826
	231	WORKERS COMP	\$775	\$869		\$903		\$13,595	\$13,595	\$13,595
								\$933	\$933	\$933

# General Fund Expenditures - Other District Programs

## 2014-15 Budget Year

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
2320	241	HEALTH INSURANCE	\$15,345	\$16,060		\$16,141		\$15,976	\$15,976	\$15,976
	243	ANNUITY CONTRIBUTION	\$3,000	\$3,000		\$3,000		\$6,000	\$6,000	\$6,000
	342	LICENSED TRAVEL-OUT DIST	\$861	\$880		\$1,700		\$1,500	\$1,500	\$1,500
	344	CLASSIFIED TRAVEL	\$566	\$811		\$800		\$800	\$800	\$800
	349	OTHER TRAVEL	\$81	\$175		\$250		\$250	\$250	\$250
	380	NON-INSTR PROF & TECH	\$279	\$200		\$300		\$300	\$300	\$300
	410	CONSUMABLE SUPPLIES	\$250	\$261		\$400		\$450	\$450	\$450
	415	FOOD SUPPLIES	\$0	\$110		\$150		\$200	\$200	\$200
	440	PERIODICALS	\$0	\$0		\$0		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$100		\$100	\$100	\$100
	480	COMPUTER HARDWARE	\$0	\$0		\$0		\$900	\$900	\$900
	640	DUES AND FEES	\$1,031	\$1,031		\$1,050		\$1,200	\$1,200	\$1,200
FIDELITY BOND & PREMIUM			\$150	\$150		\$300		\$300	\$300	\$300
2320			\$248,474	\$252,415	2.00	\$262,472	2.00	\$272,779	\$272,779	\$272,779
2490	470	COMPUTER SOFTWARE	\$200	\$0		\$0		\$0	\$0	\$0
2490			\$200	\$0	0.00	\$0	0.00	\$0	\$0	\$0
2520	112	CLASSIFIED SALARIES	\$187,046	\$189,985	4.25	\$194,416	4.25	\$213,075	\$213,075	\$213,075
	114	MANAGERIAL - CLASSIFIED	\$94,247	\$95,285	1.00	\$93,575	1.00	\$97,117	\$97,117	\$97,117
	122	SUBSTITUTE - CLASSIFIED	\$51	\$744		\$507		\$1,003	\$1,003	\$1,003
	145	OPT OUT ADD SALARY	\$5,695	\$5,610		\$5,594		\$0	\$0	\$0
	211	PERS-EMPLOYER CONTRIBUT	\$53,058	\$52,856		\$77,896		\$68,686	\$68,686	\$68,686
	212	PERS-EMPLOYEE PICK-UP	\$16,449	\$17,018		\$17,645		\$18,672	\$18,672	\$18,672
	220	SOCIAL SECURITY/MEDICARE	\$22,668	\$22,128		\$22,498		\$23,806	\$23,806	\$23,806
	231	WORKERS COMP	\$4,595	\$1,549		\$1,594		\$1,637	\$1,637	\$1,637
	241	HEALTH INSURANCE	\$41,686	\$42,582		\$42,716		\$62,433	\$62,433	\$62,433
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	344	CLASSIFIED TRAVEL	\$585	\$788		\$550		\$700	\$700	\$700
	349	OTHER TRAVEL	\$450	\$523		\$500		\$750	\$750	\$750
2520	353	POSTAGE	\$5,096	\$6,200		\$7,300		\$8,500	\$8,500	\$8,500
	354	ADVERTISING	\$310	\$376		\$600		\$600	\$600	\$600
	380	NON-INSTR PROF & TECH	\$12,656	\$10,742		\$10,000		\$15,000	\$15,000	\$15,000
	410	CONSUMABLE SUPPLIES	\$2,543	\$2,839		\$2,600		\$3,000	\$3,000	\$3,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$200		\$200	\$200	\$200
	640	DUES AND FEES	\$1,395	\$1,395		\$1,400		\$2,000	\$2,000	\$2,000
	652	FIDELITY BOND & PREMIUM	\$150	\$300		\$300		\$300	\$300	\$300
2520			\$448,681	\$450,919	5.25	\$479,890	5.25	\$517,478	\$517,478	\$517,478
112		CLASSIFIED SALARIES	\$52,422	\$101,156	2.48	\$105,716	2.43	\$109,925	\$109,925	\$109,925
114		MANAGERIAL - CLASSIFIED	\$64,348	\$64,630	1.00	\$64,534	1.00	\$73,002	\$73,002	\$73,002

# General Fund Expenditures - Other District Programs

## 2014-15 Budget Year

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
2540	122	SUBSTITUTE - CLASSIFIED	\$381	\$64		\$0		\$202	\$202	\$202
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$33	\$33	\$33
	145	OPT OUT ADD SALARY	\$6,600	\$12,100		\$13,200		\$13,200	\$13,200	\$13,200
	211	PERS-EMPLOYER CONTRIBUT	\$24,481	\$28,423		\$44,328		\$38,986	\$38,986	\$38,986
	212	PERS-EMPLOYEE PICK-UP	\$7,399	\$9,816		\$10,711		\$11,461	\$11,461	\$11,461
	220	SOCIAL SECURITY/MEDICARE	\$9,199	\$13,418		\$14,042		\$15,022	\$15,022	\$15,022
	231	WORKERS COMP	\$4,290	\$6,697		\$7,161		\$7,649	\$7,649	\$7,649
	241	HEALTH INSURANCE	\$19,005	\$18,369		\$18,359		\$17,893	\$17,893	\$17,893
	322	REPAIRS & MAINTENANCE	\$2,452	\$5,514		\$6,000		\$6,000	\$6,000	\$6,000
	324	RENTALS	\$2,174	\$2,327		\$1,500		\$2,000	\$2,000	\$2,000
	325	ELECTRICITY	\$9,194	\$9,319		\$9,500		\$9,500	\$9,500	\$9,500
	326	FUEL	\$4,921	\$4,126		\$5,000		\$5,000	\$5,000	\$5,000
	327	WATER & SEWAGE	\$1,788	\$1,849		\$1,850		\$1,850	\$1,850	\$1,850
	328	GARBAGE	\$2,177	\$2,088		\$2,000		\$2,000	\$2,000	\$2,000
	344	CLASSIFIED TRAVEL	\$2,551	\$3,572		\$3,000		\$3,500	\$3,500	\$3,500
	349	OTHER TRAVEL	\$1,030	\$660		\$1,000		\$1,000	\$1,000	\$1,000
	351	TELECOMMUNICATIONS	\$7,500	\$8,221		\$9,500		\$9,500	\$9,500	\$9,500
	353	POSTAGE	\$25	\$0		\$0		\$0	\$0	\$0
	354	ADVERTISING	\$0	\$0		\$0		\$0	\$0	\$0
	380	NON-INST. PROF & TECH	\$3,185	\$3,630		\$5,000		\$10,000	\$10,000	\$10,000
	410	CONSUMABLE SUPPLIES	\$29,120	\$37,927		\$35,400		\$30,000	\$30,000	\$30,000
	415	FOOD SUPPLIES	\$0	\$25		\$50		\$0	\$0	\$0
	460	NON-CONSUMABLE SUPPLIES	\$14,528	\$4,931		\$4,500		\$4,500	\$4,500	\$4,500
	541	NEW EQUIPMENT	\$0	\$5,692		\$25,000		\$20,000	\$20,000	\$20,000
	542	REPLACEMENT EQUIPMENT	\$0	\$5,675		\$25,000		\$20,000	\$20,000	\$20,000
	640	DUES AND FEES	\$1,662	\$185		\$500		\$500	\$500	\$500
	651	LIABILITY INSURANCE	\$1,996	\$2,922		\$3,000		\$3,000	\$3,000	\$3,000
	653	PROPERTY INSURANCE	\$83,700	\$88,743		\$96,500		\$110,000	\$110,000	\$110,000
	670	TAXES AND LICENSES	\$140	\$143		\$250		\$250	\$250	\$250
2540			\$356,368	\$442,322	3.48	\$512,701	3.43	\$525,974	\$525,974	\$525,974
2543	112	CLASSIFIED SALARIES	\$0	\$14,359	0.40	\$14,269	0.40	\$14,867	\$14,867	\$14,867
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$12,447	\$12,447	\$12,447
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$0		\$0		\$2,546	\$2,546	\$2,546
	212	PERS-EMPLOYEE PICK-UP	\$0	\$0		\$0		\$753	\$753	\$753
	220	SOCIAL SECURITY/MEDICARE	\$0	\$1,044		\$1,092		\$2,097	\$2,097	\$2,097
	231	WORKERS COMP	\$0	\$593		\$592		\$672	\$672	\$672

# General Fund Expenditures - Other District Programs

## 2014-15 Budget Year

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
2545	241	HEALTH INSURANCE	\$0	\$9,900		\$13,200		\$13,200	\$13,200	\$13,200
	344	CLASSIFIED TRAVEL	\$0	\$0		\$1,500		\$1,500	\$1,500	\$1,500
	349	OTHER TRAVEL	\$0	\$204		\$250		\$250	\$250	\$250
	410	CONSUMABLE SUPPLIES	\$0	\$1,005		\$500		\$4,500	\$4,500	\$4,500
	640	DUES AND FEES	\$0	\$50		\$100		\$100	\$100	\$100
2545	322	REPAIRS & MAINTENANCE	\$2,233	\$27,155	0.40	\$31,503	0.40	\$53,032	\$53,032	\$53,032
	410	CONSUMABLE SUPPLIES	\$25	\$295		\$400		\$5,000	\$5,000	\$5,000
2550	113	ADMINISTRATORS	\$16,250	\$17,897	0.20	\$18,413	0.20	\$18,913	\$18,913	\$18,913
	211	PERS-EMPLOYER CONTRIBUT	\$3,237	\$3,486		\$4,914		\$4,216	\$4,216	\$4,216
	212	PERS-EMPLOYEE PICK-UP	\$975	\$1,074		\$1,105		\$1,135	\$1,135	\$1,135
	220	SOCIAL SECURITY/MEDICARE	\$1,237	\$1,351		\$1,409		\$1,447	\$1,447	\$1,447
	231	WORKERS COMP	\$69	\$91		\$93		\$93	\$93	\$93
	241	HEALTH INSURANCE	\$2,148	\$2,697		\$2,712		\$2,726	\$2,726	\$2,726
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	331	REIMB STUDENT TRANSPORT	\$805,659	\$796,172		\$820,000		\$820,000	\$820,000	\$820,000
	354	ADVERTISING	\$0	\$0		\$0		\$0	\$0	\$0
	2550		\$829,574	\$822,768	0.20	\$848,647	0.20	\$848,529	\$848,529	\$848,529
2558	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$0	\$0	\$0
	331	REIMB STUDENT TRANSPORT	\$385,377	\$430,660		\$390,750		\$400,750	\$400,750	\$400,750
	410	CONSUMABLE SUPPLIES	\$1,374	\$1,443		\$1,500		\$1,500	\$1,500	\$1,500
2574	2558		\$386,751	\$432,103	0.00	\$392,250	0.00	\$402,250	\$402,250	\$402,250
	112	CLASSIFIED SALARIES	\$37,831	\$37,461	1.00	\$37,461	1.00	\$39,028	\$39,028	\$39,028
	122	SUBSTITUTE - CLASSIFIED	\$0	\$204		\$0		\$0	\$0	\$0
	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600		\$6,600	\$6,600	\$6,600
	211	PERS-EMPLOYER CONTRIBUT	\$8,681	\$8,602		\$11,787		\$10,191	\$10,191	\$10,191
	212	PERS-EMPLOYEE PICK-UP	\$2,658	\$2,650		\$2,650		\$2,744	\$2,744	\$2,744
	220	SOCIAL SECURITY/MEDICARE	\$3,407	\$3,394		\$3,378		\$3,498	\$3,498	\$3,498
	231	WORKERS COMP	\$215	\$243		\$270		\$279	\$279	\$279
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0	\$0	\$0
	322	REPAIRS & MAINTENANCE	\$1,213	\$1,459		\$6,700		\$11,700	\$11,700	\$11,700
	324	RENTALS	\$62,089	\$56,863		\$63,500		\$63,500	\$63,500	\$63,500
	410	CONSUMABLE SUPPLIES	\$37,143	\$22,014		\$40,000		\$50,000	\$50,000	\$50,000
	460	NON-CONSUMABLE SUPPLIES	\$0	\$1,372		\$1,500		\$1,500	\$1,500	\$1,500
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$0		\$5,000	\$5,000	\$5,000
2574	2574		\$159,936	\$140,962	1.00	\$173,945	1.00	\$194,141	\$194,141	\$194,141

# General Fund Expenditures - Other District Programs

## 2014-15 Budget Year

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
2620	130	EXTEND CONT/STU TEACH	\$0	\$248		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$0	\$19		\$0		\$0	\$0	\$0
	231	WORKERS COMP	\$0	\$0		\$0		\$0	\$0	\$0
		<b>2620</b>	<b>\$0</b>	<b>\$267</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	113	ADMINISTRATORS	\$74,818	\$75,614	0.70	\$70,921	0.70	\$75,262	\$75,262	\$75,262
	211	PERS-EMPLOYER CONTRIBUT	\$14,615	\$14,730		\$18,929		\$16,776	\$16,776	\$16,776
	212	PERS-EMPLOYEE PICK-UP	\$4,489	\$4,537		\$4,255		\$4,516	\$4,516	\$4,516
	220	SOCIAL SECURITY/MEDICARE	\$5,719	\$5,738		\$5,425		\$5,758	\$5,758	\$5,758
	231	WORKERS COMP	\$329	\$363		\$361		\$370	\$370	\$370
	241	HEALTH INSURANCE	\$9,485	\$9,519		\$9,527		\$9,569	\$9,569	\$9,569
	242	TUITION REIMBURSEMENT	\$125	\$0		\$0		\$0	\$0	\$0
	312	INSTR PRG IMP SRV	\$0	\$3,000		\$12,500		\$10,000	\$10,000	\$10,000
	341	LICENSED TRAVEL-IN DIST	\$25	\$0		\$0		\$100	\$100	\$100
	342	LICENSED TRAVEL-OUT DIST	\$387	\$339		\$1,500		\$1,000	\$1,000	\$1,000
	344	CLASSIFIED TRAVEL	\$20	\$0		\$0		\$0	\$0	\$0
2640	349	OTHER TRAVEL	\$2,389	\$2,521		\$2,800		\$5,000	\$5,000	\$5,000
	351	TELECOMMUNICATIONS	\$0	\$540		\$1,000		\$1,000	\$1,000	\$1,000
	354	ADVERTISING	\$829	\$801		\$1,000		\$1,000	\$1,000	\$1,000
	380	NON-INSTR PROF & TECH	\$16,108	\$3,020		\$5,000		\$8,000	\$8,000	\$8,000
	410	CONSUMABLE SUPPLIES	\$316	\$1,023		\$200		\$1,000	\$1,000	\$1,000
	415	FOOD SUPPLIES	\$1,304	\$1,902		\$2,000		\$3,000	\$3,000	\$3,000
	440	PERIODICALS	\$1,150	\$1,150		\$1,150		\$200	\$200	\$200
	460	NON-CONSUMABLE SUPPLIES	\$1,302	\$175		\$100		\$500	\$500	\$500
	470	COMPUTER SOFTWARE	\$277	\$0		\$0		\$0	\$0	\$0
	640	DUES AND FEES	\$2,486	\$4,306		\$2,000		\$2,500	\$2,500	\$2,500
		<b>2640</b>	<b>\$136,171</b>	<b>\$129,277</b>	<b>0.70</b>	<b>\$138,669</b>	<b>0.70</b>	<b>\$145,550</b>	<b>\$145,550</b>	<b>\$145,550</b>
2649	242	TUITION REIMBURSEMENT	\$30,444	\$37,830		\$46,700		\$46,700	\$46,700	\$46,700
	349	OTHER TRAVEL	\$0	\$0		\$0		\$0	\$0	\$0
		<b>2649</b>	<b>\$30,444</b>	<b>\$37,830</b>	<b>0.00</b>	<b>\$46,700</b>	<b>0.00</b>	<b>\$46,700</b>	<b>\$46,700</b>	<b>\$46,700</b>
2660	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$0	\$0	\$0
	386	DATA PROCESSING SRVS	\$4,900	\$3,275		\$3,275		\$23,322	\$23,322	\$23,322
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
		<b>2660</b>	<b>\$4,900</b>	<b>\$3,275</b>	<b>0.00</b>	<b>\$3,275</b>	<b>0.00</b>	<b>\$23,322</b>	<b>\$23,322</b>	<b>\$23,322</b>
	112	CLASSIFIED SALARIES	\$178,284	\$196,866	3.90	\$187,702	4.28	\$233,029	\$233,029	\$233,029
	113	ADMINISTRATORS	\$32,065	\$32,406	0.30	\$30,395	0.30	\$32,255	\$32,255	\$32,255
	122	SUBSTITUTE - CLASSIFIED	\$1,900	\$112		\$0		\$0	\$0	\$0
	124	TEMPORARY - CLASSIFIED	\$996	\$0		\$0		\$0	\$0	\$0
	130	EXTEND CONT/STU TEACH	\$5,088	\$7,786		\$7,200		\$6,004	\$6,004	\$6,004

# General Fund Expenditures - Other District Programs

## 2014-15 Budget Year

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
2661	141	LONGEVITY STIPEND	\$100	\$100		\$100		\$100	\$100	\$100
	211	PERS-EMPLOYER CONTRIBUT	\$34,215	\$41,505		\$52,103		\$52,364	\$52,364	\$52,364
	212	PERS-EMPLOYEE PICK-UP	\$10,650	\$12,356		\$12,016		\$14,682	\$14,682	\$14,682
	220	SOCIAL SECURITY/MEDICARE	\$16,223	\$17,529		\$17,243		\$20,564	\$20,564	\$20,564
	231	WORKERS COMP	\$1,063	\$1,245		\$1,204		\$1,414	\$1,414	\$1,414
	241	HEALTH INSURANCE	\$43,665	\$43,680		\$43,683		\$56,901	\$56,901	\$56,901
	310	INSTR PROF & TECH SERVICE	\$2,318	\$3,688		\$2,400		\$3,075	\$3,075	\$3,075
	322	REPAIRS & MAINTENANCE	\$6,448	\$11,047		\$6,000		\$1,000	\$1,000	\$1,000
	324	RENTALS	\$0	\$0		\$0		\$0	\$0	\$0
	342	LICENSED TRAVEL-OUT DIST	\$155	\$191		\$0		\$250	\$250	\$250
	344	CLASSIFIED TRAVEL	\$1,892	\$1,414		\$2,500		\$2,500	\$2,500	\$2,500
	349	OTHER TRAVEL	\$3,989	\$281		\$2,500		\$2,500	\$2,500	\$2,500
	351	TELECOMMUNICATIONS	\$1,563	\$143		\$0		\$0	\$0	\$0
	353	POSTAGE	\$59	\$66		\$100		\$100	\$100	\$100
	380	NON-INSTR PROF & TECH	\$45,971	\$72,576		\$80,000		\$94,500	\$94,500	\$94,500
	410	CONSUMABLE SUPPLIES	\$24,799	\$34,505		\$35,000		\$35,000	\$35,000	\$35,000
	440	PERIODICALS	\$0	\$0		\$0		\$1,000	\$1,000	\$1,000
2700	460	NON-CONSUMABLE SUPPLIES	\$8,331	\$35,666		\$15,000		\$15,000	\$15,000	\$15,000
	470	COMPUTER SOFTWARE	\$23,318	\$21,029		\$20,000		\$20,000	\$20,000	\$20,000
	480	COMPUTER HARDWARE	\$128,913	\$56,318		\$120,000		\$185,000	\$185,000	\$185,000
	481	WIRELESS NETWORK	\$0	\$0		\$50,000		\$70,000	\$70,000	\$70,000
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$18,000		\$20,000	\$20,000	\$20,000
	550	TECHNOLOGY	\$205,017	\$103,634		\$185,000		\$130,000	\$130,000	\$130,000
	640	DUES AND FEES	\$0	\$0		\$0		\$300	\$300	\$300
		<b>2661</b>	<b>\$777,022</b>	<b>\$694,142</b>	<b>4.20</b>	<b>\$888,146</b>	<b>4.58</b>	<b>\$997,537</b>	<b>\$997,537</b>	<b>\$997,537</b>
	116	SUPPLEMENTAL RETIREMENT S	\$37,889	\$30,385		\$32,341		\$1,200	\$1,200	\$1,200
	211	PERS-EMPLOYER CONTRIBUT	(\$62)	\$0		\$0		\$0	\$0	\$0
	212	PERS-EMPLOYEE PICK-UP	(\$26)	\$0		\$0		\$0	\$0	\$0
	220	SOCIAL SECURITY/MEDICARE	\$2,979	\$2,333		\$2,474		\$92	\$92	\$92
	231	WORKERS COMP	\$3	\$2		\$44		\$0	\$0	\$0
	241	HEALTH INSURANCE	\$778,796	\$874,172		\$727,000		\$809,443	\$809,443	\$809,443
		<b>2700</b>	<b>\$819,579</b>	<b>\$906,891</b>	<b>0.00</b>	<b>\$761,859</b>	<b>0.00</b>	<b>\$810,735</b>	<b>\$810,735</b>	<b>\$810,735</b>
	5220	FUND MODIFICATIONS	\$29,252	\$28,333		\$44,370		\$37,200	\$37,200	\$37,200
		<b>5220</b>	<b>\$29,252</b>	<b>\$28,333</b>	<b>0.00</b>	<b>\$44,370</b>	<b>0.00</b>	<b>\$37,200</b>	<b>\$37,200</b>	<b>\$37,200</b>
6110	810	PLANNED RESERVE	\$0	\$0		\$390,843		\$1,000,000	\$1,000,000	\$1,000,000
		<b>6110</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>\$390,843</b>	<b>0.00</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
		<b>TOTAL OTHER DISTRICT PROGRAMS</b>	<b>\$7,829,156</b>	<b>\$8,079,792</b>	<b>78.44</b>	<b>\$8,844,720</b>	<b>83.75</b>	<b>\$10,049,509</b>	<b>\$10,049,509</b>	<b>\$10,049,509</b>

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# Luckiamute Valley Charter School

(Formerly Bridgeport and Pedee Elementary)

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

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



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# General Fund Expenditures - Luckiamute Valley Charter School

## 2014-15 Budget

Function	Account	Account Title	2011-12 Actual	2012-13 Actual	FTE	2013-14 Adopted	FTE	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
1288	360	CHARTER SCHOOL	\$1,199,741	\$1,222,308		\$1,590,860		\$1,630,000	\$1,630,000	\$1,630,000
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0	\$0	\$0
2540										
	1288		\$1,199,741	\$1,222,308	0.00	\$1,590,860	0.00	\$1,630,000	\$1,630,000	\$1,630,000
2540	326	FUEL	\$0	\$0		\$0		\$0	\$0	\$0
	351	TELECOMMUNICATIONS	\$1,106	\$1,206		\$1,200		\$1,430	\$1,430	\$1,430
2550										
	2540		\$1,106	\$1,206	0.00	\$1,200	0.00	\$1,430	\$1,430	\$1,430
2550	331	REIMB STUDENT TRANSPORT	\$94,946	\$85,712		\$105,000		\$85,000	\$85,000	\$85,000
	332	NONREIMB STUDENT TRANS	\$0	\$0		\$0		\$0	\$0	\$0
2540										
	2550		\$94,946	\$85,712	0.00	\$105,000	0.00	\$85,000	\$85,000	\$85,000
2540										
	351	TELECOMMUNICATIONS	\$1,295,793	\$1,309,226	0.00	\$1,697,060	0.00	\$1,716,430	\$1,716,430	\$1,716,430
2540										
	410	CONSUMABLE SUPPLIES	\$1,999	\$1,835		\$2,500		\$2,930	\$2,930	\$2,930
2550										
	331	REIMB STUDENT TRANSPORT	\$0	\$0		\$0		\$0	\$0	\$0
2550										
	2540		\$1,999	\$1,835	0.00	\$2,500	0.00	\$2,930	\$2,930	\$2,930
2550										
	331	REIMB STUDENT TRANSPORT	\$522	\$315		\$500		\$500	\$500	\$500
2550										
	2550		\$522	\$315	0.00	\$500	0.00	\$500	\$500	\$500
2550										
	2550		\$2,521	\$2,150	0.00	\$3,000	0.00	\$3,430	\$3,430	\$3,430
2550										
	2550		\$1,298,315	\$1,311,376	0.00	\$1,700,060	0.00	\$1,719,860	\$1,719,860	\$1,719,860
TOTAL LUCKIATMUTE VALLEY CHARTER SCHOOL										

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# Special Revenue Funds

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

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

RESOURCES	Actual Allocation		Adopted Allocation	Projected Allocation
	2011 / 2012	2012 / 2013	2013 / 2014	2014 / 2015
Consolidated Mini Grants	47,381	54,135	270,000	250,000
Carl Perkins Basic Grant	8,577	-	-	-
Collaboration Grant	-	19,904	350,000	438,395
Cool Schools Senate Bill 1149	-	-	432,000	84,000
Dallas Community Programs	11,578	33,745	47,000	68,026
Dallas High School Teen Parent Program	-	-	-	51,900
Individuals with Disabilities Education Act (IDEA)	474,688	488,643	494,717	432,702
IDEA - Section 619, Preschool Grant	8,420	-	7,000	7,000
Medicaid Administrative Claims Survey Reimbursement	-	-	80,000	101,952
Mid-Willamette Valley Beginning Educator Mentoring Grant	-	-	-	111,000
ODE - Professional Learning Teams	-	-	-	32,236
OEA Choice Trust - Employee Wellness	-	-	50,000	40,000
Oregon Community Foundation-P3 Alignment Implementation	-	-	-	75,000
PAS/ New Options	269,678	275,128	313,727	316,248
Polk Adolescent Day Treatment Center	199,863	261,647	207,817	253,000
Title I	593,461	764,277	749,890	603,288
Title IIA - Improving Teacher Quality	217,595	149,008	120,000	127,000
Whitworth Pilot Mentor Program	8,050	12,118	25,000	-
Youth Transition Project	58,205	59,707	60,995	68,370
<b>TOTAL RESOURCES</b>	<b>\$1,897,497</b>	<b>\$2,118,313</b>	<b>\$3,208,146</b>	<b>\$3,060,117</b>

REQUIREMENTS	Actual Allocation		Adopted Allocation	Projected Allocation
	2011 / 2012	2012 / 2013	2013 / 2014	2014 / 2015
<b>1000 - INSTRUCTION</b>				
Consolidated Mini Grants	33,385	24,207	170,034	159,316
Carl Perkins Basic Grant	8,577	-	-	-
Dallas Community Programs	-	18,577	-	-
Individuals with Disabilities Education Act (IDEA)	324,204	345,928	351,148	282,715
IDEA - Section 619, Preschool Grant	5,609	-	6,600	6,569
PAS/ New Options	269,678	275,128	313,727	316,248
Polk Adolescent Day Treatment Center	191,881	250,788	199,192	242,790
Title I	552,856	631,835	704,064	575,288
Youth Transition Project	55,883	57,229	58,464	65,468
<b>TOTAL INSTRUCTION</b>	<b>\$ 1,442,073</b>	<b>\$ 1,603,692</b>	<b>\$ 1,803,229</b>	<b>\$ 1,648,394</b>
<b>2000 - SUPPORT SERVICES</b>				
Consolidated Mini Grants	10,982	29,928	99,966	90,684
Collaboration Grant	-	19,904	350,000	438,395
Dallas High School Teen Parent Program	-	-	-	2,300
Individuals with Disabilities Education Act (IDEA)	150,484	142,715	143,570	149,987
IDEA - Section 619, Preschool Grant	2,811	-	400	431
Medicaid Administrative Claims Survey Reimbursement	-	-	80,000	101,952
Mid-Willamette Valley Beginning Educator Mentoring Grant	-	-	-	111,000
ODE - Professional Learning Teams	-	-	-	32,236
OEA Choice Trust - Employee Wellness	-	-	50,000	40,000
Oregon Community Foundation-P3 Alignment Implementation	-	-	-	75,000
Polk Adolescent Day Treatment Center	7,982	10,859	8,625	10,210
Title I	40,605	132,442	45,826	28,000
Title IIA - Improving Teacher Quality	217,595	149,008	120,000	127,000
Whitworth Pilot Mentor Program	8,050	12,118	25,000	-
Youth Transition Project	2,323	2,478	2,531	2,902
<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 440,832</b>	<b>\$ 499,452</b>	<b>\$ 925,917</b>	<b>\$ 1,210,097</b>
<b>3000 - COMMUNITY SERVICE</b>				
Consolidated Mini Grants	3,014	-	-	-
Dallas Community Programs	11,578	15,169	47,000	68,026
Dallas High School Teen Parent Program	-	-	-	49,600
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 14,592</b>	<b>\$ 15,169</b>	<b>\$ 47,000</b>	<b>\$ 117,626</b>
<b>INTERFUND TRANSFERS (Cool Schools SB 1149)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 432,000</b>	<b>\$ 84,000</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,897,497</b>	<b>\$ 2,118,313</b>	<b>\$ 3,208,146</b>	<b>\$ 3,060,117</b>

## CONSOLIDATED MINI GRANTS

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

The projected allocation for 2014-15 remains high enough to allow expenditure authority for new grant opportunities.

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015
<b>RESOURCES</b>						
1000 Local Sources	\$35,009	\$43,795		\$100,000		\$100,000
2000 Intermediate	\$0	\$0		\$20,000		\$25,000
3000 State	\$1,080	\$0		\$50,000		\$50,000
4000 Federal	\$11,292	\$10,341		\$100,000		\$75,000
5000 Transfers from General Fund	\$0	\$0		\$0		\$0
<b>TOTAL RESOURCES</b>	<u>\$47,381</u>	<u>\$54,135</u>		<u>\$270,000</u>		<u>\$250,000</u>
<b>REQUIREMENTS</b>						
1000 Instruction						
100 Salaries	\$2,162	\$8,228		\$24,976		\$20,010
200 Associated Payroll Costs	\$711	\$2,314		\$10,058		\$6,385
300 Purchased Services	\$3,228	\$4,658		\$50,000		\$50,000
400 Supplies & Materials	\$26,128	\$7,779		\$75,000		\$55,421
500 Capital Outlays	\$0	\$0		\$0		\$25,000
600 Other Objects	\$1,156	\$1,229		\$10,000		\$2,500
Total Instruction	<u>\$33,385</u>	<u>\$24,207</u>		<u>\$170,034</u>		<u>\$159,316</u>
2000 Support						
100 Salaries	\$1,160	\$324		\$10,000		\$9,995
200 Associated Payroll Costs	\$357	\$27		\$3,806		\$3,189
300 Purchased Services	\$2,500	\$12,126		\$26,160		\$25,000
400 Supplies & Materials	\$6,965	\$17,451		\$25,000		\$25,000
500 Capital Outlays	\$0	\$0		\$25,000		\$25,000
600 Other Objects	\$0	\$0		\$10,000		\$2,500
Total Support	<u>\$10,982</u>	<u>\$29,928</u>		<u>\$99,966</u>		<u>\$90,684</u>
3300 Community Services						
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies & Materials	\$3,014	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Community Services	<u>\$3,014</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$47,381</u>	<u>\$54,135</u>		<u>\$270,000</u>		<u>\$250,000</u>

## CARL PERKINS BASIC GRANT

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

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

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

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015
<i>Fund 226</i>						
<b>RESOURCES</b>						
1000 Local Sources	\$0	\$0		\$0		\$0
2199 Other Intermediate Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$0	\$0		\$0		\$0
4000 Federal Sources	\$8,577			\$0		\$0
<b>TOTAL RESOURCES</b>	<u>\$8,577</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
<b>REQUIREMENTS</b>						
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	\$8,577	\$0		\$0		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$8,577</u>	<u>\$0</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>
<b>TOTAL REQUIREMENTS</b>	<u>\$8,577</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>



## COOL SCHOOLS SENATE BILL 1149

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

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

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015
						<i>Fund 202</i>
<b>RESOURCES</b>						
1990 PacificCorp Public Purpose	\$0	\$0		\$432,000		\$84,000
5400 Beginning Balance	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
<b>TOTAL RESOURCES</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>		<u><u>\$432,000</u></u>		<u><u>\$84,000</u></u>
 <b>REQUIREMENTS</b>						
5220 Transfer to F102	\$0	\$0		\$432,000		\$84,000
5220 Transfer to F401	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
<b>TOTAL REQUIREMENTS</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>		<u><u>\$432,000</u></u>		<u><u>\$84,000</u></u>

## COLLABORATION GRANT

In 2012-13, Dallas School District received \$20,000 from the Chalkboard Project to assist the district in improving teacher effectiveness. Key to this work was the design of four blueprints: Evaluation, Professional Development, Career Pathways and Compensation. A teacher team led this work in the 2012-13 school year with the primary outcome being a revised teacher and administrator evaluation system aligned to the new law SB290.

In 2013-14, in a collaborative effort between teachers and administrators, the district began the implementation stage of the four blueprints. State funding in the amount of \$319,175 was received in July 2013. The majority of these funds 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 do the best they can be at their jobs" and as a result improve student learning and achievement.

In 2014-15, the district expects to receive approximately \$320,000 to continue this implementation work for the second year. It is expected there will be one additional year of like funding to support these new and creative ideas around Educator Effectiveness.

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015
<i>Fund 205</i>						
<b>RESOURCES</b>						
1000 Local Sources	\$0	\$19,904		\$0		\$0
3000 State Sources	\$0	\$0		\$350,000		\$438,395
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Interfund Transfers	\$0	\$0		\$0		\$0
<b>TOTAL RESOURCES</b>	<u>\$0</u>	<u>\$19,904</u>		<u>\$350,000</u>		<u>\$438,395</u>
<b>REQUIREMENTS</b>						
2000 Support						
100 Salaries	\$0	\$15,345		\$246,600	2.93	\$287,524
200 Associated Payroll Costs	\$0	\$3,741		\$98,400		\$130,379
300 Purchased Services	\$0	\$169		\$2,500		\$0
400 Supplies and Materials	\$0	\$649		\$2,500		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$20,492
Total Instruction	<u>\$0</u>	<u>\$19,904</u>		<u>\$350,000</u>		<u>\$438,395</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$0</u>	<u>\$19,904</u>		<u>\$350,000</u>		<u>\$438,395</u>

## DALLAS COMMUNITY PROGRAMS

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

In 2012-13, Dallas Community program offerings expanded to include; adult fitness, dance and choir for students, after school art classes, and summer theatre camp for elementary age students. The District has committed ongoing support to the choir program of \$5,000 annually.

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015
<i>Fund 262</i>						
<b>RESOURCES</b>						
1000 Local Sources	\$11,578	\$33,745		\$35,000		\$63,026
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Gen Fund Transfer	\$0	\$0		\$12,000		\$5,000
5400 Beginning Fund Balance	\$0	\$0		\$0		\$0
<b>TOTAL RESOURCES</b>	<u>\$11,578</u>	<u>\$33,745</u>		<u>\$47,000</u>		<u>\$68,026</u>
<b>REQUIREMENTS</b>						
1100 Instruction						
100 Salaries	\$0	\$12,070		\$0		\$0
200 Associated Payroll Costs	\$0	\$2,948		\$0		\$0
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies & Materials	\$0	\$3,559		\$0		\$0
	<u>\$0</u>	<u>\$18,577</u>		<u>\$0</u>		<u>\$0</u>
3300 Community Services						
100 Salaries	\$9,436	\$10,427		\$24,852		\$47,022
200 Associated Payroll Costs	\$658	\$1,257		\$11,104		\$15,004
300 Purchased Services	\$0	\$608		\$5,000		\$1,000
400 Supplies & Materials	\$1,485	\$2,877		\$6,045		\$5,000
600 Other Objects	\$0	\$0		\$0		\$0
Total Community Services	<u>\$11,578</u>	<u>\$15,169</u>		<u>\$47,000</u>		<u>\$68,026</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$11,578</u>	<u>\$33,745</u>		<u>\$47,000</u>		<u>\$68,026</u>

## DALLAS HIGH SCHOOL TEEN PARENT PROGRAM

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

In 2014-15, the district will receive a subsidy grant from ODE that will reimburse the costs of child care paid by the district for the students enrolled in the teen parent program that also have placed their children in the Dragonfly pre-school operated by Salem Child Development Center.

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015
<i>Fund 226</i>						
<b>RESOURCES</b>						
1000 Local Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$0	\$0		\$0		\$0
4000 Federal Sources	\$0	\$0		\$0		\$51,900
<b>TOTAL RESOURCES</b>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$51,900</u>
<b>REQUIREMENTS</b>						
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$2,300
Total Support Services	\$0	\$0		\$0		\$2,300
3000 Community Services						
300 Purchased Services	\$0	\$0		\$0		\$49,600
600 Other Objects	\$0	\$0		\$0		\$0
Total Community Services	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$49,600</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$51,900</u>

## INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

IDEA funds are awarded to public schools for costs of special education, related services, supplementary aids and services provided in a regular class or other education related setting to a child with a disability in accordance with the Individual Education Plan (IEP) for the child. Traditionally, IDEA funds have covered the costs of special education teachers, classroom assistants, equipment, and specialized assessment tools to accommodate the needs of the Special Education students in Dallas School District. For fiscal year 2014-15, the district expects funding to decrease by approximately 5%.

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015
<i>Fund 237</i>						
<b>RESOURCES</b>						
4000 Revenue from Federal Sources	\$474,688	\$488,643		\$494,717		\$432,702
<b>TOTAL RESOURCES</b>	<u>\$474,688</u>	<u>\$488,643</u>		<u>\$494,717</u>		<u>\$432,702</u>
<b>REQUIREMENTS</b>						
1000 Instruction						
100 Salaries	\$197,130	\$218,829	5.75	\$212,075	4.94	\$188,562
200 Associated Payroll Costs	\$117,641	\$124,763		\$139,073		\$94,153
300 Purchased Services	\$2,577	\$750		\$0		\$0
400 Supplies and Materials	\$6,856	\$1,585		\$0		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$324,204</u>	<u>\$345,928</u>		<u>\$351,148</u>		<u>\$282,715</u>
2000 Support Services						
100 Salaries	\$81,172	\$87,416	2.75	\$86,353	2.75	\$86,110
200 Associated Payroll Costs	\$40,273	\$31,318		\$36,374		\$44,399
300 Purchased Services	\$2,275	\$1,725		\$0		\$0
400 Supplies and Materials	\$7,768	\$1,921		\$0		\$0
600 Other Objects	\$18,997	\$20,336		\$20,843		\$19,478
Total Support Services	<u>\$150,484</u>	<u>\$142,715</u>		<u>\$143,570</u>		<u>\$149,987</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$474,688</u>	<u>\$488,643</u>	8.50	<u>\$494,717</u>	7.69	<u>\$432,702</u>

\$0

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

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

The amount allocated in 2012-13 was a combination of awards for 2010-11 and 2011-12; required to be fully spent by 9/30/2012 and 9/30/2013 respectively. In subsequent years, the allocation will be somewhat reduced since it will be based on the current year only. Allowable expenditures are restricted to programs that serve children with disabilities between the ages 3-5.

**Historical Data and Projections**

	Actual Allocation			Projected Allocation		Projected Allocation
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015
	<i>Fund 204</i>					
<b>RESOURCES</b>						
4000 Federal Sources	\$8,420	\$0		\$7,000		\$7,000
<b>TOTAL RESOURCES</b>	<u>\$8,420</u>	<u>\$0</u>		<u>\$7,000</u>		<u>\$7,000</u>
<b>REQUIREMENTS</b>						
1000 Instruction						
100 Salaries	\$0	\$0		\$3,600		\$3,399
200 Associated Payroll Costs	\$0	\$0		\$1,500		\$1,170
300 Purchased Services	\$0	\$0		\$1,000		\$1,000
400 Supplies and Materials	\$5,609	\$0		\$500		\$1,000
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other	\$0	\$0		\$0		\$0
Total Instruction	\$5,609	\$0		\$6,600		\$6,569
2000 Support Services						
100 Salaries	\$463	\$0		\$0		\$0
200 Associated Payroll Costs	\$279	\$0		\$0		\$0
300 Purchased Services	\$2,069	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other	\$0	\$0		\$400		\$431
Total Support Services	\$2,811	\$0		\$400		\$431
<b>TOTAL REQUIREMENTS</b>	<u>\$8,420</u>	<u>\$0</u>		<u>\$7,000</u>		<u>\$7,000</u>

## MEDICAID ADMINISTRATIVE CLAIMS SURVEY REIMBURSEMENT

In Winter 2011 the district began working with Northwest Regional ESD to administer a Medicaid Administrative Claims (MAC) Survey so Dallas School District could be reimbursed for providing health related administrative services to students and families within the district. In previous years, NWRES D districts received over 1 million dollars in MAC reimbursement. In order to complete the MAC Survey, the district submitted all employee names (administrators, teachers, classified and confidential) to Oregon Department of Education and 10% were randomly selected to participate.

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

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015
	<i>Fund 240</i>					
<b>RESOURCES</b>						
1990 Local Sources	\$0	\$0		\$80,000		\$101,952
<b>TOTAL RESOURCES</b>	<u>\$0</u>	<u>\$0</u>		<u>\$80,000</u>		<u>\$101,952</u>
<b>REQUIREMENTS</b>						
2000 Support Services						
100 Salaries	\$0	\$0	0.50	\$20,991	0.75	\$35,319
200 Associated Payroll Costs	\$0	\$0		\$8,583		\$26,634
300 Purchased Services	\$0	\$0		\$45,000		\$35,000
400 Supplies and Materials	\$0	\$0		\$4,425		\$5,000
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other	\$0	\$0		\$1,000		\$0
Total Support Services	\$0	\$0		\$80,000		\$101,952
<b>TOTAL REQUIREMENTS</b>	<u>\$0</u>	<u>\$0</u>		<u>\$80,000</u>		<u>\$101,952</u>

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

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

The Mentoring Grant, a part of this Network, is a Master Teacher model for mentoring beginning teachers. We are currently part of a consortium with Salem-Keizer and Central School District, among others. Through this grant a mentor teacher provides explicit support through observations, coaching, professional learning, and other meetings directly to over first and second year teachers (new to the profession). In 2014-15, the district will continue in its second year of participation in this consortium.

**Historical Data and Projections**

	Actual Allocation			Projected Allocation		Projected Allocation
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015
						<i>Fund 278</i>
<b>RESOURCES</b>						
3000 State Sources	\$0	\$0		\$0		\$111,000
<b>TOTAL RESOURCES</b>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$111,000</u>
<b>REQUIREMENTS</b>						
1000 Instruction						
100 Salaries	\$0	\$0		\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0		\$0
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
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>\$0</u>
2000 Support Services						
100 Salaries	\$0	\$0		\$0	1.00	\$71,129
200 Associated Payroll Costs	\$0	\$0		\$0		\$38,891
300 Purchased Services	\$0	\$0		\$0		\$979
400 Supplies and Materials	\$0	\$0		\$0		\$0
500 Capital Outlays	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Support	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$111,000</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$111,000</u>



## OEA CHOICE TRUST GRANT - EMPLOYEE WELLNESS

In 2012-13, the District Wellness Committee applied for and received a three year Wellness Grant from OEA Choice Trust in the amount of \$75,000 to use for the implementation of a district wide employee wellness program. Trainings and activities identified in the grant, such as body age assessments, biometric screening, workshops addressing stress management, healthy sleep habits, nutrition, physical fitness, weight management and more, will be coordinated and offered by the Wellness Committee until the grant funds are fully expended. The first installment of \$21,950 was received in the spring of 2013. The second installment of \$25,000 was received March 2014 to be used in the period from March 2014 through February 2015.

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015
<i>Fund 211</i>						
<b>RESOURCES</b>						
1000 Local Sources	\$0	\$0		\$50,000		\$40,000
3000 State Sources	\$0	\$0		\$0		\$0
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Interfund Transfers	\$0	\$0		\$0		\$0
<b>TOTAL RESOURCES</b>	<u>\$0</u>	<u>\$0</u>		<u>\$50,000</u>		<u>\$40,000</u>
 <b>REQUIREMENTS</b>						
2000 Support						
100 Salaries	\$0	\$0		\$5,000		\$0
200 Associated Payroll Costs	\$0	\$0		\$2,000		\$0
300 Purchased Services	\$0	\$0		\$38,000		\$35,000
400 Supplies and Materials	\$0	\$0		\$5,000		\$5,000
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$0</u>	<u>\$0</u>		<u>\$50,000</u>		<u>\$40,000</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$0</u>	<u>\$0</u>		<u>\$50,000</u>		<u>\$40,000</u>

## OREGON DEPT OF EDUCATION - PROFESSIONAL LEARNING TEAMS

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

Professional Learning Team, a part of the Network, is a non-competitive grant designed to assist districts with the implementation of Educator Effectiveness (EE) and Common Core State Standards (CCSS). As part of this process the districts create a Professional Learning Team consisting of teacher-leaders and administrators to participate in a statewide professional learning community. Then, bring back their learning to be resources in implementing effective professional learning within the district (and region) around EE and CCSS.

In 2014-15, it is expected that the district will use these funds in coordination with other Network funds to continue meaningful implementation of EE and CCSS.

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015
						<i>Fund 208</i>
<b>RESOURCES</b>						
1000 Local Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$0	\$0		\$0		\$32,236
4000 Federal Sources	\$0	\$0		\$0		\$0
5200 Interfund Transfers	\$0	\$0		\$0		\$0
<b>TOTAL RESOURCES</b>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$32,236</u>
<b>REQUIREMENTS</b>						
2000 Support						
100 Salaries	\$0	\$0		\$0		\$20,006
200 Associated Payroll Costs	\$0	\$0		\$0		\$6,882
300 Purchased Services	\$0	\$0		\$0		\$5,348
400 Supplies and Materials	\$0	\$0		\$0		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$32,236</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$32,236</u>

## OREGON COMMUNITY FOUNDATION - P-3 ALIGNMENT IMPLEMENTATION

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

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

### Historical Data and Projections

	Actual Allocation			Projected Allocation		
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015
<i>Fund 226</i>						
<b>RESOURCES</b>						
1000 Local Sources	\$0	\$0		\$0		\$75,000
3000 State Sources	\$0	\$0		\$0		\$0
4000 Federal Sources	\$0	\$0		\$0		\$0
<b>TOTAL RESOURCES</b>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$75,000</u>
<b>REQUIREMENTS</b>						
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$40,000
400 Supplies and Materials	\$0	\$0		\$0		\$5,000
700 Transfers to Other Agencies	\$0	\$0		\$0		\$30,000
Total Support Services	\$0	\$0		\$0		\$75,000
<b>TOTAL REQUIREMENTS</b>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$75,000</u>

**PAS/ NEW OPTIONS  
STRUCTURED LEARNING PROGRAM**

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

**Historical Data and Projections**

	Actual Allocation			Projected Allocation		Projected Allocation
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015
<i>Fund 236</i>						
<b>RESOURCES</b>						
1941 Tuition From Other Districts	\$0	\$0		\$0		\$0
2102 ESD Apportionment	<u>\$269,678</u>	<u>\$275,128</u>		<u>\$313,727</u>		<u>\$316,248</u>
<b>TOTAL RESOURCES</b>	<u>\$269,678</u>	<u>\$275,128</u>		<u>\$313,727</u>		<u>\$316,248</u>
<b>REQUIREMENTS</b>						
1000 Instruction						
100 Salaries	\$145,375	\$158,140	4.75	\$150,209	5.63	\$180,713
200 Associated Payroll Costs	\$71,170	\$67,343		\$82,518		\$102,129
300 Purchased Services	\$52,614	\$48,434		\$80,000		\$32,000
400 Supplies	\$519	\$1,211		\$1,000		\$1,406
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
<b>TOTAL</b>	<u>\$269,678</u>	<u>\$275,128</u>		<u>\$313,727</u>		<u>\$316,248</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$269,678</u>	<u>\$275,128</u>		<u>\$313,727</u>		<u>\$316,248</u>

## POLK ADOLESCENT DAY TREATMENT CENTER

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

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015
<i>Fund 281/282</i>						
<b>RESOURCES</b>						
2000 Intermediate Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$180,549	\$234,115		\$185,000		\$225,000
4000 Federal Sources	\$19,314	\$27,533		\$22,817		\$28,000
<b>TOTAL RESOURCES</b>	<u>\$199,863</u>	<u>\$261,647</u>		<u>\$207,817</u>		<u>\$253,000</u>
<b>REQUIREMENTS</b>						
1000 Instruction						
100 Salaries	\$96,470	\$91,974	2.00	\$96,609	2.00	\$102,275
200 Associated Payroll Costs	\$39,007	\$57,421		\$65,083		\$62,515
300 Purchased Services	\$55,000	\$69,183		\$35,000		\$70,000
400 Supplies and Materials	\$1,404	\$32,210		\$2,500		\$8,000
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$191,881</u>	<u>\$250,788</u>		<u>\$199,192</u>		<u>\$242,790</u>
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	\$7,982	\$10,859		\$8,625		\$10,210
Total Support Services	<u>\$7,982</u>	<u>\$10,859</u>		<u>\$8,625</u>		<u>\$10,210</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$199,863</u>	<u>\$261,647</u>	2.00	<u>\$207,817</u>	2.00	<u>\$253,000</u>

## TITLE I

The Title I program is the largest federal aid program for our nation's schools. The goal of the program is to provide help and instruction in reading and math for the students who need it most. Under the Title I regulations, these funds are distributed to schools within the district where the concentration of low-income families is as high as, or higher than, the district average. The primary focus of the Dallas Title I program for grades K - 5 is to provide additional reading/math instruction to children who are at risk of reading/math failure. For fiscal year 2014-15, the district expects the Title 1 allocation will be reduced by approximately 5%.

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015
<i>Fund 257</i>						
<b>RESOURCES</b>						
<b>4000 Federal Funds</b>	\$593,461	\$764,277		\$749,890		\$603,288
<b>TOTAL RESOURCES</b>	<u>\$593,461</u>	<u>\$764,277</u>		<u>\$749,890</u>		<u>\$603,288</u>
<b>REQUIREMENTS</b>						
<b>1000 Instruction</b>						
100 Salaries	\$379,814	\$442,734	13.06	\$463,741	11.11	\$390,273
200 Associated Payroll Costs	\$166,997	\$183,566		\$235,502		\$185,015
300 Purchased Services	\$0	\$3,698		\$0		\$0
400 Supplies and Materials	\$6,046	\$1,837		\$4,821		\$0
500 Capital Outlay	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$552,856</u>	<u>\$631,835</u>		<u>\$704,064</u>		<u>\$575,288</u>
<b>2000 Support Services</b>						
100 Salaries	\$7,652	\$62,676	0.10	\$8,521		\$0
200 Associated Payroll Costs	\$3,911	\$34,477		\$4,834		\$0
300 Purchased Services	\$5,112	\$3,569		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$23,930	\$31,720		\$32,470		\$28,000
Total Support	<u>\$40,605</u>	<u>\$132,442</u>		<u>\$45,826</u>		<u>\$28,000</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$593,461</u>	<u>\$764,277</u>	13.16	<u>\$749,890</u>	11.11	<u>\$603,288</u>

## TITLE IIA (IMPROVING TEACHER QUALITY)

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

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015
<i>Fund 277</i>						
<b>RESOURCES</b>						
<b>4000</b> Federal Sources	\$217,595	\$149,008		\$120,000		\$127,000
	<hr/>	<hr/>		<hr/>		<hr/>
<b>TOTAL RESOURCES</b>	<hr/> <b>\$217,595</b>	<hr/> <b>\$149,008</b>		<hr/> <b>\$120,000</b>		<hr/> <b>\$127,000</b>
<b>REQUIREMENTS</b>						
<b>1000</b> Instruction						
100 Salaries	\$0	\$0		\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0		\$0
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies	\$0	\$0		\$0		\$0
	<hr/>	<hr/>		<hr/>		<hr/>
Total Instruction	<hr/> <b>\$0</b>	<hr/> <b>\$0</b>		<hr/> <b>\$0</b>		<hr/> <b>\$0</b>
<b>2000</b> Support Services						
100 Salaries	\$87,052	\$39,338	0.50	\$47,943	1.00	\$73,890
200 Associated Payroll Costs	\$33,533	\$17,822		\$25,327		\$31,599
300 Purchased Services	\$77,479	\$70,861		\$41,730		\$15,550
400 Supplies & Materials	\$4,621	\$2,909		\$0		\$0
600 Other Objects	\$14,910	\$18,078		\$5,000		\$5,961
	<hr/>	<hr/>		<hr/>		<hr/>
Total Support Services	<hr/> <b>\$217,595</b>	<hr/> <b>\$149,008</b>		<hr/> <b>\$120,000</b>		<hr/> <b>\$127,000</b>
<b>TOTAL REQUIREMENTS</b>	<hr/> <b>\$217,595</b>	<hr/> <b>\$149,008</b>		<hr/> <b>\$120,000</b>		<hr/> <b>\$127,000</b>

## WHITWORTH PILOT MENTOR PROGRAM

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

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

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015
						<i>F209</i>
<b>RESOURCES</b>						
1000 Local Sources	\$8,050	\$12,118		\$25,000		\$0
4700 Federal Sources	\$0	\$0		\$0		\$0
<b>TOTAL RESOURCES</b>	<u>\$8,050</u>	<u>\$12,118</u>		<u>\$25,000</u>		<u>\$0</u>
<b>REQUIREMENTS</b>						
2000 Support Services						
100 Salaries	\$4,244	\$9,133	0.38	\$15,000		\$0
200 Associated Payroll Costs	\$560	\$2,985		\$5,840		\$0
300 Purchased Services	\$258	\$0		\$3,160		\$0
400 Supplies and Materials	\$2,988	\$0		\$1,000		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Support Services	<u>\$8,050</u>	<u>\$12,118</u>		<u>\$25,000</u>		<u>\$0</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$8,050</u>	<u>\$12,118</u>		<u>\$25,000</u>		<u>\$0</u>



## YOUTH TRANSITION PROJECT (YTP)

The District has an Intergovernmental Grant Agreement with Oregon Department of Human Resources Vocational Rehabilitation Division which provides the district with funds to supplement our efforts to provide vocational transition services to students with disabilities. The grant is a combination of federal and local funds and requires the district to provide 33.3% matching funds. The target group of up to 20 students are those who can transition into competitive employment without the need for ongoing support services. The grant funds .88 FTE (7 hours per day) of a classroom assistant, supplies, materials, and costs incurred to transport students to and from employment sites. YTP services are provided year-round to eligible students.

### Historical Data and Projections

	Actual Allocation			Projected Allocation		Projected Allocation
	2011/2012	2012/2013	FTE	2013/2014	FTE	2014/2015
<i>Fund 213</i>						
<b>RESOURCES</b>						
1000 Local Sources	\$0	\$0		\$0		\$0
3000 State Sources	\$27,739	\$28,379		\$29,095		\$32,496
4000 Federal Sources	\$30,467	\$31,328		\$31,900		\$35,874
5200 Gen Fund Transfer	\$0	\$0		\$0		\$0
<b>TOTAL RESOURCES</b>	<u>\$58,205</u>	<u>\$59,707</u>		<u>\$60,995</u>		<u>\$68,370</u>
<b>REQUIREMENTS</b>						
1000 Instruction						
100 Salaries	\$28,291	\$28,183	0.88	\$28,291	1.00	\$33,529
200 Associated Payroll Costs	\$22,632	\$22,523		\$24,773		\$25,439
300 Purchased Services	\$3,659	\$3,951		\$4,900		\$4,000
400 Supplies and Materials	\$1,301	\$2,573		\$500		\$2,500
500 Capital Outlays	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$55,883</u>	<u>\$57,229</u>		<u>\$58,464</u>		<u>\$65,468</u>
2000 Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	<u>\$2,323</u>	<u>\$2,478</u>		<u>\$2,531</u>		<u>\$2,902</u>
Total Support Services	<u>\$2,323</u>	<u>\$2,478</u>		<u>\$2,531</u>		<u>\$2,902</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$58,205</u>	<u>\$59,707</u>		<u>\$60,995</u>		<u>\$68,370</u>

# Supplemental Information

**2014-2015 REVENUE BUDGET SUMMARY**  
**Dallas School District No. 2**

Revenue from Local Sources		TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 302	Fund 401
1110	PROPERTY TAXES LEVIED BY DISTRICT	\$ 7,923,550	\$ 5,690,000					\$2,233,550		
1190	PENALTIES AND INTEREST ON TAXES	\$ 1,000	\$ 1,000							
1312	TUITION FR OTHER DISTRICTS	\$ 70,000	\$ 70,000							
1330	TUITION FR INDIVIDUALS	\$ 5,000	\$ 5,000							
1500	EARNINGS ON INVESTMENTS	\$ 42,151	\$ 33,000	\$ 1,500			\$ 151	\$ 7,000		\$ 500
1600	FOOD SERVICE SALES	\$ 196,600					\$ 196,600			
1700	EXTRA-CURRICULAR ACTIVITIES - STUDENT FEES	\$ 1,072,700	\$ 122,700			\$ 950,000				
1800	COMMUNITY SERVICE ACTIVITIES	\$ 63,026			\$ 63,026					
1910	FACILITY RENTALS	\$ 16,100	\$ 15,000	\$ 1,100						
1920	PRIVATE CONTRIBUTIONS AND DONATIONS	\$ 145,000	\$ 5,000		\$ 140,000					
1940	SERVICES TO OTHER EDUCATION ENTITIES	\$ 120,500	\$ 120,500							
1960	RECOVERY OF PRIOR YEAR EXPENDITURES	\$ 4,000	\$ 1,000				\$ 3,000			
1980	FEES CHARGED TO GRANTS	\$ 75,000	\$ 75,000							
1990	MISCELLANEOUS	\$ 285,488	\$ 90,500	\$ 4,000	\$ 185,952		\$ 5,036			
Total Revenue from Local Sources		\$ 10,020,115	\$ 6,228,700	\$ 6,600	\$ 388,978	\$ 950,000	\$ 204,787	\$2,240,550	\$	\$ 500
Revenue from Intermediate Sources		TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 302	Fund 401
2101	COUNTY SCHOOL FUNDS	\$ 30,000	\$ 30,000							
2102	ESD APPORTIONMENT	\$ 659,248	\$ 343,000		\$ 316,248					
2199	OTHER INTERMED SOURCES	\$ 25,000			\$ 25,000					
Total Revenue from Intermediate Sources		\$ 714,248	\$ 373,000	\$	\$ 341,248	\$	\$	\$	\$	\$
Revenue from State Sources		TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 302	Fund 401
3101	STATE SCHOOL FUND	\$ 20,088,985	\$20,088,985							
3102	STATE SCHOOL FUND - LUNCH MATCH	\$ 9,604					\$ 9,604			
3103	COMMON SCHOOL FUND	\$ 274,211	\$ 274,211							
3199	UNRESTRICTED STATE GRANTS - HI COST DIS	\$ 252,000	\$ 250,000				\$ 2,000			
3299	OTHER RESTRICTED STATE GRANTS	\$ 889,127			\$ 889,127					
Total Revenue from State Sources		\$ 21,513,927	\$20,613,196	\$	\$ 889,127	\$	\$ 11,604	\$	\$	\$
Revenue from Federal Sources		TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 302	Fund 401
4500	RESTRICTED REVENUE FROM FEDERAL GOV'T	\$ 1,980,864			\$1,308,864		\$ 672,000			
4700	REVENUE FR FEDERAL GOV'T THU INTERMED	\$								
4801	FEDERAL FOREST FEES	\$ 350	\$ 350							
4898	REVENUE IN LIEU OF PROP TAX	\$ 3,200	\$ 3,200							
4900	REVENUE FOR/ON BEHALF OF DISTRICT	\$ 50,000					\$ 50,000			
Total Revenue from Federal Sources		\$ 2,034,414	\$ 3,550	\$	\$1,308,864	\$	\$ 722,000	\$	\$	\$
Revenue from Other Sources		TOTAL	Fund 100	Fund 102	Fund 200	Fund 201	Fund 203	Fund 301	Fund 302	Fund 401
5200	INTERFUND TRANSFERS	\$ 122,200		\$ 86,000	\$ 5,000				\$ 31,200	
5300	SALE OF FIXED ASSETS	\$								
5400	RESOURCES BEGINNING FUND BALANCE	\$ 2,185,000	\$ 1,000,000	\$ 500,000		\$ 250,000	\$ 35,000	\$ 100,000		\$ 300,000
Total Revenue from Other Sources		\$ 2,307,200	\$ 1,000,000	\$ 586,000	\$ 5,000	\$ 250,000	\$ 35,000	\$ 100,000	\$ 31,200	\$ 300,000
<b>GRAND TOTALS</b>		<b>\$ 36,589,904</b>	<b>\$ 28,218,446</b>	<b>\$ 592,600</b>	<b>\$2,933,217</b>	<b>\$1,200,000</b>	<b>\$ 973,391</b>	<b>\$2,340,550</b>	<b>\$ 31,200</b>	<b>\$ 300,500</b>
Combined Revenue Totals by Fund Type		All Funds	Funds 100			Funds 200		Funds 300		Fund 400
		\$ 36,589,904	\$ 28,811,046			\$5,106,608		\$2,371,750		\$ 300,500

**2014-2015 EXPENDITURE BUDGET SUMMARY**  
**Dallas School District No. 2**

**Fund: 100 - General Fund**

Instruction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Primary, K-5	\$ 4,883,562	\$ 3,153,089	\$ 1,662,473		\$ 68,000			
1113 Elementary Extracurricular	\$							
1121 Middle/Junior High Programs	\$ 2,409,626	\$ 1,552,545	\$ 820,141	\$ 6,650	\$ 30,050		\$ 240	
1122 Middle/Junior High School Extracurricular	\$							
1131 High School Programs	\$ 3,051,147	\$ 1,961,581	\$ 1,026,466	\$ 6,500	\$ 56,600			
1132 High School Extracurricular	\$ 491,899	\$ 286,525	\$ 109,474	\$ 55,400	\$ 16,000	\$ 15,500	\$ 9,000	
1210 Programs for the Talented and Gifted	\$ 14,346	\$ 9,417	\$ 2,930	\$ 850	\$ 1,150			
1220 Restrictive Programs for Students with Disabilities	\$ 2,136,418	\$ 1,275,235	\$ 790,733	\$ 66,500	\$ 3,950			
1233 Other Programs	\$ 3,387	\$ 1,999	\$ 688	\$ 500	\$ 200			
1250 Less Restrictive Programs for Students with	\$ 1,078,897	\$ 663,917	\$ 387,470	\$ 22,709	\$ 4,800			
1271 Behavior/ISS LMS and DHS	\$ 76,262	\$ 46,865	\$ 29,397					
1280 Alternative Education	\$ 2,604,071	\$ 274,351	\$ 165,520	\$ 2,111,000	\$ 53,200			
1291 English Second Language Programs	\$ 291,232	\$ 172,862	\$ 116,471	\$ 1,100	\$ 800			
1294 Youth Corrections Education	\$							
1400 Summer School Programs	\$ 7,480	\$ 5,705	\$ 1,775					
<b>Total Instruction Expenditures</b>	<b>\$ 17,048,326</b>	<b>\$ 9,404,091</b>	<b>\$ 5,113,536</b>	<b>\$ 2,271,209</b>	<b>\$ 234,750</b>	<b>\$ 15,500</b>	<b>\$ 9,240</b>	<b>\$</b>

**Support Services Expenditures**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	\$ 6,500			\$ 6,500				
2120 Guidance Services	\$ 482,190	\$ 304,914	\$ 166,576	\$ 4,850	\$ 5,850			
2130 Health Services	\$ 50,885	\$ 16,639	\$ 18,946	\$ 6,800	\$ 8,500			
2140 Psychological Services	\$ 202,960	\$ 37,898	\$ 9,911	\$ 150,050	\$ 5,100			
2190 Service Direction, Student Support Services	\$ 205,881	\$ 127,481	\$ 73,249	\$ 2,400	\$ 1,250		\$ 1,500	
2210 Improvement of Instruction Services	\$ 50,840	\$ 33,151	\$ 16,070	\$ 100			\$ 1,520	
2220 Educational Media Services	\$ 495,250	\$ 293,194	\$ 171,756	\$ 7,300	\$ 23,000			
2230 Assessment & Testing	\$ 68,143	\$ 27,249	\$ 23,420	\$ 16,475	\$ 1,000			
2310 Board of Education Services	\$ 132,400			\$ 66,800	\$ 100		\$ 65,500	
2320 Executive Administration Services	\$ 272,779	\$ 180,432	\$ 86,347	\$ 2,850	\$ 1,650		\$ 1,500	
2410 Office of the Principal Services	\$ 1,841,904	\$ 1,194,085	\$ 607,904	\$ 21,930	\$ 10,800		\$ 7,184	
2520 Fiscal Services	\$ 517,478	\$ 311,195	\$ 175,234	\$ 25,550	\$ 3,200		\$ 2,300	
2540 Operation and Maintenance of Plant Services	\$ 2,163,347	\$ 788,029	\$ 474,407	\$ 598,510	\$ 146,400	\$ 40,000	\$ 116,000	
2550 Student Transportation Services	\$ 1,393,879	\$ 18,913	\$ 9,616	\$ 1,363,850	\$ 1,500			
2570 Internal Services	\$ 224,641	\$ 45,729	\$ 16,712	\$ 105,700	\$ 51,500	\$ 5,000		
2640 Staff Services	\$ 192,250	\$ 75,262	\$ 83,688	\$ 26,100	\$ 4,700		\$ 2,500	
2660 Technology Services	\$ 1,020,859	\$ 271,388	\$ 145,924	\$ 127,247	\$ 326,000	\$ 150,000	\$ 300	
2700 Supplemental Retirement Program	\$ 810,735	\$ 1,200	\$ 809,535					
<b>Total Support Services Expenditures</b>	<b>\$ 10,132,920</b>	<b>\$ 3,726,759</b>	<b>\$ 2,889,295</b>	<b>\$ 2,533,012</b>	<b>\$ 590,550</b>	<b>\$ 195,000</b>	<b>\$ 198,304</b>	<b>\$</b>

**Enterprise and Community Services Expenditures**

Total Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
	\$	\$	\$	\$	\$	\$	\$	\$

**Facilities Acquisition and Construction Expenditures**

Total Facilities Acquisition and Construction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
	\$	\$	\$	\$	\$	\$	\$	\$

**Other Uses Expenditures**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	\$							
5200 Transfers of Funds	\$ 37,200							\$ 37,200
5400 PERS UAL Bond Lump Sum	\$							
<b>Total Other Uses Expenditures</b>	<b>\$ 37,200</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 37,200</b>

**Contingency (Object 800)**

<b>Grand Total Fund 100</b>	<b>\$ 28,218,446</b>	<b>\$ 13,130,850</b>	<b>\$ 8,002,831</b>	<b>\$ 4,804,221</b>	<b>\$ 825,300</b>	<b>\$ 210,500</b>	<b>\$ 207,544</b>	<b>\$ 37,200</b>
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**Fund: 102 - Facilities, Repairs and Maintenance**

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2540 Operation and Maintenance of Plant Services	\$ 42,600	\$ 20,001	\$ 6,880	\$ 5,719	\$ 10,000			
<b>Total Support Services Expenditures</b>	<b>\$ 42,600</b>	<b>\$ 20,001</b>	<b>\$ 6,880</b>	<b>\$ 5,719</b>	<b>\$ 10,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

**Enterprise and Community Services Expenditures**

Total Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
	\$	\$	\$	\$	\$	\$	\$	\$

**Facilities Acquisition and Construction Expenditures**

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

**Other Uses Expenditures**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
<b>Total Other Uses Expenditures</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Unappropriated EFB (Object 800)</b>	<b>\$ 250,000</b>							
<b>Grand Total Fund 102</b>	<b>\$ 592,600</b>	<b>\$ 20,001</b>	<b>\$ 6,880</b>	<b>\$ 5,719</b>	<b>\$ 10,000</b>	<b>\$ 300,000</b>	<b>\$</b>	<b>\$</b>

<b>Grand Total Combined Funds 100 and 102</b>	<b>\$ 28,811,046</b>	<b>\$ 13,150,850</b>	<b>\$ 8,009,712</b>	<b>\$ 4,809,940</b>	<b>\$ 835,300</b>	<b>\$ 510,500</b>	<b>\$ 207,544</b>	<b>\$ 37,200</b>
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**2014-2015 EXPENDITURE BUDGET SUMMARY**  
**Dallas School District No. 2**

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

Instruction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Primary, K-5	\$ 40,684	\$ 9,995	\$ 3,189	\$ 5,000	\$ 15,000	\$ 5,000	\$ 2,500	
1121 Middle/Junior High Programs	\$ 51,605	\$ 5,007	\$ 1,598	\$ 25,000	\$ 10,000	\$ 10,000		
1122 Middle/Junior High Extracurricular								
1131 High School Programs	\$ 52,026	\$ 5,007	\$ 1,598	\$ 15,000	\$ 20,421	\$ 10,000		
1132 High School Extracurricular	\$							
1220 Restrictive Programs for Students with Disabilities	\$ 557,130	\$ 282,981	\$ 164,743	\$ 99,000	\$ 10,406			
1250 Less Restrictive Programs for Students with	\$ 343,423	\$ 218,495	\$ 118,428	\$ 4,000	\$ 2,500			
1272 Title I	\$ 575,288	\$ 390,273	\$ 185,015					
1280 Alternative Education	\$ 4,000			\$ 4,000				
1292 Teen Parent Program	\$ 15,000			\$ 5,000	\$ 10,000			
1400 Summer School Programs	\$ 9,237	\$ 7,002	\$ 2,234					
<b>Total Instruction Expenditures</b>	<b>\$ 1,648,394</b>	<b>\$ 918,761</b>	<b>\$ 476,805</b>	<b>\$ 157,000</b>	<b>\$ 68,327</b>	<b>\$ 25,000</b>	<b>\$ 2,500</b>	<b>\$</b>

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	\$ 25,000				\$ 25,000			
2130 Health Services	\$ 69,452	\$ 35,319	\$ 26,633	\$ 2,500	\$ 5,000			
2140 Psychological Services	\$ 32,500			\$ 32,500				
2190 Service Direction, Student Support Services	\$ 130,509	\$ 86,110	\$ 44,399					
2210 Improvement of Instruction Services	\$ 523,567	\$ 337,553	\$ 169,688	\$ 16,327				
2240 Instructional Staff Development	\$ 181,111	\$ 114,997	\$ 38,064	\$ 25,550			\$ 2,500	
2490 Other Support Services	\$							
2540 Operation and Maintenance of Plant Services	\$ 25,000					\$ 25,000		
2610 Direction of Central Support Services	\$ 89,774						\$ 89,774	
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	\$ 13,184	\$ 9,995	\$ 3,189					
2640 Staff Services	\$ 115,000		\$ 1,000	\$ 74,000	\$ 10,000			\$ 30,000
2660 Technology Services	\$ 5,000			\$ 5,000				
<b>Total Support Services Expenditures</b>	<b>\$ 1,210,097</b>	<b>\$ 583,973</b>	<b>\$ 282,973</b>	<b>\$ 155,877</b>	<b>\$ 40,000</b>	<b>\$ 25,000</b>	<b>\$ 92,274</b>	<b>\$ 30,000</b>

Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3300 Community Services	\$ 68,026	\$ 47,022	\$ 15,004	\$ 1,000	\$ 5,000			
3500 Custody and Care of Children Services	\$ 49,600			\$ 49,600				

**Total Enterprise and Community Services Expenditures**

\$ 117,626	\$ 47,022	\$ 15,004	\$ 50,600	\$ 5,000	\$	\$	\$	\$
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Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5200 Transfers of Funds	\$ 84,000							\$ 84,000
<b>Total Other Uses Expenditures</b>	<b>\$ 84,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 84,000</b>

<b>Grand Total Funds 200 (Except 201 and 203)</b>	<b>\$ 3,060,117</b>	<b>\$ 1,549,757</b>	<b>\$ 774,782</b>	<b>\$ 363,477</b>	<b>\$ 113,327</b>	<b>\$ 50,000</b>	<b>\$ 94,774</b>	<b>\$ 114,000</b>
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**Fund: 201 - Student Activity Fund**

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

**Fund: 203 - Food Service**

Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100 Food Services	\$ 967,582	\$ 55,561	\$ 66,365	\$ 725,156	\$ 57,500	\$ 60,000	\$ 3,000	
<b>Total Enterprise and Community Services Expenditures</b>	<b>\$ 967,582</b>	<b>\$ 55,561</b>	<b>\$ 66,365</b>	<b>\$ 725,156</b>	<b>\$ 57,500</b>	<b>\$ 60,000</b>	<b>\$ 3,000</b>	<b>\$</b>
Unappropriated EFB (Object 800)	\$ 55,809							
<b>Grand Total Fund 203</b>	<b>\$ 1,023,391</b>	<b>\$ 55,561</b>	<b>\$ 66,365</b>	<b>\$ 725,156</b>	<b>\$ 57,500</b>	<b>\$ 60,000</b>	<b>\$ 3,000</b>	<b>\$</b>

<b>Grand Total Combined All 200 Funds</b>	<b>\$ 5,283,508</b>	<b>\$ 1,605,318</b>	<b>\$ 841,147</b>	<b>\$ 1,088,633</b>	<b>\$ 1,270,827</b>	<b>\$ 110,000</b>	<b>\$ 97,774</b>	<b>\$ 114,000</b>
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**Fund: 301 - Debt Service General Obligation Bonds**

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	\$ 2,240,550						\$ 2,240,550	
<b>Total Other Uses Expenditures</b>	<b>\$ 2,240,550</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,240,550</b>	<b>\$</b>
Unappropriated EFB (Object 800)	\$ 100,000							
<b>Grand Total Fund 301</b>	<b>\$ 2,340,550</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,240,550</b>	<b>\$</b>

**Fund: 302 - Flex Fund**

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	\$ 32,370						\$ 32,370	
<b>Total Other Uses Expenditures</b>	<b>\$ 31,200</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 31,200</b>	<b>\$</b>
<b>Grand Total Fund 302</b>	<b>\$ 31,200</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 31,200</b>	<b>\$</b>

<b>Grand Total Combined Funds 301 and 302</b>	<b>\$ 2,371,750</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,271,750</b>	<b>\$</b>
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**Fund: 400 - Capital Projects**

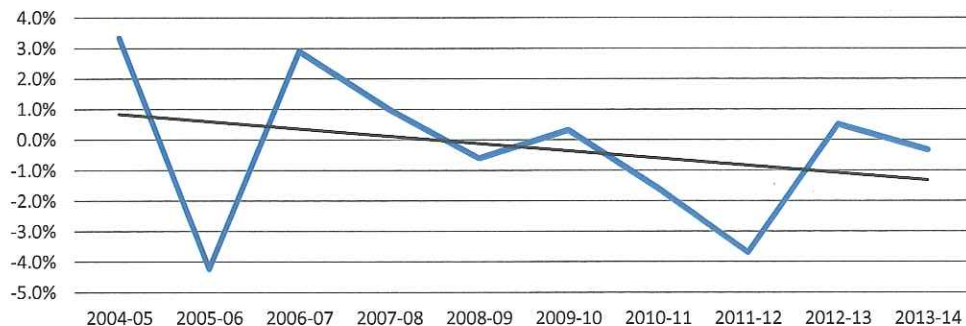
Facilities Acquisition and Construction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4150 Building Acquisition, Construction, and	\$ 299,500					\$ 299,500		
<b>Total Facilities Acquisition and Construction Expenditures</b>	<b>\$ 299,500</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 299,500</b>	<b>\$</b>	<b>\$</b>
Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5200 Transfers of Funds	\$ 1,000							\$ 1,000
<b>Total Other Uses Expenditures</b>	<b>\$ 1,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,000</b>
<b>Grand Total Fund 400</b>	<b>\$ 300,500</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 299,500</b>	<b>\$</b>	<b>\$ 1,000</b>

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

Grade Level	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
<b>K</b>	216	182	202	181	175	197	182	191	188	196
<b>1</b>	224	217	204	229	215	193	190	184	221	200
<b>2</b>	234	228	220	220	216	215	193	203	193	218
<b>3</b>	226	238	236	228	221	222	214	196	204	196
<b>4</b>	248	222	236	249	226	216	215	216	197	193
<b>5</b>	253	243	226	252	260	225	214	221	209	205
<b>Subtotal K-5</b>	<b>1,401</b>	<b>1,330</b>	<b>1,324</b>	<b>1,359</b>	<b>1,313</b>	<b>1,268</b>	<b>1,208</b>	<b>1,211</b>	<b>1,212</b>	<b>1,208</b>
<b>6</b>	233	263	251	231	275	263	232	218	223	212
<b>7</b>	264	240	257	257	249	259	266	222	224	232
<b>8</b>	243	269	234	265	251	246	258	252	220	235
<b>Subtotal 6-8</b>	<b>740</b>	<b>772</b>	<b>742</b>	<b>753</b>	<b>775</b>	<b>768</b>	<b>756</b>	<b>692</b>	<b>667</b>	<b>679</b>
<b>9</b>	273	273	271	240	273	277	262	257	266	233
<b>10</b>	224	207	228	272	241	271	271	238	256	256
<b>11</b>	212	177	231	191	227	202	249	230	217	227
<b>12</b>	216	173	238	257	236	292	210	225	208	213
<b>Morrison</b>	89	95	83	76	64	61	53	55	58	53
<b>Subtotal 9-12</b>	<b>1,014</b>	<b>925</b>	<b>1,051</b>	<b>1,036</b>	<b>1,041</b>	<b>1,103</b>	<b>1,045</b>	<b>1,005</b>	<b>1,005</b>	<b>982</b>
<b>Home Schooled</b>								15	40	20
<b>Extended Campus</b>							66	44	59	88
<b>Post High</b>							15	13	12	8
<b>Other</b>							<b>81</b>	<b>72</b>	<b>111</b>	<b>116</b>

<b>Total District</b>	<b>3,155</b>	<b>3,027</b>	<b>3,117</b>	<b>3,148</b>	<b>3,129</b>	<b>3,139</b>	<b>3,090</b>	<b>2,980</b>	<b>2,995</b>	<b>2,985</b>
<b># changed</b>	105	(128)	90	31	(19)	10	(49)	(110)	15	(10)
<b>% changed</b>	3.3%	-4.2%	2.9%	1.0%	-0.6%	0.3%	-1.6%	-3.7%	0.5%	-0.3%

**District Enrollment % changed**



**ATHLETIC AND ACTIVITY PARTICIPATION**  
**Dallas High School**  
**Number of Students Each Year**

ACTIVITY	2004- 05	2005- 06	2006- 07	2007- 08	2008- 09	2009- 10	2010- 11	2011- 12	2012- 13	2013- 14
----------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------

**Athletics:**

Football	54	74	87	91	93	82	81	82	86	86
Volleyball	35	35	38	34	32	32	30	35	28	34
Soccer	62	60	72	65	67	73	68	67	53	55
Cross Country	21	20	19	17	16	30	32	30	31	36
Cheerleaders	32	16	27	22	25	32	31	23	11	25
Wrestling	27	22	23	31	37	35	30	39	46	42
Basketball	68	61	54	66	63	67	61	57	51	70
Swimming	33	23	29	24	28	33	21	22	31	29
Baseball	42	41	47	42	46	41	41	43	46	43
Softball	33	29	27	26	29	41	39	36	24	26
Tennis	33	42	60	57	44	58	58	50	52	49
Track	77	80	81	76	80	112	104	93	103	90
Golf	9	9	17	14	17	18	12	15	17	13
Dance Team	17	18	12	14	21	29	22	20	19	20
<b>Total Athletics</b>	<b>543</b>	<b>530</b>	<b>593</b>	<b>579</b>	<b>598</b>	<b>683</b>	<b>630</b>	<b>612</b>	<b>598</b>	<b>618</b>

**Other Activities:**

Hi -Q	11	16	-	17	14	16	22	20	9	15
DECA	-	-	-	-	29	22	-	-	-	0
FFA	16	16	54	45	45	40	40	82	77	75
Drama--Thespians	82	56	42	83	60	21	25	30	25	26
Equestrian	-	-	19	22	19	22	16	14	12	13
Vocal Music	58	34	52	51	48	53	49	-	32	36
Band	54	49	61	55	64	56	40	41	27	18
HOSA	8	8	14	-	-	-	-	-	-	0
National Honor Society (11th & 12th)	75	80	71	78	31	71	74	87	80	87
<b>Total Other Activities</b>	<b>304</b>	<b>259</b>	<b>313</b>	<b>351</b>	<b>310</b>	<b>301</b>	<b>266</b>	<b>274</b>	<b>262</b>	<b>270</b>



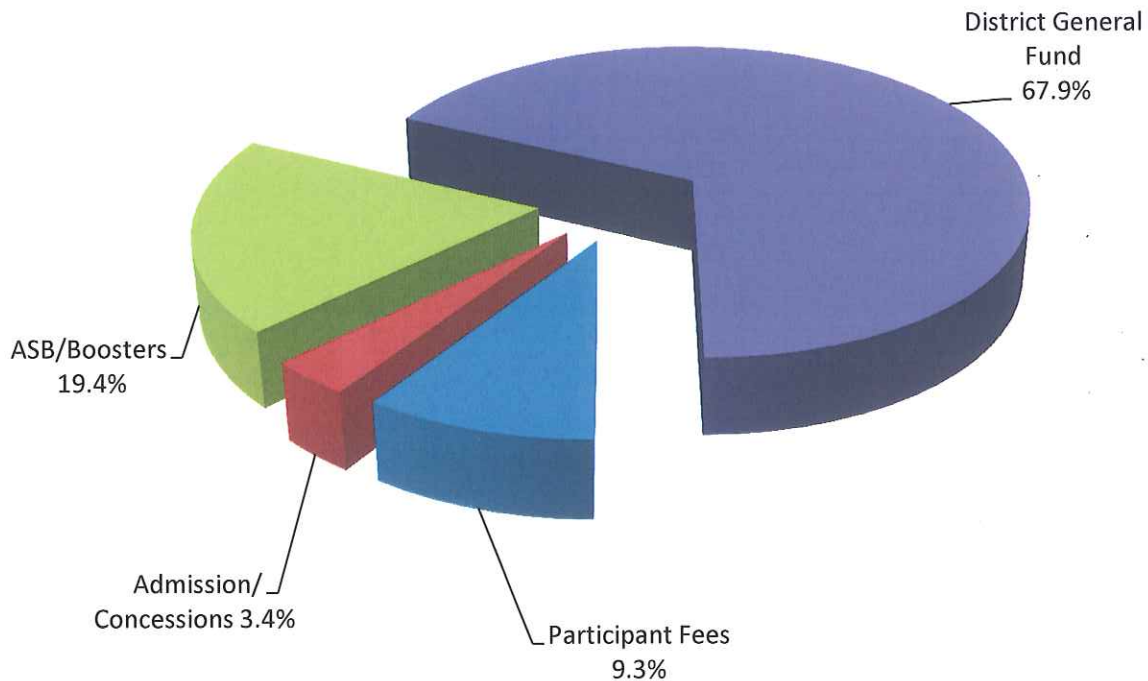
# ATHLETIC FUNDING

## Dallas High School

	2010-11	2011-12	2012-13	%
<b>Total Athletic Expenditures</b>	<b>\$ 629,534</b>	<b>\$ 600,013</b>	<b>\$ 619,916</b>	

### Funding Sources:

Participant Fees	59,961	60,495	57,836	9.3%
Community Admission / Concessions	20,920	26,044	21,210	3.4%
ASB Fundraising / Booster Club Donations	119,761	101,637	120,191	19.4%
District General Fund (Functions 1132/2550)	428,892	411,837	420,679	67.9%



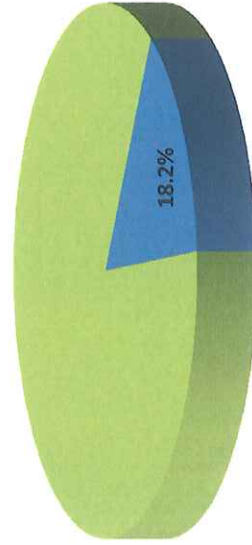
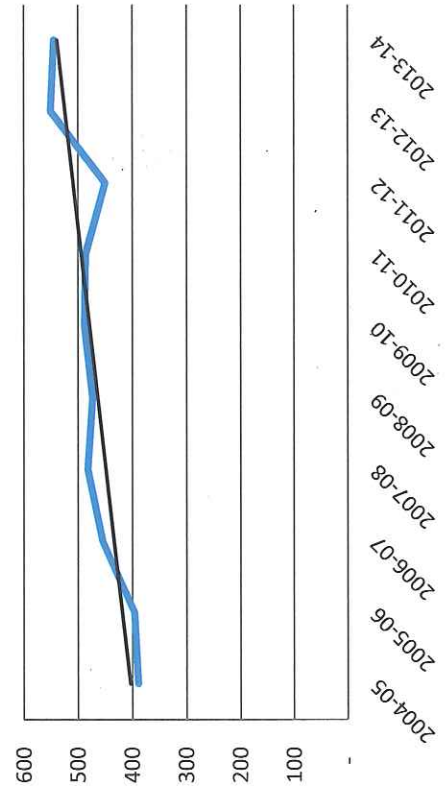


**Dallas School District**  
**SPECIAL EDUCATION STUDENT CENSUS**  
 NUMBER OF STUDENTS BY PRIMARY HANDICAPPING CONDITION

CODE	CONDITION	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
10	Intellectual Disability	20	23	22	20	15	23	21	19	33	35
20	Hearing Impaired	5	5	5	6	4	8	13	3	8	5
40	Vision Impaired	-	1	1	3	3	4	4	4	6	4
50	Speech Impaired	69	60	91	86	73	81	100	67	92	90
60	Emotional Disability	41	40	45	52	36	47	46	41	47	42
70	Orthopedically Impaired	8	8	9	10	8	5	8	5	8	8
74	Traumatic Brain Injury	-	-	-	-	-	-	-	3	4	4
80	Other Health Impaired	53	62	84	84	74	89	91	79	106	109
82	Autistic	43	44	51	71	59	76	68	88	88	84
90	Learning Disability	150	153	147	150	201	155	135	141	159	164
<b>TOTAL STUDENTS</b>		<b>389</b>	<b>396</b>	<b>455</b>	<b>482</b>	<b>473</b>	<b>488</b>	<b>486</b>	<b>450</b>	<b>551</b>	<b>545</b>

District Enrollment as of April	3,155	3,027	3,117	3,148	3,129	3,139	3,090	2,980	3,003	3001
% District Enrollment	12.3%	13.1%	14.6%	15.3%	15.1%	15.5%	15.7%	15.1%	18.3%	18.2%

**Total Special Education Students**



**2013-14 Special Education Students Percent of Total Enrollment**

DALLAS SCHOOL DISTRICT NO. 2 - FACILITY INFORMATION

SCHOOL	YR. BUILT	ADDITIONS	ACREAGE	SQUARE FEET	CLASSROOMS
Lukiamute Valley Charter (Bridgeport)	1915	1949, '91	1.07	8,377	6
Lyle	1950	1953, '69, '75, '98	23.65	54,376	25
Morrison Alternative	1935	1946	1.43	17,209	8
Oakdale	1975	1998	14.77	46,376	25
Lukiamute Valley Charter (Pedee)	1930	1945, '56	2.51	10,280	4
Whitworth	1956	1958, '65, '75, '98	8.35	50,540	25
LaCreole	1966	1975, '96	27.43	115,806	44
Dallas High	1953	1955, '58, '62, '65, '66, '74, '97, '02	29.35	195,524	59
Administration	1935	1946 (MORRISON)		13,154	0
Daily Living Skills (Project Achieve)	1996	- -	0.20	1,372	1
Total	- -	- -	108.76	513,014	197

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# Budget Law Compliance

# Affidavit Of Publication

STATE OF Oregon

ss.

County of Polk

## NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Dallas School District #2, Polk County, State of Oregon, to discuss the budget for the fiscal year July 1, 2014 to June 30, 2015 will be held in the Board room at the Dallas School District Office, 111 SW Ash Street, Dallas, Oregon. The meeting will take place on April 21, 2014 at 6:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting to discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after April 22, 2014 at the Dallas School District Office, 111 SW Ash Street, Dallas, Oregon, between the hours of 8:00 a.m. and 4:00 p.m.

(Mar. 26, 2014)

I, Nancy Adams, being

first duly sworn, depose and say I am the PUBLISHER

of the Polk County Itemizer-Observer, a newspaper of general circulation as defined by ORS 193.010 and 193.020, printed and published at Dallas in the aforesaid county and state; that the PO#140064: Bdgct Meeting

\_\_\_\_\_, a printed copy of which is hereto annexed,

was published in the entire issue of said newspaper for \_\_\_\_\_

successive and consecutive weeks in the following issues: \_\_\_\_\_

03/26/14

*Nancy Adams*

Subscribed and sworn to before me this 26th March 2014

*Patricia S Letsch*  
\_\_\_\_\_  
Notary Public for Oregon

(My Commission Expires 1/9/18)

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



# Affidavit Of Publication

STATE OF Oregon

ss.

County of Polk

I, Nancy Adams, being

first duly sworn, depose and say I am the PUBLISHER

of the Polk County Itemizer-Observer, a newspaper of general circulation as defined by ORS 193.010 and 193.020, printed and published at Dallas in the aforesaid county and state; that the PO#140064:2nd Bdgt Comm.

## SECOND NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Dallas School District #2, Polk County, State of Oregon, to discuss the budget for the fiscal year July 1, 2014 to June 30, 2015 will be held in the Board room at the Dallas School District Office, 111 SW Ash Street, Dallas, Oregon. The meeting will take place on April 21, 2014 at 6:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting to discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after April 22, 2014 at the Dallas School District Office, 111 SW Ash Street, Dallas, Oregon, between the hours of 8:00 a.m. and 4:00 p.m.

(Apr. 9, 2014)

\_\_\_\_\_, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for \_\_\_\_\_ successive and consecutive weeks in the following issues: \_\_\_\_\_

04/09/14

Subscribed and sworn to before me this

*Nancy Adams*  
19th April 2014

*[Signature]*  
Notary Public for Oregon

(My Commission Expires

1/9/18

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



# Affidavit Of Publication

STATE OF Oregon

ss.

County of Polk

I, Nancy Adams, being

first duly sworn, depose and say I am the PUBLISHER

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

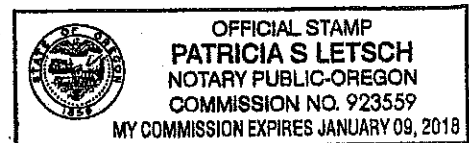
\_\_\_\_\_, a printed copy of which is hereto annexed,  
was published in the entire issue of said newspaper for \_\_\_\_\_  
successive and consecutive weeks in the following issues: \_\_\_\_\_  
05/28/14

Nancy Adams  
Subscribed and sworn to before me this 30th May 2014

Patricia S Letsch  
Notary Public for Oregon

(My Commission Expires 1/9/18)

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



A public meeting of Dallas School District No. 2 will be held on June 9, 2014 at 6:30 pm at Dallas School District, 111 SW Ash Street, Dallas, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the Dallas School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 111 SW Ash Street between the hours of 8:00 a.m. and 4:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Tamira Montague

Telephone: (503) 623-5594

Email: tami.montague@dsd2.org

## FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2012-13	Adopted Budget This Year 2013-14	Approved Budget Next Year 2014-15
Beginning Fund Balance	\$3,041,636	\$2,374,195	\$2,185,000
Current Year Property Taxes, other than Local Option Taxes	7,410,512	7,570,008	7,743,550
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	1,827,018	2,519,000	2,276,565
Revenue from Intermediate Sources	524,027	583,727	714,248
Revenue from State Sources	17,430,735	19,187,096	21,513,927
Revenue from Federal Sources	2,116,774	2,351,324	2,034,414
Interfund Transfers	28,333	776,870	122,200
All Other Budget Resources	0	0	0
<b>Total Resources</b>	<b>\$32,379,035</b>	<b>\$35,362,220</b>	<b>\$36,589,904</b>

## FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$12,988,817	\$13,572,592	\$14,980,609
Other Associated Payroll Costs	7,540,862	8,685,504	8,991,937
Purchased Services	5,151,779	5,770,296	5,150,817
Supplies & Materials	1,296,375	2,034,051	2,393,592
Capital Outlay	348,146	1,108,000	870,000
Other Objects (except debt service & interfund transfers)	273,020	332,008	303,018
Debt Service*	2,100,854	2,206,955	2,271,750
Interfund Transfers*	28,333	776,870	122,200
Operating Contingency	0	390,843	1,000,000
Unappropriated Ending Fund Balance & Reserves	2,650,848	485,100	505,981
<b>Total Requirements</b>	<b>\$32,379,035</b>	<b>\$35,362,220</b>	<b>\$36,589,904</b>

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

1000 Instruction	\$16,572,212	\$18,866,347	\$19,796,720
FTE	204.92	204.06	221.63
2000 Support Services	10,043,816	10,982,560	11,308,317
FTE	77.66	78.32	83.09
3000 Enterprise & Community Service	856,845	928,545	985,436
FTE	2.24	2.24	14.69
4000 Facility Acquisition & Construction	126,127	725,000	599,500
FTE	0.00	0.00	0.00
5000 Other Uses	0	0	0
5100 Debt Service*	2,100,854	2,206,955	2,271,750
5200 Interfund Transfers*	28,333	776,870	122,200
6000 Contingency	0	390,843	1,000,000
7000 Unappropriated Ending Fund Balance	2,650,848	485,100	505,981
<b>Total Requirements</b>	<b>\$32,379,035</b>	<b>\$35,362,220</b>	<b>\$36,589,904</b>
<b>Total FTE</b>	<b>284.82</b>	<b>284.62</b>	<b>319.41</b>

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

## STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*\*

This budget reflects a significant increase in State School Fund allocation for Dallas School District for 2014-15 as a result of legislative action. There is an offsetting increase in General Fund expenditures. Instructional programs of the district will add 17.57 FTE staff to implement a comprehensive elective program at LaCreole Middle School, additional math options at Dallas High School and to provide increased special education services. Increased FTE in support services is primarily due to significant grant funding for the professional development of teaching staff. Additionally, 12.16 FTE has been added to the Food Services Fund to accommodate the transition of employees into district paid positions that were previously provided by a food service management company. Expenditures related to Luckiamute Valley Charter School increased substantially due to the receipt of a Remote Elementary School grant which will flow through Dallas district accounts. Class sizes are expected to remain similar to 2013-14 throughout the district with the exception of LaCreole Middle School where they are expected to decline as a result of the added elective offerings.

## PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5527 per \$1,000)	4.5527	4.5527	4.5527
Local Option Levy	0	0	0
Levy For General Obligation Bonds	\$2,231,763	\$2,279,124	\$2,347,903

## STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$4,490,000	
Other Bonds	\$0	
Other Borrowings	\$30,000 121	
<b>Total</b>		



DALLAS SCHOOL DISTRICT No. 2  
DALLAS, OREGON  
JUNE 09, 2014

**RESOLUTION # 13-14-10**

**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 2014-2015 in the total amount of \$36,766,804 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, 2014, for the following purposes:

<b>GENERAL FUND: (Includes F100 &amp; F102)</b>			<b>DEBT SERVICE - GEN OBLIGATION BONDS:</b>		
1000	Instruction	\$ 17,048,326	5000	Debt Service - GO Bonds	\$ 2,240,550
2000	Support Services	\$ 10,175,520		<b>TOTAL</b>	<b>\$ 2,240,550</b>
4000	Facility Acq and Construction	\$ 300,000			
5000	Transfers	\$ 37,200		<b>DEBT SERVICE - OTHER:</b>	
6000	Operating Contingency	\$ 1,000,000	5000	Debt Service- FlexFund	\$ 31,200
	<b>TOTAL</b>	<b>\$ 28,561,046</b>		<b>TOTAL</b>	<b>\$ 31,200</b>
<b>SPECIAL REVENUE GRANTS &amp; PROJECTS:</b>			<b>STUDENT ACTIVITY FUNDS:</b>		
1000	Instruction	\$ 1,648,394	1000	Instruction	\$ 1,100,000
2000	Support Services	\$ 1,210,097		<b>TOTAL</b>	<b>\$ 1,100,000</b>
3000	Community Services	\$ 117,626			
5000	Transfers	\$ 84,000		<b>FOOD SERVICE:</b>	
	<b>TOTAL</b>	<b>\$ 3,060,117</b>	3000	Community Services	\$ 967,410
				<b>TOTAL</b>	<b>\$ 967,410</b>
<b>CAPITAL CONTRUCTION BOND PROJECTS:</b>			<b>UNAPPROPRIATED REQUIREMENTS:</b>		
4000	Construction	\$ 299,500	7000	Facilities Repairs & Main	\$ 250,000
5000	Transfers	\$ 1,000	7000	Food Service Fund	\$ 55,981
	<b>TOTAL</b>	<b>\$ 300,500</b>	7000	Student Activity Fund	\$ 100,000
			7000	Debt Service - GO Bonds	\$ 100,000
				<b>TOTAL</b>	<b>\$ 505,981</b>
<b>TOTAL APPROPRIATIONS, ALL FUNDS:</b>		<b>\$ 36,260,823</b>			
<b>TOTAL UNAPPROPRIATED, ALL FUNDS:</b>		<b>\$ 505,981</b>			
<b>TOTAL ADOPTED BUDGET:</b>		<b>\$ 36,766,804</b>			

**IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all property taxable property within the district for tax year 2014-2015:

- 1) At the rate of \$4.5527 per \$1,000 of assessed value for permanent rate tax;
- 2) In the amount of \$2,347,903 for debt service on general obligation bonds;

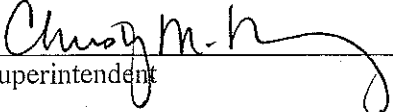
**CATEGORIZING THE TAX**


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

**Subject to the Education Limitation    Excluded from Limitation**

Permanent Rate Tax .....	<u>\$ 4.5527 / \$1,000</u>	
General Obligation Debt Service .....		<u>\$ 2,347,903</u>

The above resolution statements were approved and declared adopted on June 9, 2014.

  
\_\_\_\_\_  
Superintendent

  
\_\_\_\_\_  
Board Chair

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

**FORM ED-50**  
**2014-2015**

To assessor of POLK County

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

☐ Check here if this is an amended form.

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

<u>111 SW Ash Street</u> Mailing Address of District	<u>Dallas</u> City	<u>OR</u> State	<u>97338</u> Zip	<u>07/1/2014</u> Date Submitted
<u>Tamira Montague</u> Contact Person	<u>Business Manager</u> Title	<u>(503) 623-5594</u> Daytime Telephone	<u>tami.montague@dsd2.org</u> Contact Person E-mail	

## CERTIFICATION - You must check one box.

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

## PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	4.5527	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax . . . . .	2		
3. Local option capital project tax . . . . .	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . .	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 . . . . .	4b.	\$2,347,903	
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.	\$2,347,903	

## PART II: RATE LIMIT CERTIFICATION

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

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

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

150-504-075-6 (Rev. 12-13)

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

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

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# Appendix

**DALLAS SCHOOL DISTRICT NO. 2**  
**DALLAS, OREGON**  
**August 8, 2013**

**ITEM: ANNUAL BUSINESS PROCEDURES**

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

**BUDGET OFFICER**

Christy M. Perry, Superintendent / Clerk, shall be Budget Officer for the 2013-2014 school year.

**DEPUTY CLERK**

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

**CUSTODIAN OF DISTRICT FUNDS**

Tamira Montague, Business Manager / Deputy Clerk, shall be Custodian of District Funds.

**AUTHORIZATION TO BORROW FUNDS**

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

**AUTHORIZATION TO SIGN CHECKS**

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

**FIDELITY BONDS**

Christy M. Perry, Superintendent / Clerk and Tamira Montague, Business Manager / Deputy Clerk, will each be bonded in the amount of \$100,000.

**DEPOSITORIES**

Depositories for Dallas School District No. 2 funds are designated as follows for the 2013-2014 school year:

**Bank of America, Dallas Branch**

General Fund

Accounts Payable Account

Payroll Account

Federal Tax Account

Dallas High School Student Body

Scholarship Time Certificates

Oakdale Elementary School Checking Account

Lyle Elementary School Checking Account

**Wells Fargo Bank, Dallas Branch**

Dallas High School Student Body Account

Checking Accounts Payable

Passbook Savings

Time Certificates

LaCreole Middle School Student Body Account

Whitworth Elementary School Checking Account

**Citizens Bank**

District Food Service Account

**Washington Federal**

Morrison Student Body Checking Account

**AUTHORIZATION FOR POLK COUNTY TREASURER TO INVEST DISTRICT FUNDS**

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

**DESIGNATE AUDITOR**

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

**LEGAL COUNSEL**

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

**BOARD MEETINGS**

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

**NEWSPAPER FOR LEGAL NOTICES**

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

**LOCAL PUBLIC CONTRACT REVIEW BOARD**

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

**AFFIRMATIVE ACTION OFFICER**

Dennis Engle, Assistant Superintendent, shall serve as Affirmative Action Officer for FY 2013-2014.

**ADA COMPLIANCE OFFICER**

Autymn Galbraith, Director of Special Education, shall serve as the ADA Compliance Officer for FY 2013-2014.

**TITLE IX OFFICER**

Tim Larson, Athletic Director, shall serve as the Title IX Officer for FY 2013-2014.

**SAFETY OFFICER**

Todd Baughman, Principal, Lyle Elementary School, shall serve as the Safety Officer for FY 2013-2014.

**EXPOSURE CONTROL OFFICER**

Kevin Montague, Facilities Manager, shall serve as Exposure Control Officer for FY 2013-2014.

**PEST MANAGEMENT OFFICER**

Kevin Montague, Facilities Manager, shall serve as Pest Management Officer for FY 2013-2014.

**TITLE 1 DIRECTOR**

Caleb Harris, Principal, Oakdale Heights Elementary School shall serve as the Title 1 Director (.1) for FY 2013-2014.

**MIGRANT EDUCATION AND ENGLISH LANGUAGE LEARNER OFFICER**

Don Lawson, Teacher on Special Assignment, shall serve as the Officer of Migrant Education and English Language Learner for Dallas School District No. 2 for FY 2013-2014.

# Glossary of Definitions and Terms



## School Finance 101

### ADMr

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

### ADMw

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

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

ADMr 1.00 As of June 30

Plus:

Special Education 1.00 December Count of IEP's

English Second Language .50

Pregnant & Parenting 1.00

Poverty Factor .25

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

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

### APPROPRIATION

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

### ASSETS

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

### BUDGET

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

### BUDGET DOCUMENT

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

## BUDGETARY CONTROL

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

## BUDGETARY EXPENDITURES

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

## CAPITAL OUTLAY

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

## CAPITAL PROJECTS FUND

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

## CASH BASIS

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

## DEBT SERVICE FUND

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

## LICENSED EMPLOYEES

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

## CLASSIFIED EMPLOYEES

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

## CONTINGENCY

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

## CURRENT RESOURCES

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

## DEFICIT

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

## ENTERPRISE FUNDS

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

## EXPENDITURES

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

## FTE

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

## FALL ENROLLMENT

Number of students enrolled in school on October 1st.

## FIXED ASSETS

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

## FUNCTION CLASSIFICATION

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

## FUND

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

## GENERAL FUND

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

## INTERNAL SERVICE FUND

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

## LIABILITIES

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

## MEASURE 5

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

#### MEASURE 47

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

#### MEASURE 50

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

#### MODIFIED ACCRUAL BASIS

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

#### OBJECT

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

#### OPERATING BUDGET

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

#### PAYROLL COSTS

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

Examples are:

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

#### PROGRAM BUDGET

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

#### RESOURCES

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

#### REVENUES

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

#### **SPECIAL REVENUE FUND**

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

#### **STAFFING RATIO**

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

#### **STATE SCHOOL FUND**

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

#### **SUPPLEMENTAL BUDGET**

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

#### **TOSA**

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

#### **TRANSFERS**

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

#### **TRUST AND AGENCY FUND**

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

#### **UNAPPROPRIATED ENDING FUND BALANCE (UEFB)**

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

## DEFINITIONS OF REVENUE ACCOUNTS

### 1000 REVENUE FROM LOCAL SOURCES

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

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

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

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

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

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

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

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

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

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

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

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

1773 FEES STUDENT TOWELS.

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

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

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

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

1951 TEXTBOOK SALES. Revenue from sale of textbooks.

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

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

1990 MISCELLANEOUS.

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

## **2000 REVENUE FROM INTERMEDIATE SOURCES**

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

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

## **3000 REVENUE FROM STATE SOURCES**

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

3103 COMMON SCHOOL FUND. ORS 327.403.

## **4000 REVENUE FROM FEDERAL SOURCES**

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

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

## **5000 OTHER SOURCES**

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

5300 SALE OF FIXED ASSETS.

5400 BEGINNING FUND BALANCE.

## DEFINITIONS OF EXPENDITURE ACCOUNTS

### **100 SALARIES**

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

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

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

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

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

121 SUBSTITUTES - LICENSED. Substitute days for licensed personnel.

122 SUBSTITUTES - CLASSIFIED. Substitute pay for classified employees.

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

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

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

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

### **200 ASSOCIATED PAYROLL COSTS**

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

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

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

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

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

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



### **300 PURCHASED SERVICES**

312 INSTRUCTIONAL PROGRAMS IMPROVEMENT SERVICES. District paid staff development.

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

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

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

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

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

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

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

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

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

350 COMMUNICATIONS. Operating costs for telephones and postage.

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

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

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

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

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

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

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

#### **400 SUPPLIES AND MATERIALS**

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

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

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

440 PERIODICALS. Expenditures related to the purchase of periodicals.

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

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

470 COMPUTER SOFTWARE. Purchases of instructional and administrative software.

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

#### **500 CAPITAL OUTLAY**

510 LAND ACQUISITION. Expenditures for the purchase of land.

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

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

541 ADDITIONAL EQUIPMENT. Purchases of new equipment.

542 REPLACEMENT EQUIPMENT. Replacement costs of outdated equipment.

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

#### **600 OTHER OBJECTS**

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

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

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

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

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

## **700 TRANSFERS**

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

## **800 OTHER USES OF FUNDS**

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