

# Proposed Operating Budget

**July 1, 2024 — June 30, 2025**





**DALLAS SCHOOL DISTRICT NO. 2  
BUDGET COMMITTEE MEETING**

**Monday, April 22, 2024 at 6:00 p.m.  
Dallas School District Office  
111 SW Ash St, Dallas, OR 97338**

Join Zoom Meeting <https://dsd2-org.zoom.us/j/83342324364>

**AGENDA**

**1.0 WELCOME, INTRODUCTIONS AND AGENDA**

**2.0 BUDGET COMMITTEE ORGANIZATION**

**2.1 ELECT CHAIR**

**2.2 ELECT VICE-CHAIR**

**3.0 PROCEDURES AND DUTIES OF BUDGET COMMITTEE**

**4.0 BUDGET MESSAGE**

**5.0 PUBLIC COMMENT ON BUDGET**

**6.0 FUTURE BUDGET COMMITTEE MEETINGS**

**6.1 NEXT MEETING SCHEDULED MAY 13, 2024 AT 6:00 P.M.**

**6.2 SCHEDULE ADDITIONAL MEETING**

**7.0 ADJOURN**

Dallas School District Budget Committee is dedicated to the public comment process and all agendas will contain time allotted for public comment. If you wish to submit written public comment via email it must be received by 4:00 p.m. on the date of the meeting.

Comments submitted after 4:00 p.m. will be included in the next scheduled meeting. Please submit written public comment to [tami.montague@dsd2.org](mailto:tami.montague@dsd2.org) clearly marked with Budget Committee Public Comment in the subject line.

A copy of the proposed budget document will be available on the Dallas School District website at [www.dallas.k12.or.us](http://www.dallas.k12.or.us) no later than April 23, 2023.

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# Dallas School District No. 2 Proposed Operating Budget 2024-25

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# INTRODUCTION

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# **DALLAS SCHOOL DISTRICT**

## **SUPERINTENDENT'S BUDGET MESSAGE**

### **2024-2025**

Presented to the Budget Committee on April 22, 2024

Dallas School District No. 2, a municipal organization governed under the laws of the state of Oregon, was organized for educating children residing within the boundaries of the district. Voters of the school district elect directors of the five-member school board. The school board 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. A public hearing on this document is scheduled for June 24, 2024.

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

The school board designates one person to serve as budget officer. The budget officer prepares or supervises the preparation of the budget document. The budget officer acts under the direction of the budget committee. The school board formally appointed me, Steve Spencer, 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 educational services for Dallas School District students during fiscal year 2024-25.

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 22, 2024 and cost estimates based on known factors for each program that exists as of April 22, 2024. The budget for fiscal year 2024-25 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 units (school) recommended for operation by the district. Other funds are presented with additional detail. This document depicts a comprehensive overview of all district activities anticipated for fiscal year 2024-25.

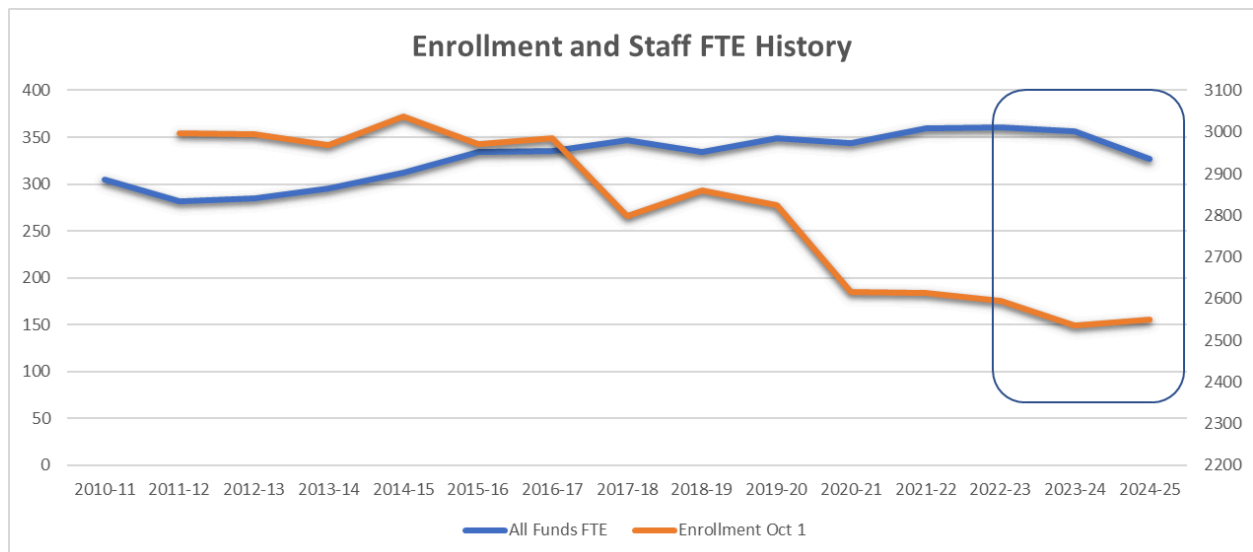
The 2023-24 school year has seen Oregon’s largest school district endure a nearly three week long teacher’s strike and the second largest school district, our neighboring district to the east, right on the brink. At the heart of these disputes were the significant challenges districts face in providing safe and healthy school environments, and keeping up with rising personnel costs.

For reference, Oregon caps the funding of special education at 11%. 2022 data show that, 90% of Oregon districts exceed this cap. The state average is 14.5%. In 2023, Dallas SD was at 17%, this year is 19%, and our projected incoming Kindergarten class will add to this number. This underfunding of our SPED program significantly hinders our ability to meet the needs of our students.

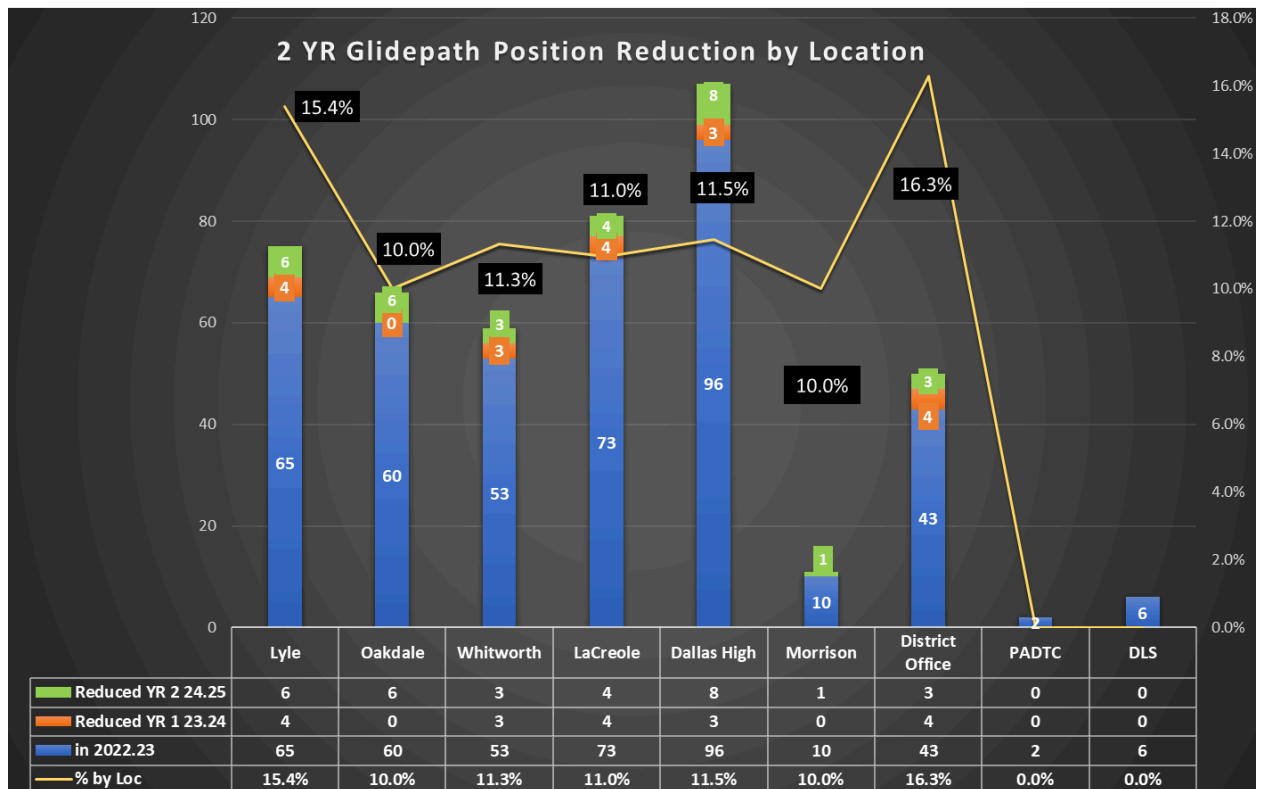
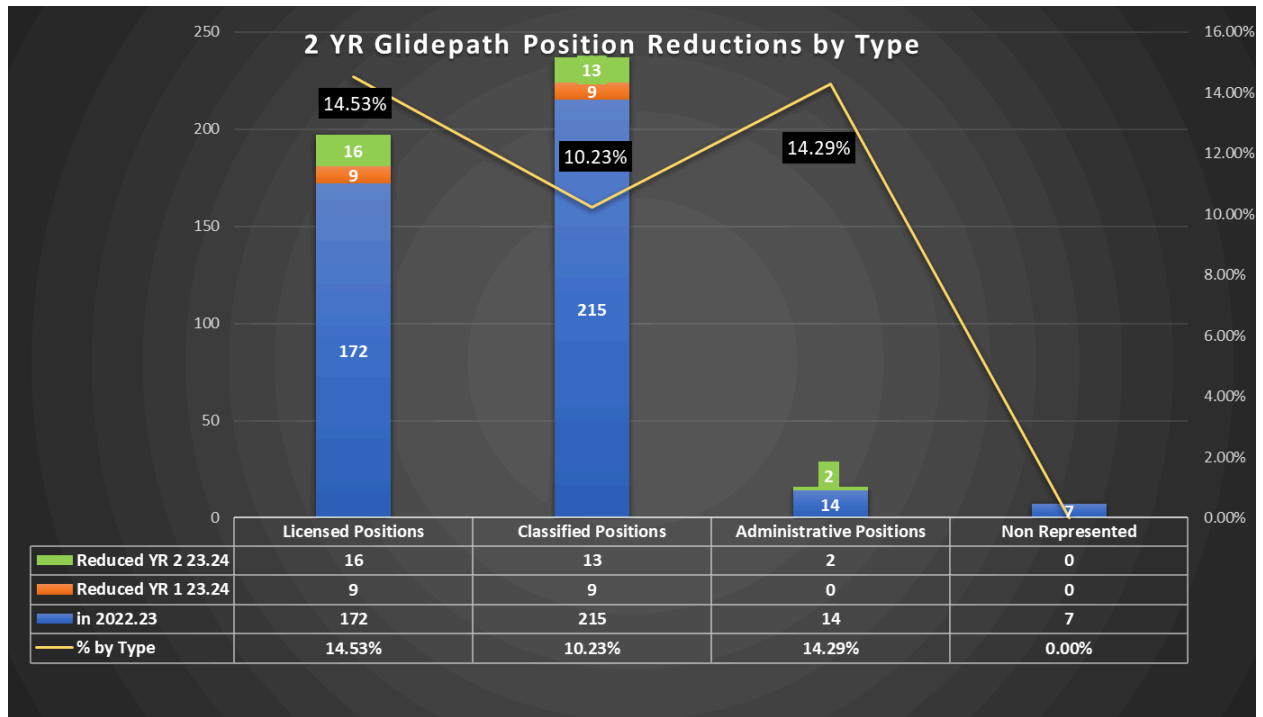
In addition to special education, we continue to experience high demands on both mental and behavioral health services. The levels of behaviors we are experiencing take us far beyond the realm of educational needs. These are medical needs that our educational system is not equipped to address. A poignant quote from a recent Salem-Keizer School Board message states *“We are schools and not medical facilities, so we are staffed with educators and not clinicians”*. This is important background information to help set the stage for the budget I am proposing tonight.

In June 2024, we will have completed the third year of our three-year strategic plan, which was developed with input from every corner of our diverse community. This representation provided rich and clear feedback to form our plan. During the 2023-24 school year we updated our district strategic plan to take us through the year 2028 and have used it to shape the 2024-25 budget.

This budget contains targeted and prioritized investments in the Dallas School District based upon our strategic plan. The State School Fund (SSF) budget of \$10.2B is inadequate for us to maintain current staffing levels. When combined with declining enrollment numbers and the end of ESSER funding, it means reduced staffing levels and increased class sizes across the district. The chart below shows a 14 year declining enrollment trend. While student needs are increasing and increased staff are needed, it is an unsustainable model using our current state school funding formula.



As 85% of our budget is personnel related costs, staffing made the bulk of our reductions. The charts below reflect the reductions made by both type and location respectively:



This budget maintains our investments in special education students and targeted supports to address the behavioral, social, emotional, and academic recovery needs of all students, and



continued funding of district adopted math and English/Language Arts curriculum. It does not as yet reflect our need to address alternative education options for our students, especially in the elementary and middle school levels. Our preliminary kindergarten enrollment numbers indicate a critically significant increase of students identified as needing Special Education services. We are approaching 50 students when a “normal year” could see less than 10.

This budget continues to invest in equitable access to technology, nursing services, improved facilities, mental health supports, psychological services, student interventions and professional development for staff members, **but at reduced levels**. The reduced levels of support is due to the insufficient SSF allocations as well as an overall decline in student enrollment (since 2018 we have seen a nearly 500 student decline in enrollment). This budget also contains funding to support traditional instructional opportunities and alternative opportunities. This budget reflects the belief that every student has an equal chance for success when we remove barriers and create individual opportunities.

District enrollment figures as of April 15th show 2545 students (3008 including LVCS and DCS). This number represents no fewer students enrolled in the district and 47 fewer students overall when including DCS and LVC compared to the final June figures at the end of the 2022-23 school year. When compared to the end of the 2022-23 school year, there are 42 fewer students. It is believed that these students transferred to virtual charter schools, private schools and homeschool opportunities or have moved out of the district.

In my 2022-23 budget message I recommended that the district needed to identify and reallocate resources to address changing needs of our students post-pandemic. We continue to see increasing demands for alternative learning options in K-12 due to aggressive behaviors, anxiety, and a wide range of student needs. This budget for 2024-2025 delivers on this recommendation by allocating resources to expand online options to students through Dragons Academy Online, but this program currently only serves students grades 9-12. We still need to rethink our current traditional models for delivering instruction as well as ways to creatively develop new strategies to meet the needs of the students in our community.

## **REVENUE SOURCES**

### **Elementary and Secondary School Relief Fund (ESSER)**

Federal funding through the CARES Act provided three appropriations to Dallas School District since March of 2020 to support the impact of the pandemic. ESSER allowed school districts to support pandemic response efforts and provide instructional stability due to revenue loss from declining enrollment. All ESSER funds must be fully expended by September 30, 2024.

This budget reflects significant reductions in force to compensate for the elimination of ESSER funds mentioned above. Continued attention must be given to maintaining our goal to increase student enrollment from year to year and should include defined efforts to market the strengths of our district, sustain academic and extra-curricular programs, and attract families back to the district.

### **General Fund**

**State School Fund** – The 2024-25 funding for Dallas School District comes from state school fund revenue (approximately 68%), generated through state income tax collections. The

remainder is from local property tax collections (approximately 22%) and other sources (approximately 10%).

The Oregon Department of Education provided our projected funding levels in the spring of 2023, which was based upon both the governor's recommended budget and the Ways and Means co-chair's proposed K-12 funding amount of \$10.2 billion. Dallas School District will receive the remaining 51% of our total state school fund biennium budget to support the coming fiscal year.

**Ending Fund Balance** -- The school board was visionary by approving Fund Balance Policy DBDB in 2019. On April 10, 2024, the school board again took action to adjust this policy so that the ending fund cash balance is within the range of 5-8% of total general fund adopted revenues. These prudent decisions protect reserves to address unexpected emergencies; to meet the uncertainties of state and federal funding; and help ensure a district credit rating that will qualify for lower interest costs and greater marketability of construction bonds. It also provides for the essential guiding principle of certainty during uncertain times, and confidence in continuity of operations. The proposed budget reflects an estimated ending fund balance (June 30, 2024) of \$2,787,000 which represents 6.5% of the general fund revenue.

Despite a 12% reduction in district positions over the last two years (25 licensed, 22 classified, and 2 administrative) we remain \$650k short of meeting our preferred 8% ending fund balance in the general fund. While 6.5% complies with the range established in board policy, there remains uncertainty about planning for future costs related to the following:

- New Oregon laws require additional benefits be made available to staff during protected leave periods as well as for unemployment during school break periods. Neither of these mandates are attached to additional resources. The total financial impact of these new benefit laws remain largely unknown because the cost is directly related to access by employees.
- Cost drivers such as inflation, personnel, and services provided by contractors are growing at a significantly higher percentage rate than Oregon's current school funding mechanism.
- Services once provided to students by outside agencies are no longer available, difficult to access, or are skyrocketing in cost. At the same time, student needs in these areas are also increasing (mental health, transition services, speech and language, occupational and physical therapy, food insecurity, housing needs).

## **Special Revenue Funds**

**Student Investment Account (SIA)** – This is the funding mechanism for use of revenue from the Student Success Act, approved by the Oregon Legislature in 2019 (HB 3427). This fund provides an allocation directly to school districts for investments in student social-emotional health and safety, well-rounded educational opportunities, smaller class sizes, increased instructional time and improved opportunities for historically underserved populations. These priorities were affirmed in the district strategic planning survey administered in January 2021 and community engagement surveys in January 2023. The proposed budget reflect estimated annual SIA revenue of \$2,391,494. Our Integrated plan can be found at this link -- <https://www.dallas.k12.or.us/integrated-plan>

**High School Success -- Measure 98.** The High School Graduation and College and Career Readiness Act of 2016 (Measure 98) was the ballot initiative that provides direct funding to school districts to increase high school graduation rates. The measure identifies three key areas to improve high school graduation; establish or expand Career and Technical Education programs, establish or expand college-level educational opportunities in high schools, and establish or expand dropout-prevention strategies in high schools. Dallas School District's plan for High School Success implementation is dedicated to strategies in all three key areas and is estimated at \$780,000. This number is lower than previous years and reflects our decline in student enrollment.

## **Early Literacy Allocation**

The Early Literacy Grant will provide \$183,397.98 in funds that can be backdated to October 1st, 2023 and another \$190,883.61 for the 2024-25 school year. Any funds that are not spent from the 2023-24 allocation can be carried over and spent during the 2024-25 school year. With the requirement to spend our remaining ESSER funds by September, we will be carrying most of the \$183,397.98 into next school year.

## **Other District Information**

**Student Support and Achievement --** Our community sustains a high level of support for education and strong volunteer commitment. These efforts have resulted in recovering and growing student performance post-pandemic. Based upon the results of our Winter Benchmark assessments (the halfway point in the school year), our elementary school students are demonstrating growth in both math and reading proficiency. Our STAR Reading and Math data show students making anticipated progress and our kindergarten students making above-average growth in STAR Early Literacy.

Our 2022-23 four-year cohort graduation rate is 77%; our five-year cohort graduation rate is 88.3%. Our 9th grade "on track to graduate" percentage is 84%, a 10% increase from the previous year.

**Curriculum Adoption –** This proposed budget includes funding for previously adopted district English/language arts curriculum and professional development and continued funding for the district math curriculum. These are essential investments in support of our students. We are in a Science curriculum adoption year, but funds are not adequate to make a full purchase this year. This will need to be a priority that needs to be addressed in the coming years.

**Response to Student Behavioral and Care Needs –** This proposed budget contains a host of supports to address student behavioral and care needs. These include continuation of a second school district nurse, second school district psychologist, and school based mental health support from Polk County Family and Community Outreach, the latter funded at a reduced rate due to budget reductions. It also supports a continuing 50:50 partnership with the city of Dallas to fund a police officer, in support of district student needs. As mentioned previously, I believe more needs to be done to address alternative educational needs for students K-12. I believe if we address the needs of our most at-risk student population, we will be able to serve all of our students at higher levels. I believe that we will see students return to the district



as we work to reduce the incidences of adverse behavioral disruptions that occur in our classrooms.

**Capital Construction Bond** – Voters passed a \$28,000,000 general obligation bond for capital construction projects throughout the district on May 17, 2022 and received a supplemental matching grant from the state of Oregon of \$4,000,000. The district additionally was awarded a grant to make seismic improvements at Dallas High School. Those projects were completed during this school year. This budget includes funding for up to a \$10,380,000 project budget for 2024-25, in a variety of areas and has planned for an additional unappropriated amount of \$5M for a total budget of \$15,380,000.

I am proud of the commitment of our employees, community members, board and budget committee members and all volunteers, who live our mission: **Centered on students, powered by collaboration, built on equity, and driven by excellence.**

I present to you the 2024-25 fiscal year budget and recommend its approval.

Sincerely,

Steve Spencer  
Superintendent

**Dallas School District No. 2  
Budget Committee  
2024-2025**

<b><u>Name</u></b>		<b><u>Term</u></b>
Boudreaux, Jerry	Budget Committee Member	February 2027
Dressel, Ed	School Board Director	June 2027
Laeng, Jeffrey	Budget Committee Member	February 2027
Meyer, Lu Ann	School Board Director	June 2025
Morris, David	Budget Committee Member	February 2027
Ogilvie, Rob	School Board Director	June 2025
Reilly-Pond, Shana	Budget Committee Member	February 2026
Steele, Zach	School Board Director	June 2027
Thackeray, Slade	Budget Committee Member	February 2026
Woods, Jon	School Board Director	June 2025

**Non-Voting Ad Hoc Members**

McGuire, Kelli	OSEA President	June 2024
Riester, Charlotte	DEA President	June 2024

## Dallas School District No. 2 Adopted Budget Calendar for FY 2024–2025

- |                |  |
|----------------|--|
| April 10, 2024 | <b>Publish First Notice of Budget Committee Meeting</b> <i>(12 days prior to meeting.)</i> Notice of the budget committee meeting(s) must state the purpose, time and place of the meeting(s); that the meeting is a public meeting; and whether or not public comment will be taken at the meeting. Notice must be published not earlier than 30 days prior to first meeting and not later than 5 days prior to the first meeting. <i>ORS 294.401</i>   |
| April 17, 2024 | <b>Publish Second Notice of Budget Committee Meeting</b> <i>(5 days prior to meeting.)</i> <i>ORS 294.401</i>  |
| April 22, 2024 | <b>First Budget Committee Meeting</b><br>Present budget message and comprehensive outline of the 2024-2025 budget proposal. Public comment will be taken.  |
| May 13, 2024   | <b>Second Budget Committee Meeting</b><br>Any subsequent budget committee meetings will be scheduled during this meeting.  |
| June 10, 2024  | <b>Final Budget Committee Meeting, if needed.</b>  |
| June 12, 2024  | <b>Publish Notice of Budget Hearing</b> <i>(12 days prior to hearing.)</i><br>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 24, 2024  | <b>Budget Hearing</b><br>Hold public hearing on the budget as approved by the budget committee. Expenditure adjustments, if any, are restricted to \$5,000 or 10%, whichever is greater, of the amount approved for each fund by the budget committee. Board adopts budget, appropriates funds, imposes and categorizes taxes.   |
| June 28, 2024  | <b>Final Budget Hearing, if needed.</b>  |
| July 15, 2024  | <b>Deadline to Certify the 2024-2025 Tax Levy with County Assessor.</b>  |

**Dallas School District No. 2  
2024-2025  
SUMMARY OF ALL FUNDS**

Actual 2021-22	Actual 2022-23	Adopted 2023-24		Proposed 2024-25	Approved 2024-25	Adopted 2024-25
\$ 35,990,196	\$ 37,588,731	\$ 42,205,241	General Fund	\$ 43,000,000		
87,853	133,843	264,000	Facilities, Repairs & Maintenance	391,000		
2,460,425	2,140,677	2,715,202	ESSER	210,000		
<b>\$ 38,538,474</b>	<b>\$ 39,863,251</b>	<b>\$ 45,184,443</b>	<b>Total General Funds</b>	<b>\$ 43,601,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>6,558,164</b>	<b>6,972,239</b>	<b>7,308,943</b>	<b>Special Revenue Grants &amp; Projects</b>	<b>8,103,518</b>		
<b>1,161,574</b>	<b>4,188,684</b>	<b>19,601,500</b>	<b>Capital Construction Bond Projects</b>	<b>15,380,000</b>		
-	-	-	Unemployment Reserve Trust & Agency Fund	700,000		
<b>1,143,861</b>	<b>1,318,170</b>	<b>1,393,000</b>	<b>Food Services</b>	<b>1,275,000</b>		
<b>589,215</b>	<b>561,924</b>	<b>1,350,000</b>	<b>Student Activity Funds</b>	<b>1,350,000</b>		
<b>3,133,930</b>	<b>3,278,929</b>	<b>3,895,500</b>	<b>Debt Service Fund - GO Bonds</b>	<b>4,192,600</b>		
<b>117,522</b>	<b>117,564</b>	<b>118,000</b>	<b>Debt Service Fund - Other Facilities Projects</b>	<b>118,000</b>		
<b>1,695,943</b>	<b>2,100,367</b>	<b>3,250,000</b>	<b>Debt Service Fund - PERS Pension Bond</b>	<b>3,228,496</b>		
<b>\$ 52,938,684</b>	<b>\$ 58,401,128</b>	<b>\$ 82,101,386</b>	<b>TOTAL</b>	<b>\$ 77,948,614</b>	<b>\$ -</b>	<b>\$ -</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 for the years as shown.

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

**BUDGET**

	Audited Actual		FTE	Budgeted		Proposed 2024/2025	Approved 2024/2025	Adopted 2024/2025
	2021/2022	2022/2023		2023/2024	FTE			
<i>Fund 100</i>								
<b>RESOURCES</b>								
<b>1000</b> Local Sources	\$9,261,113	\$9,894,539		\$9,912,700		\$10,502,489		
<b>2000</b> Intermediate Sources	\$39,039	\$119,003		\$140,171		\$90,000		
<b>3000</b> State Sources	\$26,537,144	\$27,521,049		\$29,528,820		\$29,903,961		
<b>4000</b> Federal Sources	\$5,405	\$4,432		\$3,550		\$3,550		
<b>5300</b> Sale of Assets	\$0	\$0		\$0		\$0		
<b>5000</b> Beginning Fund Balance	\$2,591,636	\$2,444,141		\$2,620,000		\$2,500,000		
<b>TOTAL RESOURCES</b>	<u>\$38,434,337</u>	<u>\$39,983,165</u>		<u>\$42,205,241</u>		<u>\$43,000,000</u>		
<b>REQUIREMENTS</b>								
<b>1000</b> Instruction								
100 Salaries	\$11,807,284	\$12,597,033	207.53	\$12,921,251	186.75	\$12,509,720		
200 Associated Payroll Costs	\$6,253,303	\$5,700,650		\$6,552,624		\$6,449,111		
300 Purchased Services	\$4,676,774	\$5,768,869		\$5,299,937		\$6,017,250		
400 Supplies & Materials	\$142,438	\$140,461		\$150,403		\$148,800		
500 Capital Outlay	\$7,610	\$0		\$15,000		\$0		
600 Dues & Fees	\$13,310	\$22,174		\$12,100		\$11,500		
Total Instruction	<u>\$22,900,719</u>	<u>\$24,229,187</u>		<u>\$24,951,315</u>		<u>\$25,136,381</u>		
<b>2000</b> Support								
100 Salaries	\$5,249,204	\$5,565,331	81.51	\$5,821,296	79.55	\$6,073,762		
200 Associated Payroll Costs	\$3,156,625	\$3,083,662		\$3,475,913		\$3,643,308		
300 Purchased Services	\$3,819,999	\$3,458,877		\$3,476,984		\$4,187,250		
400 Supplies & Materials	\$447,298	\$415,944		\$494,158		\$419,250		
500 Capital Outlay	\$30,484	\$429,146		\$382,300		\$258,000		
600 Other Objects	\$268,345	\$288,921		\$308,375		\$327,050		
Total Support	<u>\$12,971,955</u>	<u>\$13,241,881</u>		<u>\$13,959,026</u>		<u>\$14,908,619</u>		
<b>5220</b> Interfund Transfers	\$117,522	\$117,664		\$128,000		\$168,000		
<b>6110</b> Operating Contingency				\$1,166,900		\$1,960,000		
<b>7000</b> Unappropriated End Balance				\$2,000,000		\$827,000		
Total Other	<u>\$117,522</u>	<u>\$117,664</u>		<u>\$3,294,900</u>		<u>\$2,955,000</u>		
<b>TOTAL REQUIREMENTS</b>	<u>\$35,990,196</u>	<u>\$37,588,731</u>	289.04	<u>\$42,205,241</u>	266.30	<u>\$43,000,000</u>		
<b>Ending Fund Balance</b>	<b>\$2,444,141</b>	<b>\$2,394,434</b>						

**FACILITIES, REPAIRS & MAINTENANCE FUND - 102**

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

**BUDGET**

	Audited Actual		FTE	Budgeted		Proposed	Approved	Adopted
	2021/2022	2022/2023		2023/2024	FTE			
<i>Fund 102</i>								
<b>RESOURCES</b>								
1130 Construction Excise Tax	\$0	\$0		\$0		\$120,000		
1510 Interest Earned	\$781	\$4,082		\$2,000		\$5,000		
1910 Land Lease	\$1,100	\$1,100		\$0		\$0		
1920 Contributions & Donations	\$0	\$0		\$0		\$0		
1960 Recover Prior Years Exp	\$0	\$0		\$0		\$0		
1990 Miscellaneous	\$12,139	\$19,000		\$16,000		\$20,000		
5200 Interfund Transfer	\$71,236	\$72,790		\$96,000		\$96,000		
5400 Beginning Fund Balance	\$194,897	\$192,301		\$150,000		\$150,000		
<b>TOTAL RESOURCES</b>	<u>\$280,154</u>	<u>\$289,273</u>		<u>\$264,000</u>		<u>\$391,000</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	\$0	\$0		\$0		\$0		
500 Capital Equip	\$0	\$5,177		\$0		\$0		
600 Other Objects	\$0	\$0		\$0		\$0		
Total Instruction	<u>\$0</u>	<u>\$5,177</u>		<u>\$0</u>		<u>\$0</u>		
2000 Support								
100 Salaries	\$15,151	\$5,957		\$10,534		\$0		
200 Associated Payroll Costs	\$2,665	\$487		\$3,496		\$0		
300 Purchased Services	\$36,985	\$70,440		\$70,000		\$90,000		
400 Supplies	\$10,165	\$22,992		\$70,000		\$91,000		
500 Capital Equip	\$0	\$27,870		\$50,000		\$150,000		
600 Other Objects	\$0	\$0		\$0		\$0		
Total Support Services	<u>\$64,965</u>	<u>\$127,746</u>		<u>\$204,030</u>		<u>\$331,000</u>		
4150 Facilities Acquisition and Construction								
300 Purchased Services	\$0	\$920		\$0		\$0		
400 Supplies	\$0	\$0		\$0		\$0		
500 Capital Projects	\$22,887	\$0		\$10,000		\$0		
Total Building Construction & Improvement	<u>\$22,887</u>	<u>\$920</u>		<u>\$10,000</u>		<u>\$0</u>		
5220 Interfund Transfers	\$0	\$0		\$0		\$0		
Ending Fund Balance	\$192,301	\$155,430		\$49,970		\$60,000		
<b>TOTAL REQUIREMENTS</b>	<u>\$280,154</u>	<u>\$284,096</u>		<u>\$264,000</u>		<u>\$391,000</u>		





## SPECIAL REVENUE GRANTS & PROJECTS FUND - 200

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

### BUDGET

	Actual		FTE	Budgeted		Proposed	Approved	Adopted
	2021/2022	2022/2023		2023/2024	FTE			
<b>RESOURCES</b>								
1000 Local Sources	\$96,635	\$94,972		\$196,000		\$501,000		
2000 Other Intermediate Sources	\$658,042	\$669,678		\$500,000		\$670,000		
3000 State Sources	\$4,299,588	\$4,562,323		\$4,745,048		\$4,936,454		
4000 Federal Sources	\$1,503,898	\$1,645,266		\$1,867,895		\$1,996,064		
5000 Interfund Transfers	\$0	\$0		\$0		\$0		
5400 Beginning Fund Balance	\$0	\$0		\$0		\$0		
<b>TOTAL RESOURCES</b>	<b>\$6,558,164</b>	<b>\$6,972,239</b>		<b>\$7,308,943</b>		<b>\$8,103,518</b>	<b>\$0</b>	<b>\$0</b>
<b>REQUIREMENTS</b>								
1000 Instruction								
100 Salaries	\$2,839,923	\$3,082,058	47.82	\$3,111,175	44.94	\$3,138,744		
200 Assoc. Payroll Costs	\$1,353,368	\$1,376,814		\$1,562,450		\$1,613,175		
300 Purchased Services	\$611,605	\$665,104		\$834,915		\$886,436		
400 Supplies and Materials	\$485,391	\$186,485		\$179,500		\$180,500		
500 Capital Outlay	\$249,787	\$24,609		\$57,500		\$45,000		
600 Other Objects	\$0	\$8,353		\$2,000		\$1,000		
Total Instruction	\$5,540,074	\$5,343,423		\$5,747,540		\$5,864,856	\$0	\$0
2000 Supporting Services								
100 Salaries	\$231,785	\$610,759	5.75	\$405,371	11.57	\$996,586		
200 Assoc. Payroll Costs	\$164,795	\$288,799		\$255,904		\$486,156		
300 Purchased Services	\$251,018	\$244,473		\$264,731		\$254,272		
400 Supplies and Materials	\$11,066	\$91,717		\$109,936		\$2,500		
500 Capital Outlay	\$0	\$40,000		\$110,000		\$50,000		
600 Other Objects	\$278,810	\$273,826		\$290,361		\$320,649		
700 Transfer-Othr Agency	\$0	\$0		\$0		\$0		
Total Supporting Services	\$937,474	\$1,549,574		\$1,436,303		\$2,110,162	\$0	\$0
3000 Community Services								
100 Salaries	\$0	\$765		\$6,000		\$20,000		
200 Assoc. Payroll Costs	\$0	\$253		\$2,300		\$12,500		
300 Purchased Services	\$9,380	\$5,434		\$15,800		\$0		
400 Supplies and Materials	\$0	\$0		\$5,000		\$0		
500 Capital Outlay	\$0	\$0		\$0		\$0		
600 Other Objects	\$0	\$0		\$0		\$0		
Total Community Services	\$9,380	\$6,452		\$29,100		\$32,500	\$0	\$0
4000 Facility Building/Aquisition								
500 Capital Outlay	\$0	\$0		\$0		\$0	\$0	\$0
5220 Transfers to Other Funds	\$71,236	\$72,790		\$96,000		\$96,000		
<b>TOTAL REQUIREMENTS</b>	<b>\$6,558,164</b>	<b>\$6,972,239</b>	<b>53.57</b>	<b>\$7,308,943</b>	<b>56.51</b>	<b>\$8,103,518</b>	<b>\$0</b>	<b>\$0</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 student body organizations and can only be used for carrying out the purposes of the student body organization.

### BUDGET

	Audited Actual			Budgeted			Proposed	Approved	Adopted
	2021/2022	2022/2023	FTE	2023/2024	FTE	2024/2025	2024/2025	2024-2025	
<i>Fund 201</i>									
<b>RESOURCES</b>									
<b>1700</b> Extra Curricular Activities	\$638,735	\$698,666		\$1,050,000		\$1,050,000			
<b>5400</b> Beginning Fund Balance	<u>\$282,879</u>	<u>\$332,398</u>		<u>\$300,000</u>		<u>\$300,000</u>			
<b>TOTAL RESOURCES</b>	<u><u>\$921,613</u></u>	<u><u>\$1,031,064</u></u>		<u><u>\$1,350,000</u></u>		<u><u>\$1,350,000</u></u>			
<b>REQUIREMENTS</b>									
Instruction									
<b>1113</b> Supplies and Materials	\$74,038	\$107,828		\$200,000		\$200,000			
<b>1122</b> Supplies and Materials	\$31,257	\$43,066		\$250,000		\$250,000			
<b>1132</b> Supplies and Materials	<u>\$483,920</u>	<u>\$411,030</u>		<u>\$600,000</u>		<u>\$600,000</u>			
Total Instruction	<u><u>\$589,215</u></u>	<u><u>\$561,924</u></u>		<u><u>\$1,050,000</u></u>		<u><u>\$1,050,000</u></u>			
Ending Fund Balance	<u>\$332,398</u>	<u>\$469,140</u>		<u>\$300,000</u>		<u>\$300,000</u>			
<b>TOTAL REQUIREMENTS</b>	<u><u>\$921,613</u></u>	<u><u>\$1,031,064</u></u>		<u><u>\$1,350,000</u></u>		<u><u>\$1,350,000</u></u>			

### FOOD SERVICE FUND - 203

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

### BUDGET

	Audited Actual		FTE	Budgeted		FTE	Proposed	Approved	Adopted
	2021/2022	2022/2023		2023/2024	2024/2025				
<i>Fund 203</i>									
<b>RESOURCES:</b>									
1510 Interest Earned	\$129	\$160		\$1,000			\$1,000		
1610 Meal Sales	\$127	\$3,482		\$10,000			\$0		
1920 Donations	\$0	\$0		\$5,000			\$2,000		
1990 Miscellaneous	\$9,796	\$6,910		\$10,000			\$16,000		
3102 State School Lunch Match	\$9,331	\$9,902		\$12,000			\$22,000		
3199 Unrestricted State Grants	\$3,979	\$171,298		\$15,000			\$15,000		
3299 Other State Grants	\$12,225	\$214		\$50,000			\$15,000		
4500 Federal Funds thru State	\$1,302,765	\$786,791		\$1,000,000			\$1,039,000		
4900 Revenue for/on behalf of Dist	\$81,542	\$81,167		\$80,000			\$95,000		
5200 Interfund Transfer	\$0	\$0		\$10,000			\$50,000		
5400 Beginning Fund Balance	\$37,608	\$313,642		\$200,000			\$20,000		
<b>TOTAL RESOURCES</b>	<b>\$1,457,503</b>	<b>\$1,373,565</b>		<b>\$1,393,000</b>			<b>\$1,275,000</b>		
<b>REQUIREMENTS</b>									
3100 Food Service Enterprise Svcs									
100 Salaries	\$435,137	\$483,684	14.50	\$529,183	13.25		\$499,259		
200 Associated Payroll Costs	\$269,343	\$271,589		\$318,958			\$276,889		
300 Purchased Services	\$28,662	\$33,075		\$28,000			\$31,000		
400 Supplies & Materials	\$407,839	\$524,863		\$390,000			\$444,202		
500 Capital Outlay	\$0	\$0		\$10,000			\$0		
600 Other Objects	\$2,880	\$2,960		\$3,000			\$3,650		
Total Community Services	<b>\$1,143,861</b>	<b>\$1,316,170</b>		<b>\$1,279,140</b>			<b>\$1,255,000</b>		
Ending Fund Balance	\$313,642	\$57,395		\$113,860			\$20,000		
<b>TOTAL REQUIREMENTS</b>	<b>\$1,457,503</b>	<b>\$1,373,565</b>	14.50	<b>\$1,393,000</b>	13.25		<b>\$1,275,000</b>		

**DEBT SERVICE FUND 301  
GENERAL OBLIGATION**

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

In May 2022 voters approved a new general obligation bond for \$28M. Under close supervision of a Citizen Oversight Committee, the bond proceeds are being used in accordance with the promises made to the community in the ballot measure. Projects are underway around the district relating to major facility improvements including safety and security projects, facility upgrades, including roofing, energy improvements, HVAC, restrooms and plumbing, and technology infrastructure. And new construction projects are being planned for future use of these proceeds.

This budget accommodates the repayment of anticipated debt for FY 2024-25.

**BUDGET**

	Audited Actual		Budgeted	Proposed	Approved	Adopted
	2021/2022	2022/2023	FTE 2023/2024	FTE 2024/2025	2024/2025	2024/2025
<i>Fund 301</i>						
<b>RESOURCES</b>						
1111 Current Year's Taxes	\$3,172,779	\$3,333,949	\$3,200,000	\$3,200,000		
1112 Prior Year's Taxes	\$53,154	\$24,683	\$50,000	\$50,000		
1190 Interest on Taxes	\$0	\$1,507	\$0	\$1,000		
1510 Interest on Investments	\$10,916	\$77,891	\$45,000	\$70,000		
1990 Miscellaneous	-\$4,286	\$0	\$0	\$0		
4899 Other Rev in Lieu of Tax	\$553	\$469	\$500	\$500		
5400 Beginning Fund Balance	\$563,372	\$662,559	\$600,000	\$871,100		
<b>TOTAL RESOURCES</b>	<b>\$3,796,489</b>	<b>\$4,101,058</b>	<b>\$3,895,500</b>	<b>\$4,192,600</b>		
<b>REQUIREMENTS</b>						
5110 Debt Service						
610 Redemption of Principal	\$2,759,280	\$2,680,000	\$2,815,000	\$2,445,000		
621 Interest	\$374,620	\$598,899	\$611,150	\$1,247,500		
640 Dues and Fees	\$30	\$30	\$100	\$100		
	\$3,133,930	\$3,278,929	\$3,426,250	\$3,692,600		
5220 Transfer-Loan fr Other Fund	\$0	\$0	\$0	\$0		
Ending Fund Balance	\$662,559	\$822,129	\$469,250	\$500,000		
<b>TOTAL REQUIREMENTS</b>	<b>\$3,796,489</b>	<b>\$4,101,058</b>	<b>\$3,895,500</b>	<b>\$4,192,600</b>		

**REPAYMENT SCHEDULE**

	Date	Principal	Interest	Total
Series 2022	2024-2025	1,160,000	482,750	1,642,750
	2025-2026	1,270,000	424,750	1,694,750
	2026-2027	1,380,000	361,250	1,741,250
	2027-2028	1,505,000	292,250	1,797,250
	2028-2029	1,635,000	217,000	1,852,000
	2029-2030	1,770,000	135,250	1,905,250
	2030-2031	935,000	46,750	981,750
	<b>TOTAL</b>	<b>9,655,000</b>	<b>1,960,000</b>	<b>11,615,000</b>

**REPAYMENT SCHEDULE**

	Date	Principal	Interest	Total
Series 2024	2024-2025	1,285,000	761,750	2,046,750
	2025-2026	1,410,000	697,500	2,107,500
	2026-2027	1,545,000	627,000	2,172,000
	2027-2028	1,685,000	549,750	2,234,750
	2028-2029	665,000	465,500	1,130,500
	2029-2030	730,000	432,250	1,162,250
	2030-2031	1,780,000	395,750	2,175,750
	2031-2032	2,945,000	306,750	3,251,750
	2023-2033	3,190,000	159,500	3,349,500
	<b>TOTAL</b>	<b>15,235,000</b>	<b>4,395,750</b>	<b>19,630,750</b>

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

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

**BUDGET**

	Audited Actual		Budgeted		Proposed	Approved	Adopted
	2021/2022	2022/2023	FTE	2023/2024	FTE	2024/2025	2024/2025
<i>Fund 302</i>							
<b>RESOURCES</b>							
<b>5200</b> Interfund Transfer	\$117,522	\$117,664		\$118,000		\$118,000	
<b>TOTAL RESOURCES</b>	<u>\$117,522</u>	<u>\$117,664</u>		<u>\$118,000</u>		<u>\$118,000</u>	
<b>REQUIREMENTS</b>							
<b>5110</b> Debt Service							
610 Redemption of Principal	\$96,000	\$98,000		\$100,000		\$102,000	
621 Interest	\$21,522	\$19,564		\$17,564		\$15,524	
640 Dues & Fees	\$0	\$0		\$436		\$476	
Debt Service Requirements	<u>\$117,522</u>	<u>\$117,564</u>		<u>\$118,000</u>		<u>\$118,000</u>	
Ending Fund Balance	<u>\$0</u>	<u>\$100</u>					
<b>TOTAL REQUIREMENTS</b>	<u>\$117,522</u>	<u>\$117,664</u>		<u>\$118,000</u>		<u>\$118,000</u>	

**REPAYMENT SCHEDULE**

	Date	Principal	Interest	Total
<b>Series 2019</b>	2024-2025	102,000	15,524	117,524
	2025-2026	104,000	13,442	117,442
	2026-2027	107,000	11,322	118,322
	2027-2028	109,000	9,139	118,139
	2028-2029	111,000	6,916	117,916
	2029-2030	113,000	4,651	117,651
	2030-2031	115,000	2,346	117,346
	<b>TOTAL</b>	<u>761,000</u>	<u>63,340</u>	<u>824,340</u>



**DEBT SERVICE FUND 310  
PERS PENSION BOND**

In May 2021 Dallas School District School Board resolved to issue PERS Pension Bonds to offset some long term obligations associated with the district's portion of the PERS System UAL (Unfunded Actuarial Liability). In August 2021, the district issued nearly \$40M at a favorable rate. The sale is anticipated to save the district nearly \$15M in PERS rates over the next 20 years.

Fund 310 was established to service the long-term debt related to this issuance and to accumulate a reserve balance to mitigate the impact of high rate increases.

**BUDGET**

	Audited Actual		FTE	Budgeted		Proposed	Approved	Adopted
	2021/2022	2022/2023		2023/2024	FTE			
<i>Fund 310</i>								
<b>RESOURCES</b>								
<b>1970</b> Service from other funds	\$2,894,281	\$1,701,029		\$2,250,000		\$2,228,496		
<b>5400</b> Beginning Fund Balance	\$0	\$1,198,338		\$1,000,000		\$1,000,000		
<b>TOTAL RESOURCES</b>	<u>\$2,894,281</u>	<u>\$2,899,367</u>		<u>\$3,250,000</u>		<u>\$3,228,496</u>		
<b>REQUIREMENTS</b>								
<b>5110</b> Debt Service								
610 Redemption of Principal	\$990,000	\$1,285,000		\$1,345,000		\$1,425,000		
621 Interest	\$705,943	\$815,367		\$811,358		\$803,396		
640 Dues and Fees	\$0	\$0		\$100		\$100		
	<u>\$1,695,943</u>	<u>\$2,100,367</u>		<u>\$2,156,458</u>		<u>\$2,228,496</u>		
<b>5220</b> Transfer-Loan fr Other Fund	\$0	\$0		\$0		\$0		
Ending Fund Balance	<u>\$1,198,338</u>	<u>\$799,000</u>		<u>\$1,093,542</u>		<u>\$1,000,000</u>		
<b>TOTAL REQUIREMENTS</b>	<u>\$2,894,281</u>	<u>\$2,899,367</u>		<u>\$3,250,000</u>		<u>\$3,228,496</u>		

**REPAYMENT SCHEDULE**

	Date	Principal	Interest	Total
<b>FFC POB, Series 2021A</b>	2024-2025	1,425,000	803,396	2,228,396
	2025-2026	1,515,000	790,941	2,305,941
	2026-2027	1,610,000	774,215	2,384,215
	2027-2028	1,710,000	752,319	2,462,319
	2028-2040	29,695,000	5,444,743	35,139,743
	<b>TOTAL</b>	<b>35,955,000</b>	<b>8,565,615</b>	<b>44,520,615</b>

### CAPITAL CONSTRUCTION BOND PROJECTS FUND - 401

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

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

In 2023-24 a seismic rehabilitation grant for the Dallas High School Gym was finalized. No seismic projects are planned for 2024-25.

### BUDGET

	Audited Actual		FTE	Budgeted		Proposed	Approved	Adopted
	2021/2022	2022/2023		2023/2024	FTE			
<i>Fund 401</i>								
<b>RESOURCES</b>								
1510 Interest Earned	\$2,203	\$172,477		\$1,500		\$0		
1960 Recover Prior Year Exp	\$0	\$0		\$0		\$0		
1990 Miscellaneous	\$0	\$400		\$0		\$0		
3000 State Sources	\$768,954	\$1,681,530		\$2,000,000		\$0		
5110 Bond Proceeds				\$0		\$0		
5400 Beginning Fund Balance	\$390,621	\$9,189		\$100,000		\$0		
<b>TOTAL RESOURCES</b>	<u>\$1,161,778</u>	<u>\$1,863,595</u>		<u>\$2,101,500</u>		<u>\$0</u>		
<b>REQUIREMENTS</b>								
4000 Facilities Acquisition/Construction								
100 Salaries	\$3,436	\$0		\$0		\$0		
200 Associated Payroll Costs	\$1,305	\$0		\$0		\$0		
300 Purchased Services	\$111,209	\$24,983		\$0		\$0		
400 Supplies	\$63	\$0		\$0		\$0		
500 Capital Improvements	\$1,036,577	\$1,732,162		\$2,101,500		\$0		
600 Other Objects	\$0	\$14,033		\$0		\$0		
Total Acquisition/Construction	<u>\$1,152,590</u>	<u>\$1,771,178</u>		<u>\$2,101,500</u>		<u>\$0</u>		
5220 Transfers to Other Funds	\$0	\$0		\$0		\$0		
Ending Fund Balance	\$9,189	\$92,417		\$0		\$0		
<b>TOTAL REQUIREMENTS</b>	<u>\$1,161,778</u>	<u>\$1,863,595</u>		<u>\$2,101,500</u>		<u>\$0</u>		



### UNEMPLOYMENT RESERVE FUND

In 2023 the Oregon legislature passed into law SB 489 which expanded school employee access to unemployment benefits for staff who are not scheduled to work during school recess periods. Though the law went into effect on Jan 1, 2024, as of the print date of this document, the final rules of eligibility have not been finalized by the Oregon Employment Department.

Dallas School District is a "pay as you go" employer which means 100% of claims paid to former employees are reimbursed to the employment department. SB 489 law expands benefits to many of our current staff who work only during the school year and do not and do not work during scheduled breaks. Until it is known how many of our staff will qualify under the expanded law, the district plans to set aside a % of gross payrolls into this Reserve F702 to pay eligible claims.

This budget reflects a gross payroll set aside rate of 1.5% for fiscal year 2024.25 with a beginning balance of \$350k which was collected against payrolls during 2023-24 in anticipation of an unknown number of claims paid in summer 2024.

### BUDGET

	Audited Actual		FTE	Budgeted	FTE	Proposed	Approved	Adopted
	2021/2022	2022/2023		2023/2024		2024/2025	2024/2025	2024/2025
						<i>Fund 702</i>		
<b>RESOURCES</b>								
1970 Services Provided Other Funds	\$0	\$0		\$0		\$350,000		
5400 Beginning Fund Balance	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$350,000</u>		
<b>TOTAL RESOURCES</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>		<u><u>\$0</u></u>		<u><u>\$700,000</u></u>		
<b>2000 Support</b>								
100 Salaries	\$0	\$0		\$0		\$0		
200 Associated Payroll Costs	\$0	\$0		\$0		\$700,000		
300 Purchased Services	\$0	\$0		\$0		\$0		
400 Supplies	\$0	\$0		\$0		\$0		
500 Capital Equip	\$0	\$0		\$0		\$0		
600 Other Objects	\$0	\$0		\$0		\$0		
Total Support Services	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$700,000</u>		
<b>5220 Interfund Transfers</b>	\$0	\$0		\$0		\$0		
Ending Fund Balance	<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>\$0</u></u>		<u><u>\$0</u></u>		

**Dallas School District  
2024-25  
Fund Transfers**

Fund	Transfers Out	Transfers In	Purpose
100 - General Fund: Operations	118,000		To service debt related to the Full Faith and Credit borrowing that funded the athletic track repair/replacement in 2019.
302 - Debt Service Fund		118,000	
100 - General Fund: Operations	50,000		To provide additional support to the Food Service Program if needed.
203 - Food Service Fund		50,000	
200 - Special Rev Grants & Projects	96,000		To make SB1149 Cool Schools revenue available for expenditure on Facility, Repairs & Maintenance projects.
102 - General Fund: Facilities, Repairs & Maintenance		96,000	
<b>Total Transfers</b>	<b>\$ 264,000</b>	<b>\$ 264,000</b>	

**Summary Total by Fund:**

100 - General Fund: Operations	168,000	
200 - Special Rev Grants & Projects	96,000	
203 - Food Service Program		50,000
102 - General Fund: Facilities		96,000
302-Debt Service		118,000

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# GENERAL FUND RESOURCES

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STATE SCHOOL FUND GRANT

2024-2025

Based on \$10.2 Billion Budget with a 49/51 split as of 3/25/2024

**Polk County, Dallas SD 2 - 2190**

**2024-2025 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$9,270,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$413,600.46
County School Fund	=	\$43,450.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$4,200.00
Revenue Adjustments	=	\$0.00
<b>Sum of Local Revenue</b>	<b>=</b>	<b>\$9,731,250.46</b>

**2024-2025 Experience Adjustment**

District Average Teacher Experience	=	10.44
State Average Teacher Experience	=	11.85
Experience Adjustment (Difference in District and State Teacher Experience)	=	-1.41

**2024-2025 Transportation Grant**

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$2,000,000.00
Transportation per ADMr Rank		28%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$1,400,000.00

**2024-2025 Extended ADMw**

<b>2024-2025 ADMw</b> 3,523.53	<b>2023-2024 ADMw</b> 3,548.32	<b>Extended ADMw</b> 3,548.32
--------------------------------	--------------------------------	-------------------------------

**2024-2025 General Purpose Grant**

Multiply the Teacher Experience Adjustment of -1.41 by \$25 then add \$4500 to the result = \$4,464.75  
 Then multiply \$4,464.75 by the Extended ADMw 3548.3193 and then by the funding ratio 2.340889528924 = \$37,085,211.35

**2024-2025 Total Formula Revenue**

Add the General Purpose Grant \$37,085,211.35 to the Transportation Grant \$1,400,000.00 = \$38,485,211.35

**2024-2025 State School Fund Grant**

Subtract the Local Revenue \$9,731,250.46 from the Total Formula Revenue \$38,485,211.35 = \$28,753,960.89

**2024-2025 Rates per ADMw**

General Purpose Grant per Extended ADMw = \$10,451	Total Formula Revenue per Extended ADMw = \$10,846
Charter Schools Rate( ORS 338.155 ) = \$10,525	

**Payments**

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

STATE SCHOOL FUND GRANT  
2024-2025

As of 3/26/2024

**Polk County, Dallas SD 2**

**District ID: 2190**

**2024-2025 Extended ADMw**

**Dallas SD 2: District total extended ADMw for funding calculations**

	2024-2025		2023-2024	
ADMr:	$2,964.00 \times 1.00 =$	2,964.00	$2,493.46 \times 1.00 =$	2,493.46
Students in ESL programs:	$40.00 \times 0.50 =$	20.00	$43.28 \times 0.50 =$	21.64
Students in Pregnant and Parenting Programs:	$3.00 \times 1.00 =$	3.00	$2.00 \times 1.00 =$	2.00
486 IEP Students capped at 11% of District ADMr:	$326.04 \times 1.00 =$	326.04	$328.23 \times 1.00 =$	328.23
Students on IEP Above 11% of ADMr:	$94.30 \times 1.00 =$	94.30	$94.30 \times 1.00 =$	94.30
Students in Poverty:	$349.03 \times 0.25 =$	87.26	$293.62 \times 0.25 =$	73.41
Students in Foster Care and Neglected/Delinquent:	$15.00 \times 0.25 =$	3.75	$15.00 \times 0.25 =$	3.75
Remote Elementary School Correction:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Small High School Correction:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Post Graduate Scholars:	$0.00 \times 0.25 =$	0.00	$0.00 \times 0.25 =$	0.00
	<b>2024-2025 ADMw</b>	<b>3,498.35</b>	<b>2023-2024 ADMw</b>	<b>3,016.78</b>
	<b>Dallas SD 2 Extended ADMw</b>		<b>3,548.32</b>	

**Luckiamute Valley Charter School: Charter ADMw for information only**

	2024-2025		2023-2024	
ADMr:	$0.00 \times 1.00 =$	0.00	$232.23 \times 1.00 =$	232.23
Students in ESL programs:	$0.00 \times 0.50 =$	0.00	$1.00 \times 0.50 =$	0.50
Students in Pregnant and Parenting Programs:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
0 IEP Students capped at 11% of District ADMr:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Students on IEP Above 11% of ADMr:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Students in Poverty:	$0.00 \times 0.25 =$	0.00	$27.35 \times 0.25 =$	6.84
Students in Foster Care and Neglected/Delinquent:	$0.00 \times 0.25 =$	0.00	$0.00 \times 0.25 =$	0.00
Remote Elementary School Correction:	$25.18 \times 1.00 =$	25.18	$25.18 \times 1.00 =$	25.18
Small High School Correction:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Post Graduate Scholars:	$0.00 \times 0.25 =$	0.00	$0.00 \times 0.25 =$	0.00
	<b>2024-2025 ADMw</b>	<b>25.18</b>	<b>2023-2024 ADMw</b>	<b>264.75</b>

STATE SCHOOL FUND GRANT  
**2024-2025**

As of 3/26/2024

**Dallas Community Charter: Charter ADMw for information only**

	2024-2025		2023-2024	
ADMr:	0.00 X 1.00 =	0.00	258.19 X 1.00 =	258.19
Students in ESL programs:	0.00 X 0.50 =	0.00	2.00 X 0.50 =	1.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students in Poverty:	0.00 X 0.25 =	0.00	30.40 X 0.25 =	7.60
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	<b>2024-2025 ADMw</b>	<b>0.00</b>	<b>2023-2024 ADMw</b>	<b>266.79</b>

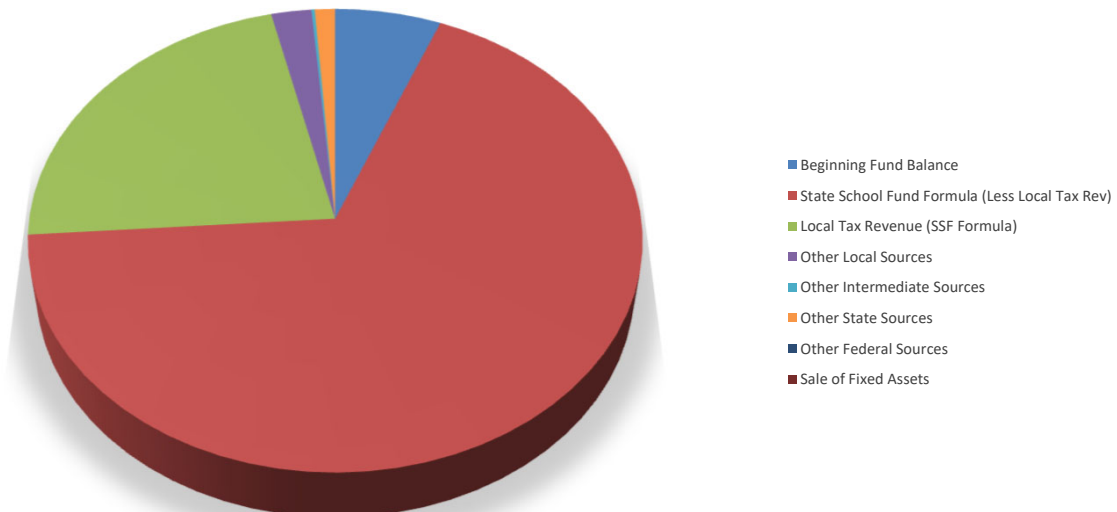
**Dallas SD 2 Extended ADMw 3,548.32**

**General Fund Revenue  
Audited Actual  
2022-23**

Account	Revenue Source	2022-23 Actual	% of Total
R1111	CURRENT YEAR TAXES	\$8,897,397	22.25%
R1112	PRIOR YEAR TAXES	\$63,879	0.16%
R1113	BACK TAXES-FORCED SALE	\$0	0.00%
R1190	INTEREST ON TAXES	\$4,022	0.01%
R1312	TUITION OTHR DIST IN STAT	\$650	0.00%
R1331	TUITION FR INDIVIDUALS	\$0	0.00%
R1510	INTEREST ON INVESTMENTS	\$165,643	0.41%
R1710	ADMISSIONS	\$0	0.00%
R1711	DHS AUDITORIUM ADMISSION	\$8,451	0.02%
R1740	FEES; TEXTBOOKS & MISC	\$737	0.00%
R1770	FEES CO-CURRICULAR	\$88,896	0.22%
R1773	PE / TOWEL FEES	\$14	0.00%
R1800	OTHER LOCAL SOURCES	\$0	0.00%
R1910	FACILITY RENTALS	\$2,580	0.01%
R1920	CONTRIBUTIONS & DONATIONS PRIVATE	\$0	0.00%
R1941	SERVICES TO OTHER DISTRICTS	\$0	0.00%
R1943	LVCS CHARTER SCHOOLS	\$168,992	0.42%
R1960	RECOVER PRIOR YRS EXP	\$6,182	0.02%
R1980	FEES CHARGED TO GRANTS	\$271,102	0.68%
R1990	MISCELLANEOUS	\$196,658	0.49%
R1991	PRINTING SERVICES	\$19,337	0.05%
R1994	SCHOLARSHIPS	\$0	0.00%
R2101	COUNTY SCHOOL FUNDS	\$43,450	0.11%
R2102	ESD APPORTIONMENT	\$75,553	0.19%
R2199	OTHER INTERMEDIATE SOURCES	\$0	0.00%
R3101	STATE SCHOOL FUND - GEN SUPPORT	\$26,599,676	66.53%
R3103	COMMON SCHOOL FUND	\$455,560	1.14%
R3199	UNRESTRICTED OTHER STATE GRANTS	\$465,814	1.17%
R3299	RESTRICTED OTHER STATE GRANTS	\$0	0.00%
R4201	FOSTER TRANSPORTATION REIMBURSEMENT	\$0	0.00%
R4500	RESTRICTED FEDERAL GRANTS THRU STATE	\$0	0.00%
R4801	FED FOREST FEES	\$222	0.00%
R4899	OTHER REV IN LIEU OF TAX	\$4,211	0.01%
R5300	SALE COMP LOSS FXD ASSETS	\$0	0.00%
R5400	RESOURCES BEG FUND BAL	\$2,444,141	6.11%
		<b>\$39,983,165</b>	<b>100.00%</b>

Summary Data			
Beginning Fund Balance	\$2,444,141	6.11%	
State School Fund Formula (Less Local Tax Rev)	\$27,103,119	67.79%	
Local Tax Revenue (SSF Formula)	\$8,965,298	22.42%	
Other Local Sources	\$928,592	2.32%	
Other Intermediate Sources	\$75,553	0.19%	
Other State Sources	\$465,814	1.17%	
Other Federal Sources	\$0	0.00%	
Sale of Fixed Assets	\$0	0.00%	
Total	\$39,982,517	100.00%	

2022-23 Actuals Resource Summary



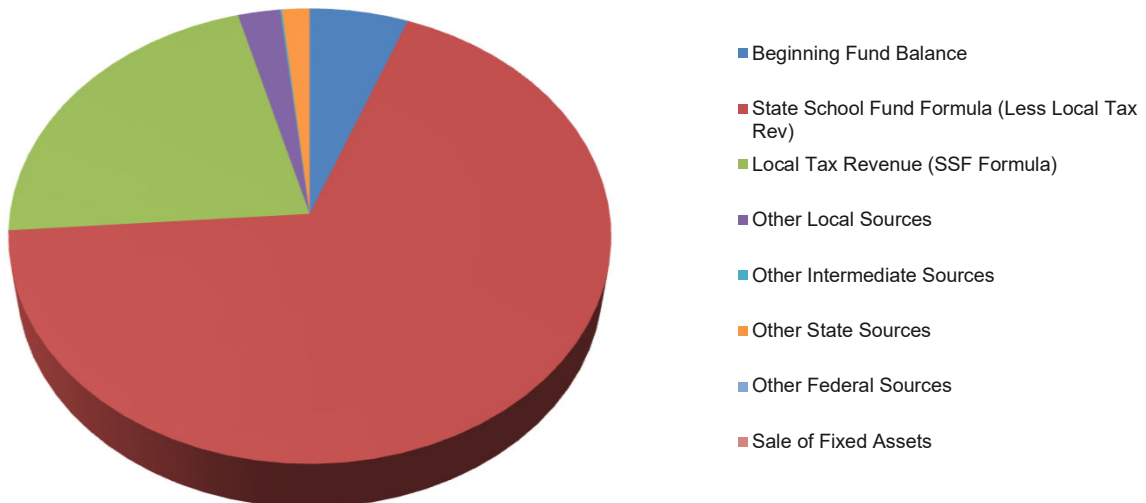


### General Fund Resources 2024-25 Budget

Account	Revenue Source	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
R1111	CURRENT YEAR TAXES	\$8,374,334	\$8,897,397	\$8,860,000	\$9,349,289		
R1112	PRIOR YEAR TAXES	\$82,604	\$63,879	\$100,000	\$75,000		
R1190	INTEREST ON TAXES	\$625	\$4,022	\$7,000	\$7,000		
R1312	TUITION OTHR DIST IN STAT	\$0	\$650	\$700	\$700		
R1510	INTEREST ON INVESTMENTS	\$38,132	\$165,643	\$230,000	\$300,000		
R1710	ADMISSIONS	\$17,138	\$0	\$20,000	\$20,000		
R1711	DHS AUDITORIUM ADMISSION	\$3,990	\$8,451	\$3,500	\$0		
R1740	FEES; TEXTBOOKS & MISC	\$4,227	\$737	\$500	\$500		
R1770	FEES CO-CURRICULAR	\$61,336	\$88,896	\$75,000	\$75,000		
R1773	PE / TOWEL FEES	\$0	\$14	\$0	\$0		
R1910	FACILITY RENTALS	\$0	\$2,580	\$1,000	\$5,000		
R1941	SERVICES TO OTHER DISTRICTS	\$1,965	\$0	\$35,000	\$10,000		
R1943	LVCS CHARTER SCHOOLS	\$211,486	\$168,992	\$195,000	\$195,000		
R1960	RECOVER PRIOR YRS EXP	\$1,907	\$6,182	\$0	\$25,000		
R1980	FEES CHARGED TO GRANTS	\$330,924	\$271,102	\$250,000	\$325,000		
R1990	MISCELLANEOUS	\$115,276	\$196,658	\$120,000	\$100,000		
R1991	PRINTING SERVICES	\$16,668	\$19,337	\$15,000	\$15,000		
R1994	SCHOLARSHIPS	\$500	\$0	\$0	\$0		
R2101	COUNTY SCHOOL FUNDS	\$39,039	\$43,450	\$40,171	\$45,000		
R2102	ESD APPORTIONMENT	\$0	\$75,553	\$100,000	\$45,000		
R3101	STATE SCHOOL FUND - GEN SUPPORT	\$25,644,897	\$26,599,676	\$28,255,243	\$28,753,961		
R3103	COMMON SCHOOL FUND	\$415,027	\$455,560	\$473,577	\$450,000		
R3199	UNRESTRICTED OTHER STATE GRANTS	\$477,220	\$465,814	\$800,000	\$700,000		
R4801	FED FOREST FEES	\$260	\$222	\$350	\$350		
R4899	OTHER REV IN LIEU OF TAX	\$5,145	\$4,211	\$3,200	\$3,200		
R5400	RESOURCES BEG FUND BAL	\$2,591,636	\$2,444,141	\$2,620,000	\$2,500,000		
<b>TOTAL GENERAL FUND RESOURCES</b>		<b>\$38,434,337</b>	<b>\$39,983,165</b>	<b>\$42,205,241</b>	<b>\$43,000,000</b>	<b>\$0</b>	<b>\$0</b>

Summary Data		2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
Beginning Fund Balance		\$2,591,636	\$2,444,141	\$2,620,000	\$2,500,000	5.81%
State School Fund Formula (Less Local Tax Rev)		\$26,104,367	\$27,103,119	\$28,772,541	\$29,252,511	68.03%
Local Tax Revenue (SSF Formula)		\$8,457,563	\$8,965,298	\$8,967,000	\$9,431,289	21.93%
Other Local Sources		\$803,550	\$928,592	\$945,000	\$1,070,500	2.49%
Other Intermediate Sources		\$0	\$75,553	\$100,000	\$45,000	0.10%
Other State Sources		\$477,220	\$465,814	\$800,000	\$700,000	1.63%
Other Federal Sources		\$0	\$0	\$0	\$0	0.00%
Sale of Fixed Assets		\$0	\$0	\$0	\$0	0.00%
<b>Total</b>		<b>\$38,434,337</b>	<b>\$39,982,517</b>	<b>\$42,204,541</b>	<b>\$42,999,300</b>	<b>100.00%</b>

2023-24 Budget Resource Summary



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# GENERAL FUND REQUIREMENTS

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**General Fund Expenditures - Function Summary**  
**Budget 2024-25**

Function	Function Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
1111	K - 5 INSTRUCTION	\$6,469,809	\$6,175,540	69.44	\$6,405,252	50.31	\$5,623,065		
1121	MIDDLE SCHOOL INSTRUCTION	\$2,979,952	\$2,847,145	25.00	\$2,676,394	21.12	\$2,494,559		
1122	MIDDLE SCHOOL EXTRA CURRICULAR	\$9,374	\$9,239		\$9,606		\$10,543		
1131	HIGH SCHOOL INSTRUCTION	\$3,454,909	\$3,459,439	30.30	\$3,611,820	28.13	\$3,659,073		
1132	HIGH SCHOOL EXTRA CURRICULAR	\$825,403	\$884,926	3.00	\$888,654	3.00	\$809,645		
1210	DISTRICT TALENTED & GIFTED	\$19,744	\$20,102		\$20,398		\$3,000		
1221	SPEC ED DLC-LEARNING CENTERS	\$1,401,369	\$1,698,537	24.31	\$1,824,495	24.50	\$2,014,780		
1223	SPEC ED DLS-COMMUNITY TRANSITION	\$269,889	\$353,389	5.13	\$376,383	5.00	\$402,697		
1226	TUTORING - HOME INSTRUCTION	\$23,106	\$0		\$0		\$3,000		
1228	SPEC ED DIAGNOSTIC CLASSROOM	\$928,551	\$1,005,357	19.06	\$1,423,687	17.50	\$1,333,185		
1229	SPEC ED NEW OPTIONS	\$2,499	\$0		\$0		\$0		
1233	SPEC ED TUTORING	\$0	\$79,818		\$0		\$0		
1250	SPEC ED - RESOURCE CENTERS	\$1,955,079	\$2,180,382	21.17	\$1,999,605	20.88	\$2,280,050		
1260	EARLY INTERVENTION	\$1,347	\$0		\$0		\$0		
1271	REMEDIATION	\$134,140	\$375,980	4.00	\$314,005	9.69	\$689,591		
1280	ALTERNATE EDUCATION	\$480,490	\$478,271	4.00	\$464,314	4.50	\$622,752		
1281	GED PROGRAM	\$29,970	\$22,622		\$1,500		\$1,400		
1283	EXTENDED CAMPUS	\$16,717	\$7,371		\$20,000		\$0		
1284	DALLAS ONLINE ALTERNATIVE	\$0	\$1,488		\$0		\$0		
1288	CHARTER SCHOOLS	\$3,710,909	\$4,438,910		\$4,701,500		\$4,990,800		
1291	ENGLISH LANGUAGE LEARNER	\$187,446	\$190,669	2.13	\$213,703	2.13	\$198,240		
1460	SPECIAL PROGRAMS SUMMER SCHOOL	\$16	\$0		\$0		\$0		
	<b>INSTRUCTION SERVICES</b>	<b>\$22,900,719</b>	<b>\$24,229,187</b>	<b>207.54</b>	<b>\$24,951,315</b>	<b>186.75</b>	<b>\$25,136,381</b>	<b>\$0</b>	<b>\$0</b>
2113	SOCIAL WORK SERVICES	\$4,000	\$4,000		\$4,000		\$3,600		
2114	STUDENT ACCOUNTING SERVICES	\$721	\$0		\$0		\$0		
2115	DISTRICT STUDENT SAFETY	\$1,394	\$2,570		\$2,351		\$58,300		
2120	STUDENT GUIDANCE	\$645,889	\$627,345	7.00	\$684,755	7.00	\$754,748		
2130	STUDENT HEALTH SERVICES	\$373,644	\$308,883	4.56	\$340,300	4.56	\$362,446		
2143	PSYCHOLOGICAL SERVICES	\$310,944	\$102,524	1.00	\$131,264	1.00	\$536,233		
2150	SPEC ED SPEECH/AUDIOLOGY	\$0	\$83,842		\$0		\$0		
2190	SPEC ED ADMINISTRATION	\$315,581	\$318,591	2.00	\$360,231	2.00	\$355,521		
2210	INSTRUCTION IMPROVEMENT	\$503	\$868		\$1,000		\$3,200		
2211	CURRICULUM ADMINISTRATION	\$60,448	\$46,317	0.25	\$49,242	0.25	\$48,967		
2220	EDUCATIONAL MEDIA	\$411,112	\$411,054	5.06	\$429,891	3.38	\$293,142		
2229	DHS THEATER	\$64,375	\$80,443	1.00	\$74,763	1.00	\$79,653		
2230	ASSESSMENT & TESTING	\$88,420	\$115,423		\$30,483	1.00	\$107,301		
2240	STAFF DEVELOPMENT	\$4,134	\$24		\$15,500		\$21,100		
2310	BOARD OF EDUCATION	\$235,931	\$212,706		\$301,000		\$283,200		
2320	SUPERINTENDENTS OFFICE	\$335,589	\$425,273	3.00	\$445,248	3.00	\$473,007		
2410	PRINCIPALS OFFICE	\$2,297,732	\$2,309,546	22.18	\$2,592,541	22.43	\$2,809,747		
2490	OTHER ADMINISTRATIVE SUPPORT	\$1,800	\$1,800		\$0		\$1,800		
2520	FISCAL SERVICES	\$653,087	\$631,178	4.00	\$634,754	4.00	\$692,515		
2540	DISTRICT MAINTENANCE	\$2,623,327	\$2,891,809	20.00	\$3,047,119	19.69	\$3,245,989		
2543	CARE & UPKEEP OF GROUNDS	\$181,082	\$221,510	2.00	\$294,034	2.00	\$245,001		
2545	DISTRICT VEHICLE SERVICES	\$8,898	\$7,820		\$44,820		\$19,400		
2550	STUDENT TRANSPORTATION	\$1,258,536	\$1,458,094	0.20	\$1,484,578	0.25	\$1,403,507		
2558	SPEC ED TRANSPORTATION	\$733,489	\$428,345		\$654,600		\$851,100		
2574	PRINTING SERVICES	\$276,035	\$267,448	1.25	\$289,731	1.00	\$265,621		
2630	INFORMATION SERVICES	\$0	\$0		\$0		\$7,500		
2640	HUMAN RESOURCES	\$311,740	\$350,034	2.00	\$347,502	2.00	\$374,449		
2649	TUITION REIMBURSEMENT	\$48,541	\$50,356		\$52,000		\$50,000		
2660	TECHNOLOGY SERVICES	\$36,468	\$32,954		\$36,000		\$30,200		
2661	TECHNOLOGY DEPARTMENT	\$1,264,981	\$1,258,181	6.00	\$1,222,218	5.00	\$1,112,297		
2662	TECH ANALYSIS	\$0	\$173,780		\$0		\$0		
2680	INTERPRET/TRANSLATION	\$1,863	\$3,706		\$5,000		\$4,300		
2700	SUPPLEMENTAL RETIREMENT	\$421,691	\$415,455		\$384,101		\$414,775		
	<b>SUPPORT SERVICES</b>	<b>\$12,971,955</b>	<b>\$13,241,881</b>	<b>81.50</b>	<b>\$13,959,026</b>	<b>79.56</b>	<b>\$14,908,619</b>	<b>\$0</b>	<b>\$0</b>
5220	INTERFUND TRANSFERS	\$117,522	\$117,664		\$128,000		\$168,000		
6110	OPERATING CONTINGENCY	\$0	\$0		\$1,166,900		\$1,960,000		
7000	UNAPPROPRIATED ENDING BALANCE	\$0	\$0		\$2,000,000		\$827,000		
	<b>TOTAL EXPENDITURES</b>	<b>\$35,990,196</b>	<b>\$37,588,731</b>	<b>289.04</b>	<b>\$42,205,241</b>	<b>266.30</b>	<b>\$43,000,000</b>	<b>\$0</b>	<b>\$0</b>

**General Fund Expenditures - Account Summary**  
**Budget 2024-25**

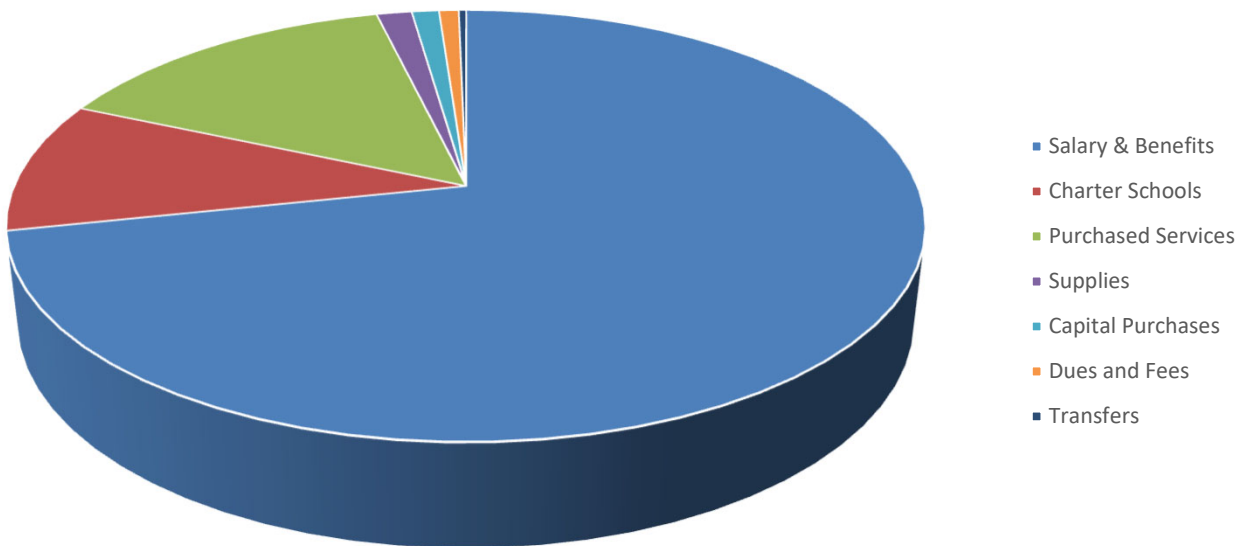
Acct	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
111	LICENSED SALARIES	\$8,898,921	\$8,984,502	133.03	\$9,203,562	121.00	\$9,359,021		
112	CLASSIFIED SALARIES	\$4,815,956	\$5,808,202	139.56	\$6,228,467	130.56	\$6,267,131		
113	ADMINISTRATORS	\$1,446,351	\$1,472,777	12.45	\$1,516,403	10.75	\$1,443,045		
114	MANAGERIAL - CLASSIFIED	\$375,191	\$423,889	4.00	\$432,435	4.00	\$470,749		
121	SUBSTITUTES - LICENSED	\$83,473	\$64,233		\$100,680		\$24,990		
122	SUBSTITUTE - CLASSIFIED	\$19,105	\$26,440		\$31,210		\$12,495		
123	TEMPORARY - LICENSED	\$192,317	\$106,830		\$0		\$0		
124	TEMPORARY - CLASSIFIED	\$73,555	\$50,493		\$72,432		\$0		
130	EXTEND CONT/STU TEACH	\$143,551	\$203,870		\$207,570		\$150,488		
131	EXTRA DUTY CONTRACTS	\$307,200	\$346,231		\$342,813		\$309,962		
135	TUTORING	\$3,187	\$48,288		\$0		\$0		
141	LONGEVITY STIPEND	\$8,300	\$8,900		\$11,127		\$35,750		
145	OPT OUT ADD SALARY	\$689,382	\$617,710		\$595,848		\$509,850		
	<b>SALARIES</b>	<b>\$17,056,487</b>	<b>\$18,162,364</b>	<b>289.04</b>	<b>\$18,742,547</b>	<b>266.30</b>	<b>\$18,583,482</b>	<b>\$0</b>	<b>\$0</b>
211	PERS-EMPLOYER CONTRIBUT	\$3,917,367	\$2,869,308		\$3,825,846		\$3,859,850		
212	PERS-EMPLOYEE PICK-UP	\$925,033	\$1,011,350		\$1,094,821		\$1,101,243		
220	SOCIAL SECURITY/MEDICARE	\$1,273,768	\$1,356,982		\$1,421,582		\$1,421,636		
231	WORKERS COMP	\$154,784	\$114,648		\$119,035		\$96,767		
232	UNEMPLOYMENT COMP	\$1,687	\$2,015		\$16,850		\$278,753		
234	PAID LEAVE OREGON	\$0	\$0		\$0		\$74,334		
241	HEALTH INSURANCE	\$3,074,196	\$3,371,052		\$3,491,404		\$3,194,359		
242	TUITION REIMBURSEMENT	\$46,694	\$49,956		\$50,000		\$50,000		
243	ANNUITY CONTRIBUTION	\$16,400	\$9,000		\$9,000		\$15,476		
	<b>ASSOCIATED PAYROLL COSTS</b>	<b>\$9,409,928</b>	<b>\$8,784,311</b>	<b>-</b>	<b>\$10,028,537</b>	<b>-</b>	<b>\$10,092,418</b>	<b>\$0</b>	<b>\$0</b>
310	INSTR PROF & TECH SERVICE	\$292,793	\$435,922		\$203,680		\$229,700		
311	STUDENT INSTR SERVICES	\$47,790	\$44,292		\$44,700		\$48,200		
312	INSTR PRG IMP SRV	\$0	\$0		\$0		\$2,500		
314	SUBSTITUTE SERVICES	\$486,301	\$805,745		\$233,500		\$636,900		
319	OTHR INSTRUCT SERVICES	\$6,319	\$2,847		\$5,500		\$5,000		
321	CUSTODIAL SUBSTITUTES	\$11,610	\$32,390		\$7,500		\$40,800		
322	REPAIRS & MAINTENANCE	\$137,950	\$190,092		\$187,775		\$194,200		
324	RENTALS	\$416,315	\$62,923		\$39,100		\$52,900		
325	ELECTRICITY	\$257,232	\$278,603		\$322,800		\$385,100		
326	FUEL	\$102,612	\$127,365		\$108,450		\$139,500		
327	WATER & SEWAGE	\$38,583	\$45,204		\$59,125		\$51,000		
328	GARBAGE	\$35,168	\$33,560		\$40,109		\$43,800		
331	REIMB STUDENT TRANSPORT	\$1,905,515	\$1,780,786		\$2,030,458		\$2,134,400		
332	NONREIMB STUDENT TRANS	\$41,729	\$64,513		\$66,000		\$65,000		
341	LICENSED TRAVEL-IN DIST	\$653	\$1,433		\$1,170		\$1,400		
342	LICENSED TRAVEL-OUT DIST	\$10,820	\$18,200		\$18,067		\$20,600		
343	STUDENT TRAVEL-OUT DIST	\$6,432	\$12,370		\$5,000		\$5,000		
344	CLASSIFIED TRAVEL	\$8,470	\$7,070		\$10,070		\$10,450		
349	OTHER TRAVEL	\$31,182	\$33,638		\$33,150		\$41,250		
351	TELECOMMUNICATIONS	\$42,379	\$62,699		\$29,200		\$48,200		
353	POSTAGE	\$19,954	\$15,756		\$13,567		\$24,800		
354	ADVERTISING	\$1,707	\$12,329		\$3,000		\$2,400		
355	PRINTING & BINDING	\$0	\$360		\$0		\$0		
359	INTERNET SERVICES	\$78,184	\$36,272		\$125,000		\$112,000		
360	CHARTER SCHOOL	\$3,707,984	\$4,442,900		\$4,700,000		\$5,049,000		
371	TUITION PD-OTHER DISTRICT	\$45,325	\$29,613		\$20,000		\$0		
380	NON-INSTR PROF & TECH	\$349,666	\$393,656		\$179,050		\$564,500		
381	AUDIT SERVICES	\$45,450	\$56,300		\$50,000		\$45,000		
382	LEGAL SERVICES	\$33,895	\$57,742		\$75,000		\$67,500		
383	ARCHITECT/ENGINEER SERV	\$25,380	\$0		\$0		\$12,000		
385	MANAGEMENT SERVICES	\$5,385	\$0		\$12,000		\$10,000		
386	DATA PROCESSING SRVS	\$51,451	\$49,825		\$52,500		\$33,700		
388	ELECTION	\$0	\$0		\$5,000		\$4,000		
389	INTERPRET/TRANSLATION	\$1,671	\$3,706		\$5,000		\$4,300		
390	OTHR NON INSTR PROF&TECH	\$229,433	\$75,753		\$90,250		\$111,500		
394	SUBSTITUTE SERVICES	\$21,434	\$13,881		\$1,200		\$7,900		
	<b>PURCHASED SERVICES</b>	<b>\$8,496,773</b>	<b>\$9,227,746</b>	<b>-</b>	<b>\$8,776,921</b>	<b>-</b>	<b>\$10,204,500</b>	<b>\$0</b>	<b>\$0</b>
410	CONSUMABLE SUPPLIES	\$324,052	\$401,135		\$462,619		\$393,600		
411	GRADUATION SUPPLIES	\$3,720	\$3,556		\$1,200		\$4,000		
415	FOOD SUPPLIES	\$7,343	\$5,592		\$5,000		\$3,500		
420	TEXTBOOKS	\$21,777	\$7,712		\$0		\$3,800		
430	LIBRARY BOOKS	\$6,985	\$5,244		\$2,800		\$4,000		
440	PERIODICALS	\$7,275	\$6,752		\$5,957		\$5,750		
460	NON-CONSUMABLE SUPPLIES	\$160,522	\$71,586		\$113,485		\$105,800		
470	COMPUTER SOFTWARE	\$58,061	\$54,829		\$53,500		\$47,600		
	<b>SUPPLIES &amp; MATERIALS</b>	<b>\$589,737</b>	<b>\$556,405</b>	<b>-</b>	<b>\$644,561</b>	<b>-</b>	<b>\$568,050</b>	<b>\$0</b>	<b>\$0</b>
520	FACILITY IMPROVEMENT	\$0	\$0		\$0		\$0		

Acct	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
530	IMPROVEMENT OTH THAN BLDG	\$0	\$0		\$0		\$0		
541	NEW EQUIPMENT	\$38,094	\$10,423		\$25,000		\$0		
542	REPLACEMENT EQUIPMENT	\$0	\$22,000		\$88,000		\$0		
594	CAPITAL LEASE GASB REQ	\$0	\$396,723		\$284,300		\$258,000		
	<b>CAPITAL OUTLAY</b>	<b>\$38,094</b>	<b>\$429,146</b>		<b>\$397,300</b>		<b>\$258,000</b>	<b>\$0</b>	<b>\$0</b>
640	DUES AND FEES	\$55,251	\$61,807		\$45,955		\$45,350		
651	LIABILITY INSURANCE	\$97,002	\$112,449		\$121,500		\$125,500		
652	FIDELITY BOND & PREMIUM	\$600	\$600		\$600		\$600		
653	PROPERTY INSURANCE	\$127,630	\$135,433		\$151,000		\$165,900		
655	JUDGEMENTS/SETTLEMENTS	\$1,000	\$0		\$0		\$0		
670	TAXES AND LICENSES	\$173	\$805		\$1,420		\$1,200		
690	GRANT INDIRECT	\$0	\$0		\$0		\$0		
	<b>DUES, FEES AND INSURANCE</b>	<b>\$281,655</b>	<b>\$311,095</b>		<b>\$320,475</b>		<b>\$338,550</b>	<b>\$0</b>	<b>\$0</b>
710	FUND MODIFICATIONS	\$117,522	\$117,664		\$128,000		\$168,000		
810	OPERATING CONTINGENCY	\$0	\$0		\$1,166,900		\$1,960,000		
820	UNAPPROPRIATED END BALANCE	\$0	\$0		\$2,000,000		\$827,000		
	<b>TOTAL GENERAL FUND</b>	<b>\$35,990,196</b>	<b>\$37,588,731</b>	<b>289.04</b>	<b>\$42,205,241</b>	<b>266.30</b>	<b>\$43,000,000</b>	<b>\$0</b>	<b>\$0</b>

**General Fund Expenditures By Object  
Audited Actual  
2022-23**

Acct	Account Title	2022-23 Actual	% of Total
100	SALARY & WAGES	\$18,162,364	48.32%
200	ASSOCIATED PR COSTS	\$8,784,311	23.37%
300	PURCHASED SERVICES & CHARTER SCH	\$9,227,746	24.55%
400	SUPPLIES & MATERIALS	\$556,405	1.48%
500	CAPITAL OUTLAY	\$429,146	1.14%
600	DUES, FEES, & INSURANCE	\$311,095	0.83%
700	TRANSFERS TO OTH FUNDS	\$117,664	0.31%
<b>TOTAL GENERAL FUND</b>		<b>\$37,588,731</b>	<b>100.00%</b>

Salary & Benefits	\$26,946,675	71.69%
Charter Schools	\$3,707,984	9.86%
Purchased Services	\$5,519,762	14.68%
Supplies	\$556,405	1.48%
Capital Purchases	\$429,146	1.14%
Dues and Fees	\$311,095	0.83%
Transfers	\$117,664	0.31%
<b>Total</b>	<b>\$37,588,731</b>	<b>100.00%</b>





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

Operational Unit	Actual 2021-2022	Actual 2022-23	FTE	Adopted 2023-2024	FTE	Proposed 2024-2025	Approved 2024-2025	Adopted 2024-2025
Lyle Elementary	\$ 3,523,207	\$ 3,504,900	44.06	\$ 3,762,549	40.75	\$ 3,994,780		
Oakdale Elementary	3,422,318	3,687,928	43.06	3,742,450	39.25	3,752,958		
Whitworth Elementary	3,582,961	3,593,102	34.94	3,584,515	32.13	3,552,277		
LaCreole Middle School	5,073,776	5,023,908	53.50	5,276,813	47.06	5,097,229		
Dallas High School	7,983,342	8,425,496	77.49	8,957,869	70.63	8,853,614		
Morrison Campus Alternative Program	551,386	551,045	4.68	570,337	5.43	791,074		
Other District Programs	7,690,432	7,844,502	31.30	11,270,207	31.06	11,571,988		
<b><u>Charter Schools:</u></b>								
Luckiamute Valley Charter School	2,996,763	2,802,008		2,840,500		2,908,580		
Dallas Community School	1,166,005	2,155,842		2,200,000		2,477,500		
<b>TOTALS</b>	<b>\$ 35,990,190</b>	<b>\$ 37,588,731</b>	<b>289.04</b>	<b>\$ 42,205,241</b>	<b>266.30</b>	<b>\$ 43,000,000</b>	<b>\$ -</b>	<b>\$ -</b>

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# LYLE ELEMENTARY

185 SW Levens St.

Dallas, OR 97338

503-623-8367

**General Fund Expenditures - Lyle Elementary  
2024-25 Budget**

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
1111	111	LICENSED SALARIES	\$1,032,918	\$1,078,986	17.50	\$1,115,693	15.50	\$1,152,148		
	112	CLASSIFIED SALARIES	\$204,479	\$183,528	8.81	\$272,573	5.50	\$187,164		
	121	SUBSTITUTES - LICENSED	\$24,726	\$23,208		\$17,029		\$4,998		
	122	SUBSTITUTE - CLASSIFIED	\$0	\$239		\$408		\$0		
	123	TEMPORARY - LICENSED	\$81,560	\$0		\$0		\$0		
	124	TEMPORARY - CLASSIFIED	\$2,611	\$342		\$604		\$0		
	130	EXTEND CONT/STU TEACH	\$2,973	\$5,140		\$5,295		\$0		
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$933		
	145	OPT OUT ADD SALARY	\$52,800	\$46,700		\$46,200		\$39,600		
	211	PERS-EMPLOYER CONTRIBUT	\$306,520	\$202,688		\$285,333		\$286,669		
	212	PERS-EMPLOYEE PICK-UP	\$73,904	\$75,279		\$87,468		\$83,091		
	220	SOCIAL SECURITY/MEDICARE	\$104,138	\$99,853		\$111,522		\$105,940		
	231	WORKERS COMP	\$8,947	\$6,348		\$7,255		\$5,024		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$2,030		\$20,773		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$5,539		
	241	HEALTH INSURANCE	\$232,501	\$211,146		\$231,135		\$179,402		
	310	INSTR PROF & TECH SERVICE	\$87	\$87		\$5,000		\$1,700		
	311	STUDENT INSTR SERVICES	\$3,990	\$2,369		\$2,000		\$4,500		
	314	SUBSTITUTE SERVICES	\$74,089	\$128,107		\$50,000		\$115,800		
	319	OTHER INSTRUCTIONAL SERVICE	\$1,330	\$0		\$0		\$0		
	341	LICENSED TRAVEL-IN DIST	\$81	\$0		\$0		\$0		
	380	NON-INSTR PROF & TECH	\$0	\$2,943		\$800		\$800		
	410	CONSUMABLE SUPPLIES	\$5,182	\$6,886		\$7,200		\$7,200		
420	TEXTBOOKS	\$576	\$0		\$0		\$0			
460	NON-CONSUMABLE SUPPLIES	\$8,785	\$454		\$500		\$500			
		<b>1111</b>	<b>\$2,222,196</b>	<b>\$2,074,304</b>	<b>26.31</b>	<b>\$2,248,043</b>	<b>21.00</b>	<b>\$2,201,780</b>	<b>\$0</b>	<b>\$0</b>
1210	131	EXTRA DUTY CONTRACTS	\$2,006	\$2,066		\$2,502		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$476	\$319		\$529		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$120	\$124		\$150		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$152	\$158		\$91		\$0		
	231	WORKERS COMP	\$12	\$5		\$12		\$0		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$40		\$0		
		<b>1210</b>	<b>\$4,818</b>	<b>\$3,592</b>	<b>0.00</b>	<b>\$4,123</b>	<b>0.00</b>	<b>\$700</b>	<b>\$0</b>	<b>\$0</b>
1221	111	LICENSED SALARIES	\$63,084	\$63,143	1.00	\$65,037	2.00	\$129,192		
	112	CLASSIFIED SALARIES	\$213,279	\$342,247	7.94	\$310,329	8.81	\$363,676		
	121	SUBSTITUTES - LICENSED	\$2,338	\$0		\$0		\$0		
	122	SUBSTITUTE - CLASSIFIED	\$0	\$57		\$173		\$0		
	124	TEMPORARY - CLASSIFIED	\$153	\$407		\$719		\$0		
	130	EXTEND CONT/STU TEACH	\$3,370	\$3,471		\$3,574		\$0		
	141	LONGEVITY STIPEND	\$1,200	\$1,200		\$1,500		\$3,729		
	145	OPT OUT ADD SALARY	\$26,400	\$21,450		\$19,800		\$19,800		
	211	PERS-EMPLOYER CONTRIBUT	\$69,176	\$57,749		\$65,881		\$105,118		
	212	PERS-EMPLOYEE PICK-UP	\$16,401	\$20,840		\$24,068		\$30,984		
	220	SOCIAL SECURITY/MEDICARE	\$23,600	\$32,754		\$30,687		\$39,504		
	231	WORKERS COMP	\$2,009	\$2,057		\$2,054		\$1,935		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$95		\$7,746		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$2,066		
	241	HEALTH INSURANCE	\$55,665	\$54,327		\$56,190		\$68,742		
	314	SUBSTITUTE SERVICES	\$7,750	\$25,667		\$2,000		\$44,900		
344	CLASSIFIED TRAVEL	\$0	\$0		\$150		\$100			
410	CONSUMABLE SUPPLIES	\$703	\$647		\$700		\$1,400			
420	TEXTBOOKS	\$183	\$0		\$0		\$0			
		<b>1221</b>	<b>\$485,311</b>	<b>\$626,017</b>	<b>8.94</b>	<b>\$582,959</b>	<b>10.81</b>	<b>\$818,891</b>	<b>\$0</b>	<b>\$0</b>
1250	111	LICENSED SALARIES	\$58,067	\$65,323	1.00	\$70,659	1.00	\$77,631		
	112	CLASSIFIED SALARIES	\$18,469	\$0		\$0		\$6,600		
	121	SUBSTITUTES - LICENSED	\$269	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$3,534	\$3,471		\$3,574		\$4,004		
	211	PERS-EMPLOYER CONTRIBUT	\$18,995	\$10,521		\$15,686		\$17,762		
	212	PERS-EMPLOYEE PICK-UP	\$4,803	\$4,106		\$4,454		\$5,294		
	220	SOCIAL SECURITY/MEDICARE	\$5,776	\$5,147		\$5,679		\$6,750		
	231	WORKERS COMP	\$492	\$325		\$362		\$323		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$57		\$1,324		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$353		
	241	HEALTH INSURANCE	\$23,250	\$17,100		\$17,100		\$14,349		
	314	SUBSTITUTE SERVICES	\$1,943	\$8,725		\$0		\$5,000		
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$200		\$200		
410	CONSUMABLE SUPPLIES	\$638	\$0		\$700		\$700			
420	TEXTBOOKS	\$183	\$0		\$0		\$200			
		<b>1250</b>	<b>\$136,419</b>	<b>\$114,717</b>	<b>1.00</b>	<b>\$118,471</b>	<b>1.00</b>	<b>\$140,489</b>	<b>\$0</b>	<b>\$0</b>
1271	111	LICENSED SALARIES	\$0	\$0	1.00	\$63,164		\$0		
	112	CLASSIFIED SALARIES	\$0	\$21,309		\$0	2.00	\$82,704		
	145	OPT OUT ADD SALARY	\$0	\$1,650		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$1,843		\$13,347		\$16,648		

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
1271	212	PERS-EMPLOYEE PICK-UP	\$0	\$875		\$3,790		\$4,962		
	220	SOCIAL SECURITY/MEDICARE	\$0	\$1,756		\$4,832		\$6,327		
	231	WORKERS COMP	\$0	\$105		\$307		\$308		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$1,011		\$1,241		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$331		
	241	HEALTH INSURANCE	\$0	\$0		\$18,300		\$19,200		
		<b>1271</b>	<b>\$0</b>	<b>\$27,539</b>	<b>1.00</b>	<b>\$104,750</b>	<b>2.00</b>	<b>\$131,721</b>	<b>\$0</b>	<b>\$0</b>
1291	112	CLASSIFIED SALARIES	\$25,645	\$27,954	0.88	\$30,307		\$0		
	124	TEMPORARY - CLASSIFIED	\$52	\$165		\$292		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$2,694	\$4,344		\$6,466		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$528	\$1,686		\$1,836		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$1,737	\$1,910		\$2,341		\$0		
	231	WORKERS COMP	\$164	\$144		\$158		\$0		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$5		\$0		
	241	HEALTH INSURANCE	\$16,800	\$17,400		\$18,300		\$0		
	314	SUBSTITUTE SERVICES	\$301	\$0		\$0		\$0		
344	CLASSIFIED TRAVEL	\$0	\$11		\$0		\$0			
		<b>1291</b>	<b>\$47,922</b>	<b>\$53,615</b>	<b>0.88</b>	<b>\$59,704</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2120	470	COMPUTER SOFTWARE	\$350	\$350		\$300		\$300		
		<b>2120</b>	<b>\$350</b>	<b>\$350</b>	<b>0.00</b>	<b>\$300</b>	<b>0.00</b>	<b>\$300</b>	<b>\$0</b>	<b>\$0</b>
2130	410	CONSUMABLE SUPPLIES	\$907	\$284		\$750		\$700		
		<b>2130</b>	<b>\$907</b>	<b>\$284</b>	<b>0.00</b>	<b>\$750</b>	<b>0.00</b>	<b>\$700</b>	<b>\$0</b>	<b>\$0</b>
2143	380	NON-INSTR PROF & TECH	\$36,593	\$0		\$0		\$0		
		<b>2143</b>	<b>\$36,593</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2220	112	CLASSIFIED SALARIES	\$22,475	\$22,492	0.69	\$22,634	0.69	\$24,955		
	121	SUBSTITUTES - LICENSED	\$98	\$0		\$0		\$0		
	122	SUBSTITUTE - CLASSIFIED	\$283	\$104		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$5,606	\$3,429		\$4,783		\$5,023		
	212	PERS-EMPLOYEE PICK-UP	\$1,348	\$1,322		\$1,358		\$1,497		
	220	SOCIAL SECURITY/MEDICARE	\$1,748	\$1,729		\$1,732		\$1,909		
	231	WORKERS COMP	\$146	\$114		\$116		\$94		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$374		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$100		
	314	SUBSTITUTE SERVICES	\$107	\$230		\$500		\$800		
	410	CONSUMABLE SUPPLIES	\$621	\$308		\$300		\$400		
	420	TEXTBOOKS	\$984	\$0		\$0		\$0		
430	LIBRARY BOOKS	\$589	\$592		\$600		\$500			
		<b>2220</b>	<b>\$34,007</b>	<b>\$30,319</b>	<b>0.69</b>	<b>\$32,023</b>	<b>0.69</b>	<b>\$35,653</b>	<b>\$0</b>	<b>\$0</b>
2410	112	CLASSIFIED SALARIES	\$91,418	\$99,253	2.25	\$104,821	2.25	\$106,142		
	113	ADMINISTRATORS	\$107,257	\$116,325	1.00	\$119,815	1.00	\$128,237		
	122	SUBSTITUTE - CLASSIFIED	\$2,189	\$0		\$0		\$0		
	124	TEMPORARY - CLASSIFIED	\$565	\$80		\$141		\$0		
	130	EXTEND CONT/STU TEACH	\$1,200	\$2,400		\$2,471		\$3,599		
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$465		
	145	OPT OUT ADD SALARY	\$7,150	\$6,600		\$6,600		\$6,600		
	211	PERS-EMPLOYER CONTRIBUT	\$48,677	\$37,124		\$49,412		\$49,327		
	212	PERS-EMPLOYEE PICK-UP	\$12,313	\$13,318		\$14,031		\$14,703		
	220	SOCIAL SECURITY/MEDICARE	\$15,536	\$17,009		\$17,889		\$18,746		
	231	WORKERS COMP	\$1,259	\$1,058		\$1,166		\$893		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$42		\$3,676		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$980		
	241	HEALTH INSURANCE	\$16,855	\$16,128		\$18,800		\$17,100		
	342	LICENSED TRAVEL-OUT DIST	\$568	\$0		\$1,000		\$300		
	344	CLASSIFIED TRAVEL	\$10	\$0		\$0		\$0		
	349	OTHER TRAVEL	\$0	\$268		\$0		\$0		
	353	POSTAGE	\$1,059	\$1,313		\$1,800		\$1,600		
	394	SUBSTITUTE SERVICES	\$214	\$371		\$200		\$0		
410	CONSUMABLE SUPPLIES	\$505	\$388		\$500		\$400			
460	NON-CONSUMABLE SUPPLIES	\$400	\$0		\$300		\$200			
640	DUES AND FEES	\$830	\$904		\$830		\$700			
		<b>2410</b>	<b>\$308,002</b>	<b>\$312,537</b>	<b>3.25</b>	<b>\$339,818</b>	<b>3.25</b>	<b>\$353,666</b>	<b>\$0</b>	<b>\$0</b>
2540	112	CLASSIFIED SALARIES	\$84,835	\$93,323	2.00	\$99,133	2.00	\$103,523		
	122	SUBSTITUTE - CLASSIFIED	\$0	\$0		\$0		\$2,499		
	124	TEMPORARY - CLASSIFIED	\$517	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$0	\$1,200		\$1,237		\$1,799		
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$465		
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600		\$6,600		
	211	PERS-EMPLOYER CONTRIBUT	\$19,291	\$16,719		\$22,603		\$23,127		
	212	PERS-EMPLOYEE PICK-UP	\$5,029	\$5,871		\$6,418		\$6,893		
	220	SOCIAL SECURITY/MEDICARE	\$6,879	\$7,592		\$8,183		\$8,789		
	231	WORKERS COMP	\$3,900	\$2,337		\$2,634		\$2,863		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$20		\$1,723		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$460		
	241	HEALTH INSURANCE	\$19,189	\$19,761		\$20,755		\$20,459		
	321	CUSTODIAL SUBSTITUTES	\$0	\$404		\$0		\$300		
	322	REPAIRS & MAINTENANCE	\$5,361	\$19,359		\$4,375		\$26,200		
324	RENTALS	\$860	\$2,531		\$1,000		\$900			

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
2540	325	ELECTRICITY	\$27,534	\$24,354		\$33,600		\$39,300		
	326	FUEL	\$14,289	\$17,541		\$15,600		\$20,000		
	327	WATER & SEWAGE	\$2,776	\$3,445		\$4,800		\$4,000		
	328	GARBAGE	\$3,576	\$2,712		\$5,500		\$3,500		
	351	TELECOMMUNICATIONS	\$3,943	\$6,002		\$3,400		\$5,280		
	390	OTHR NON INSTR PROF&TECH	\$0	\$2,946		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$16,655	\$14,700		\$11,000		\$9,900		
	460	NON-CONSUMABLE SUPPLIES	\$7,036	\$451		\$10,500		\$9,500		
	640	DUES AND FEES	\$354	\$0		\$0		\$0		
	670	TAXES AND LICENSES	\$0	\$0		\$250		\$200		
		<b>2540</b>	<b>\$228,626</b>	<b>\$247,849</b>	<b>2.00</b>	<b>\$257,608</b>	<b>2.00</b>	<b>\$298,279</b>	<b>\$0</b>	<b>\$0</b>
2543	322	REPAIRS & MAINTENANCE	\$6,006	\$2,040		\$3,500		\$3,000		
	410	CONSUMABLE SUPPLIES	\$417	\$0		\$1,500		\$1,400		
		<b>2543</b>	<b>\$6,422</b>	<b>\$2,040</b>	<b>0.00</b>	<b>\$5,000</b>	<b>0.00</b>	<b>\$4,400</b>	<b>\$0</b>	<b>\$0</b>
2550	331	REIMB STUDENT TRANSPORT	\$3,225	\$4,652		\$2,000		\$1,800		
		<b>2550</b>	<b>\$3,225</b>	<b>\$4,652</b>	<b>0.00</b>	<b>\$2,000</b>	<b>0.00</b>	<b>\$1,800</b>	<b>\$0</b>	<b>\$0</b>
2574	322	REPAIRS & MAINTENANCE	\$4,167	\$3,835		\$2,500		\$2,300		
	324	RENTALS	\$3,841	\$0		\$0		\$0		
	594	CAPITAL LEASES GASB REQ	\$0	\$3,250		\$3,500		\$3,200		
		<b>2574</b>	<b>\$8,008</b>	<b>\$7,085</b>	<b>0.00</b>	<b>\$6,000</b>	<b>0.00</b>	<b>\$5,500</b>	<b>\$0</b>	<b>\$0</b>
2680	389	INTERPRET/TRANSLATION	\$403	\$0		\$1,000		\$900		
		<b>2680</b>	<b>\$403</b>	<b>\$0</b>	<b>0.00</b>	<b>\$1,000</b>	<b>0.00</b>	<b>\$900</b>	<b>\$0</b>	<b>\$0</b>
		<b>TOTAL LYLE ELEMENTARY</b>	<b>\$3,523,207</b>	<b>\$3,504,900</b>	<b>44.06</b>	<b>\$3,762,549</b>	<b>40.75</b>	<b>\$3,994,780</b>	<b>0.00</b>	<b>0.00</b>

# OAKDALE HEIGHTS ELEMENTARY

1375 SW Maple St.

Dallas, OR 97338

503-623-8316

**General Fund Expenditures - Oakdale Heights Elementary  
2024-25 Budget**

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
1111	111	LICENSED SALARIES	\$1,142,542	\$1,148,023	16.50	\$1,133,091	13.50	\$1,024,966		
	112	CLASSIFIED SALARIES	\$250,387	\$259,676	9.56	\$320,934	2.75	\$92,276		
	121	SUBSTITUTES - LICENSED	\$5,300	\$5,106		\$7,460		\$4,998		
	122	SUBSTITUTE - CLASSIFIED	\$3,476	\$0		\$0		\$0		
	124	TEMPORARY - CLASSIFIED	\$3,764	\$356		\$628		\$0		
	130	EXTEND CONT/STU TEACH	\$1,426	\$4,555		\$4,208		\$0		
	141	LONGEVITY STIPEND	\$400	\$400		\$501		\$0		
	145	OPT OUT ADD SALARY	\$54,450	\$52,800		\$46,200		\$39,600		
	211	PERS-EMPLOYER CONTRIBUT	\$349,064	\$232,449		\$303,167		\$244,895		
	212	PERS-EMPLOYEE PICK-UP	\$83,581	\$84,320		\$90,781		\$69,710		
	220	SOCIAL SECURITY/MEDICARE	\$109,944	\$110,794		\$115,746		\$88,881		
	231	WORKERS COMP	\$8,875	\$6,942		\$7,527		\$4,207		
	232	UNEMPLOYMENT COMP	\$489	\$895		\$205		\$17,428		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$4,647		
	241	HEALTH INSURANCE	\$186,413	\$177,463		\$196,744		\$122,937		
	310	INSTR PROF & TECH SERVICE	\$87	\$87		\$100		\$100		
	311	STUDENT INSTR SERVICES	\$0	\$0		\$2,200		\$2,000		
	314	SUBSTITUTE SERVICES	\$101,054	\$179,539		\$50,000		\$68,600		
	410	CONSUMABLE SUPPLIES	\$5,375	\$4,858		\$5,000		\$4,500		
	420	TEXTBOOKS	\$7,301	\$3,911		\$0		\$0		
440	PERIODICALS	\$6,058	\$5,259		\$5,257		\$4,700			
460	NON-CONSUMABLE SUPPLIES	\$132	\$1,563		\$1,500		\$1,400			
		<b>1111</b>	<b>\$2,320,118</b>	<b>\$2,278,993</b>	<b>26.06</b>	<b>\$2,291,249</b>	<b>16.25</b>	<b>\$1,795,844</b>	<b>\$0</b>	<b>\$0</b>
1210	131	EXTRA DUTY CONTRACTS	\$2,808	\$2,892		\$3,002		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$753	\$536		\$634		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$168	\$174		\$180		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$215	\$221		\$109		\$0		
	231	WORKERS COMP	\$17	\$7		\$14		\$0		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$48		\$0		
		<b>1210</b>	<b>\$6,014</b>	<b>\$5,038</b>	<b>0.00</b>	<b>\$3,987</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1221	241	HEALTH INSURANCE	\$0	\$1,426		\$0		\$0		
	314	SUBSTITUTE SERVICES	\$1,168	\$134		\$2,000		\$0		
		<b>1221</b>	<b>\$1,168</b>	<b>\$1,560</b>	<b>0.00</b>	<b>\$2,000</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1228	111	LICENSED SALARIES	\$41,879	\$38,092	1.00	\$48,174	1.00	\$51,560		
	112	CLASSIFIED SALARIES	\$110,152	\$260,314	7.50	\$296,473	9.50	\$395,601		
	122	SUBSTITUTE - CLASSIFIED	\$0	\$403		\$802		\$0		
	124	TEMPORARY - CLASSIFIED	\$0	\$274		\$484		\$0		
	130	EXTEND CONT/STU TEACH	\$4,403	\$9,400		\$8,243		\$4,004		
	145	OPT OUT ADD SALARY	\$13,200	\$9,900		\$13,200		\$6,600		
	211	PERS-EMPLOYER CONTRIBUT	\$33,142	\$39,664		\$64,151		\$87,628		
	212	PERS-EMPLOYEE PICK-UP	\$8,303	\$13,760		\$20,305		\$25,001		
	220	SOCIAL SECURITY/MEDICARE	\$12,874	\$24,226		\$28,104		\$35,019		
	231	WORKERS COMP	\$1,068	\$1,517		\$1,880		\$1,704		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$153		\$6,866		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$1,831		
	241	HEALTH INSURANCE	\$25,545	\$51,659		\$54,284		\$71,703		
	314	SUBSTITUTE SERVICES	\$11,568	\$42,691		\$0		\$45,400		
	410	CONSUMABLE SUPPLIES	\$674	\$233		\$700		\$1,400		
420	TEXTBOOKS	\$183	\$0		\$0		\$200			
460	NON-CONSUMABLE SUPPLIES	\$223	\$0		\$0		\$0			
		<b>1228</b>	<b>\$263,213</b>	<b>\$492,132</b>	<b>8.50</b>	<b>\$536,953</b>	<b>10.50</b>	<b>\$734,518</b>	<b>\$0</b>	<b>\$0</b>
1250	111	LICENSED SALARIES	\$64,874	\$69,676	1.00	\$81,900	2.00	\$139,221		
	112	CLASSIFIED SALARIES	\$37,534	\$32,622	1.56	\$42,000	1.56	\$51,622		
	122	SUBSTITUTE - CLASSIFIED	\$42	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$3,534	\$4,087		\$4,210		\$4,004		
	145	OPT OUT ADD SALARY	\$0	\$3,850		\$6,600		\$13,200		
	211	PERS-EMPLOYER CONTRIBUT	\$24,668	\$15,299		\$28,464		\$41,880		
	212	PERS-EMPLOYEE PICK-UP	\$5,591	\$6,032		\$8,083		\$12,483		
	220	SOCIAL SECURITY/MEDICARE	\$7,744	\$8,277		\$10,305		\$15,916		
	231	WORKERS COMP	\$654	\$516		\$683		\$780		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$67		\$3,121		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$832		
	241	HEALTH INSURANCE	\$41,112	\$25,327		\$19,646		\$20,459		
	314	SUBSTITUTE SERVICES	\$1,555	\$17,937		\$0		\$6,700		
	344	CLASSIFIED TRAVEL	\$0	\$0		\$150		\$100		
	410	CONSUMABLE SUPPLIES	\$615	\$471		\$700		\$700		
420	TEXTBOOKS	\$366	\$0		\$0		\$0			
		<b>1250</b>	<b>\$188,290</b>	<b>\$184,094</b>	<b>2.56</b>	<b>\$202,809</b>	<b>3.56</b>	<b>\$311,018</b>	<b>\$0</b>	<b>\$0</b>
1271	112	CLASSIFIED SALARIES	\$0	\$47,586		\$0	2.69	\$115,867		
	124	TEMPORARY - CLASSIFIED	\$0	\$420		\$0		\$0		
	145	OPT OUT ADD SALARY	\$0	\$3,300		\$0		\$6,600		



Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
1271	211	PERS-EMPLOYER CONTRIBUT	\$0	\$6,378		\$0		\$24,653		
	212	PERS-EMPLOYEE PICK-UP	\$0	\$2,976		\$0		\$7,348		
	220	SOCIAL SECURITY/MEDICARE	\$0	\$3,925		\$0		\$9,369		
	231	WORKERS COMP	\$0	\$235		\$0		\$469		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$1,837		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$490		
	241	HEALTH INSURANCE	\$0	\$9,030		\$0		\$17,374		
		<b>1271</b>	<b>\$0</b>	<b>\$73,851</b>	<b>0.00</b>	<b>\$0</b>	<b>2.69</b>	<b>\$184,006</b>	<b>\$0</b>	<b>\$0</b>
2120	410	CONSUMABLE SUPPLIES	\$0	\$0		\$500		\$500		
	470	COMPUTER SOFTWARE	\$350	\$350		\$350		\$300		
		<b>2120</b>	<b>\$350</b>	<b>\$350</b>	<b>0.00</b>	<b>\$850</b>	<b>0.00</b>	<b>\$800</b>	<b>\$0</b>	<b>\$0</b>
2130	124	TEMPORARY - CLASSIFIED	\$76	\$0		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$19	\$0		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$5	\$0		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$6	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$189	\$676		\$500		\$500		
		<b>2130</b>	<b>\$295</b>	<b>\$676</b>	<b>0.00</b>	<b>\$500</b>	<b>0.00</b>	<b>\$500</b>	<b>\$0</b>	<b>\$0</b>
2143	380	NON-INSTR PROF & TECH	\$36,593	\$0		\$0		\$0		
		<b>2143</b>	<b>\$36,593</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2220	112	CLASSIFIED SALARIES	\$18,281	\$24,348	0.69	\$22,634	1.00	\$26,443		
	122	SUBSTITUTE - CLASSIFIED	\$594	\$0		\$0		\$0		
	124	TEMPORARY - CLASSIFIED	\$69	\$123		\$217		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$4,405	\$3,817		\$4,829		\$5,323		
	212	PERS-EMPLOYEE PICK-UP	\$1,090	\$1,462		\$1,371		\$1,587		
	220	SOCIAL SECURITY/MEDICARE	\$1,449	\$1,872		\$1,748		\$2,023		
	231	WORKERS COMP	\$119	\$126		\$120		\$99		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$3		\$397		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$106		
	314	SUBSTITUTE SERVICES	\$1,422	\$433		\$500		\$1,100		
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$300		\$300		
	410	CONSUMABLE SUPPLIES	\$998	\$614		\$1,000		\$900		
	430	LIBRARY BOOKS	\$0	\$112		\$1,000		\$900		
460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$150		\$100			
		<b>2220</b>	<b>\$28,428</b>	<b>\$32,908</b>	<b>0.69</b>	<b>\$33,873</b>	<b>1.00</b>	<b>\$39,277</b>	<b>\$0</b>	<b>\$0</b>
2410	112	CLASSIFIED SALARIES	\$93,103	\$104,156	2.25	\$104,821	2.25	\$106,142		
	113	ADMINISTRATORS	\$112,015	\$116,325	1.00	\$119,815	1.00	\$128,237		
	122	SUBSTITUTE - CLASSIFIED	\$0	\$40		\$0		\$0		
	124	TEMPORARY - CLASSIFIED	\$717	\$398		\$702		\$0		
	130	EXTEND CONT/STU TEACH	\$1,200	\$2,400		\$2,473		\$3,599		
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$465		
	145	OPT OUT ADD SALARY	\$7,150	\$6,600		\$6,600		\$6,600		
	211	PERS-EMPLOYER CONTRIBUT	\$55,966	\$43,663		\$54,726		\$51,054		
	212	PERS-EMPLOYEE PICK-UP	\$12,840	\$13,771		\$14,065		\$14,703		
	220	SOCIAL SECURITY/MEDICARE	\$16,242	\$17,433		\$17,932		\$18,746		
	231	WORKERS COMP	\$1,299	\$1,080		\$1,175		\$893		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$51		\$3,676		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$980		
	241	HEALTH INSURANCE	\$17,567	\$18,620		\$18,725		\$18,231		
	342	LICENSED TRAVEL-OUT DISTR	\$121	\$265		\$100		\$100		
	344	CLASSIFIED TRAVEL	\$52	\$22		\$50		\$0		
	349	OTHER TRAVEL	\$0	\$75		\$0		\$0		
	353	POSTAGE	\$2,517	\$3,043		\$3,200		\$2,900		
	380	NON-INSTR PROF & TECH	\$0	\$676		\$0		\$0		
	394	SUBSTITUTE SERVICES	\$274	\$50		\$200		\$0		
410	CONSUMABLE SUPPLIES	\$1,174	\$1,104		\$1,100		\$1,000			
460	NON-CONSUMABLE SUPPLIES	\$485	\$0		\$500		\$500			
640	DUES AND FEES	\$830	\$904		\$900		\$800			
		<b>2410</b>	<b>\$323,553</b>	<b>\$330,625</b>	<b>3.25</b>	<b>\$347,135</b>	<b>3.25</b>	<b>\$358,624</b>	<b>\$0</b>	<b>\$0</b>
2540	112	CLASSIFIED SALARIES	\$77,755	\$95,165	2.00	\$103,251	2.00	\$107,803		
	122	SUBSTITUTE - CLASSIFIED	\$2,350	\$3,052		\$8,092		\$2,499		
	124	TEMPORARY - CLASSIFIED	\$2,374	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$0	\$1,200		\$1,234		\$1,799		
	141	LONGEVITY STIPEND	\$300	\$300		\$374		\$933		
	145	OPT OUT ADD SALARY	\$1,650	\$0		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$15,275	\$16,402		\$25,391		\$24,346		
	212	PERS-EMPLOYEE PICK-UP	\$3,499	\$4,998		\$6,777		\$6,782		
	220	SOCIAL SECURITY/MEDICARE	\$6,992	\$8,174		\$9,332		\$8,647		
	231	WORKERS COMP	\$3,748	\$2,472		\$2,752		\$2,934		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$155		\$1,696		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$452		
	241	HEALTH INSURANCE	\$26,732	\$37,000		\$48,035		\$38,400		
	321	CUSTODIAL SUBSTITUTES	\$2,351	\$1,797		\$0		\$5,000		
322	REPAIRS & MAINTENANCE	\$3,218	\$5,489		\$6,250		\$5,600			

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
2540	324	RENTALS	\$0	\$2,272		\$2,000		\$1,800		
	325	ELECTRICITY	\$65,796	\$59,164		\$62,400		\$73,000		
	326	FUEL	\$4,310	\$5,043		\$5,000		\$5,000		
	327	WATER & SEWAGE	\$2,780	\$3,217		\$3,450		\$3,000		
	328	GARBAGE	\$6,425	\$6,288		\$5,500		\$7,000		
	351	TELECOMMUNICATIONS	\$4,685	\$6,862		\$4,000		\$5,280		
	410	CONSUMABLE SUPPLIES	\$7,986	\$14,621		\$12,000		\$10,800		
	460	NON-CONSUMABLE SUPPLIES	\$6,075	\$430		\$6,000		\$5,400		
	640	DUES AND FEES	\$354	\$0		\$200		\$200		
		<b>2540</b>	<b>\$244,654</b>	<b>\$273,947</b>	<b>2.00</b>	<b>\$312,194</b>	<b>2.00</b>	<b>\$318,371</b>	<b>\$0</b>	<b>\$0</b>
2543	322	REPAIRS & MAINTENANCE	\$0	\$5,490		\$2,500		\$2,300		
	410	CONSUMABLE SUPPLIES	\$1,019	\$0		\$0		\$0		
		<b>2543</b>	<b>\$1,019</b>	<b>\$5,490</b>	<b>0.00</b>	<b>\$2,500</b>	<b>0.00</b>	<b>\$2,300</b>	<b>\$0</b>	<b>\$0</b>
2550	331	REIMB STUDENT TRANSPORT	\$282	\$2,386		\$2,000		\$1,800		
		<b>2550</b>	<b>\$282</b>	<b>\$2,386</b>	<b>0.00</b>	<b>\$2,000</b>	<b>0.00</b>	<b>\$1,800</b>	<b>\$0</b>	<b>\$0</b>
2574	322	REPAIRS & MAINTENANCE	\$4,295	\$2,476		\$2,500		\$2,300		
	324	RENTALS	\$4,020	\$0		\$0		\$0		
	594	CAPITAL LEASES GASB REQ	\$0	\$3,401		\$3,500		\$3,200		
		<b>2574</b>	<b>\$8,314</b>	<b>\$5,877</b>	<b>0.00</b>	<b>\$6,000</b>	<b>0.00</b>	<b>\$5,500</b>	<b>\$0</b>	<b>\$0</b>
2680	389	INTERPRET/TRANSLATION	\$26	\$0		\$400		\$400		
		<b>2680</b>	<b>\$26</b>	<b>\$0</b>	<b>0.00</b>	<b>\$400</b>	<b>0.00</b>	<b>\$400</b>	<b>\$0</b>	<b>\$0</b>
		<b>TOTAL OAKDALE HEIGHTS ELEMENTARY</b>	<b>\$3,422,318</b>	<b>\$3,687,928</b>	<b>43.06</b>	<b>\$3,742,450</b>	<b>39.25</b>	<b>\$3,752,958</b>	<b>\$0</b>	<b>\$0</b>

# WHITWORTH ELEMENTARY

1151 SE Miller Ave.

Dallas, OR 97338

503-623-8351

**General Fund Expenditures - Whitworth Elementary**  
**2024-25 Budget**

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
1111	111	LICENSED SALARIES	\$1,104,387	\$1,034,557	14.00	\$1,081,042	11.00	\$936,167		
	112	CLASSIFIED SALARIES	\$89,012	\$82,070	3.06	\$106,903	2.06	\$71,800		
	121	SUBSTITUTES - LICENSED	\$2,546	\$240		\$728		\$4,998		
	123	TEMPORARY - LICENSED	\$0	\$43,604		\$0		\$0		
	124	TEMPORARY - CLASSIFIED	\$0	\$401		\$404		\$0		
	130	EXTEND CONT/STU TEACH	\$1,220	\$3,650		\$3,553		\$0		
	131	EXTRA DUTY CONTRACTS	\$0	\$2,066		\$2,138		\$2,733		
	145	OPT OUT ADD SALARY	\$19,800	\$26,950		\$26,400		\$13,200		
	211	PERS-EMPLOYER CONTRIBUT	\$289,230	\$197,524		\$237,230		\$225,699		
	212	PERS-EMPLOYEE PICK-UP	\$63,883	\$65,785		\$68,019		\$61,734		
	220	SOCIAL SECURITY/MEDICARE	\$90,436	\$88,863		\$93,334		\$78,711		
	231	WORKERS COMP	\$7,320	\$5,637		\$5,973		\$3,650		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$109		\$15,434		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$4,116		
	241	HEALTH INSURANCE	\$226,206	\$203,923		\$207,627		\$153,900		
	314	SUBSTITUTE SERVICES	\$25,879	\$59,001		\$25,000		\$46,400		
	319	OTHER INSTRUCTIONAL SERVICE	\$61	\$0		\$0		\$0		
410	CONSUMABLE SUPPLIES	\$2,981	\$4,910		\$6,500		\$6,000			
420	TEXTBOOKS	\$4,131	\$2,815		\$0		\$0			
460	NON-CONSUMABLE SUPPLIES	\$400	\$246		\$1,000		\$900			
		<b>1111</b>	<b>\$1,927,494</b>	<b>\$1,822,243</b>	<b>17.06</b>	<b>\$1,865,961</b>	<b>13.06</b>	<b>\$1,625,441</b>	<b>\$0</b>	<b>\$0</b>
1210	131	EXTRA DUTY CONTRACTS	\$2,006	\$2,066		\$2,183		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$538	\$319		\$461		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$120	\$124		\$131		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$149	\$151		\$79		\$0		
	231	WORKERS COMP	\$12	\$5		\$10		\$0		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$35		\$0		
		<b>1210</b>	<b>\$2,826</b>	<b>\$2,666</b>	<b>0.00</b>	<b>\$2,900</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1221	111	LICENSED SALARIES	\$52,572	\$55,868	1.00	\$59,418	1.00	\$65,599		
	112	CLASSIFIED SALARIES	\$112,507	\$124,841	3.31	\$131,807	3.31	\$143,009		
	121	SUBSTITUTES - LICENSED	\$1,469	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$3,370	\$3,471		\$3,574		\$4,004		
	141	LONGEVITY STIPEND	\$400	\$400		\$501		\$1,866		
	145	OPT OUT ADD SALARY	\$12,100	\$13,200		\$13,200		\$13,200		
	211	PERS-EMPLOYER CONTRIBUT	\$40,592	\$30,921		\$45,103		\$46,921		
	212	PERS-EMPLOYEE PICK-UP	\$10,051	\$11,536		\$12,510		\$13,661		
	220	SOCIAL SECURITY/MEDICARE	\$13,574	\$14,830		\$15,950		\$17,417		
	231	WORKERS COMP	\$1,129	\$911		\$1,068		\$857		
	232	UNEMPLOYMENT COMP	\$944	\$0		\$65		\$3,415		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$911		
	241	HEALTH INSURANCE	\$35,818	\$37,144		\$38,044		\$35,222		
	314	SUBSTITUTE SERVICES	\$11,803	\$6,196		\$2,000		\$10,600		
410	CONSUMABLE SUPPLIES	\$693	\$555		\$700		\$700			
420	TEXTBOOKS	\$239	\$0		\$0		\$0			
		<b>1221</b>	<b>\$297,261</b>	<b>\$299,873</b>	<b>4.31</b>	<b>\$323,940</b>	<b>4.31</b>	<b>\$357,383</b>	<b>\$0</b>	<b>\$0</b>
1228	111	LICENSED SALARIES	\$72,294	\$76,117	1.00	\$80,028	1.00	\$87,657		
	112	CLASSIFIED SALARIES	\$125,882	\$133,129	3.31	\$134,926	3.31	\$145,182		
	121	SUBSTITUTES - LICENSED	\$588	\$240		\$728		\$0		
	122	SUBSTITUTE - CLASSIFIED	\$0	\$398		\$1,202		\$0		
	124	TEMPORARY - CLASSIFIED	\$1,607	\$5,424		\$6,504		\$0		
	130	EXTEND CONT/STU TEACH	\$3,370	\$3,471		\$3,574		\$4,004		
	141	LONGEVITY STIPEND	\$400	\$500		\$625		\$2,796		
	145	OPT OUT ADD SALARY	\$1,100	\$0		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$46,427	\$32,580		\$49,136		\$49,328		
	212	PERS-EMPLOYEE PICK-UP	\$11,530	\$11,967		\$13,655		\$14,378		
	220	SOCIAL SECURITY/MEDICARE	\$14,976	\$16,092		\$17,410		\$18,332		
	231	WORKERS COMP	\$1,243	\$1,031		\$1,125		\$865		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$202		\$3,595		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$959		
	241	HEALTH INSURANCE	\$70,500	\$71,700		\$74,700		\$69,606		
	314	SUBSTITUTE SERVICES	\$5,426	\$13,339		\$0		\$8,300		
	410	CONSUMABLE SUPPLIES	\$560	\$327		\$700		\$700		
420	TEXTBOOKS	\$283	\$0		\$0		\$700			
		<b>1228</b>	<b>\$356,184</b>	<b>\$366,315</b>	<b>4.31</b>	<b>\$384,516</b>	<b>4.31</b>	<b>\$406,403</b>	<b>\$0</b>	<b>\$0</b>
1250	111	LICENSED SALARIES	\$137,327	\$133,803	1.00	\$74,407	1.00	\$81,643		
	112	CLASSIFIED SALARIES	\$41,510	\$52,092	1.56	\$59,405	1.75	\$63,362		
	124	TEMPORARY - CLASSIFIED	\$0	\$182		\$321		\$0		
	130	EXTEND CONT/STU TEACH	\$6,739	\$8,066		\$8,308		\$7,498		
	141	LONGEVITY STIPEND	\$400	\$400		\$501		\$1,866		
	145	OPT OUT ADD SALARY	\$20,900	\$8,800		\$6,600		\$6,600		
	211	PERS-EMPLOYER CONTRIBUT	\$50,618	\$32,214		\$32,442		\$33,303		
212	PERS-EMPLOYEE PICK-UP	\$12,094	\$12,133		\$8,973		\$9,658			

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
1250	220	SOCIAL SECURITY/MEDICARE	\$15,471	\$14,949		\$11,440		\$12,314		
	231	WORKERS COMP	\$1,252	\$941		\$758		\$595		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$146		\$2,415		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$644		
	241	HEALTH INSURANCE	\$960	\$29,884		\$18,548		\$20,459		
	314	SUBSTITUTE SERVICES	\$3,332	\$5,775		\$0		\$2,000		
	344	CLASSIFIED TRAVEL	\$0	\$0		\$150		\$100		
	410	CONSUMABLE SUPPLIES	\$928	\$251		\$1,400		\$700		
	420	TEXTBOOKS	\$864	\$297		\$0		\$700		
		<b>1250</b>	<b>\$292,394</b>	<b>\$299,788</b>	<b>2.56</b>	<b>\$223,398</b>	<b>2.75</b>	<b>\$243,856</b>	<b>\$0</b>	<b>\$0</b>
1271	112	CLASSIFIED SALARIES	\$0	\$48,313		\$0	1.00	\$44,958		
	141	LONGEVITY STIPEND	\$0	\$300		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$6,573		\$0		\$9,050		
	212	PERS-EMPLOYEE PICK-UP	\$0	\$2,736		\$0		\$2,697		
	220	SOCIAL SECURITY/MEDICARE	\$0	\$3,598		\$0		\$3,439		
	231	WORKERS COMP	\$0	\$235		\$0		\$166		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$674		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$180		
	241	HEALTH INSURANCE	\$0	\$8,700		\$0		\$19,200		
		<b>1271</b>	<b>\$0</b>	<b>\$70,455</b>	<b>0.00</b>	<b>\$0</b>	<b>1.00</b>	<b>\$80,363</b>	<b>\$0</b>	<b>\$0</b>
2120	470	COMPUTER SOFTWARE	\$350	\$350		\$350		\$300		
		<b>2120</b>	<b>\$350</b>	<b>\$350</b>	<b>0.00</b>	<b>\$350</b>	<b>0.00</b>	<b>\$300</b>	<b>\$0</b>	<b>\$0</b>
2130	410	CONSUMABLE SUPPLIES	\$151	\$152		\$250		\$200		
		<b>2130</b>	<b>\$151</b>	<b>\$152</b>	<b>0.00</b>	<b>\$250</b>	<b>0.00</b>	<b>\$200</b>	<b>\$0</b>	<b>\$0</b>
2143	380	NON-INSTR PROF & TECH	\$15,960	\$0		\$0		\$0		
		<b>2143</b>	<b>\$15,960</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2220	111	LICENSED SALARIES	\$82,695	\$85,334	1.00	\$87,523	1.00	\$93,675		
	112	CLASSIFIED SALARIES	\$20,636	\$22,215	0.69	\$23,991	0.69	\$26,443		
	211	PERS-EMPLOYER CONTRIBUT	\$27,057	\$19,216		\$26,049		\$26,840		
	212	PERS-EMPLOYEE PICK-UP	\$6,194	\$6,446		\$6,691		\$7,207		
	220	SOCIAL SECURITY/MEDICARE	\$7,803	\$8,139		\$8,531		\$9,189		
	231	WORKERS COMP	\$626	\$521		\$542		\$425		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$1,802		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$480		
	241	HEALTH INSURANCE	\$17,700	\$18,300		\$19,500		\$17,100		
	314	SUBSTITUTE SERVICES	\$1,954	\$8,036		\$500		\$15,700		
	410	CONSUMABLE SUPPLIES	\$162	\$262		\$300		\$300		
	430	LIBRARY BOOKS	\$353	\$698		\$700		\$600		
	440	PERIODICALS	\$135	\$289		\$300		\$300		
		<b>2220</b>	<b>\$165,316</b>	<b>\$169,456</b>	<b>1.69</b>	<b>\$174,627</b>	<b>1.69</b>	<b>\$200,062</b>	<b>\$0</b>	<b>\$0</b>
2410	112	CLASSIFIED SALARIES	\$84,172	\$88,977	2.00	\$91,648	2.00	\$95,753		
	113	ADMINISTRATORS	\$109,502	\$113,913	1.00	\$119,815	1.00	\$128,237		
	122	SUBSTITUTE - CLASSIFIED	\$827	\$170		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$1,200	\$2,400		\$2,472		\$3,599		
	141	LONGEVITY STIPEND	\$400	\$400		\$501		\$1,866		
	145	OPT OUT ADD SALARY	\$19,800	\$19,800		\$19,800		\$19,800		
	211	PERS-EMPLOYER CONTRIBUT	\$52,708	\$39,321		\$51,155		\$51,902		
	212	PERS-EMPLOYEE PICK-UP	\$12,899	\$13,438		\$14,054		\$14,955		
	220	SOCIAL SECURITY/MEDICARE	\$16,205	\$16,992		\$17,919		\$19,068		
	231	WORKERS COMP	\$1,307	\$1,012		\$1,197		\$941		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$48		\$3,739		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$997		
	241	HEALTH INSURANCE	\$1,106	\$1,096		\$1,094		\$0		
	342	LICENSED TRAVEL-OUT DIST	\$0	\$188		\$200		\$200		
	353	POSTAGE	\$1,424	\$1,763		\$1,800		\$1,700		
	394	SUBSTITUTE SERVICES	\$0	\$0		\$200		\$100		
	410	CONSUMABLE SUPPLIES	\$107	\$312		\$300		\$300		
	640	DUES AND FEES	\$830	\$904		\$830		\$700		
		<b>2410</b>	<b>\$302,486</b>	<b>\$300,684</b>	<b>3.00</b>	<b>\$323,032</b>	<b>3.00</b>	<b>\$343,857</b>	<b>\$0</b>	<b>\$0</b>
2540	112	CLASSIFIED SALARIES	\$91,238	\$98,029	2.00	\$103,251	2.00	\$107,802		
	122	SUBSTITUTE - CLASSIFIED	\$231	\$104		\$315		\$2,499		
	130	EXTEND CONT/STU TEACH	\$0	\$1,200		\$1,238		\$1,799		
	211	PERS-EMPLOYER CONTRIBUT	\$20,861	\$16,496		\$22,145		\$22,566		
	212	PERS-EMPLOYEE PICK-UP	\$5,277	\$5,784		\$6,288		\$6,726		
	220	SOCIAL SECURITY/MEDICARE	\$6,557	\$7,156		\$8,018		\$8,576		
	231	WORKERS COMP	\$4,181	\$2,471		\$2,687		\$2,930		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$25		\$1,682		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$448		
	241	HEALTH INSURANCE	\$32,714	\$33,669		\$35,700		\$32,501		
	321	CUSTODIAL SUBSTITUTES	\$0	\$539		\$0		\$3,700		
	322	REPAIRS & MAINTENANCE	\$7,302	\$11,069		\$12,500		\$11,300		
	324	RENTALS	\$0	\$1,452		\$1,500		\$1,400		
	325	ELECTRICITY	\$12,529	\$16,884		\$21,600		\$20,300		
	326	FUEL	\$12,650	\$14,307		\$10,500		\$16,000		
	327	WATER & SEWAGE	\$1,867	\$2,557		\$2,875		\$3,000		

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
2540	328	GARBAGE	\$4,063	\$3,851		\$3,450		\$4,500		
	351	TELECOMMUNICATIONS	\$3,654	\$5,981		\$3,500		\$5,280		
	410	CONSUMABLE SUPPLIES	\$8,512	\$18,666		\$10,500		\$9,500		
	460	NON-CONSUMABLE SUPPLIES	\$631	\$1,796		\$6,000		\$5,400		
	640	DUES AND FEES	\$354	\$0		\$200		\$200		
	670	TAXES AND LICENSES	\$0	\$0		\$150		\$100		
		<b>2540</b>	<b>\$212,620</b>	<b>\$242,010</b>	<b>2.00</b>	<b>\$252,442</b>	<b>2.00</b>	<b>\$268,211</b>	<b>\$0</b>	<b>\$0</b>
2543	322	REPAIRS & MAINTENANCE	\$0	\$6,120		\$15,000		\$10,000		
	410	CONSUMABLE SUPPLIES	\$433	\$195		\$1,500		\$1,400		
		<b>2543</b>	<b>\$433</b>	<b>\$6,315</b>	<b>0.00</b>	<b>\$16,500</b>	<b>0.00</b>	<b>\$11,400</b>	<b>\$0</b>	<b>\$0</b>
2550	331	REIMB STUDENT TRANSPORT	\$3,504	\$8,200		\$10,000		\$9,000		
		<b>2550</b>	<b>\$3,504</b>	<b>\$8,200</b>	<b>0.00</b>	<b>\$10,000</b>	<b>0.00</b>	<b>\$9,000</b>	<b>\$0</b>	<b>\$0</b>
2574	322	REPAIRS & MAINTENANCE	\$1,764	\$1,346		\$2,500		\$2,300		
	324	RENTALS	\$3,841	\$0		\$0		\$0		
	594	CAPITAL LEASES GASB REQ	\$0	\$3,250		\$3,300		\$3,000		
		<b>2574</b>	<b>\$5,605</b>	<b>\$4,596</b>	<b>0.00</b>	<b>\$5,800</b>	<b>0.00</b>	<b>\$5,300</b>	<b>\$0</b>	<b>\$0</b>
2680	389	INTERPRET/TRANSLATION	\$385	\$0		\$800		\$500		
		<b>2680</b>	<b>\$385</b>	<b>\$0</b>	<b>0.00</b>	<b>\$800</b>	<b>0.00</b>	<b>\$500</b>	<b>\$0</b>	<b>\$0</b>
		<b>TOTAL WHITWORTH ELEMENTARY</b>	<b>\$3,582,967</b>	<b>\$3,593,102</b>	<b>34.94</b>	<b>\$3,584,515</b>	<b>32.13</b>	<b>\$3,552,277</b>	<b>\$0</b>	<b>\$0</b>

# LACREOLE MIDDLE SCHOOL

701 SE LaCreole Dr.

Dallas, OR 97338

503-623-6662

**General Fund Expenditures - LaCreole Middle School  
2024-25 Budget**

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
1121	111	LICENSED SALARIES	\$1,771,775	\$1,794,927	25.00	\$1,657,809	21.12	\$1,547,567		
	121	SUBSTITUTES - LICENSED	\$15,935	\$9,882		\$18,721		\$4,998		
	123	TEMPORARY - LICENSED	\$12,236	\$0		\$0		\$0		
	124	TEMPORARY - CLASSIFIED	\$21,571	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$5,261	\$5,438		\$4,829		\$0		
	145	OPT OUT ADD SALARY	\$90,372	\$70,950		\$72,600		\$59,400		
	211	PERS-EMPLOYER CONTRIBUT	\$447,872	\$290,803		\$355,157		\$329,354		
	212	PERS-EMPLOYEE PICK-UP	\$109,951	\$109,186		\$105,237		\$96,718		
	220	SOCIAL SECURITY/MEDICARE	\$143,940	\$140,632		\$134,178		\$123,315		
	231	WORKERS COMP	\$11,574	\$8,824		\$8,674		\$5,823		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$377		\$24,180		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$6,448		
	241	HEALTH INSURANCE	\$259,728	\$302,824		\$257,413		\$204,356		
	310	INSTR PROF & TECH SERVICE	\$2,503	\$0		\$0		\$0		
	314	SUBSTITUTE SERVICES	\$72,142	\$87,415		\$25,000		\$59,600		
	319	OTHER INSTRUCTIONAL SERV	\$385	\$2,847		\$5,000		\$4,500		
	322	REPAIRS & MAINTENANCE	\$0	\$260		\$600		\$800		
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$100		\$100		
	410	CONSUMABLE SUPPLIES	\$12,431	\$15,889		\$21,100		\$19,100		
	420	TEXTBOOKS	\$324	\$0		\$0		\$0		
460	NON-CONSUMABLE SUPPLIES	\$724	\$6,022		\$7,500		\$6,900			
470	COMPUTER SOFTWARE	\$1,230	\$1,245		\$1,500		\$1,400			
640	DUES AND FEES	\$0	\$0		\$600		\$0			
		<b>1121</b>	<b>\$2,979,952</b>	<b>\$2,847,145</b>	<b>25.00</b>	<b>\$2,676,394</b>	<b>21.12</b>	<b>\$2,494,559</b>	<b>\$0</b>	<b>\$0</b>
1122	131	EXTRA DUTY CONTRACTS	\$6,820	\$7,024		\$7,232		\$7,750		
	211	PERS-EMPLOYER CONTRIBUT	\$1,618	\$1,260		\$1,528		\$1,560		
	212	PERS-EMPLOYEE PICK-UP	\$409	\$421		\$434		\$465		
	220	SOCIAL SECURITY/MEDICARE	\$485	\$500		\$263		\$593		
	231	WORKERS COMP	\$42	\$34		\$34		\$27		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$116		\$116		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$31		
		<b>1122</b>	<b>\$9,374</b>	<b>\$9,239</b>	<b>0.00</b>	<b>\$9,606</b>	<b>0.00</b>	<b>\$10,543</b>	<b>\$0</b>	<b>\$0</b>
1210	131	EXTRA DUTY CONTRACTS	\$2,006	\$2,066		\$2,183		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$476	\$319		\$461		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$120	\$124		\$131		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$151	\$155		\$79		\$0		
	231	WORKERS COMP	\$12	\$5		\$10		\$0		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$35		\$0		
	410	CONSUMABLE SUPPLIES	\$0	\$2,358		\$2,500		\$2,300		
		<b>1210</b>	<b>\$2,765</b>	<b>\$5,027</b>	<b>0.00</b>	<b>\$5,400</b>	<b>0.00</b>	<b>\$2,300</b>	<b>\$0</b>	<b>\$0</b>
1221	111	LICENSED SALARIES	\$52,077	\$45,153	1.00	\$59,418	1.00	\$65,599		
	112	CLASSIFIED SALARIES	\$122,158	\$171,837	4.50	\$186,351	5.50	\$236,230		
	121	SUBSTITUTES - LICENSED	\$2,589	\$1,840		\$2,256		\$0		
	124	TEMPORARY - CLASSIFIED	\$230	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$3,540	\$3,588		\$3,696		\$4,004		
	141	LONGEVITY STIPEND	\$400	\$700		\$875		\$3,264		
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$6,600		
	211	PERS-EMPLOYER CONTRIBUT	\$42,691	\$33,629		\$54,421		\$64,639		
	212	PERS-EMPLOYEE PICK-UP	\$10,584	\$12,574		\$15,156		\$18,942		
	220	SOCIAL SECURITY/MEDICARE	\$12,968	\$15,967		\$19,324		\$24,151		
	231	WORKERS COMP	\$1,116	\$1,097		\$1,260		\$1,171		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$109		\$4,735		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$1,263		
	241	HEALTH INSURANCE	\$50,100	\$51,904		\$54,900		\$55,500		
	314	SUBSTITUTE SERVICES	\$760	\$22,437		\$2,000		\$5,500		
410	CONSUMABLE SUPPLIES	\$1,350	\$1,133		\$1,200		\$1,200			
460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$300		\$300			
		<b>1221</b>	<b>\$300,563</b>	<b>\$361,858</b>	<b>5.50</b>	<b>\$401,264</b>	<b>6.50</b>	<b>\$493,098</b>	<b>\$0</b>	<b>\$0</b>
1228	111	LICENSED SALARIES	\$41,879	\$0	1.00	\$55,669		\$0		
	112	CLASSIFIED SALARIES	\$68,515	\$62,522	5.25	\$191,326	2.69	\$107,414		
	121	SUBSTITUTES - LICENSED	\$322	\$50		\$6,913		\$0		
	130	EXTEND CONT/STU TEACH	\$4,413	\$0		\$3,471		\$0		
	145	OPT OUT ADD SALARY	\$14,300	\$13,200		\$26,400		\$6,600		
	211	PERS-EMPLOYER CONTRIBUT	\$26,601	\$11,517		\$59,962		\$22,951		
	212	PERS-EMPLOYEE PICK-UP	\$6,650	\$4,477		\$17,027		\$6,841		
	220	SOCIAL SECURITY/MEDICARE	\$9,771	\$5,508		\$21,709		\$8,722		
	231	WORKERS COMP	\$809	\$327		\$1,475		\$437		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$166		\$1,710		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$456		
241	HEALTH INSURANCE	\$33,300	\$17,400		\$36,600		\$32,633			



Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
1228	314	SUBSTITUTE SERVICES	\$3,117	\$1,707		\$0		\$3,100		
	410	CONSUMABLE SUPPLIES	\$16	\$0		\$1,200		\$1,100		
	420	TEXTBOOKS	\$0	\$0		\$0		\$300		
	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$300		\$0		
		<b>1228</b>	<b>\$209,692</b>	<b>\$116,710</b>	<b>6.25</b>	<b>\$422,218</b>	<b>2.69</b>	<b>\$192,264</b>	<b>\$0</b>	<b>\$0</b>
1250	111	LICENSED SALARIES	\$41,904	\$33,263	1.00	\$50,051		\$0		
	112	CLASSIFIED SALARIES	\$100,112	\$119,260	2.81	\$104,670	2.81	\$112,941		
	121	SUBSTITUTES - CLASSIFIED	\$177	\$999		\$1,999		\$0		
	122	SUBSTITUTES - LICENSED	\$505	\$1,930		\$4,769		\$0		
	124	TEMPORARY - CLASSIFIED	\$109	\$25		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$4,279	\$3,471		\$3,575		\$4,004		
	145	OPT OUT ADD SALARY	\$7,700	\$8,250		\$6,600		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$35,886	\$26,384		\$36,273		\$23,541		
	212	PERS-EMPLOYEE PICK-UP	\$9,077	\$9,828		\$10,300		\$7,017		
	220	SOCIAL SECURITY/MEDICARE	\$11,442	\$12,454		\$13,132		\$8,946		
	231	WORKERS COMP	\$955	\$783		\$877		\$434		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$166		\$1,754		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$468		
	241	HEALTH INSURANCE	\$51,460	\$53,494		\$56,100		\$56,588		
314	SUBSTITUTE SERVICES	\$1,111	\$21,607		\$0		\$7,800			
410	CONSUMABLE SUPPLIES	\$666	\$1,067		\$700		\$700			
420	TEXTBOOKS	\$717	\$0		\$0		\$1,000			
		<b>1250</b>	<b>\$266,098</b>	<b>\$292,813</b>	<b>3.81</b>	<b>\$289,212</b>	<b>2.81</b>	<b>\$225,194</b>	<b>\$0</b>	<b>\$0</b>
1271	112	CLASSIFIED SALARIES	\$34,961	\$50,680	1.00	\$40,787	2.00	\$89,916		
	145	OPT OUT ADD SALARY	\$6,050	\$9,900		\$6,600		\$13,200		
	211	PERS-EMPLOYER CONTRIBUT	\$9,728	\$8,783		\$10,013		\$20,757		
	212	PERS-EMPLOYEE PICK-UP	\$2,461	\$3,541		\$2,843		\$6,187		
	220	SOCIAL SECURITY/MEDICARE	\$3,050	\$4,596		\$3,625		\$7,888		
	231	WORKERS COMP	\$255	\$255		\$253		\$410		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$1,547		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$412		
241	HEALTH INSURANCE	\$720	\$552		\$946		\$957			
314	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$100			
		<b>1271</b>	<b>\$57,224</b>	<b>\$78,307</b>	<b>1.00</b>	<b>\$65,067</b>	<b>2.00</b>	<b>\$141,376</b>	<b>\$0</b>	<b>\$0</b>
1280	112	CLASSIFIED SALARIES	\$24,505	\$29,453		\$0		\$0		
	122	SUBSTITUTE - CLASSIFIED	\$944	\$0		\$0		\$0		
	145	OPT OUT ADD SALARY	\$7,700	\$4,950		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$7,557	\$5,067		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$1,912	\$2,014		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$2,536	\$2,632		\$0		\$0		
	231	WORKERS COMP	\$207	\$151		\$0		\$0		
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$0		
314	SUBSTITUTE SERVICES	\$183	\$804		\$0		\$0			
		<b>1280</b>	<b>\$45,543</b>	<b>\$45,071</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1291	410	CONSUMABLE SUPPLIES	\$126	\$0		\$0		\$0		
		<b>1291</b>	<b>\$126</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2115	410	CONSUMABLE SUPPLIES	\$301	\$681		\$1,000		\$1,000		
		<b>2143</b>	<b>\$301</b>	<b>\$681</b>	<b>0.00</b>	<b>\$1,000</b>	<b>0.00</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>
2120	111	LICENSED SALARIES	\$70,413	\$78,417	1.00	\$81,900	1.00	\$89,665		
	112	CLASSIFIED SALARIES	\$41,886	\$45,279	1.00	\$48,653	1.00	\$50,832		
	124	TEMPORARY - CLASSIFIED	\$575	\$199		\$351		\$0		
	130	EXTEND CONT/STU TEACH	\$1,572	\$6,673		\$5,740		\$0		
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600		\$6,600		
	211	PERS-EMPLOYER CONTRIBUT	\$27,971	\$21,528		\$30,267		\$29,611		
	212	PERS-EMPLOYEE PICK-UP	\$7,205	\$8,154		\$8,595		\$8,826		
	220	SOCIAL SECURITY/MEDICARE	\$9,155	\$10,402		\$10,958		\$11,253		
	231	WORKERS COMP	\$731	\$635		\$721		\$539		
	232	UNEMPLOYMENT	\$0	\$0		\$97		\$2,206		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$588		
	241	HEALTH INSURANCE	\$15,298	\$18,534		\$18,584		\$15,114		
	311	STUDENT INSTR SERVICES	\$499	\$499		\$500		\$500		
349	OTHER TRAVEL	\$0	\$109		\$150		\$150			
410	CONSUMABLE SUPPLIES	\$168	\$0		\$500		\$1,000			
		<b>2120</b>	<b>\$182,072</b>	<b>\$197,028</b>	<b>2.00</b>	<b>\$213,617</b>	<b>2.00</b>	<b>\$216,884</b>	<b>\$0</b>	<b>\$0</b>
2130	112	CLASSIFIED SALARIES	\$26,910	\$37,855	0.94	\$39,503	0.94	\$41,089		
	122	SUBSTITUTE - CLASSIFIED	\$30	\$23		\$71		\$0		
	124	TEMPORARY - CLASSIFIED	\$0	\$170		\$301		\$0		
	141	LONGEVITY STIPEND	\$400	\$0		\$0		\$933		
	211	PERS-EMPLOYER CONTRIBUT	\$6,390	\$5,806		\$8,426		\$8,459		
	212	PERS-EMPLOYEE PICK-UP	\$1,616	\$2,255		\$2,392		\$2,521		
	220	SOCIAL SECURITY/MEDICARE	\$1,916	\$2,869		\$3,050		\$3,215		
	231	WORKERS COMP	\$171	\$189		\$203		\$155		
232	UNEMPLOYMENT	\$0	\$0		\$6		\$630			

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
2130	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$168		
	241	HEALTH INSURANCE	\$16,800	\$17,400		\$18,300		\$19,200		
	314	SUBSTITUTE SERVICES	\$456	\$141		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$463	\$477		\$1,000		\$900		
		<b>2130</b>	<b>\$55,153</b>	<b>\$67,186</b>	<b>0.94</b>	<b>\$73,253</b>	<b>0.94</b>	<b>\$77,271</b>	<b>\$0</b>	<b>\$0</b>
2143	380	NON-INSTR PROF & TECH	\$27,107	\$0		\$0		\$0		
		<b>2143</b>	<b>\$27,107</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2220	112	CLASSIFIED SALARIES	\$31,659	\$35,281	1.00	\$36,982		\$0		
	145	OPT OUT ADD SALARY	\$7,700	\$6,600		\$6,600		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$10,560	\$7,676		\$10,447		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$2,362	\$2,513		\$2,615		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$2,942	\$3,135		\$3,334		\$0		
	231	WORKERS COMP	\$244	\$232		\$236		\$0		
	241	HEALTH INSURANCE	\$927	\$913		\$913		\$0		
	314	SUBSTITUTE SERVICES	\$1,479	\$1,531		\$500		\$600		
	319	OTHR INSTRUCT SERVICES	\$1,064	\$0		\$500		\$500		
	410	CONSUMABLE SUPPLIES	\$1,106	\$1,083		\$1,000		\$900		
	430	LIBRARY BOOKS	\$1,799	\$1,000		\$500		\$500		
440	PERIODICALS	\$40	\$40		\$50		\$50			
		<b>2220</b>	<b>\$61,881</b>	<b>\$60,004</b>	<b>1.00</b>	<b>\$63,676</b>	<b>0.00</b>	<b>\$2,550</b>	<b>\$0</b>	<b>\$0</b>
2230	380	NON-INSTR PROF & TECH	\$0	\$219		\$250		\$200		
	410	CONSUMABLE SUPPLIES	\$516	\$0		\$250		\$200		
		<b>2230</b>	<b>\$516</b>	<b>\$219</b>	<b>0.00</b>	<b>\$500</b>	<b>0.00</b>	<b>\$400</b>	<b>\$0</b>	<b>\$0</b>
2410	111	LICENSED SALARIES	\$0	\$0		\$0	1.00	\$108,491		
	112	CLASSIFIED SALARIES	\$108,456	\$130,122	3.00	\$147,381	3.00	\$166,517		
	113	ADMINISTRATORS	\$215,824	\$209,585	2.00	\$219,996	1.00	\$133,247		
	124	TEMPORARY - CLASSIFIED	\$146	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$3,564	\$3,600		\$3,811		\$5,398		
	145	OPT OUT ADD SALARY	\$18,700	\$23,100		\$19,800		\$13,200		
	211	PERS-EMPLOYER CONTRIBUT	\$80,982	\$55,885		\$72,127		\$85,925		
	212	PERS-EMPLOYEE PICK-UP	\$20,618	\$20,012		\$20,481		\$25,611		
	220	SOCIAL SECURITY/MEDICARE	\$26,252	\$27,872		\$30,731		\$32,654		
	231	WORKERS COMP	\$2,084	\$1,692		\$1,983		\$1,550		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$61		\$6,403		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$1,707		
	241	HEALTH INSURANCE	\$28,402	\$25,806		\$48,905		\$56,790		
	342	LICENSED TRAVEL-OUT DIST	\$322	\$295		\$1,000		\$500		
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$100		
	349	OTHER TRAVEL	\$1,390	\$0		\$0		\$0		
	353	POSTAGE	\$6,031	\$2,775		\$2,000		\$1,800		
	380	NON-INSTR PROF & TECH	\$435	\$0		\$0		\$0		
	394	SUBSTITUTE SERVICES	\$14,381	\$6,993		\$200		\$4,600		
	410	CONSUMABLE SUPPLIES	\$1,024	\$3,615		\$3,953		\$3,600		
440	PERIODICALS	\$38	\$59		\$150		\$100			
460	NON-CONSUMABLE SUPPLIES	\$1,339	\$225		\$0		\$0			
640	DUES AND FEES	\$1,770	\$2,615		\$3,000		\$3,000			
		<b>2410</b>	<b>\$531,756</b>	<b>\$514,251</b>	<b>5.00</b>	<b>\$575,579</b>	<b>5.00</b>	<b>\$651,194</b>	<b>\$0</b>	<b>\$0</b>
2540	112	CLASSIFIED SALARIES	\$114,708	\$132,224	3.00	\$155,605	4.00	\$214,250		
	122	SUBSTITUTE - CLASSIFIED	\$0	\$16,246		\$7,684		\$2,499		
	124	TEMPORARY - CLASSIFIED	\$234	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$0	\$1,200		\$1,236		\$1,799		
	141	LONGEVITY STIPEND	\$400	\$0		\$0		\$465		
	211	PERS-EMPLOYER CONTRIBUT	\$20,681	\$26,240		\$34,764		\$44,087		
	212	PERS-EMPLOYEE PICK-UP	\$5,231	\$8,877		\$9,871		\$13,141		
	220	SOCIAL SECURITY/MEDICARE	\$8,702	\$11,157		\$12,586		\$16,754		
	231	WORKERS COMP	\$5,392	\$3,722		\$4,082		\$5,812		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$143		\$3,285		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$876		
	241	HEALTH INSURANCE	\$47,993	\$53,100		\$55,200		\$71,949		
	321	CUSTODIAL SUBSTITUTES	\$3,695	\$14,022		\$0		\$16,300		
	322	REPAIRS & MAINTENANCE	\$12,964	\$18,808		\$31,250		\$28,100		
	324	RENTALS	\$0	\$795		\$2,000		\$1,000		
	325	ELECTRICITY	\$42,913	\$46,652		\$54,000		\$63,200		
	326	FUEL	\$19,610	\$23,435		\$20,400		\$25,500		
	327	WATER & SEWAGE	\$14,598	\$14,292		\$27,600		\$18,000		
	328	GARBAGE	\$2,964	\$3,670		\$3,409		\$4,500		
	351	TELECOMMUNICATIONS	\$6,754	\$9,303		\$6,000		\$7,680		
410	CONSUMABLE SUPPLIES	\$18,722	\$29,928		\$30,000		\$27,000			
460	NON-CONSUMABLE SUPPLIES	\$9,298	\$550		\$9,000		\$8,100			
640	DUES AND FEES	\$114	\$0		\$200		\$0			
		<b>2540</b>	<b>\$334,974</b>	<b>\$414,222</b>	<b>3.00</b>	<b>\$465,030</b>	<b>4.00</b>	<b>\$574,297</b>	<b>\$0</b>	<b>\$0</b>
2543	322	REPAIRS & MAINTENANCE	\$0	\$240		\$1,500		\$1,400		

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
	410	CONSUMABLE SUPPLIES	\$120	\$0		\$120		\$300		
			<b>2543</b>	<b>\$120</b>	<b>0.00</b>	<b>\$1,620</b>	<b>0.00</b>	<b>\$1,700</b>	<b>\$0</b>	<b>\$0</b>
2545	670	TAXES AND LICENSES	\$0	\$0		\$120		\$0		
			<b>2545</b>	<b>\$0</b>	<b>0.00</b>	<b>\$120</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2550	331	REIMB STUDENT TRANSPORT	\$1,470	\$3,721		\$5,358		\$4,800		
	332	NONREIMB STUDENT TRANS	\$96	\$3,286		\$0		\$0		
			<b>2550</b>	<b>\$1,566</b>	<b>0.00</b>	<b>\$5,358</b>	<b>0.00</b>	<b>\$4,800</b>	<b>\$0</b>	<b>\$0</b>
2558	122	SUBSTITUTE - CLASSIFIED	\$0	\$87		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$16		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$0	\$5		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$0	\$7		\$0		\$0		
	331	REIMB STUDENT TRANSPORT	\$0	\$0		\$100		\$100		
			<b>2558</b>	<b>\$0</b>	<b>0.00</b>	<b>\$100</b>	<b>0.00</b>	<b>\$100</b>	<b>\$0</b>	<b>\$0</b>
2574	322	REPAIRS & MAINTENANCE	\$2,260	\$2,008		\$3,000		\$2,700		
	324	RENTALS	\$5,473	\$0		\$0		\$0		
	594	CAPITAL LEASES GASB REQ	\$0	\$4,776		\$4,800		\$5,000		
			<b>2574</b>	<b>\$7,733</b>	<b>0.00</b>	<b>\$7,800</b>	<b>0.00</b>	<b>\$7,700</b>	<b>\$0</b>	<b>\$0</b>
2680	389	INTERPRET/TRANSLATION	\$61	\$0		\$0		\$0		
			<b>2680</b>	<b>\$61</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL LACREOLE MIDDLE SCHOOL</b>			<b>\$5,074,576</b>	<b>\$5,023,908</b>	<b>53.50</b>	<b>\$5,276,813</b>	<b>47.06</b>	<b>\$5,097,229</b>	<b>\$0</b>	<b>\$0</b>

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# DALLAS HIGH SCHOOL

1250 SE Holman Ave.

Dallas, OR 97338

503-623-8336

**General Fund Expenditures - Dallas High School  
2024-25 Budget**

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
1131	111	LICENSED SALARIES	\$1,968,691	\$2,091,819	30.30	\$2,167,508	28.13	\$2,206,092		
	121	SUBSTITUTES - LICENSED	\$21,680	\$16,330		\$32,307		\$4,998		
	123	TEMPORARY - LICENSED	\$98,521	\$63,226		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$5,885	\$12,745		\$12,690		\$0		
	131	EXTRA DUTY CONTRACTS	\$35,501	\$44,001		\$38,025		\$53,519		
	145	OPT OUT ADD SALARY	\$75,102	\$87,252		\$81,840		\$72,600		
	211	PERS-EMPLOYER CONTRIBUT	\$516,103	\$369,821		\$517,696		\$495,351		
	212	PERS-EMPLOYEE PICK-UP	\$119,005	\$131,575		\$139,942		\$140,233		
	220	SOCIAL SECURITY/MEDICARE	\$165,108	\$173,644		\$176,899		\$178,796		
	231	WORKERS COMP	\$13,283	\$10,793		\$11,458		\$8,379		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$1,328		\$35,058		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$9,349		
	241	HEALTH INSURANCE	\$321,965	\$312,333		\$340,128		\$292,997		
	311	STUDENT INSTRUC SERVICE	\$3,301	\$1,424		\$0		\$1,200		
	314	SUBSTITUTE SERVICES	\$64,693	\$108,434		\$52,000		\$116,600		
	319	OTHR NON INSTR PROF&TECH	\$3,479	\$0		\$0		\$0		
	322	REPAIRS & MAINTENANCE	\$0	\$0		\$0		\$2,500		
	324	RENTALS	\$0	\$0		\$3,000		\$2,700		
	328	GARBAGE	\$297	\$297		\$0		\$0		
	349	OTHER TRAVEL	\$0	\$238		\$0		\$0		
	355	PRINTING	\$0	\$360		\$0		\$0		
	380	NON-INSTR PROF & TECH	\$324	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$19,541	\$30,042		\$37,000		\$38,400		
	420	TEXTBOOKS	\$3,076	\$173		\$0		\$0		
460	NON-CONSUMABLE SUPPLIES	\$11,743	\$4,851		\$0		\$300			
541	NEW EQUIPMENT	\$7,610	\$0		\$0		\$0			
640	DUES AND FEES	\$0	\$80		\$0		\$0			
		<b>1131</b>	<b>\$3,454,909</b>	<b>\$3,459,439</b>	<b>30.30</b>	<b>\$3,611,820</b>	<b>28.13</b>	<b>\$3,659,073</b>	<b>\$0</b>	<b>\$0</b>
1132	112	CLASSIFIED SALARIES	\$106,078	\$118,129	2.00	\$113,616	2.00	\$118,714		
	113	ADMINISTRATORS	\$109,161	\$111,200	1.00	\$114,536	1.00	\$106,634		
	124	TEMPORARY - CLASSIFIED	\$22,746	\$28,523		\$38,970		\$0		
	130	EXTEND CONT/STU TEACH	\$1,200	\$2,400		\$2,474		\$3,599		
	131	EXTRA DUTY CONTRACTS	\$253,646	\$281,157		\$282,547		\$245,960		
	145	OPT OUT ADD SALARY	\$8,250	\$6,600		\$6,600		\$6,600		
	211	PERS-EMPLOYER CONTRIBUT	\$113,048	\$86,892		\$107,912		\$98,588		
	212	PERS-EMPLOYEE PICK-UP	\$26,366	\$27,894		\$27,525		\$28,890		
	220	SOCIAL SECURITY/MEDICARE	\$38,203	\$41,592		\$31,396		\$36,835		
	231	WORKERS COMP	\$3,018	\$2,536		\$2,659		\$1,717		
	232	UNEMPLOYMENT COMP	\$0	\$356		\$5,184		\$7,223		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$1,926		
	241	HEALTH INSURANCE	\$32,793	\$38,462		\$40,736		\$37,559		
	310	INSTR PROF & TECH SERVICE	\$0	\$1,600		\$1,500		\$1,400		
	322	REPAIRS & MAINTENANCE	\$881	\$846		\$3,000		\$2,800		
	324	RENTALS	\$17,556	\$23,131		\$8,000		\$25,300		
	342	LICENSED TRAVEL-OUT DIST	\$3,047	\$2,734		\$5,000		\$4,500		
	343	STUDENT TRAVEL-OUT DIST	\$6,432	\$12,370		\$5,000		\$5,000		
	344	CLASSIFIED TRAVEL	\$2,822	\$1,297		\$1,000		\$900		
	349	OTHER TRAVEL	\$850	\$2,658		\$500		\$800		
	380	NON-INSTR PROF & TECH	\$48	\$564		\$500		\$500		
	390	OTHR NON INSTR PROF&TECH	\$39,503	\$39,125		\$38,000		\$37,800		
	394	SUBSTITUTE SERVICES	\$320	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$14,756	\$17,323		\$20,000		\$19,500		
460	NON-CONSUMABLE SUPPLIES	\$11,299	\$15,441		\$5,500		\$5,400			
470	COMPUTER SOFTWARE	\$70	\$0		\$0		\$0			
541	NEW EQUIPMENT	\$0	\$0		\$15,000		\$0			
640	DUES AND FEES	\$13,310	\$22,094		\$11,500		\$11,500			
		<b>1132</b>	<b>\$825,403</b>	<b>\$884,926</b>	<b>3.00</b>	<b>\$888,654</b>	<b>3.00</b>	<b>\$809,645</b>	<b>\$0</b>	<b>\$0</b>
1210	131	EXTRA DUTY CONTRACTS	\$2,407	\$2,892		\$3,002		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$571	\$447		\$634		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$144	\$174		\$180		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$184	\$221		\$109		\$0		
	231	WORKERS COMP	\$15	\$7		\$14		\$0		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$48		\$0		
		<b>1210</b>	<b>\$3,321</b>	<b>\$3,741</b>	<b>0.00</b>	<b>\$3,987</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1221	111	LICENSED SALARIES	\$83,038	\$85,454	1.00	\$87,523	1.00	\$93,675		
	112	CLASSIFIED SALARIES	\$57,303	\$139,515	4.56	\$183,531	1.88	\$82,178		
	121	SUBSTITUTES - LICENSED	\$1,336	\$3,061		\$4,978		\$0		
	122	SUBSTITUTES - CLASSIFIED	\$4,316	\$0		\$0		\$0		
		124	TEMPORARY - CLASSIFIED	\$481	\$223		\$394		\$0	

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
1221	130	EXTEND CONT/STU TEACH	\$3,437	\$3,471		\$3,576		\$4,004		
	145	OPT OUT ADD SALARY	\$6,050	\$0		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$35,719	\$32,038		\$53,303		\$38,866		
	212	PERS-EMPLOYEE PICK-UP	\$8,239	\$11,641		\$14,430		\$10,791		
	220	SOCIAL SECURITY/MEDICARE	\$11,145	\$17,364		\$22,106		\$13,759		
	231	WORKERS COMP	\$958	\$1,131		\$1,402		\$642		
	232	UNEMPLOYMENT COMP	\$254	\$0		\$817		\$2,698		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$719		
	241	HEALTH INSURANCE	\$50,100	\$73,630		\$100,471		\$54,174		
	314	SUBSTITUTE SERVICES	\$12,090	\$616		\$0		\$2,200		
	341	LICENSED TRAVEL-IN DIST	\$0	\$0		\$150		\$100		
	344	CLASSIFIED TRAVEL	\$0	\$0		\$150		\$100		
	410	CONSUMABLE SUPPLIES	\$893	\$714		\$1,200		\$1,200		
	420	TEXTBOOKS	\$221	\$82		\$0		\$0		
460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$300		\$300			
		<b>1221</b>	<b>\$275,580</b>	<b>\$368,939</b>	<b>5.56</b>	<b>\$474,332</b>	<b>2.88</b>	<b>\$305,408</b>	<b>\$0</b>	<b>\$0</b>
1223	111	LICENSED SALARIES	\$56,007	\$59,506	1.00	\$63,164	1.00	\$69,609		
	112	CLASSIFIED SALARIES	\$98,630	\$158,274	4.13	\$162,529	4.00	\$170,480		
	124	TEMPORARY - CLASSIFIED	\$0	\$765		\$1,357		\$0		
	130	EXTEND CONT/STU TEACH	\$3,370	\$4,197		\$4,222		\$4,004		
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$465		
	145	OPT OUT ADD SALARY	\$15,400	\$13,200		\$13,200		\$13,200		
	211	PERS-EMPLOYER CONTRIBUT	\$38,998	\$35,390		\$48,601		\$53,864		
	212	PERS-EMPLOYEE PICK-UP	\$9,238	\$12,983		\$13,291		\$15,466		
	220	SOCIAL SECURITY/MEDICARE	\$12,723	\$17,304		\$18,702		\$19,719		
	231	WORKERS COMP	\$1,076	\$1,102		\$1,241		\$966		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$679		\$3,866		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$1,031		
	241	HEALTH INSURANCE	\$33,613	\$36,541		\$37,546		\$36,227		
	314	SUBSTITUTE SERVICES	\$0	\$5,111		\$0		\$5,300		
324	RENTALS	\$0	\$7,200		\$10,800		\$7,500			
344	CLASSIFIED TRAVEL	\$0	\$0		\$150		\$100			
410	CONSUMABLE SUPPLIES	\$632	\$627		\$700		\$700			
		<b>1223</b>	<b>\$269,686</b>	<b>\$352,200</b>	<b>5.13</b>	<b>\$376,183</b>	<b>5.00</b>	<b>\$402,497</b>	<b>\$0</b>	<b>\$0</b>
1229	314	SUBSTITUTE SERVICES	\$2,499	\$0		\$0		\$0		
		<b>1229</b>	<b>\$2,499</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1250	111	LICENSED SALARIES	\$157,550	\$175,112	2.88	\$189,069	3.00	\$216,851		
	112	CLASSIFIED SALARIES	\$118,211	\$161,164	4.75	\$174,345	3.75	\$139,572		
	121	SUBSTITUTES - LICENSED	\$1,732	\$2,635		\$6,209		\$0		
	122	SUBSTITUTES - CLASSIFIED	\$504	\$1,591		\$4,725		\$0		
	124	TEMPORARY - CLASSIFIED	\$58	\$631		\$1,109		\$0		
	130	EXTEND CONT/STU TEACH	\$13,768	\$10,562		\$10,722		\$11,942		
	141	LONGEVITY STIPEND	\$400	\$400		\$501		\$1,398		
	145	OPT OUT ADD SALARY	\$26,708	\$25,608		\$25,608		\$19,800		
	211	PERS-EMPLOYER CONTRIBUT	\$72,666	\$60,168		\$79,276		\$80,665		
	212	PERS-EMPLOYEE PICK-UP	\$17,969	\$22,435		\$24,737		\$23,374		
	220	SOCIAL SECURITY/MEDICARE	\$23,516	\$28,070		\$31,540		\$29,802		
	231	WORKERS COMP	\$1,959	\$1,722		\$2,097		\$1,449		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$372		\$5,843		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$1,558		
	241	HEALTH INSURANCE	\$57,689	\$69,474		\$74,400		\$72,600		
	314	SUBSTITUTE SERVICES	\$38,838	\$14,977		\$0		\$8,100		
	390	OTHR NON INSTR PROF&TECH	\$28,630	\$29,268		\$30,000		\$0		
410	CONSUMABLE SUPPLIES	\$2,194	\$2,060		\$2,800		\$2,400			
420	TEXTBOOKS	\$717	\$0		\$0		\$0			
460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$1,200		\$1,100			
		<b>1250</b>	<b>\$563,107</b>	<b>\$605,876</b>	<b>7.63</b>	<b>\$658,709</b>	<b>6.75</b>	<b>\$616,454</b>	<b>\$0</b>	<b>\$0</b>
1271	112	CLASSIFIED SALARIES	\$45,101	\$76,788	2.00	\$86,446	2.00	\$89,916		
	141	LONGEVITY STIPEND	\$400	\$0		\$0		\$0		
	145	OPT OUT ADD SALARY	\$2,200	\$6,600		\$6,600		\$6,600		
	211	PERS-EMPLOYER CONTRIBUT	\$10,089	\$12,762		\$19,661		\$19,429		
	212	PERS-EMPLOYEE PICK-UP	\$1,472	\$4,932		\$5,583		\$5,791		
	220	SOCIAL SECURITY/MEDICARE	\$3,628	\$6,111		\$7,118		\$7,383		
	231	WORKERS COMP	\$291	\$386		\$481		\$371		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$1,448		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$386		
	241	HEALTH INSURANCE	\$12,552	\$15,950		\$18,300		\$19,200		
314	SUBSTITUTE SERVICES	\$1,182	\$2,299		\$0		\$1,600			
		<b>1271</b>	<b>\$76,916</b>	<b>\$125,829</b>	<b>2.00</b>	<b>\$144,187</b>	<b>2.00</b>	<b>\$152,124</b>	<b>\$0</b>	<b>\$0</b>
1281	371	TUITION PD-OTHER DISTRICT	\$28,780	\$22,242		\$0		\$0		
		<b>1281</b>	<b>\$28,780</b>	<b>\$22,242</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
1283	371	TUITION PD-OTHER DISTRICT	\$16,545	\$7,371		\$20,000		\$0		
	420	TEXTBOOKS	\$172	\$0		\$0		\$0		
		<b>1283</b>	<b>\$16,717</b>	<b>\$7,371</b>	<b>0.00</b>	<b>\$20,000</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1284	314	SUBSTITUTE SERVICES	\$0	\$1,488		\$0		\$0		
		<b>1284</b>	<b>\$0</b>	<b>\$1,488</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1291	111	LICENSED SALARIES	\$14,051	\$14,840	0.25	\$15,791	0.25	\$17,904		
	145	OPT OUT ADD SALARY	\$1,650	\$0		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$3,713	\$2,272		\$3,337		\$3,604		
	212	PERS-EMPLOYEE PICK-UP	\$939	\$884		\$947		\$1,074		
	220	SOCIAL SECURITY/MEDICARE	\$1,201	\$1,075		\$1,208		\$1,370		
	231	WORKERS COMP	\$95	\$72		\$77		\$63		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$269		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$72		
	241	HEALTH INSURANCE	\$0	\$4,619		\$4,575		\$4,275		
	420	TEXTBOOKS	\$23	\$0		\$0		\$0		
		<b>1291</b>	<b>\$21,672</b>	<b>\$23,762</b>	<b>0.25</b>	<b>\$25,935</b>	<b>0.25</b>	<b>\$28,630</b>	<b>\$0</b>	<b>\$0</b>
2115	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$300		
		<b>2115</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$300</b>	<b>\$0</b>	<b>\$0</b>
2120	111	LICENSED SALARIES	\$193,707	\$173,506	3.00	\$181,999	3.00	\$238,910		
	112	CLASSIFIED SALARIES	\$80,532	\$82,593	2.00	\$88,614	2.00	\$95,454		
	124	TEMPORARY - CLASSIFIED	\$480	\$93		\$117		\$0		
	130	EXTEND CONT/STU TEACH	\$11,605	\$14,925		\$14,298		\$0		
	145	OPT OUT ADD SALARY	\$19,800	\$6,600		\$6,600		\$6,600		
	211	PERS-EMPLOYER CONTRIBUT	\$74,699	\$38,259		\$61,621		\$60,454		
	212	PERS-EMPLOYEE PICK-UP	\$18,266	\$14,515		\$17,498		\$14,441		
	220	SOCIAL SECURITY/MEDICARE	\$22,840	\$20,190		\$22,310		\$26,084		
	231	WORKERS COMP	\$1,859	\$1,332		\$1,452		\$1,232		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$231		\$5,114		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$1,364		
	241	HEALTH INSURANCE	\$31,900	\$71,650		\$74,400		\$73,511		
	314	SUBSTITUTE SERVICES	\$0	\$0		\$500		\$0		
	344	CLASSIFIED TRAVEL	\$0	\$0		\$0		\$300		
	349	OTHER TRAVEL	\$100	\$218		\$0		\$2,000		
	353	POSTAGE	\$2,662	\$2,064		\$0		\$6,000		
	394	SUBSTITUTE SERVICES	\$801	\$0		\$0		\$0		
410	CONSUMABLE SUPPLIES	\$635	\$396		\$0		\$1,000			
411	GRADUATION SUPPLIES	\$2,883	\$2,926		\$0		\$3,500			
460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$500			
		<b>2120</b>	<b>\$462,767</b>	<b>\$429,267</b>	<b>5.00</b>	<b>\$469,639</b>	<b>5.00</b>	<b>\$536,464</b>	<b>\$0</b>	<b>\$0</b>
2130	112	CLASSIFIED SALARIES	\$87,454	\$142,643	3.63	\$150,817	3.63	\$158,878		
	121	SUBSTITUTES - LICENSED	\$490	\$0		\$0		\$0		
	141	LONGEVITY STIPEND	\$600	\$600		\$1,125		\$3,264		
	145	OPT OUT ADD SALARY	\$14,300	\$13,200		\$13,200		\$13,200		
	211	PERS-EMPLOYER CONTRIBUT	\$24,273	\$23,413		\$34,894		\$35,296		
	212	PERS-EMPLOYEE PICK-UP	\$6,140	\$9,093		\$9,908		\$10,521		
	220	SOCIAL SECURITY/MEDICARE	\$7,766	\$11,809		\$12,633		\$13,414		
	231	WORKERS COMP	\$643	\$710		\$852		\$671		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$18		\$2,630		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$701		
	241	HEALTH INSURANCE	\$19,600	\$34,800		\$36,600		\$38,400		
314	SUBSTITUTE SERVICES	\$275	\$159		\$500		\$500			
410	CONSUMABLE SUPPLIES	\$101	\$371		\$0		\$500			
		<b>2130</b>	<b>\$161,641</b>	<b>\$236,799</b>	<b>3.63</b>	<b>\$260,547</b>	<b>3.63</b>	<b>\$277,975</b>	<b>\$0</b>	<b>\$0</b>
2143	380	NON-INSTR PROF & TECH	\$33,600	\$0		\$0		\$0		
		<b>2143</b>	<b>\$33,600</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2220	111	LICENSED SALARIES	\$61,384	\$64,879	1.00	\$68,785		\$0		
	121	SUBSTITUTES - LICENSED	\$1,879	\$641		\$1,353		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$15,026	\$10,137		\$14,820		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$3,786	\$3,931		\$4,208		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$4,371	\$4,560		\$5,366		\$0		
	231	WORKERS COMP	\$384	\$318		\$340		\$0		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$22		\$0		
	241	HEALTH INSURANCE	\$16,500	\$17,100		\$18,300		\$0		
	314	SUBSTITUTE SERVICES	\$0	\$0		\$500		\$2,200		
	410	CONSUMABLE SUPPLIES	\$1,375	\$1,557		\$0		\$700		
	430	LIBRARY BOOKS	\$4,244	\$2,954		\$0		\$1,500		
440	PERIODICALS	\$855	\$932		\$0		\$400			
460	NON-CONSUMABLE SUPPLIES	\$150	\$0		\$0		\$0			
		<b>2220</b>	<b>\$109,955</b>	<b>\$107,010</b>	<b>1.00</b>	<b>\$113,693</b>	<b>0.00</b>	<b>\$4,800</b>	<b>\$0</b>	<b>\$0</b>
2229	112	CLASSIFIED SALARIES	\$44,420	\$53,949	1.00	\$48,653	1.00	\$50,832		
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600		\$6,600		
	211	PERS-EMPLOYER CONTRIBUT	\$6,417	\$9,899		\$11,675		\$11,561		



Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
2229	212	PERS-EMPLOYEE PICK-UP	\$1,796	\$3,597		\$3,315		\$3,446		
	220	SOCIAL SECURITY/MEDICARE	\$3,903	\$4,632		\$4,227		\$4,394		
	231	WORKERS COMP	\$310	\$266		\$294		\$229		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$861		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$230		
	241	HEALTH INSURANCE	\$7	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$922	\$1,500		\$0		\$1,500		
		<b>2229</b>	<b>\$64,375</b>	<b>\$80,443</b>	<b>1.00</b>	<b>\$74,763</b>	<b>1.00</b>	<b>\$79,653</b>	<b>\$0</b>	<b>\$0</b>
2230	112	CLASSIFIED SALARIES	\$36,169	\$38,423		\$0	1.00	\$42,411		
	124	TEMPORARY - CLASSIFIED	\$0	\$535		\$1,449		\$0		
	141	LONGEVITY STIPEND	\$400	\$400		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$9,812	\$7,138		\$306		\$8,537		
	212	PERS-EMPLOYEE PICK-UP	\$2,194	\$2,361		\$87		\$2,545		
	220	SOCIAL SECURITY/MEDICARE	\$2,704	\$2,930		\$111		\$3,244		
	231	WORKERS COMP	\$224	\$191		\$8		\$157		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$23		\$636		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$170		
	241	HEALTH INSURANCE	\$16,800	\$17,400		\$0		\$19,200		
	314	SUBSTITUTE SERVICES	\$0	\$2,088		\$0		\$0		
344	CLASSIFIED TRAVEL	\$0	\$263		\$0		\$0			
		<b>2230</b>	<b>\$68,303</b>	<b>\$71,729</b>	<b>0.00</b>	<b>\$1,984</b>	<b>1.00</b>	<b>\$76,901</b>	<b>\$0</b>	<b>\$0</b>
2240	349	OTHER TRAVEL	\$1,400	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$0		
		<b>2240</b>	<b>\$1,400</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2410	111	LICENSED SALARIES	\$0	\$0		\$0	1.00	\$113,662		
	112	CLASSIFIED SALARIES	\$163,157	\$179,860	4.00	\$202,484	4.00	\$223,191		
	113	ADMINISTRATORS	\$313,218	\$327,880	3.00	\$345,040	2.00	\$263,749		
	122	SUBSTITUTES - CLASSIFIED	\$0	\$1,578		\$1,704		\$0		
	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$3,248	\$6,600		\$7,006		\$7,197		
	141	LONGEVITY STIPEND	\$300	\$0		\$0		\$465		
	145	OPT OUT ADD SALARY	\$26,950	\$10,450		\$6,600		\$13,200		
	211	PERS-EMPLOYER CONTRIBUT	\$125,734	\$80,272		\$103,927		\$129,129		
	212	PERS-EMPLOYEE PICK-UP	\$30,331	\$29,280		\$33,770		\$37,288		
	220	SOCIAL SECURITY/MEDICARE	\$37,397	\$38,672		\$43,057		\$47,542		
	231	WORKERS COMP	\$3,067	\$2,493		\$2,756		\$2,236		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$805		\$9,322		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$2,486		
	241	HEALTH INSURANCE	\$47,481	\$91,804		\$109,781		\$92,757		
	342	LICENSED TRAVEL-OUT DIST	\$1,469	\$246		\$0		\$2,000		
	344	CLASSIFIED TRAVEL	\$143	\$269		\$0		\$0		
	349	OTHER TRAVEL	\$769	\$0		\$0		\$0		
	353	POSTAGE	\$2,852	\$2,238		\$0		\$3,000		
	380	NON-INSTR PROF & TECH	\$339	\$0		\$0		\$0		
394	SUBSTITUTE SERVICES	\$5,164	\$1,832		\$200		\$3,200			
410	CONSUMABLE SUPPLIES	\$630	\$5,699		\$72,250		\$18,000			
460	NON-CONSUMABLE SUPPLIES	\$676	\$2,089		\$1,000		\$3,000			
640	DUES AND FEES	\$4,580	\$4,780		\$4,500		\$4,000			
		<b>2410</b>	<b>\$767,506</b>	<b>\$786,043</b>	<b>7.00</b>	<b>\$934,878</b>	<b>7.00</b>	<b>\$975,424</b>	<b>\$0</b>	<b>\$0</b>
2540	112	CLASSIFIED SALARIES	\$249,165	\$273,949	6.00	\$296,379	5.00	\$271,127		
	122	SUBSTITUTE - CLASSIFIED	\$393	\$417		\$1,264		\$2,499		
	124	TEMPORARY - CLASSIFIED	\$3,261	\$65		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$0	\$1,200		\$1,237		\$1,799		
	141	LONGEVITY STIPEND	\$500	\$800		\$1,000		\$2,334		
	145	OPT OUT ADD SALARY	\$13,200	\$19,250		\$19,800		\$13,200		
	211	PERS-EMPLOYER CONTRIBUT	\$58,331	\$45,637		\$69,446		\$60,552		
	212	PERS-EMPLOYEE PICK-UP	\$14,188	\$15,233		\$19,181		\$17,458		
	220	SOCIAL SECURITY/MEDICARE	\$19,729	\$21,998		\$24,456		\$22,258		
	231	WORKERS COMP	\$11,873	\$7,081		\$7,874		\$7,445		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$56		\$4,364		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$1,164		
	241	HEALTH INSURANCE	\$66,567	\$55,084		\$57,175		\$57,225		
	321	CUSTODIAL SUBSTITUTES	\$5,060	\$15,627		\$0		\$15,500		
	322	REPAIRS & MAINTENANCE	\$18,807	\$56,134		\$39,000		\$38,900		
	324	RENTALS	\$120	\$16,248		\$3,300		\$5,700		
	325	ELECTRICITY	\$98,319	\$111,957		\$122,400		\$155,600		
	326	FUEL	\$38,146	\$45,124		\$43,750		\$51,000		
	327	WATER & SEWAGE	\$14,180	\$19,127		\$17,040		\$19,500		
	328	GARBAGE	\$9,244	\$11,948		\$14,200		\$14,100		
	351	TELECOMMUNICATIONS	\$9,643	\$11,906		\$700		\$8,640		
	380	NON-INSTR PROF & TECH	\$325	\$325		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$33,327	\$43,697		\$45,500		\$42,500		

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
2540	460	NON-CONSUMABLE SUPPLIES	\$49,036	\$2,776		\$21,000		\$18,900		
	640	DUES AND FEES	\$365	\$394		\$0		\$0		
	670	TAXES AND LICENSES	\$0	\$0		\$300		\$300		
		<b>2540</b>	<b>\$713,781</b>	<b>\$775,975</b>	<b>6.00</b>	<b>\$805,058</b>	<b>5.00</b>	<b>\$832,066</b>	<b>\$0</b>	<b>\$0</b>
2543	322	REPAIRS & MAINTENANCE	\$626	\$0		\$1,000		\$900		
	410	CONSUMABLE SUPPLIES	\$1,099	\$0		\$13,000		\$11,700		
		<b>2543</b>	<b>\$1,725</b>	<b>\$0</b>		<b>\$14,000</b>		<b>\$12,600</b>	<b>\$0</b>	<b>\$0</b>
2550	331	REIMB STUDENT TRANSPORT	\$3,382	\$6,177		\$1,500		\$5,500		
	332	NONREIMB STUDENT TRANS	\$41,600	\$60,347		\$65,000		\$65,000		
		<b>2550</b>	<b>\$44,981</b>	<b>\$66,524</b>	<b>0.00</b>	<b>\$66,500</b>	<b>0.00</b>	<b>\$70,500</b>	<b>\$0</b>	<b>\$0</b>
2558	331	REIMB STUDENT TRANSPORT	\$1,328	\$0		\$0		\$0		
		<b>2558</b>	<b>\$1,328</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2574	322	REPAIRS & MAINTENANCE	\$3,740	\$3,324		\$3,500		\$3,200		
	324	RENTALS	\$9,352	\$0		\$0		\$0		
	594	CAPITAL LEASES GASB REQ	\$0	\$8,484		\$8,700		\$9,200		
		<b>2574</b>	<b>\$13,092</b>	<b>\$11,809</b>	<b>0.00</b>	<b>\$12,200</b>	<b>0.00</b>	<b>\$12,400</b>	<b>\$0</b>	<b>\$0</b>
2661	410	CONSUMABLE SUPPLIES	\$0	\$379		\$0		\$0		
		<b>2661</b>	<b>\$0</b>	<b>\$379</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2680	389	INTERPRET/TRANSLATION	\$280	\$3,706		\$800		\$700		
		<b>2680</b>	<b>\$280</b>	<b>\$3,706</b>	<b>0.00</b>	<b>\$800</b>	<b>0.00</b>	<b>\$700</b>	<b>\$0</b>	<b>\$0</b>
		<b>TOTAL DALLAS HIGH SCHOOL</b>	<b>\$7,983,342</b>	<b>\$8,425,496</b>	<b>77.49</b>	<b>\$8,957,869</b>	<b>70.63</b>	<b>\$8,853,614</b>	<b>\$0</b>	<b>\$0</b>

# MORRISON CAMPUS ALTERNATIVE PROGRAM

1251 Main St.  
Dallas, OR 97338  
503-623-8480

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**General Fund Expenditures - Morrison Campus Alternative Program  
2024-25 Budget**

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
1280	111	LICENSED SALARIES	\$212,229	\$219,033	3.00	\$226,968	4.50	\$379,423		
	112	CLASSIFIED SALARIES	\$51,723	\$49,008	1.00	\$49,562		\$0		
	124	TEMPORARY - CLASSIFIED	\$122	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$300	\$550		\$323		\$0		
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$933		
	211	PERS-EMPLOYER CONTRIBUT	\$52,636	\$43,790		\$60,878		\$81,773		
	212	PERS-EMPLOYEE PICK-UP	\$11,052	\$15,893		\$16,611		\$22,821		
	220	SOCIAL SECURITY/MEDICARE	\$19,206	\$19,479		\$21,179		\$29,097		
	231	WORKERS COMP	\$1,566	\$1,288		\$1,343		\$1,331		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$5		\$5,705		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$1,521		
	241	HEALTH INSURANCE	\$64,919	\$68,650		\$72,000		\$74,448		
	310	INSTR PROF & TECH SERVICE	\$2,537	\$3,282		\$3,500		\$3,200		
	314	SUBSTITUTE SERVICES	\$8,631	\$9,028		\$5,000		\$16,200		
	342	LICENSED TRAVEL-OUT DIST	\$0	\$468		\$467		\$400		
	410	CONSUMABLE SUPPLIES	\$2,960	\$2,731		\$3,546		\$3,200		
420	TEXTBOOKS	\$54	\$0		\$0		\$0			
460	NON-CONSUMABLE SUPPLIES	\$1,150	\$0		\$850		\$800			
		<b>1280</b>	<b>\$429,085</b>	<b>\$433,199</b>	<b>4.00</b>	<b>\$462,234</b>	<b>4.50</b>	<b>\$620,852</b>	<b>\$0</b>	<b>\$0</b>
2143	380	NON-INSTR PROF & TECH	\$33,600	\$0		\$0		\$0		
		<b>2143</b>	<b>\$33,600</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2410	112	CLASSIFIED SALARIES	\$35,852	\$38,899	0.69	\$40,947	0.68	\$42,751		
	113	ADMINISTRATORS	\$0	\$0		\$0	0.25	\$34,004		
	124	TEMPORARY - CLASSIFIED	\$344	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$756	\$816		\$841		\$900		
	141	LONGEVITY STIPEND	\$0	\$0		\$0		\$318		
	211	PERS-EMPLOYER CONTRIBUT	\$8,049	\$6,589		\$8,830		\$16,662		
	212	PERS-EMPLOYEE PICK-UP	\$2,036	\$2,310		\$2,507		\$4,678		
	220	SOCIAL SECURITY/MEDICARE	\$2,611	\$2,808		\$3,197		\$5,965		
	231	WORKERS COMP	\$196	\$191		\$208		\$279		
	232	UNEMPLOYMENT	\$0	\$0		\$13		\$1,170		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$312		
	241	HEALTH INSURANCE	\$10,553	\$11,764		\$12,444		\$16,543		
	342	LICENSED TRAVEL-OUT DIST	\$168	\$0		\$0		\$0		
	344	CLASSIFIED TRAVEL	\$4	\$0		\$0		\$0		
	349	OTHER TRAVEL	\$1,542	\$0		\$0		\$0		
	353	POSTAGE	\$64	\$116		\$17		\$300		
	394	SUBSTITUTE SERVICES	\$0	\$0		\$200		\$0		
	410	CONSUMABLE SUPPLIES	\$59	\$388		\$300		\$1,100		
411	GRADUATION SUPPLIES	\$837	\$630		\$1,200		\$500			
460	NON-CONSUMABLE SUPPLIES	\$515	\$0		\$500		\$800			
640	DUES AND FEES	\$845	\$895		\$895		\$700			
		<b>2410</b>	<b>\$64,431</b>	<b>\$65,406</b>	<b>0.69</b>	<b>\$72,098</b>	<b>0.93</b>	<b>\$126,982</b>	<b>\$0</b>	<b>\$0</b>
2540	112	CLASSIFIED SALARIES	\$2,374	\$0		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$467	\$0		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$118	\$0		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$169	\$0		\$0		\$0		
	231	WORKERS COMP	\$94	\$0		\$0		\$0		
	241	HEALTH INSURANCE	\$675	\$0		\$0		\$0		
	322	REPAIRS & MAINTENANCE	\$1,380	\$12,935		\$5,000		\$4,500		
	325	ELECTRICITY	\$7,581	\$17,397		\$12,000		\$14,000		
	326	FUEL	\$4,720	\$8,232		\$6,000		\$10,000		
	327	WATER & SEWAGE	\$760	\$751		\$1,080		\$1,000		
	328	GARBAGE	\$2,149	\$1,805		\$2,750		\$3,000		
	351	TELECOMMUNICATIONS	\$977	\$3,146		\$900		\$3,840		
	410	CONSUMABLE SUPPLIES	\$404	\$5,158		\$3,750		\$2,700		
460	NON-CONSUMABLE SUPPLIES	\$210	\$0		\$1,025		\$900			
670	TAXES AND LICENSES	\$0	\$45		\$0		\$0			
		<b>2540</b>	<b>\$22,078</b>	<b>\$49,470</b>	<b>0.00</b>	<b>\$32,505</b>	<b>0.00</b>	<b>\$39,940</b>	<b>\$0</b>	<b>\$0</b>
2550	331	REIMB STUDENT TRANSPORT	\$0	\$944		\$1,500		\$1,400		
		<b>2550</b>	<b>\$0</b>	<b>\$944</b>	<b>0.00</b>	<b>\$1,500</b>	<b>0.00</b>	<b>\$1,400</b>	<b>\$0</b>	<b>\$0</b>
2574	322	REPAIRS & MAINTENANCE	\$569	\$722		\$500		\$500		
	324	RENTALS	\$1,624	\$0		\$0		\$0		
	594	CAPITAL LEASES GASB REQ	\$0	\$1,304		\$1,500		\$1,400		
		<b>2574</b>	<b>\$2,193</b>	<b>\$2,026</b>	<b>0.00</b>	<b>\$2,000</b>	<b>0.00</b>	<b>\$1,900</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL MORRISON CAMPUS ALTERNATIVE</b>			<b>\$551,386</b>	<b>\$551,045</b>	<b>4.68</b>	<b>\$570,337</b>	<b>5.43</b>	<b>\$791,074</b>	<b>\$0</b>	<b>\$0</b>

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# OTHER DISTRICT PROGRAMS

**General Fund Expenditures - Other District Programs  
2024-25 Budget**

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
1210	410	CONSUMABLE SUPPLIES	\$0	\$39		\$0		\$0		
		<b>1210</b>	<b>\$0</b>	<b>\$39</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1221	211	PERS-EMPLOYER CONTRIBUT	\$0	\$131		\$0		\$0		
	311	DLC - LEARNING CENTERS	\$40,000	\$40,000		\$40,000		\$40,000		
	314	SUBSTITUTE SERVICES	\$1,486	\$159		\$0		\$0		
		<b>1221</b>	<b>\$41,486</b>	<b>\$40,290</b>	<b>0.00</b>	<b>\$40,000</b>	<b>0.00</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$0</b>
1223	351	TELECOMMUNICATIONS	\$203	\$1,189		\$200		\$200		
		<b>1223</b>	<b>\$203</b>	<b>\$1,189</b>	<b>0.00</b>	<b>\$200</b>	<b>0.00</b>	<b>\$200</b>	<b>\$0</b>	<b>\$0</b>
1226	135	TUTORING	\$3,187	\$0		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$677	\$0		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$171	\$0		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$244	\$0		\$0		\$0		
	231	WORKERS COMP	\$20	\$0		\$0		\$0		
	314	SUBSTITUTE SERVICES	\$18,808	\$0		\$0		\$3,000		
		<b>1226</b>	<b>\$23,106</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$0</b>
1228	310	INSTR PROF & TECH SERVICE	\$99,254	\$30,200		\$80,000		\$0		
	314	SUBSTITUTE SERVICES	\$208	\$0		\$0		\$0		
		<b>1228</b>	<b>\$99,462</b>	<b>\$30,200</b>	<b>0.00</b>	<b>\$80,000</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1233	135	TUTORING	\$0	\$48,288		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$0	\$7,456		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$0	\$2,897		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$0	\$3,694		\$0		\$0		
	231	WORKERS COMP	\$0	\$238		\$0		\$0		
	241	HEALTH INSURANCE	\$0	\$17,100		\$0		\$0		
	341	LICENSED TRAVEL-IN DIST	\$0	\$145		\$0		\$0		
		<b>1233</b>	<b>\$0</b>	<b>\$79,818</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1250	111	LICENSED SALARIES	\$160,953	\$170,076	2.60	\$179,591	3.00	\$230,889		
	112	CLASSIFIED SALARIES	\$22,519	\$36,544	1.00	\$43,223	1.00	\$44,958		
	124	TEMPORARY - CLASSIFIED	\$0	\$199		\$390		\$0		
	130	EXTEND CONT/STU TEACH	\$8,044	\$15,321		\$15,784		\$8,009		
	145	OPT OUT ADD SALARY	\$5,500	\$550		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$46,472	\$34,320		\$50,498		\$57,140		
	212	PERS-EMPLOYEE PICK-UP	\$11,755	\$13,241		\$14,339		\$17,031		
	220	SOCIAL SECURITY/MEDICARE	\$13,975	\$15,806		\$18,268		\$21,715		
	231	WORKERS COMP	\$10,358	\$1,045		\$1,160		\$1,004		
	232	UNEMPLOYMENT COMP	\$0	\$765		\$259		\$4,258		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$1,135		
	241	HEALTH INSURANCE	\$44,092	\$62,503		\$66,594		\$70,500		
	310	INSTR PROF & TECH SERVICE	\$0	\$2,054		\$0		\$0		
	341	LICENSED TRAVEL-IN DIST	\$11	\$84		\$300		\$200		
	342	LICENSED TRAVEL-OUT DIST	\$0	\$0		\$300		\$200		
	344	CLASSIFIED TRAVEL	\$104	\$382		\$150		\$100		
	349	OTHER TRAVEL	\$936	\$1,456		\$1,500		\$1,400		
	410	CONSUMABLE SUPPLIES	\$1,742	\$1,748		\$3,650		\$3,000		
	420	TEXTBOOKS	\$838	\$434		\$0		\$1,000		
	460	NON-CONSUMABLE SUPPLIES	\$0	\$200		\$0		\$0		
	470	COMPUTER SOFTWARE	\$199	\$294		\$1,000		\$500		
		<b>1250</b>	<b>\$327,499</b>	<b>\$357,021</b>	<b>3.60</b>	<b>\$397,006</b>	<b>4.00</b>	<b>\$463,040</b>	<b>\$0</b>	<b>\$0</b>
1260	314	CONSUMABLE SUPPLIES	\$1,347	\$0		\$0		\$0		
		<b>1260</b>	<b>\$1,347</b>	<b>\$0</b>	<b>3.60</b>	<b>\$403,156</b>	<b>4.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
1280	310	INSTR PROF & TECH SERVICE	\$5,862	\$0		\$2,080		\$1,900		
		<b>1280</b>	<b>\$5,862</b>	<b>\$0</b>	<b>0.00</b>	<b>\$2,080</b>	<b>0.00</b>	<b>\$1,900</b>	<b>\$0</b>	<b>\$0</b>
1281	310	INSTR PROF & TECH SERVICE	\$1,190	\$380		\$1,500		\$1,400		
		<b>1281</b>	<b>\$1,190</b>	<b>\$380</b>	<b>0.00</b>	<b>\$1,500</b>	<b>0.00</b>	<b>\$1,400</b>	<b>\$0</b>	<b>\$0</b>
1291	111	LICENSED SALARIES	\$75,826	\$78,678	1.00	\$83,776	1.00	\$59,583		
	112	CLASSIFIED SALARIES	\$0	\$0		\$0	0.88	\$31,681		
	130	EXTEND CONT/STU TEACH	\$750	\$0		\$0		\$0		
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$22,316	\$15,365		\$21,663		\$18,371		
	212	PERS-EMPLOYEE PICK-UP	\$4,967	\$5,117		\$5,423		\$5,476		
	220	SOCIAL SECURITY/MEDICARE	\$6,363	\$6,524		\$6,914		\$6,982		
	231	WORKERS COMP	\$497	\$383		\$449		\$333		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$1,369		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$365		
	241	HEALTH INSURANCE	\$0	\$0		\$0		\$36,300		
	312	INSTR PRG IMP SRV	\$0	\$0		\$0		\$2,500		
	314	SUBSTITUTE SERVICES	\$0	\$0		\$0		\$3,200		
	341	LICENSED TRAVEL-IN DIST	\$191	\$110		\$120		\$100		
	342	LICENSED TRAVEL-OUT DIST	\$0	\$335		\$0		\$500		



Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
1291	344	CLASSIFIED TRAVEL	\$0	\$0		\$120		\$150		
	410	CONSUMABLE SUPPLIES	\$0	\$180		\$3,000		\$2,700		
	420	TEXTBOOKS	\$216	\$0		\$0		\$0		
		<b>1291</b>	<b>\$117,726</b>	<b>\$113,292</b>	<b>1.00</b>	<b>\$128,065</b>	<b>1.88</b>	<b>\$169,610</b>	<b>\$0</b>	<b>\$0</b>
2113	380	NON-INSTR PROF & TECH	\$4,000	\$4,000		\$4,000		\$3,600		
		<b>2113</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>0.00</b>	<b>\$4,000</b>	<b>0.00</b>	<b>\$3,600</b>	<b>\$0</b>	<b>\$0</b>
2114	410	CONSUMABLE SUPPLIES	\$721	\$0		\$0		\$0		
		<b>2114</b>	<b>\$721</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2115	124	TEMPORARY - CLASSIFIED	\$752	\$780		\$1,014		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$199	\$154		\$214		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$45	\$47		\$61		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$57	\$60		\$41		\$0		
	231	WORKERS COMP	\$5	\$4		\$5		\$0		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$16		\$0		
	390	OTHR NON INSTR PROF&TECH	\$35	\$845		\$0		\$55,000		
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$2,000		
		<b>2115</b>	<b>\$1,094</b>	<b>\$1,889</b>	<b>0.00</b>	<b>\$1,351</b>	<b>0.00</b>	<b>\$57,000</b>	<b>\$0</b>	<b>\$0</b>
2130	111	LICENSED SALARIES	\$18,198	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$1,328	\$0		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$4,631	\$0		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$1,172	\$0		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$1,459	\$0		\$0		\$0		
	231	WORKERS COMP	\$118	\$0		\$0		\$0		
	241	HEALTH INSURANCE	\$5,310	\$0		\$0		\$0		
	341	LICENSED TRAVEL-IN DIST	\$310	\$596		\$500		\$500		
	353	POSTAGE	\$261	\$401		\$500		\$500		
	380	NON-INSTR PROF & TECH	\$1,246	\$0		\$0		\$500		
	390	OTHR NON INSTR PROF&TECH	\$121,100	\$1,308		\$2,000		\$1,800		
	410	CONSUMABLE SUPPLIES	\$764	\$1,481		\$2,000		\$2,100		
460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$0		\$400			
		<b>2130</b>	<b>\$155,897</b>	<b>\$3,786</b>	<b>0.00</b>	<b>\$5,000</b>	<b>0.00</b>	<b>\$5,800</b>	<b>\$0</b>	<b>\$0</b>
2143	111	LICENSED SALARIES	\$66,603	\$50,915	1.00	\$74,407	1.00	\$81,643		
	130	EXTEND CONT/STU TEACH	\$8,056	\$7,177		\$7,395		\$7,995		
	211	PERS-EMPLOYER CONTRIBUT	\$17,709	\$8,980		\$17,285		\$18,044		
	212	PERS-EMPLOYEE PICK-UP	\$4,480	\$3,486		\$4,908		\$5,378		
	220	SOCIAL SECURITY/MEDICARE	\$5,605	\$4,277		\$6,258		\$6,857		
	231	WORKERS COMP	\$453	\$265		\$393		\$313		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$118		\$1,345		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$359		
	241	HEALTH INSURANCE	\$17,700	\$18,300		\$19,500		\$17,100		
	341	LICENSED TRAVEL-IN DIST	\$22	\$0		\$0		\$200		
	349	OTHER TRAVEL	\$50	\$1,700		\$0		\$0		
	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$392,000		
	410	CONSUMABLE SUPPLIES	\$1,492	\$7,136		\$1,000		\$5,000		
	460	NON-CONSUMABLE SUPPLIES	\$5,322	\$288		\$0		\$0		
		<b>2143</b>	<b>\$127,490</b>	<b>\$102,524</b>	<b>1.00</b>	<b>\$131,264</b>	<b>1.00</b>	<b>\$536,234</b>	<b>\$0</b>	<b>\$0</b>
2150	310	INSTR PROF & TECH SERVICE	\$0	\$83,842		\$0		\$0		
		<b>2150</b>	<b>\$0</b>	<b>\$83,842</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2190	112	CLASSIFIED SALARIES	\$50,780	\$56,275	1.00	\$60,216	1.00	\$62,870		
	113	ADMINISTRATORS	\$127,471	\$131,244	1.00	\$127,488	1.00	\$136,449		
	124	TEMPORARY - CLASSIFIED	\$6,120	\$9,588		\$16,230		\$0		
	130	EXTEND CONT/STU TEACH	\$6,943	\$9,442		\$9,358		\$1,799		
	141	LONGEVITY STIPEND	\$300	\$300		\$374		\$933		
	145	OPT OUT ADD SALARY	\$6,600	\$6,600		\$6,600		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$50,476	\$39,459		\$50,163		\$44,548		
	212	PERS-EMPLOYEE PICK-UP	\$11,747	\$12,534		\$13,216		\$12,123		
	220	SOCIAL SECURITY/MEDICARE	\$14,944	\$16,048		\$16,257		\$15,457		
	231	WORKERS COMP	\$1,167	\$969		\$1,083		\$714		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$415		\$3,031		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$808		
	241	HEALTH INSURANCE	\$16,917	\$17,531		\$18,830		\$35,390		
	342	LICENSED TRAVEL-OUT DIST	\$3,206	\$5,082		\$2,000		\$1,800		
	349	OTHER TRAVEL	\$6,802	\$10,885		\$12,000		\$15,000		
	353	POSTAGE	\$82	\$151		\$100		\$1,000		
	354	ADVERTISING	\$300	\$300		\$300		\$300		
	380	NON-INSTR PROF & TECH	\$0	\$0		\$20,000		\$18,000		
410	CONSUMABLE SUPPLIES	\$661	\$1,067		\$2,500		\$2,500			
460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$2,000		\$1,800			
640	DUES AND FEES	\$11,065	\$1,115		\$1,100		\$1,000			
		<b>2190</b>	<b>\$315,581</b>	<b>\$318,591</b>	<b>2.00</b>	<b>\$360,231</b>	<b>2.00</b>	<b>\$355,523</b>	<b>\$0</b>	<b>\$0</b>
2210	341	LICENSED TRAVEL-IN DIST	\$39	\$497		\$0		\$200		
	342	LICENSED TRAVEL-OUT DIST	\$144	\$362		\$300		\$1,200		
	349	OTHER TRAVEL	\$320	\$0		\$500		\$1,200		
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$200		\$600		
		<b>2210</b>	<b>\$503</b>	<b>\$868</b>	<b>0.00</b>	<b>\$1,000</b>	<b>0.00</b>	<b>\$3,200</b>	<b>\$0</b>	<b>\$0</b>

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
2211	112	CLASSIFIED SALARIES	\$2,759	\$0		\$0		\$0		
	113	ADMINISTRATORS	\$35,210	\$29,433	0.25	\$31,035	0.25	\$30,962		
	130	EXTEND CONT/STU TEACH	\$0	\$300		\$207		\$0		
	145	OPT OUT ADD SALARY	\$275	\$0		\$0		\$1,650		
	211	PERS-EMPLOYER CONTRIBUT	\$8,538	\$5,087		\$6,601		\$6,565		
	212	PERS-EMPLOYEE PICK-UP	\$2,160	\$1,784		\$1,875		\$1,957		
	220	SOCIAL SECURITY/MEDICARE	\$3,028	\$2,153		\$2,390		\$2,495		
	231	WORKERS COMP	\$250	\$142		\$149		\$119		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$0		\$489		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$130		
	241	HEALTH INSURANCE	\$6,602	\$4,377		\$4,702		\$1,200		
	342	LICENSED TRAVEL-OUT DIST	\$0	\$1,250		\$500		\$1,200		
	349	OTHER TRAVEL	\$198	\$625		\$500		\$0		
	353	POSTAGE	\$16	\$0		\$20		\$0		
	380	NON-INSTR PROF & TECH	\$208	\$0		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$139	\$0		\$100		\$500		
460	NON-CONSUMABLE SUPPLIES	\$0	\$50		\$60		\$500			
640	DUES AND FEES	\$1,065	\$1,115		\$1,100		\$1,200			
		<b>2211</b>	<b>\$60,448</b>	<b>\$46,317</b>	<b>0.25</b>	<b>\$49,242</b>	<b>0.25</b>	<b>\$48,967</b>	<b>\$0</b>	<b>\$0</b>
2220	380	NON-INSTR PROF & TECH	\$11,525	\$11,357		\$12,000		\$10,800		
		<b>2220</b>	<b>\$11,525</b>	<b>\$11,357</b>	<b>0.00</b>	<b>\$12,000</b>	<b>0.00</b>	<b>\$10,800</b>	<b>\$0</b>	<b>\$0</b>
2230	314	SUBSTITUTE SERVICES	\$7,644	\$29,932		\$15,000		\$30,000		
	386	DATA PROCESSING SRVS	\$11,958	\$13,543		\$13,000		\$0		
		<b>2230</b>	<b>\$19,602</b>	<b>\$43,475</b>	<b>0.00</b>	<b>\$28,000</b>	<b>0.00</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>
2240	349	OTHER TRAVEL	\$2,734	\$0		\$500		\$1,100		
	380	NON-INSTR PROF & TECH	\$0	\$0		\$15,000		\$20,000		
	410	CONSUMABLE SUPPLIES	\$0	\$24		\$0		\$0		
		<b>2240</b>	<b>\$2,734</b>	<b>\$24</b>	<b>0.00</b>	<b>\$15,500</b>	<b>0.00</b>	<b>\$21,100</b>	<b>\$0</b>	<b>\$0</b>
2310	342	LICENSED TRAVEL-OUT DIST	\$324	\$124		\$1,000		\$2,000		
	349	OTHER TRAVEL	\$560	\$0		\$1,000		\$1,000		
	354	ADVERTISING	\$487	\$9,833		\$1,500		\$1,000		
	380	NON-INSTR PROF & TECH	\$3,525	\$364		\$8,000		\$5,000		
	381	AUDIT SERVICES	\$45,450	\$56,300		\$50,000		\$45,000		
	382	LEGAL SERVICES	\$33,895	\$27,328		\$75,000		\$67,500		
	385	MANAGEMENT SERVICES	\$5,385	\$0		\$12,000		\$10,000		
	388	ELECTION	\$0	\$0		\$5,000		\$4,000		
	390	OTHR NON INSTR PROF&TECH	\$39,940	\$0		\$20,000		\$16,700		
	410	CONSUMABLE SUPPLIES	\$1,552	\$571		\$500		\$1,000		
	640	DUES AND FEES	\$11,321	\$11,478		\$12,000		\$12,000		
651	LIABILITY INSURANCE	\$93,492	\$106,708		\$115,000		\$118,000			
		<b>2310</b>	<b>\$235,931</b>	<b>\$212,706</b>	<b>0.00</b>	<b>\$301,000</b>	<b>0.00</b>	<b>\$283,200</b>	<b>\$0</b>	<b>\$0</b>
2320	112	CLASSIFIED SALARIES	\$60,913	\$46,007	1.00	\$49,566	1.00	\$51,762		
	113	ADMINISTRATORS	\$158,998	\$153,161	1.00	\$154,500	1.00	\$165,365		
	114	MANAGERIAL - CLASSIFIED	\$16,610	\$77,941	1.00	\$76,019	1.00	\$81,460		
	130	EXTEND CONT/STU TEACH	\$3,000	\$8,400		\$8,654		\$10,102		
	145	OPT OUT ADD SALARY	\$6,600	\$12,100		\$13,200		\$13,200		
	211	PERS-EMPLOYER CONTRIBUT	\$43,299	\$51,240		\$60,620		\$62,307		
	212	PERS-EMPLOYEE PICK-UP	\$4,556	\$12,270		\$13,159		\$14,030		
	220	SOCIAL SECURITY/MEDICARE	\$18,334	\$22,092		\$23,098		\$24,624		
	231	WORKERS COMP	\$1,394	\$1,344		\$1,503		\$1,178		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$138		\$4,828		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$1,288		
	241	HEALTH INSURANCE	\$942	\$19,900		\$21,339		\$17,823		
	243	ANNUITY CONTRIBUTION	\$16,400	\$9,000		\$9,000		\$9,540		
	342	LICENSED TRAVEL-OUT DIST	\$0	\$4,576		\$5,000		\$4,500		
	344	CLASSIFIED TRAVEL	\$0	\$69		\$0		\$0		
	349	OTHER TRAVEL	\$830	\$2,512		\$2,500		\$2,500		
	353	POSTAGE	\$172	\$4		\$600		\$500		
	354	ADVERTISING	\$220	\$213		\$500		\$500		
	380	NON-INSTR PROF & TECH	\$184	\$218		\$500		\$500		
	390	OTHER NON-INSTR PROF TECH	\$225	\$0		\$250		\$200		
	410	CONSUMABLE SUPPLIES	\$146	\$0		\$500		\$500		
460	NON-CONSUMABLE SUPPLIES	\$0	\$1,063		\$1,500		\$1,500			
640	DUES AND FEES	\$2,465	\$2,865		\$2,800		\$4,500			
652	FIDELITY BOND & PREMIUM	\$300	\$300		\$300		\$300			
		<b>2320</b>	<b>\$335,589</b>	<b>\$425,273</b>	<b>3.00</b>	<b>\$445,248</b>	<b>3.00</b>	<b>\$473,007</b>	<b>\$0</b>	<b>\$0</b>
2490	470	COMPUTER SOFTWARE	\$1,800	\$1,800		\$0		\$1,800		
		<b>2490</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$1,800</b>	<b>\$0</b>	<b>\$0</b>
2520	112	CLASSIFIED SALARIES	\$260,104	\$241,216	3.00	\$243,202	3.00	\$267,882		
	114	MANAGERIAL - CLASSIFIED	\$129,586	\$131,233	1.00	\$135,170	1.00	\$147,217		
	122	SUBSTITUTE - CLASSIFIED	\$2,383	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$3,000	\$1,200		\$1,234		\$1,799		
	145	OPT OUT ADD SALARY	\$17,325	\$2,750		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$96,233	\$69,380		\$86,967		\$91,225		
212	PERS-EMPLOYEE PICK-UP	\$22,513	\$22,141		\$22,776		\$25,014			

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
2520	220	SOCIAL SECURITY/MEDICARE	\$30,829	\$28,211		\$29,040		\$31,893		
	231	WORKERS COMP	\$2,443	\$1,793		\$1,838		\$1,468		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$20		\$6,253		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$1,668		
	241	HEALTH INSURANCE	\$35,275	\$68,931		\$75,208		\$70,546		
	342	LICENSED TRAVEL-OUT DIST	\$0	\$1,808		\$0		\$0		
	344	CLASSIFIED TRAVEL	\$707	\$565		\$1,500		\$2,500		
	349	OTHER TRAVEL	\$4,099	\$1,478		\$3,500		\$5,500		
	353	POSTAGE	\$2,806	\$1,775		\$3,000		\$5,000		
	354	ADVERTISING	\$0	\$434		\$0		\$0		
	380	NON-INSTR PROF & TECH	\$27,446	\$47,010		\$25,000		\$24,500		
	410	CONSUMABLE SUPPLIES	\$12,058	\$7,605		\$2,500		\$6,500		
	460	NON-CONSUMABLE SUPPLIES	\$2,520	\$611		\$1,000		\$1,000		
	640	DUES AND FEES	\$2,460	\$2,736		\$2,500		\$2,250		
	652	FIDELITY BOND & PREMIUM	\$300	\$300		\$300		\$300		
655	JUDGEMENTS/SETTLEMENTS	\$1,000	\$0		\$0		\$0			
		<b>2520</b>	<b>\$653,087</b>	<b>\$631,178</b>	<b>4.00</b>	<b>\$634,754</b>	<b>4.00</b>	<b>\$692,515</b>	<b>\$0</b>	<b>\$0</b>
2540	112	CLASSIFIED SALARIES	\$267,076	\$276,802	4.00	\$305,968	3.69	\$273,889		
	114	MANAGERIAL - CLASSIFIED	\$109,045	\$110,394	1.00	\$113,543	1.00	\$122,645		
	130	EXTEND CONT/STU TEACH	\$0	\$9,976		\$10,592		\$14,010		
	141	LONGEVITY STIPEND	\$300	\$600		\$750		\$933		
	145	OPT OUT ADD SALARY	\$19,250	\$13,750		\$13,200		\$6,600		
	211	PERS-EMPLOYER CONTRIBUT	\$86,579	\$66,404		\$73,709		\$84,159		
	212	PERS-EMPLOYEE PICK-UP	\$21,740	\$22,189		\$21,583		\$25,085		
	220	SOCIAL SECURITY/MEDICARE	\$30,006	\$31,238		\$33,970		\$31,983		
	231	WORKERS COMP	\$15,566	\$14,384		\$9,713		\$9,294		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$181		\$6,271		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$1,672		
	241	HEALTH INSURANCE	\$37,617	\$50,676		\$57,391		\$56,284		
	321	CUSTODIAL SUBSTITUTES	\$504	\$0		\$7,500		\$0		
	322	REPAIRS & MAINTENANCE	\$24,235	\$13,162		\$12,500		\$11,300		
	324	RENTALS	\$8,256	\$9,294		\$4,000		\$3,600		
	325	ELECTRICITY	\$2,559	\$2,195		\$16,800		\$19,700		
	326	FUEL	\$8,887	\$13,683		\$7,200		\$12,000		
	327	WATER & SEWAGE	\$1,622	\$1,814		\$2,280		\$2,500		
	328	GARBAGE	\$2,420	\$2,670		\$3,300		\$5,500		
	344	CLASSIFIED TRAVEL	\$135	\$0		\$1,500		\$1,400		
	349	OTHER TRAVEL	\$695	\$3,275		\$1,500		\$1,400		
	351	TELECOMMUNICATIONS	\$11,113	\$14,080		\$6,500		\$6,720		
	380	NON-INSTR PROF & TECH	\$1,170	\$1,757		\$2,000		\$1,800		
	390	OTHER NON-INSTR PROF TECH	\$0	\$2,263		\$0		\$0		
	383	ARCHITECT/ENGINEER SERV	\$25,380	\$0		\$0		\$12,000		
	394	SUBSTITUTE SERVICES	\$279	\$4,635		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$53,059	\$62,749		\$32,000		\$28,800		
	460	NON-CONSUMABLE SUPPLIES	\$3,809	\$2,895		\$4,500		\$4,100		
541	NEW EQUIPMENT	\$7,200	\$10,423		\$10,000		\$0			
542	REPLACEMENT EQUIPMENT	\$0	\$0		\$15,000		\$0			
640	DUES AND FEES	\$235	\$6,764		\$200		\$0			
651	LIABILITY INSURANCE	\$0	\$0		\$500		\$500			
653	PROPERTY INSURANCE	\$126,678	\$135,433		\$150,000		\$165,000			
670	TAXES AND LICENSES	\$173	\$601		\$400		\$400			
		<b>2540</b>	<b>\$865,588</b>	<b>\$884,107</b>	<b>5.00</b>	<b>\$918,281</b>	<b>4.69</b>	<b>\$909,545</b>	<b>\$0</b>	<b>\$0</b>
2543	112	CLASSIFIED SALARIES	\$70,747	\$96,593	2.00	\$104,333	2.00	\$112,084		
	130	EXTEND CONT/STU TEACH	\$1,600	\$1,200		\$1,234		\$1,799		
	145	OPT OUT ADD SALARY	\$2,200	\$0		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$18,761	\$16,656		\$22,306		\$22,925		
	212	PERS-EMPLOYEE PICK-UP	\$4,716	\$5,840		\$6,334		\$6,833		
	220	SOCIAL SECURITY/MEDICARE	\$5,687	\$7,431		\$8,076		\$8,712		
	231	WORKERS COMP	\$3,383	\$2,494		\$2,712		\$3,036		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$20		\$1,708		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$456		
	241	HEALTH INSURANCE	\$21,200	\$35,800		\$36,900		\$33,549		
	322	REPAIRS & MAINTENANCE	\$5,004	\$3,066		\$5,000		\$4,000		
	324	RENTALS	\$310	\$0		\$3,500		\$3,000		
	328	GARBAGE	\$290	\$320		\$500		\$500		
	349	OTHER TRAVEL	\$0	\$190		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$10,659	\$15,785		\$12,000		\$10,800		
460	NON-CONSUMABLE SUPPLIES	\$3,469	\$0		\$3,000		\$2,700			
541	NEW EQUIPMENT	\$23,284	\$0		\$0		\$0			
542	REPLACEMENT EQUIPMENT	\$0	\$22,000		\$48,000		\$0			
640	DUES AND FEES	\$50	\$50		\$500		\$500			
		<b>2543</b>	<b>\$171,362</b>	<b>\$207,425</b>	<b>2.00</b>	<b>\$254,414</b>	<b>2.00</b>	<b>\$212,601</b>	<b>\$0</b>	<b>\$0</b>
2545	322	REPAIRS & MAINTENANCE	\$4,436	\$1,920		\$10,000		\$9,000		
	410	CONSUMABLE SUPPLIES	\$0	\$0		\$500		\$500		

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
2545	460	NON-CONSUMABLE SUPPLIES	\$0	\$0		\$2,000		\$1,800		
	542	REPLACEMENT EQUIPMENT	\$0	\$0		\$25,000		\$0		
	651	LIABILITY INSURANCE	\$3,510	\$5,741		\$6,000		\$7,000		
	653	PROPERTY INSURANCE	\$952	\$0		\$1,000		\$900		
	670	TAXES AND LICENSES	\$0	\$159		\$200		\$200		
		<b>2545</b>	<b>\$8,898</b>	<b>\$7,820</b>	<b>0.00</b>	<b>\$44,700</b>	<b>0.00</b>	<b>\$19,400</b>	<b>\$0</b>	<b>\$0</b>
2550	113	ADMINISTRATORS	\$25,525	\$24,677	0.20	\$25,417	0.25	\$34,004		
	130	EXTEND CONT/STU TEACH	\$0	\$240		\$245		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$6,121	\$4,263		\$5,422		\$7,811		
	212	PERS-EMPLOYEE PICK-UP	\$1,532	\$1,495		\$1,540		\$2,040		
	220	SOCIAL SECURITY/MEDICARE	\$1,929	\$1,868		\$1,963		\$2,601		
	231	WORKERS COMP	\$153	\$119		\$123		\$118		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$4		\$510		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$136		
	241	HEALTH INSURANCE	\$3,887	\$3,746		\$4,006		\$3,487		
	322	REPAIRS & MAINTENANCE	\$982	\$0		\$0		\$0		
	331	REIMB STUDENT TRANSPORT	\$892,629	\$1,140,007		\$1,130,000		\$1,150,000		
	342	LICENSED TRAVEL-OUT DIST	\$18	\$0		\$0		\$0		
386	DATA PROCESSING SRVS	\$3,025	\$3,327		\$3,500		\$3,500			
		<b>2550</b>	<b>\$935,800</b>	<b>\$1,179,741</b>	<b>0.20</b>	<b>\$1,172,220</b>	<b>0.25</b>	<b>\$1,204,207</b>	<b>\$0</b>	<b>\$0</b>
2558	331	REIMB STUDENT TRANSPORT	\$730,518	\$426,061		\$653,000		\$850,000		
	332	NONREIMB STUDENT TRANS	\$34	\$880		\$1,000		\$0		
	410	CONSUMABLE SUPPLIES	\$1,610	\$1,290		\$500		\$1,000		
		<b>2558</b>	<b>\$732,162</b>	<b>\$428,230</b>	<b>0.00</b>	<b>\$654,500</b>	<b>0.00</b>	<b>\$851,000</b>	<b>\$0</b>	<b>\$0</b>
2574	112	CLASSIFIED SALARIES	\$75,020	\$80,781	1.25	\$85,897	1.00	\$81,161		
	124	TEMPORARY - CLASSIFIED	\$0	\$127		\$234		\$0		
	130	EXTEND CONT/STU TEACH	\$1,200	\$1,200		\$1,234		\$1,799		
	141	LONGEVITY STIPEND	\$500	\$500		\$625		\$1,866		
	145	OPT OUT ADD SALARY	\$0	\$0		\$0		\$6,600		
	211	PERS-EMPLOYER CONTRIBUT	\$20,357	\$16,187		\$20,800		\$20,896		
	212	PERS-EMPLOYEE PICK-UP	\$4,601	\$4,956		\$5,279		\$5,486		
	220	SOCIAL SECURITY/MEDICARE	\$5,854	\$6,138		\$6,723		\$6,994		
	231	WORKERS COMP	\$900	\$643		\$706		\$349		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$33		\$1,371		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$366		
	241	HEALTH INSURANCE	\$16,700	\$17,300		\$17,400		\$933		
	322	REPAIRS & MAINTENANCE	\$23,880	\$18,584		\$20,000		\$18,000		
	324	RENTALS	\$34,837	\$0		\$0		\$0		
	344	CLASSIFIED TRAVEL	\$54	\$0		\$0		\$0		
	380	NON-INSTR PROF & TECH	\$1,556	\$4,123		\$500		\$0		
410	CONSUMABLE SUPPLIES	\$45,312	\$39,289		\$50,000		\$45,000			
460	NON-CONSUMABLE SUPPLIES	\$319	\$0		\$500		\$500			
594	CAPITAL LEASES GASB REQ	\$0	\$39,442		\$40,000		\$36,000			
		<b>2574</b>	<b>\$231,089</b>	<b>\$229,271</b>	<b>1.25</b>	<b>\$249,931</b>	<b>1.00</b>	<b>\$227,321</b>	<b>\$0</b>	<b>\$0</b>
2630	380	NON-INSTR PROF & TECH	\$0	\$0		\$0		\$7,500		
		<b>2630</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$0</b>
2640	112	CLASSIFIED SALARIES	\$45,275	\$49,478	1.00	\$49,566	1.00	\$51,762		
	113	ADMINISTRATORS	\$132,170	\$139,034	1.00	\$138,946	1.00	\$153,920		
	124	TEMPORARY - CLASSIFIED	\$347	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$0	\$1,200		\$1,234		\$1,799		
	141	LONGEVITY STIPEND	\$300	\$300		\$374		\$1,398		
	211	PERS-EMPLOYER CONTRIBUT	\$30,571	\$25,223		\$41,580		\$43,517		
	212	PERS-EMPLOYEE PICK-UP	\$2,755	\$2,987		\$11,407		\$12,533		
	220	SOCIAL SECURITY/MEDICARE	\$13,223	\$14,159		\$14,544		\$15,979		
	231	WORKERS COMP	\$1,062	\$882		\$921		\$736		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$26		\$3,133		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$836		
	241	HEALTH INSURANCE	\$33,658	\$35,229		\$37,173		\$36,300		
	243	ANNUITY CONTRIBUTION	\$0	\$0		\$0		\$5,936		
	312	INSTR PRG IMP SRV	\$0	\$0		\$0		\$0		
	342	LICENSED TRAVEL-OUT DIST	\$151	\$467		\$1,000		\$1,000		
	344	CLASSIFIED TRAVEL	\$0	\$0		\$500		\$500		
	349	OTHER TRAVEL	\$5,018	\$6,463		\$5,500		\$6,500		
	353	POSTAGE	\$9	\$79		\$30		\$0		
	354	ADVERTISING	\$700	\$1,550		\$700		\$600		
	380	NON-INSTR PROF & TECH	\$28,569	\$40,198		\$30,000		\$27,000		
410	CONSUMABLE SUPPLIES	\$2,085	\$706		\$5,000		\$3,500			
415	FOOD SUPPLIES	\$7,343	\$5,592		\$5,000		\$3,500			
440	PERIODICALS	\$150	\$175		\$200		\$200			
460	NON-CONSUMABLE SUPPLIES	\$6,598	\$24,498		\$2,000		\$2,000			
640	DUES AND FEES	\$1,754	\$1,814		\$1,800		\$1,800			
		<b>2640</b>	<b>\$311,740</b>	<b>\$350,034</b>	<b>2.00</b>	<b>\$347,502</b>	<b>2.00</b>	<b>\$374,449</b>	<b>\$0</b>	<b>\$0</b>

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
2649	242	TUITION REIMBURSEMENT	\$46,694	\$49,956		\$50,000		\$50,000		
	342	LICENSED TRAVEL-OUT DIST	\$1,283	\$0		\$0		\$0		
	349	OTHER TRAVEL	\$565	\$0		\$0		\$0		
	460	NON-CONSUMABLE SUPPLIES	\$0	\$400		\$2,000		\$0		
		<b>2649</b>	<b>\$48,541</b>	<b>\$50,356</b>	<b>0.00</b>	<b>\$52,000</b>	<b>0.00</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>
2660	386	DATA PROCESSING SRVS	\$36,468	\$32,954		\$36,000		\$30,200		
		<b>2660</b>	<b>\$36,468</b>	<b>\$32,954</b>	<b>0.00</b>	<b>\$36,000</b>	<b>0.00</b>	<b>\$30,200</b>	<b>\$0</b>	<b>\$0</b>
2661	112	CLASSIFIED SALARIES	\$297,952	\$333,159	5.00	\$355,472	4.00	\$315,559		
	114	MANAGERIAL - CLASSIFIED	\$119,949	\$104,321	1.00	\$107,703	1.00	\$119,427		
	122	SUBSTITUTE - CLASSIFIED	\$38	\$0		\$0		\$0		
	124	TEMPORARY - CLASSIFIED	\$3,461	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$5,800	\$7,200		\$7,414		\$9,012		
	141	LONGEVITY STIPEND	\$400	\$400		\$501		\$1,398		
	145	OPT OUT ADD SALARY	\$6,600	\$7,700		\$6,600		\$6,600		
	211	PERS-EMPLOYER CONTRIBUT	\$93,988	\$79,832		\$88,233		\$93,292		
	212	PERS-EMPLOYEE PICK-UP	\$23,073	\$26,759		\$28,661		\$27,120		
	220	SOCIAL SECURITY/MEDICARE	\$31,964	\$33,293		\$36,543		\$34,578		
	231	WORKERS COMP	\$2,729	\$2,223		\$2,347		\$1,624		
	232	UNEMPLOYMENT COMP	\$0	\$0		\$127		\$6,780		
	234	PAID LEAVE OREGON	\$0	\$0		\$0		\$1,808		
	241	HEALTH INSURANCE	\$80,164	\$83,331		\$90,318		\$57,600		
	310	INSTR PROF & TECH SERVICE	\$0	\$299		\$0		\$0		
	322	REPAIRS & MAINTENANCE	\$6,072	\$860		\$0		\$0		
	324	RENTALS	\$326,225	\$0		\$0		\$0		
	328	GARBAGE	\$3,741	\$0		\$1,500		\$1,200		
	344	CLASSIFIED TRAVEL	\$4,440	\$4,192		\$4,500		\$4,000		
	349	OTHER TRAVEL	\$2,264	\$1,489		\$3,500		\$1,500		
	353	POSTAGE	\$0	\$34		\$500		\$500		
	359	INTERNET SERVICES	\$78,184	\$36,272		\$125,000		\$112,000		
	380	NON-INSTR PROF & TECH	\$82,389	\$131,922		\$59,000		\$50,000		
	410	CONSUMABLE SUPPLIES	\$13,355	\$16,388		\$15,000		\$10,000		
	460	NON-CONSUMABLE SUPPLIES	\$28,179	\$4,575		\$20,000		\$18,000		
	470	COMPUTER SOFTWARE	\$53,712	\$50,440		\$50,000		\$43,000		
594	CAPITAL LEASES GASB REQ	\$0	\$332,815		\$219,000		\$197,000			
640	DUES AND FEES	\$300	\$300		\$300		\$300			
		<b>2661</b>	<b>\$1,264,981</b>	<b>\$1,257,802</b>	<b>6.00</b>	<b>\$1,222,218</b>	<b>5.00</b>	<b>\$1,112,297</b>	<b>\$0</b>	<b>\$0</b>
2662	380	NON-INSTR PROF & TECH	\$0	\$140,712		\$0		\$0		
	382	LEGAL SERVICES	\$0	\$30,415		\$0		\$0		
	410	CONSUMABLE SUPPLIES	\$0	\$2,654		\$0		\$0		
		<b>2662</b>	<b>\$0</b>	<b>\$173,780</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2680	124	TEMPORARY - CLASSIFIED	\$0	\$0		\$0		\$0		
	130	EXTEND CONT/STU TEACH	\$95	\$0		\$0		\$0		
	211	PERS-EMPLOYER CONTRIBUT	\$23	\$0		\$0		\$0		
	212	PERS-EMPLOYEE PICK-UP	\$6	\$0		\$0		\$0		
	220	SOCIAL SECURITY/MEDICARE	\$7	\$0		\$0		\$0		
	231	WORKERS COMP	\$1	\$0		\$0		\$0		
	349	OTHER TRAVEL	\$60	\$0		\$0		\$0		
389	INTERPRET/TRANSLATION	\$516	\$0		\$2,000		\$1,800			
		<b>2680</b>	<b>\$708</b>	<b>\$0</b>	<b>0.00</b>	<b>\$2,000</b>	<b>0.00</b>	<b>\$1,800</b>	<b>\$0</b>	<b>\$0</b>
2700	211	PERS-EMPLOYER CONTRIBUT	\$2,294	\$1,118		\$0		\$14,775		
	220	SOCIAL SECURITY/MEDICARE	\$340	\$0		\$0		\$0		
	241	HEALTH INSURANCE	\$419,057	\$414,337		\$384,101		\$400,000		
		<b>2700</b>	<b>\$421,691</b>	<b>\$415,455</b>	<b>0.00</b>	<b>\$384,101</b>	<b>0.00</b>	<b>\$414,775</b>	<b>\$0</b>	<b>\$0</b>
5220	710	FUND MODIFICATIONS	\$117,522	\$117,664		\$128,000		\$168,000		
		<b>5220</b>	<b>\$117,522</b>	<b>\$117,664</b>	<b>0.00</b>	<b>\$128,000</b>	<b>0.00</b>	<b>\$168,000</b>	<b>\$0</b>	<b>\$0</b>
6110	810	OPERATING CONTINGENCY	\$0	\$0		\$1,166,900		\$1,960,000		
		<b>6110</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>\$1,166,900</b>	<b>0.00</b>	<b>\$1,960,000</b>	<b>\$0</b>	<b>\$0</b>
7000	820	UNAPPROPRIATED END BALANCE	\$0	\$0		\$2,000,000		\$827,000		
		<b>6110</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>\$2,000,000</b>	<b>0.00</b>	<b>\$827,000</b>	<b>\$0</b>	<b>\$0</b>
		<b>TOTAL OTHER DISTRICT PROGRAMS</b>	<b>\$7,690,432</b>	<b>\$7,844,502</b>	<b>31.30</b>	<b>\$11,270,207</b>	<b>31.06</b>	<b>\$11,571,988</b>	<b>\$0</b>	<b>\$0</b>

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# CHARTER SCHOOLS

## Luckiamute Valley Charter Schools

Bridgeport School  
17475 Bridgeport Rd.  
Dallas, OR 97338  
503-623-4837

Pedee School  
12975 Kings Valley Highway  
Monmouth, OR 97361  
503-838-1933

## Dallas Community School

124 SW Walnut Ave.  
Dallas, OR 97338  
503-420-4360

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**General Fund Expenditures - Luckiamute Valley Charter School**  
**2024-25 Budget**

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Proposed	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
1250	310	INSTR PROF & TECH SERVICE	\$181,273	\$314,813		\$110,000		\$220,000		
		<b>1250</b>	<b>\$181,273</b>	<b>\$314,813</b>	<b>0.00</b>	<b>\$110,000</b>	<b>0.00</b>	<b>\$220,000</b>	<b>\$0</b>	<b>\$0</b>
1288	360	CHARTER SCHOOL	\$2,544,384	\$2,289,807		\$2,500,000		\$2,573,300		
	380	NON-INSTR PROF & TECH	\$1,300	\$5,468		\$1,500		\$0		
		<b>1288</b>	<b>\$2,545,684</b>	<b>\$2,295,275</b>	<b>0.00</b>	<b>\$2,501,500</b>	<b>0.00</b>	<b>\$2,573,300</b>	<b>\$0</b>	<b>\$0</b>
2540	351	TELECOMMUNICATIONS	\$1,407	\$4,229		\$4,000		\$5,280		
		<b>2540</b>	<b>\$1,407</b>	<b>\$4,229</b>	<b>0.00</b>	<b>\$4,000</b>	<b>0.00</b>	<b>\$5,280</b>	<b>\$0</b>	<b>\$0</b>
2550	331	REIMB STUDENT TRANSPORT	\$268,399	\$187,691		\$225,000		\$110,000		
		<b>2550</b>	<b>\$268,399</b>	<b>\$187,691</b>	<b>0.00</b>	<b>\$225,000</b>	<b>0.00</b>	<b>\$110,000</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL LUCKIATMUTE VALLEY CHARTER SCHOOL</b>			<b>\$2,996,763</b>	<b>\$2,802,008</b>	<b>0.00</b>	<b>\$2,840,500</b>	<b>0.00</b>	<b>\$2,908,580</b>	<b>\$0</b>	<b>\$0</b>

**General Fund Expenditures - Dallas Community School**  
**2024-25 Budget**

Function	Account	Account Title	2021-22 Actual	2022-23 Actual	FTE	2023-24 Adopted	FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
1250	360	CHARTER SCHOOL	\$0	\$11,259		\$0		\$60,000		
		<b>1221</b>	<b>\$0</b>	<b>\$11,259</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>
1288	360	CHARTER SCHOOL	\$1,165,225	\$2,141,835		\$2,200,000		\$2,415,700		
	380	NON-INSTR PROF & TECH	\$0	\$1,800		\$0		\$1,800		
		<b>1288</b>	<b>\$1,165,225</b>	<b>\$2,143,635</b>	<b>0.00</b>	<b>\$2,200,000</b>	<b>0.00</b>	<b>\$2,417,500</b>	<b>\$0</b>	<b>\$0</b>
2550	331	REIMB STUDENT TRANSPORT	\$780	\$948		\$0		\$0		
		<b>2550</b>	<b>\$780</b>	<b>\$948</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL DALLAS COMMUNITY SCHOOL</b>			<b>\$1,166,005</b>	<b>\$2,155,842</b>	<b>0.00</b>	<b>\$2,200,000</b>	<b>0.00</b>	<b>\$2,477,500</b>	<b>\$0</b>	<b>\$0</b>

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# SPECIAL REVENUE FUNDS

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## SPECIAL REVENUE GRANTS &amp; PROJECTS

<b>RESOURCES</b>	<b>Actual Allocation</b>		<b>Adopted</b>	<b>Projected</b>
	<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>
Consolidated Mini Grants	58,392	86,948	500,000	535,000
Cool Schools Senate Bill 1149	71,236	72,790	96,000	96,000
Early Literacy Grant	-	-	-	370,000
High School Success - Measure 98	691,414	888,076	871,365	780,000
Individuals with Disabilities Education Act (IDEA)	572,302	675,966	615,000	732,985
IDEA - Equipment & Supplies	-	30,038	-	-
IDEA - Section 619, Preschool Grant	3,597	10,842	20,000	20,000
Medicaid Administrative Claims Survey Reimbursement	2,940	2,074	20,000	20,000
Outdoor School - Measure 99	7,280	39,266	65,000	65,000
PAS/ New Options	626,410	669,678	500,000	670,000
Pathways for Recovery and Return	25,268	-	-	-
Polk Adolescent Day Treatment Center	470,998	496,373	576,301	702,000
Retention and Recruitment	-	350,702	-	-
State Summer Program	694,826	313,458	600,000	-
Student Investment Account	2,412,308	2,426,582	2,391,494	3,191,454
Title I	677,563	654,987	784,759	763,079
Title IIA - Improving Teacher Quality	114,531	118,493	130,000	108,000
Title IV - Student Support and Academic Enrichment	50,367	49,929	47,774	50,000
Youth Transition Project	78,731	86,037	91,250	-
<b>TOTAL RESOURCES</b>	<b>6,558,164</b>	<b>6,972,239</b>	<b>7,308,943</b>	<b>8,103,518</b>
<b>REQUIREMENTS</b>				
<b>1000 - INSTRUCTION</b>				
Consolidated Mini Grants	12,880	41,773	261,700	247,500
Early Literacy Grant	-	-	-	110,000
High School Success - Measure 98	600,052	723,679	723,533	648,875
IDEA - Equipment & Supplies	-	3,584	-	-
Individuals with Disabilities Education Act (IDEA)	351,342	402,501	307,912	444,451
IDEA - Section 619, Preschool Grant	3,504	9,780	10,000	10,000
Outdoor School - M99	7,280	36,651	61,000	61,000
PAS/ New Options	626,410	669,678	500,000	670,000
Pathways for Recovery and Return	23,963	-	-	-
Polk Adolescent Day Treatment Center	396,680	383,131	486,257	626,591
State Summer Program	643,960	301,831	485,000	-
Student Investment Account	2,107,709	2,018,624	2,038,389	2,272,197
Title I	643,811	622,434	743,759	726,742
Title IV - Student Support and Academic Enrichment	47,864	48,950	40,283	47,500
Youth Transition Project	74,619	80,807	89,707	-
<b>Total Instruction</b>	<b>\$ 5,540,074</b>	<b>\$ 5,343,423</b>	<b>\$ 5,747,540</b>	<b>\$ 5,864,856</b>
<b>2000 - SUPPORT SERVICES</b>				
Consolidated Mini Grants	45,511	38,723	209,200	255,000
Early Literacy Grant	-	-	-	260,000
High School Success - Measure 98	91,362	164,397	147,832	131,125
Individuals with Disabilities Education Act (IDEA)	220,960	273,466	307,088	288,534
IDEA - Equipment & Supplies	-	26,454	-	-
IDEA - Section 619, Preschool Grant	93	1,062	10,000	10,000
Medicaid Administrative Claims Survey Reimbursement	2,940	2,074	20,000	20,000
Outdoor School - M99	-	2,614	4,000	4,000
Pathways for Recovery and Return	1,306	-	-	-
Polk Adolescent Day Treatment Center	74,318	113,242	90,044	75,409
Retention and Recruitment	-	350,702	-	-
State Summer Program	41,487	11,627	115,000	-
Student Investment Account	304,599	407,958	353,105	919,257
Title I	33,752	32,553	41,000	36,337
Title IIA - Improving Teacher Quality	114,531	118,493	130,000	108,000
Title IV - Student Support and Academic Enrichment	2,503	979	7,491	2,500
Youth Transition Project	4,112	5,230	1,543	-
<b>Total Support Services</b>	<b>\$ 937,474</b>	<b>\$ 1,549,574</b>	<b>\$ 1,436,303</b>	<b>\$ 2,110,162</b>
<b>3000 - COMMUNITY SERVICE</b>				
Consolidated Mini Grants	-	6,452	19,100	32,500
Dallas High School Teen Parent Program	-	-	10,000	-
State Summer Program	9,380	-	-	-
<b>Total Community Services</b>	<b>\$ 9,380</b>	<b>\$ 6,452</b>	<b>\$ 29,100</b>	<b>\$ 32,500</b>
<b>4150 - FACILITY ACQUISITION (College and Career-M98)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>5220 - INTERFUND TRANSFERS (Cool Schools SB 1149)</b>	<b>\$ 71,236</b>	<b>\$ 72,790</b>	<b>\$ 96,000</b>	<b>\$ 96,000</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 6,558,164</b>	<b>\$ 6,972,239</b>	<b>\$ 7,308,943</b>	<b>\$ 8,103,518</b>

### CONSOLIDATED MINI GRANTS

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

The projected allocation for 2024-25 remains high enough to allow expenditure authority for new grant opportunities that may arise.

### Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2021/2022	2022/2023		2023/2024	2024/2025
<i>Fund 287</i>					
<b>RESOURCES</b>					
<b>1000</b> Local Sources	\$25,399	\$22,182		\$100,000	\$35,000
<b>2000</b> Intermediate Sources	\$24,352	\$0		\$0	\$0
<b>3000</b> State	\$5,978	\$60,863		\$260,000	\$250,000
<b>4000</b> Federal	\$2,663	\$3,903		\$100,000	\$250,000
<b>5000</b> Transfers from General Fund	\$0	\$0		\$0	\$0
<b>TOTAL RESOURCES</b>	<u>\$58,392</u>	<u>\$86,948</u>		<u>\$460,000</u>	<u>\$535,000</u>
<b>REQUIREMENTS</b>					
<b>1000</b> Instruction					
100 Salaries	\$0	\$348		\$90,000	\$90,000
200 Associated Payroll Costs	\$0	\$202		\$38,200	\$42,500
300 Purchased Services	\$5,666	\$0		\$75,000	\$70,000
400 Supplies & Materials	\$5,420	\$14,905		\$35,000	\$45,000
500 Capital Outlays	\$1,795	\$18,139		\$22,500	\$0
600 Other Objects	\$0	\$8,180		\$1,000	\$0
Total Instruction	<u>\$12,880</u>	<u>\$41,773</u>		<u>\$261,700</u>	<u>\$247,500</u>
<b>2000</b> Support					
100 Salaries	\$0	\$0		\$20,000	\$65,000
200 Associated Payroll Costs	\$0	\$0		\$8,200	\$25,000
300 Purchased Services	\$37,352	\$4,071		\$75,000	\$115,000
400 Supplies & Materials	\$8,022	\$34,652		\$25,000	\$0
500 Capital Outlays	\$0	\$0		\$50,000	\$50,000
600 Other Objects	\$138	\$0		\$1,000	\$0
Total Support	<u>\$45,511</u>	<u>\$38,723</u>		<u>\$179,200</u>	<u>\$255,000</u>
<b>3000</b> Community Services					
100 Salaries	\$0	\$765		\$6,000	\$20,000
200 Associated Payroll Costs	\$0	\$253		\$2,300	\$12,500
300 Purchased Services	\$0	\$0		\$5,800	\$0
400 Supplies & Materials	\$0	\$5,434		\$5,000	\$0
500 Capital Outlays	\$0	\$0		\$0	\$0
Total Community Service	<u>\$0</u>	<u>\$6,452</u>		<u>\$19,100</u>	<u>\$32,500</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$58,392</u>	<u>\$86,948</u>		<u>\$460,000</u>	<u>\$535,000</u>

### COOL SCHOOLS SENATE BILL 1149

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

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

### Historical Data and Projections

	Actual Allocation		FTE	Projected	Projected
	2021/2022	2022/2023		Allocation	Allocation
				FTE	2024/2025
					<i>Fund 202</i>
<b>RESOURCES</b>					
<b>1990</b> PacificCorp Public Purpose	\$71,236	\$72,790		\$96,000	\$96,000
<b>5400</b> Beginning Balance	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>TOTAL RESOURCES</b>	<u><u>\$71,236</u></u>	<u><u>\$72,790</u></u>		<u><u>\$96,000</u></u>	<u><u>\$96,000</u></u>
<b>REQUIREMENTS</b>					
<b>5220</b> Transfer to F102	\$71,236	\$72,790		\$96,000	\$96,000
<b>5220</b> Transfer to F401	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>TOTAL REQUIREMENTS</b>	<u><u>\$71,236</u></u>	<u><u>\$72,790</u></u>		<u><u>\$96,000</u></u>	<u><u>\$96,000</u></u>

### DALLAS HIGH SCHOOL TEEN PARENT PROGRAM

In 2014-15, the district received a federal subsidy grant through ODE that will reimburse the costs of child care paid by the district for the students enrolled in the teen parent program that have placed their children in the Dragonfly pre-school operated by Salem Child Development Center. The district continues to receive the subsidy but has not had teen parents eligible for the assistance since 2017-18. An allocation was established for 2023-24 to allow for continued funding, however, we are not budgeting in 2024-25 due to inactivity for the past several years.

#### Historical Data and Projections

	Actual Allocation		Projected Allocation			
	2021/2022	2022/2023	FTE	2023/2024	FTE	2024/2025
<i>Fund 222</i>						
<b>RESOURCES</b>						
<b>1000</b> Local Sources	\$0	\$0		\$0		\$0
<b>3000</b> State Sources	\$0	\$0		\$0		\$0
<b>4000</b> Federal Sources	\$0	\$0		\$10,000		\$0
<b>TOTAL RESOURCES</b>	<u>\$0</u>	<u>\$0</u>		<u>\$10,000</u>		<u>\$0</u>
<b>REQUIREMENTS</b>						
<b>1000</b> Instruction						
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instructional Services	\$0	\$0		\$0		\$0
<b>2000</b> Support Services						
300 Purchased Services	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Support Services	\$0	\$0		\$0		\$0
<b>3000</b> Community Services						
300 Purchased Services	\$0	\$0		\$10,000		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Community Services	\$0	\$0		\$10,000		\$0
<b>TOTAL REQUIREMENTS</b>	<u>\$0</u>	<u>\$0</u>		<u>\$10,000</u>		<u>\$0</u>



## EARLY LITERACY SUCCESS GRANT

In 2023 the Oregon Legislature established early literacy as a top priority. In creating the Early Literacy Success Initiative, they identified four goals:

1. Increase early literacy for children from birth to third grade;
2. Reduce literacy academic disparities for student groups that have historically experienced academic disparities;
3. Increase support to parents and guardians to enable them to be partners in the development of their children's literacy skills and knowledge; and
4. Increase access to early literacy learning through support that is research-aligned, culturally responsive, student-centered and family-centered.

These goals will be accomplished through four programs: the Early Literacy Success School District Grants, the Early Literacy Success Community Grants, Early Literacy Success Tribal Grants, and the Birth through Five Literacy Plan (administered through the Department of Early Learning and Care).

This budget includes a spending plan for these funds in 2024.25.

### Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2021/2022	2022/2023		2023/2024	2024/2025
<i>Fund 265</i>					
<b>RESOURCES</b>					
<b>3000</b> State Sources	\$0	\$0		\$0	\$370,000
<b>TOTAL RESOURCES</b>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$370,000</u>
<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	\$35,000
400 Supplies and Materials	\$0	\$0		\$0	\$75,000
600 Other Objects	\$0	\$0		\$0	\$0
Total Instruction	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$110,000</u>
<b>2000</b> Support Services					
100 Salaries	\$0	\$0		\$0	1.00 \$133,647
200 Associated Payroll Costs	\$0	\$0		\$0	\$46,353
300 Purchased Services	\$0	\$0		\$0	\$55,000
400 Supplies and Materials	\$0	\$0		\$0	\$0
600 Other Objects	\$0	\$0		\$0	\$25,000
Total Support	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$260,000</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$370,000</u>

## HIGH SCHOOL SUCCESS - MEASURE 98

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

The district has six current Career and Technical Education (CTE) strands in the areas of business, culinary arts, health sciences, information and communication technology and engineering. District partnership with Chemeketa Community College provides key instruction as well as offering dual credit and articulated credit. The district implemented the Advancement Via Individual Determination (AVID) as a dropout strategy and offers several class sections to students. A Freshman-on-Track team was organized in 2018-19 that has shown positive outcomes related to student success. In Spring 2021, the new CTE building was completed through Capital Project Bond dollars. This new space will enable the district to expand current programs and offerings in 2024-25 with full funding expected from state legislators.

### Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2021/2022	2022/2023		2023/2024	2024/2025
<i>Fund 226</i>					
<b>RESOURCES</b>					
<b>1000</b> Local Sources	\$0	\$0		\$0	\$0
<b>2199</b> Other Intermediate Sources	\$0	\$0		\$0	\$0
<b>3000</b> State Sources	\$691,414	\$888,076		\$871,365	\$780,000
<b>4000</b> Federal Sources	\$0	\$0		\$0	\$0
<b>TOTAL RESOURCES</b>	<u>\$691,414</u>	<u>\$888,076</u>		<u>\$871,365</u>	<u>\$780,000</u>
<b>REQUIREMENTS</b>					
<b>1000</b> Instruction					
100 Salaries	\$379,102	\$463,246	5.57	\$442,633	\$343,308
200 Associated Payroll Costs	\$186,451	\$191,316		\$210,900	\$168,567
300 Purchased Services	\$27,104	\$49,928		\$35,000	\$102,000
400 Supplies and Materials	\$7,396	\$12,547		\$20,000	\$0
500 Capital Outlay	\$0	\$6,470		\$15,000	\$35,000
600 Other Objects	\$0	\$174		\$0	\$0
Total Instruction	<u>\$600,052</u>	<u>\$723,679</u>		<u>\$723,533</u>	<u>\$648,875</u>
<b>2000</b> Support Services					
100 Salaries	\$30,744	\$51,864	1.00	\$52,136	\$49,192
200 Associated Payroll Costs	\$23,893	\$32,735		\$36,783	\$36,933
300 Purchased Services	\$2,361	\$33,289		\$15,000	\$15,000
400 Supplies and Materials	\$34,364	\$2,372		\$0	\$0
600 Other Objects	\$0	\$44,138		\$43,913	\$30,000
Total Support Services	<u>\$91,362</u>	<u>\$164,397</u>		<u>\$147,832</u>	<u>\$131,125</u>
<b>4000</b> Facilities Acquisition/Construction					
500 Capital Improvements	\$0	\$0		\$0	\$0
<b>TOTAL REQUIREMENTS</b>	<u>\$691,414</u>	<u>\$888,076</u>	6.57	<u>\$871,365</u>	<u>\$780,000</u>

## INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

IDEA funds are awarded to public schools for costs of special education, related services, supplementary aids and services provided in a regular class or other education related setting to a child with a disability in accordance with the Individual Education Plan (IEP) for the child. IDEA funds have supported costs of special education teachers, classroom assistants, and educational materials to accommodate the needs of the special education students in Dallas School District. These funds also support the costs of records managers assigned to special education.

### Historical Data and Projections

	Actual Allocation			Projected Allocation			Projected Allocation	
	2021/2022	2022/2023	FTE	2023/2024	FTE	2024/2025		
<i>Fund 237</i>								
<b>RESOURCES</b>								
<b>4000</b> Revenue from Federal Sources	<u>\$572,302</u>	<u>\$675,966</u>		<u>\$615,000</u>		<u>\$732,985</u>		
<b>TOTAL RESOURCES</b>	<u><u>\$572,302</u></u>	<u><u>\$675,966</u></u>		<u><u>\$615,000</u></u>		<u><u>\$732,985</u></u>		
<b>REQUIREMENTS</b>								
<b>1000</b> Instruction								
100 Salaries	\$238,653	\$251,296	2.56	\$194,999	2.88	\$312,455		
200 Associated Payroll Costs	\$107,836	\$99,917		\$90,913		\$119,497		
300 Purchased Services	\$972	\$16,462		\$12,000		\$12,000		
400 Supplies and Materials	\$3,881	\$34,824		\$10,000		\$500		
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>		
Total Instruction	<u>\$351,342</u>	<u>\$402,501</u>		<u>\$307,912</u>		<u>\$444,452</u>		
<b>2000</b> Support Services								
100 Salaries	\$99,530	\$121,373	3.00	\$114,203	3.00	\$144,936		
200 Associated Payroll Costs	\$89,725	\$89,698		\$98,827		\$90,665		
300 Purchased Services	\$2,101	\$5,796		\$53,073		\$16,948		
400 Supplies and Materials	\$1,135	\$23,003		\$5,000		\$0		
600 Other Objects	<u>\$28,469</u>	<u>\$33,596</u>		<u>\$35,985</u>		<u>\$35,985</u>		
Total Support Services	<u>\$220,960</u>	<u>\$273,466</u>		<u>\$307,088</u>		<u>\$288,534</u>		
<b>TOTAL REQUIREMENTS</b>	<u><u>\$572,302</u></u>	<u><u>\$675,966</u></u>	5.56	<u><u>\$615,000</u></u>	5.88	<u><u>\$732,985</u></u>		

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

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

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

**Historical Data and Projections**

	Actual Allocation		FTE	Projected Allocation	
	2021/2022	2022/2023		2023/2024	2024/2025
<i>Fund 204</i>					
<b>RESOURCES</b>					
<b>4000</b> Federal Sources	<u>\$3,597</u>	<u>\$10,842</u>		<u>\$20,000</u>	<u>\$20,000</u>
<b>TOTAL RESOURCES</b>	<u><u>\$3,597</u></u>	<u><u>\$10,842</u></u>		<u><u>\$20,000</u></u>	<u><u>\$20,000</u></u>
<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 and Materials	\$3,504	\$9,780		\$10,000	\$10,000
600 Other	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
Total Instruction	\$3,504	\$9,780		\$10,000	\$10,000
<b>2000</b> Support Services					
100 Salaries	\$0	\$589		\$4,882	\$4,882
200 Associated Payroll Costs	\$0	\$188		\$2,051	\$2,051
300 Purchased Services	\$0	\$0		\$2,024	\$2,024
400 Supplies and Materials	\$0	\$0		\$0	\$0
600 Other	<u>\$93</u>	<u>\$286</u>		<u>\$1,043</u>	<u>\$1,043</u>
Total Support Services	\$93	\$1,062		\$10,000	\$10,000
<b>TOTAL REQUIREMENTS</b>	<u><u>\$3,597</u></u>	<u><u>\$10,842</u></u>		<u><u>\$20,000</u></u>	<u><u>\$20,000</u></u>

## MEDICAID ADMINISTRATIVE CLAIMS SURVEY REIMBURSEMENT

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

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

### Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2021/2022	2022/2023		2023/2024	2024/2025
<i>Fund 240</i>					
<b>RESOURCES</b>					
1990 Local Sources	\$0	\$0		\$0	\$0
4202 OHA Medicaid Reimbursement	<u>\$2,940</u>	<u>\$2,074</u>		<u>\$20,000</u>	<u>\$20,000</u>
<b>TOTAL RESOURCES</b>	<u><u>\$2,940</u></u>	<u><u>\$2,074</u></u>		<u><u>\$20,000</u></u>	<u><u>\$20,000</u></u>
<b>REQUIREMENTS</b>					
2000 Support Services					
100 Salaries	\$1,782	\$1,310	0.20	\$10,000	\$10,000
200 Associated Payroll Costs	\$1,158	\$764		\$4,200	\$4,200
300 Purchased Services	\$0	\$0		\$5,800	\$5,800
400 Supplies and Materials	\$0	\$0		\$0	\$0
600 Other	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
Total Support Services	\$2,940	\$2,074		\$20,000	\$20,000
<b>TOTAL REQUIREMENTS</b>	<u><u>\$2,940</u></u>	<u><u>\$2,074</u></u>	0.20	<u><u>\$20,000</u></u>	<u><u>\$20,000</u></u>

### OUTDOOR SCHOOL - MEASURE 99

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

2024-25 funding for Outdoor School is projected to allow for a traditional experience for students.

#### Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2021/2022	2022/2023		2023/2024	2024/2025
<i>Fund 209</i>					
<b>RESOURCES</b>					
<b>3000</b> State Sources	\$7,280	\$39,266		\$65,000	\$65,000
<b>TOTAL RESOURCES</b>	<u>\$7,280</u>	<u>\$39,266</u>		<u>\$65,000</u>	<u>\$65,000</u>
<b>REQUIREMENTS</b>					
<b>1000</b> Instruction					
100 Salaries	\$0	\$0		\$15,000	\$15,000
200 Associated Payroll Costs	\$0	\$0		\$4,800	\$4,800
300 Purchased Services	\$7,280	\$36,651		\$41,200	\$41,200
400 Supplies and Materials	\$0	\$0		\$0	\$0
600 Other Objects	\$0	\$0		\$0	\$0
Total Instruction	<u>\$7,280</u>	<u>\$36,651</u>		<u>\$61,000</u>	<u>\$61,000</u>
<b>2000</b> Support Services					
100 Salaries	\$0	\$0		\$0	\$0
200 Associated Payroll Costs	\$0	\$0		\$0	\$0
300 Purchased Services	\$0	\$2,614		\$2,500	\$2,500
400 Supplies & Materials	\$0	\$0		\$1,500	\$1,500
600 Other Objects	\$0	\$0		\$0	\$0
Total Support Services	<u>\$0</u>	<u>\$2,614</u>		<u>\$4,000</u>	<u>\$4,000</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$7,280</u>	<u>\$39,266</u>		<u>\$65,000</u>	<u>\$65,000</u>

**PAS/NEW OPTIONS  
STRUCTURED LEARNING PROGRAM**

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

**Historical Data and Projections**

	Actual Allocation		FTE	Projected Allocation	
	2021/2022	2022/2023		2023/2024	2024/2025
<i>Fund 236</i>					
<b>RESOURCES</b>					
<b>2102</b> ESD Apportionment	\$626,410	\$669,678		\$500,000	\$670,000
<b>TOTAL RESOURCES</b>	<u>\$626,410</u>	<u>\$669,678</u>		<u>\$500,000</u>	<u>\$670,000</u>
<b>REQUIREMENTS</b>					
<b>1000</b> Instruction					
100 Salaries	\$423,409	\$430,988	7.00	\$275,128	\$407,462
200 Associated Payroll Costs	\$197,552	\$231,046		\$192,012	\$259,161
300 Purchased Services	\$4,670	\$6,099		\$31,860	\$3,377
400 Supplies	\$778	\$1,545		\$1,000	\$0
500 Capital Outlay	\$0	\$0		\$0	\$0
600 Other Objects	\$0	\$0		\$0	\$0
<b>TOTAL</b>	<u>\$626,410</u>	<u>\$669,678</u>		<u>\$500,000</u>	<u>\$670,000</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$626,410</u>	<u>\$669,678</u>	7.00	<u>\$500,000</u>	<u>\$670,000</u>

## PATHWAYS FOR RECOVERY AND RETURN

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

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

### Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2021/2022	2022/2023		2023/2024	FTE 2023/2024
<i>Fund 205</i>					
<b>RESOURCES</b>					
<b>4000</b> Federal Sources	\$25,268	\$0		\$0	\$0
<b>TOTAL RESOURCES</b>	<u>\$25,268</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>REQUIREMENTS</b>					
<b>1000</b> Instruction					
100 Salaries	\$17,368	\$0		\$0	\$0
200 Associated Payroll Costs	\$6,595	\$0		\$0	\$0
300 Purchased Services	\$0	\$0		\$0	\$0
400 Supplies and Materials	\$0	\$0		\$0	\$0
600 Other	\$0	\$0		\$0	\$0
Total Instruction	\$23,963	\$0		\$0	\$0
<b>2000</b> Support Services					
100 Salaries	\$0	\$0		\$0	\$0
200 Associated Payroll Costs	\$0	\$0		\$0	\$0
300 Purchased Services	\$0	\$0		\$0	\$0
400 Supplies and Materials	\$0	\$0		\$0	\$0
600 Other	\$1,306	\$0		\$0	\$0
Total Support Services	\$1,306	\$0		\$0	\$0
<b>TOTAL REQUIREMENTS</b>	<u>\$25,268</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>



## POLK ADOLESCENT DAY TREATMENT CENTER

Dallas School District has served as the Local Education Agency (LEA) for state and federal funding of Long Term Care and Treatment (LTCT) grant funding awarded to the Polk Adolescent Day Treatment Center, a nonprofit treatment center which provides a therapeutic environment for severely emotionally disturbed adolescents grades 6-12. Students served at PADTC have exhausted available resources in the regular public school system and are enrolled at PADTC for the purpose of enhancing academic performance and receiving individual, group, and family mental health treatment services. These services are provided by a professional staff of licensed teachers and qualified mental health professionals.

The 2024-25 budget includes the addition of one classroom to provide services to students in 4th and 5th grades.

### Historical Data and Projections

	Actual Allocation		FTE	Projected	FTE	Projected
	2021/2022	2022/2023		Allocation		Allocation
				2023/2024		2024/2025
<i>Fund 281-283</i>						
<b>RESOURCES</b>						
<b>3000</b> State Sources	\$458,059	\$442,940		\$514,301		\$650,000
<b>4000</b> Federal Sources	\$12,939	\$53,433		\$62,000		\$52,000
<b>TOTAL RESOURCES</b>	<u>\$470,998</u>	<u>\$496,373</u>		<u>\$576,301</u>		<u>\$702,000</u>
<b>REQUIREMENTS</b>						
<b>1000</b> Instruction						
100 Salaries	\$142,905	\$151,312	2.00	\$164,239	3.00	\$256,409
200 Associated Payroll Costs	\$86,953	\$79,776		\$96,018		\$144,182
300 Purchased Services	\$166,027	\$150,286		\$165,000		\$165,000
400 Supplies and Materials	\$796	\$1,756		\$50,000		\$50,000
500 Capital Outlays	\$0	\$0		\$10,000		\$10,000
600 Other Objects	\$0	\$0		\$1,000		\$1,000
Total Instruction	<u>\$396,680</u>	<u>\$383,131</u>		<u>\$486,257</u>		<u>\$626,591</u>
<b>2000</b> Support Services						
100 Salaries	\$0	\$0		\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0		\$0
300 Purchased Services	\$49,000	\$49,275		\$50,000		\$42,000
400 Supplies and Materials	\$1,909	\$1,200		\$10,000		\$1,000
500 Capital Outlays	\$0	\$40,000		\$0		\$0
600 Other Objects	\$23,409	\$22,767		\$30,044		\$32,409
Total Support Services	<u>\$74,318</u>	<u>\$113,242</u>		<u>\$90,044</u>		<u>\$75,409</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$470,998</u>	<u>\$496,373</u>	2.00	<u>\$576,301</u>	3.00	<u>\$702,000</u>

## RETENTION AND RECRUITMENT GRANT

In 2022 the Oregon Legislature passed a one-time investment for Educator Recruitment and Retention Grants and Efforts. While we are waiting for the final award announcement at time of publication, we expect Dallas' portion to be approximately \$350,000. This budget allows for expenditures related to recruiting and retaining personnel in education, and for reimbursing substitute teachers and instructional assistants for required training.

This grant is not expected to be renewed for 2024-25.

### Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2021/2022	2022/2023		2023/2024	2024/2025
<i>Fund 278</i>					
<b>RESOURCES</b>					
<b>3000</b> State Sources	\$0	\$350,702		\$0	\$0
<b>TOTAL RESOURCES</b>	<u>\$0</u>	<u>\$350,702</u>		<u>\$0</u>	<u>\$0</u>
<b>REQUIREMENTS</b>					
<b>1000</b> Instruction					
100 Salaries	\$0	\$0		\$0	\$0
200 Associated Payroll Costs	\$0	\$0		\$0	\$0
400 Supplies and Materials	\$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>
<b>2000</b> Support Services					
100 Salaries	\$0	\$262,724		\$0	\$0
200 Associated Payroll Costs	\$0	\$82,978		\$0	\$0
300 Purchased Services	\$0	\$0		\$0	\$0
400 Supplies and Materials	\$0	\$5,000		\$0	\$0
600 Other Objects	\$0	\$0		\$0	\$0
Total Support	<u>\$0</u>	<u>\$350,702</u>		<u>\$0</u>	<u>\$0</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$0</u>	<u>\$350,702</u>		<u>\$0</u>	<u>\$0</u>

### STATE SUMMER PROGRAM

In FY 2020-21, to address the ongoing needs brought on by the impact of the COVID-19 pandemic, the Oregon Department of Education (ODE) made available grant funding to participating school districts to address the following:

**The Summer Academic Support Grant** provides grant funding to support summer programs for high school students to acquire academic credits needed to stay on track for graduation continued in Summer 2023.

**The Summer Enrichment/Academic Program Grant** provides grant funding to offer services for K-8 students for: enrichment activities (robotics, dance, martial arts, art, music, outdoor programs, etc.); academic learning and readiness supports (summer school, bridge programs, transition programs, etc.); and/or social-emotional and mental health services are budgeted in case funding is again available for summer 2023.

Funding is not expected for the Summer of 2024.

### Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2021/2022	2022/2023		2023/2024	2024/2025
<i>Fund 256</i>					
<b>RESOURCES</b>					
1000 Local Sources	\$0	\$0		\$0	\$0
3000 State	\$694,826	\$313,458		\$600,000	\$0
4000 Federal	\$0	\$0		\$0	\$0
5000 Transfers from General Fund	\$0	\$0		\$0	\$0
<b>TOTAL RESOURCES</b>	<u>\$694,826</u>	<u>\$313,458</u>		<u>\$600,000</u>	<u>\$0</u>
<b>REQUIREMENTS</b>					
1000 Instruction					
100 Salaries	\$88,036	\$222,429		\$275,000	\$0
200 Associated Payroll Costs	\$26,743	\$68,714		\$100,000	\$0
300 Purchased Services	\$96,159	\$5,645		\$50,000	\$0
400 Supplies & Materials	\$185,030	\$5,044		\$50,000	\$0
500 Capital Outlays	\$247,992	\$0		\$10,000	\$0
600 Other Objects	\$0	\$0		\$0	\$0
Total Instruction	<u>\$643,960</u>	<u>\$301,831</u>		<u>\$485,000</u>	<u>\$0</u>
2000 Support					
100 Salaries	\$0	\$0		\$25,000	\$0
200 Associated Payroll Costs	\$0	\$0		\$10,000	\$0
300 Purchased Services	\$7,200	\$0		\$10,000	\$0
400 Supplies & Materials	\$34,287	\$0		\$5,000	\$0
500 Capital Outlays	\$0	\$0		\$60,000	\$0
600 Other Objects	\$0	\$11,627		\$5,000	\$0
Total Support	<u>\$41,487</u>	<u>\$11,627</u>		<u>\$115,000</u>	<u>\$0</u>
3000 Community Services					
100 Salaries	\$0	\$0		\$0	\$0
200 Associated Payroll Costs	\$0	\$0		\$0	\$0
300 Purchased Services	\$9,380	\$0		\$0	\$0
400 Supplies & Materials	\$0	\$0		\$0	\$0
500 Capital Outlays	\$0	\$0		\$0	\$0
600 Other Objects	\$0	\$0		\$0	\$0
Total Community Services	<u>\$9,380</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$694,826</u>	<u>\$313,458</u>		<u>\$600,000</u>	<u>\$0</u>

## STUDENT INVESTMENT ACCOUNT

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

The 2024-25 budget reflects a fully funded SIA grant allocation from ODE.

### Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation		
	2021/2022	2022/2023		2023/2024	2024/2025	
<i>Fund 251</i>						
<b>RESOURCES</b>						
1000 Local Sources	\$0	\$0		\$0	\$0	
3000 State	\$2,412,308	\$2,426,582		\$2,391,494	\$3,191,454	
4000 Federal	\$0	\$0		\$0	\$0	
5000 Transfers from General Fund	\$0	\$0		\$0	\$0	
<b>TOTAL RESOURCES</b>	<u>\$2,412,308</u>	<u>\$2,426,582</u>		<u>\$2,391,494</u>	<u>\$3,191,454</u>	
<b>REQUIREMENTS</b>						
1000 Instruction						
100 Salaries	\$1,053,788	\$1,060,860	19.63	\$1,109,974	19.31	\$1,197,604
200 Associated Payroll Costs	\$545,786	\$542,856		\$617,044		\$666,653
300 Purchased Services	\$229,549	\$311,473		\$311,372		\$407,940
400 Supplies & Materials	\$278,586	\$103,435		\$0		\$0
500 Capital Outlays	\$0	\$0		\$0		\$0
600 Other Objects	\$0	\$0		\$0		\$0
Total Instruction	<u>\$2,107,709</u>	<u>\$2,018,624</u>		<u>\$2,038,390</u>		<u>\$2,272,197</u>
2000 Support						
100 Salaries	\$36,349	\$106,702	1.25	\$110,948	6.07	\$512,987
200 Associated Payroll Costs	\$17,957	\$53,211		\$62,300		\$254,296
300 Purchased Services	\$139,437	\$131,824		\$29,857		\$0
400 Supplies & Materials	\$0	\$0		\$30,000		\$0
500 Capital Outlays	\$0	\$0		\$0		\$0
600 Other Objects	\$110,856	\$116,221		\$120,000		\$151,974
Total Support	<u>\$304,599</u>	<u>\$407,958</u>		<u>\$353,105</u>		<u>\$919,257</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$2,412,308</u>	<u>\$2,426,582</u>	20.88	<u>\$2,391,494</u>	25.38	<u>\$3,191,454</u>

## TITLE IA

The Title IA program is the largest federal aid program for our nation's schools. The goal of the program is to provide help and instruction in reading and math for the students who need it most. Under the Title IA regulations, these funds are distributed to schools within the district where the concentration of low-income families is as high as, or higher than, the district average. Dallas School District Title IA Program serves all three elementary schools, K-5, providing additional reading and math instruction.

Title IA programs fall under the new rules established by the Federal Government Every Student Succeeds Act (ESSA). As federal support for Title programs has declined in recent years, the district has supplemented Title I funds with Title IV in order to maintain literacy supports provided to our students.

The 2024-25 budget funds a 1.0 FTE teacher and 10 educational assistants divided between our three elementary buildings.

### Historical Data and Projections

	Actual Allocation		FTE	Projected	FTE	Projected
	2021/2022	2022/2023		Allocation		Allocation
				2023/2024		2024/2025
<i>Fund 257</i>						
<b>RESOURCES</b>						
<b>4000</b> Federal Funds	\$677,563	\$654,987		\$784,759		\$763,079
<b>TOTAL RESOURCES</b>	<u>\$677,563</u>	<u>\$654,987</u>		<u>\$784,759</u>		<u>\$763,079</u>
<b>REQUIREMENTS</b>						
<b>1000</b> Instruction						
100 Salaries	\$445,051	\$446,452	10.06	\$488,048	10.00	\$516,506
200 Associated Payroll Costs	\$176,651	\$146,458		\$192,711		\$207,816
300 Purchased Services	\$22,108	\$29,524		\$63,000		\$2,420
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>\$643,811</u>	<u>\$622,434</u>		<u>\$743,759</u>		<u>\$726,742</u>
<b>2000</b> Support Services						
100 Salaries	\$0	\$0		\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0		\$0
300 Purchased Services	\$0	\$0		\$0		\$0
400 Supplies and Materials	\$0	\$0		\$0		\$0
600 Other Objects	\$33,752	\$33,553		\$41,000		\$36,337
Total Support	<u>\$33,752</u>	<u>\$33,553</u>		<u>\$41,000</u>		<u>\$36,337</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$677,563</u>	<u>\$655,987</u>	10.06	<u>\$784,759</u>	10.00	<u>\$763,079</u>

### TITLE IIA (IMPROVING TEACHER QUALITY)

Title IIA, Improving Teacher Quality, combines the former Eisenhower Professional Development program and the Class Size Reduction program into one program that focuses on preparing, training and recruiting high-quality teachers. This allocation has historically been used to fund various positions that will work with teachers to increase their effectiveness, strengthen their instructional techniques and teach them additional strategies to assist struggling students. This grant also supports instructional professional development opportunities related to social emotional learning and student professional technical skills development led by the Director of Teaching and Learning.

#### Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2021/2022	2022/2023		2023/2024	2024/2025
					<i>Fund 277</i>
<b>RESOURCES</b>					
<b>4000</b> Federal Sources	\$114,531	\$118,493		\$130,000	\$108,000
<b>TOTAL RESOURCES</b>	<u>\$114,531</u>	<u>\$118,493</u>		<u>\$130,000</u>	<u>\$108,000</u>
<b>REQUIREMENTS</b>					
<b>1000</b> Instruction					
100 Salaries	\$0	\$0		\$0	\$0
200 Associated Payroll Costs	\$0	\$0		\$0	\$0
400 Supplies and Materials	\$0	\$0		\$0	\$0
600 Other Objects	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
Total Instruction	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>2000</b> Support Services					
100 Salaries	\$63,381	\$66,197	0.50	\$68,201	\$75,942
200 Associated Payroll Costs	\$32,061	\$29,226		\$33,544	\$26,658
300 Purchased Services	\$13,368	\$16,652		\$21,477	\$0
400 Supplies & Materials	\$5,721	\$529		\$0	\$0
600 Other Objects	<u>\$0</u>	<u>\$5,889</u>		<u>\$6,777</u>	<u>\$5,400</u>
Total Support Services	<u>\$114,531</u>	<u>\$118,493</u>		<u>\$130,000</u>	<u>\$108,000</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$114,531</u>	<u>\$118,493</u>	0.50	<u>\$130,000</u>	<u>\$108,000</u>

### TITLE IV (Student Support and Academic Enrichment)

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

The district has used this funding, in the past, to increase mental health support through a partnership with Polk County Mental Health as well as supplementing Title I programs when needed. In 2024-25, the district will use these funds to maintain the current service level in our Title I programs.

### Historical Data and Projections

	Actual Allocation		Projected Allocation	
	2021/2022	2022/2023	FTE	2023/2024
			FTE	2024/2025
				<i>Fund 297</i>
<b>RESOURCES</b>				
<b>4000</b> Federal Sources	\$50,367	\$49,929		\$50,000
<b>TOTAL RESOURCES</b>	<u>\$50,367</u>	<u>\$49,929</u>		<u>\$50,000</u>
<b>REQUIREMENTS</b>				
<b>1000</b> Instruction				
100 Salaries	\$0	\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0
300 Purchased Services	\$47,864	\$48,950		\$47,500
400 Supplies and Materials	\$0	\$0		\$0
600 Other Objects	\$0	\$0		\$0
Total Instruction	<u>\$47,864</u>	<u>\$48,950</u>		<u>\$47,500</u>
<b>2000</b> Support Services				
100 Salaries	\$0	\$0		\$0
200 Associated Payroll Costs	\$0	\$0		\$0
300 Purchased Services	\$0	\$0		\$0
400 Supplies & Materials	\$0	\$0		\$0
600 Other Objects	\$2,503	\$979		\$2,500
Total Support Services	<u>\$2,503</u>	<u>\$979</u>		<u>\$2,500</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$50,367</u>	<u>\$49,929</u>		<u>\$50,000</u>

## YOUTH TRANSITION PROJECT (YTP)

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

The Youth Transition Project grant is not being renewed in 2024-25.

### Historical Data and Projections

	Actual Allocation		FTE	Projected Allocation	
	2021/2022	2022/2023		2023/2024	2024/2025
<i>Fund 213</i>					
<b>RESOURCES</b>					
<b>3000</b> State Sources	\$37,004	\$40,438		\$42,888	\$0
<b>4000</b> Federal Sources	\$41,728	\$45,600		\$48,363	\$0
<b>5200</b> Gen Fund Transfer	\$0	\$0		\$0	\$0
<b>TOTAL RESOURCES</b>	<u>\$78,731</u>	<u>\$86,037</u>		<u>\$91,250</u>	<u>\$0</u>
<b>REQUIREMENTS</b>					
<b>1000</b> Instruction					
100 Salaries	\$51,613	\$55,127	1.00	\$56,153	\$0
200 Associated Payroll Costs	\$18,800	\$16,529		\$19,854	\$0
300 Purchased Services	\$4,207	\$6,502		\$10,200	\$0
400 Supplies and Materials	\$0	\$2,650		\$3,500	\$0
600 Other Objects	\$0	\$0		\$0	\$0
Total Instruction	<u>\$74,619</u>	<u>\$80,807</u>		<u>\$89,707</u>	<u>\$0</u>
<b>2000</b> Support Services					
300 Purchased Services	\$199	\$954		\$1,543	\$0
600 Other Objects	\$3,913	\$4,276		\$0	\$0
Total Support Services	<u>\$4,112</u>	<u>\$5,230</u>		<u>\$1,543</u>	<u>\$0</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$78,731</u>	<u>\$86,037</u>	1.00	<u>\$91,250</u>	0.00 <u>\$0</u>



# SUPPLEMENTAL INFORMATION

# TABLE 4a -- DETAIL OF TAXING DISTRICT LEVIES

Tax Year 2023-24

County: **Polk County**

10/13/2023 11:12 AM

1	1 Taxing District Code .....	602				
2	2 Taxing District Name .....	DALLAS SD 2				
3	3 Counties in which District lies .....					
		<b>Permanent</b>	<b>Local Option</b>	<b>"Gap" Bonds or UR Special Levy</b>	<b>Bonds</b>	
4	4 Levy Approved Before or After 10/6/01 .....		BEFORE		BEFORE	
	<b>Ad Valorem Tax Levies</b>	<b>Inside M5 Limit</b>	<b>Inside M5 Limit</b>	<b>Inside M5 Limit</b>	<b>Outside M5 Limit</b>	<b>Total</b>
5	5 Permanent Levy (if dollar amount) .....	0.00				0.00
6	6 Local Option Levy (if dollar amount)* .....		0.00			0.00
7	7 "GAP" Bond Levy .....			0.00		0.00
8	8 Urban Renewal Special Levy .....			0.00		0.00
9	9 Bond Levy .....				0.00	0.00
10	10 Total Dollar Levy (add lines 5 through 9) .....	0.00	0.00	0.00	0.00	0.00
	<b>Adjustments</b>					
11	11 Amount Raised in Other Counties .....	0.00	0.00	0.00	0.00	0.00
12	12 Net Dollar Levy for Tax Rate (line 10 minus line 11) .....	0.00	0.00	0.00	0.00	0.00
	<b>Taxable Property Value</b>					
13	13 Total Taxable Assessed Value .....					2,162,605,508.00
14	14 Add: Nonprofit Housing Value .....					0.00
15	15 Add: Fish and Wildlife Value .....					0.00
16	16 Subtract: Urban Renewal Excess (amount used only)** .....					25,693,953.00
17	17 Value to Compute the Tax Rate .....					2,136,911,555.00
	<b>Tax Computations</b>					
18	18 Tax Rate (for dollar levies, line 12 divided by line 17)*** .....	0.0045527	0.0000000	0.0000000	0.0000000	0.0045527
19	19 Amount Tax Rate Will Raise (line 17 times line 18) .....	9,728,717.24	0.00	0.00	0.00	9,728,717.24
20	20 Truncation Loss (line 19 minus line 12) .....	0.00	0.00	0.00	0.00	0.00
21	21 Total Timber Offset Amount (county district only) .....	0.00				0.00
22	22 Timber Tax Rate (line 21 divided by line 17) .....	0.00				0.00
23	23 Billing Rate (line 18 minus line 22) .....	0.0045527	0.0000000	0.0000000	0.0000000	0.0045527
24	24 Calculated Tax for Extension for District (line 23 times line 17) .....	9,728,717.24	0.00	0.00	0.00	9,728,717.24
24a	24a Gain from UR Division of Tax Rate Truncation .....	128.17	0.00	0.00	0.00	128.17
24b	24b Gain or Loss from UR Division of Tax Across Counties .....	0.00	0.00	0.00	0.00	0.00
24c	24c Net Tax for Extension (24 + 24a + 24b) .....	9,728,845.41	0.00	0.00	0.00	9,728,845.41
25	25 Actual Tax Extended for District .....	9,728,845.56	0.00	0.00	0.00	9,728,845.56
26	26 District's Gain or Loss from individual Extension (25-24c) .....	0.15	0.00	0.00	0.00	0.15
27	27 District's Compression Loss (enter as a negative number)**** .....	-53,249.90	0.00	0.00		-53,249.90
28	28 District Taxes Imposed (line 24c+ line 26 + line 27) .....	9,675,595.66	0.00	0.00	0.00	9,675,595.66
	<b>Additional Taxes/Penalties</b>					
29	29 Farmland (ORS 308A.703) .....				13,096.68	13,096.68
30	30 Forestland (ORS 308A.703) .....				8,067.87	8,067.87
31	31 Small Tract Forestland (STF) (ORS 308A.703) .....				423.59	423.59
32	32 Open Space (ORS 308A.318) .....				0.00	0.00
33	33 Single Family Residence (ORS 308.685) .....				0.00	0.00
34	34 Historic Property (ORS 358.525) .....				0.00	0.00
35	35 Other .....				0.00	0.00
36	36 Late Filing Fee County Only (ORS 308.302) .....					
37	37 Roll Corrections (ORS 311.206) .....					
	incl. omitted property/other roll corrections, but excl. roll .....				0.00	0.00
38	38 Total Additional Taxes/Penalties .....				21,588.14	21,588.14
39	39 TOTAL TO BE RECEIVED (line 28 plus line 38) .....	9,675,595.66	0.00	0.00	21,588.14	9,697,183.80
40	40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS] .....					0.078388990968

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

# TABLE 4a -- DETAIL OF TAXING DISTRICT LEVIES

Tax Year 2023-24

County: **Polk County**

10/13/2023 11:12 AM

1	1 Taxing District Code .....	603				
2	2 Taxing District Name .....	DALLAS SD 2 BONDS AFTER 2001				
3	3 Counties in which District lies .....					
		<b>Permanent</b>	<b>Local Option</b>	<b>"Gap" Bonds or UR Special Levy</b>	<b>Bonds</b>	
4	4 Levy Approved Before or After 10/6/01 .....		<b>BEFORE</b>		<b>AFTER</b>	
	<b>Ad Valorem Tax Levies</b>	<b>Inside M5 Limit</b>	<b>Inside M5 Limit</b>	<b>Inside M5 Limit</b>	<b>Outside M5 Limit</b>	<b>Total</b>
5	5 Permanent Levy (if dollar amount) .....	0.00				0.00
6	6 Local Option Levy (if dollar amount)* .....		0.00			0.00
7	7 "GAP" Bond Levy .....			0.00		0.00
8	8 Urban Renewal Special Levy .....			0.00		0.00
9	9 Bond Levy .....				3,426,250.00	3,426,250.00
10	10 Total Dollar Levy (add lines 5 through 9) .....	0.00	0.00	0.00	3,426,250.00	3,426,250.00
	<b>Adjustments</b>					
11	11 Amount Raised in Other Counties .....	0.00	0.00	0.00	0.00	0.00
12	12 Net Dollar Levy for Tax Rate (line 10 minus line 11) .....	0.00	0.00	0.00	3,426,250.00	3,426,250.00
	<b>Taxable Property Value</b>					
13	13 Total Taxable Assessed Value .....					2,162,605,508.00
14	14 Add: Nonprofit Housing Value .....					0.00
15	15 Add: Fish and Wildlife Value .....					0.00
16	16 Subtract: Urban Renewal Excess (amount used only)** .....					0.00
17	17 Value to Compute the Tax Rate .....					2,162,605,508.00
	<b>Tax Computations</b>					
18	18 Tax Rate (for dollar levies, line 12 divided by line 17)*** .....	0.0000000	0.0000000	0.0000000	0.0015843	0.0015843
19	19 Amount Tax Rate Will Raise (line 17 times line 18) .....	0.00	0.00	0.00	3,426,215.91	3,426,215.91
20	20 Truncation Loss (line 19 minus line 12) .....	0.00	0.00	0.00	-34.09	-34.09
21	21 Total Timber Offset Amount (county district only) .....	0.00				0.00
22	22 Timber Tax Rate (line 21 divided by line 17) .....	0.00				0.00
23	23 Billing Rate (line 18 minus line 22) .....	0.0000000	0.0000000	0.0000000	0.0015843	0.0015843
24	24 Calculated Tax for Extension for District (line 23 times line 17) .....	0.00	0.00	0.00	3,426,215.91	3,426,215.91
24a	24a Gain from UR Division of Tax Rate Truncation .....	0.00	0.00	0.00	0.00	0.00
24b	24b Gain or Loss from UR Division of Tax Across Counties .....	0.00	0.00	0.00	0.00	0.00
24c	24c Net Tax for Extension (24 + 24a + 24b) .....	0.00	0.00	0.00	3,426,215.91	3,426,215.91
25	25 Actual Tax Extended for District .....	0.00	0.00	0.00	3,426,216.34	3,426,216.34
26	26 District's Gain or Loss from individual Extension (25-24c) .....	0.00	0.00	0.00	0.43	0.43
27	27 District's Compression Loss (enter as a negative number)**** .....	0.00	0.00	0.00		0.00
28	28 District Taxes Imposed (line 24c+ line 26 + line 27) .....	0.00	0.00	0.00	3,426,216.34	3,426,216.34
	<b>Additional Taxes/Penalties</b>					
29	29 Farmland (ORS 308A.703) .....				4,557.52	4,557.52
30	30 Forestland (ORS 308A.703) .....				2,807.55	2,807.55
31	31 Small Tract Forestland (STF) (ORS 308A.703) .....				147.40	147.40
32	32 Open Space (ORS 308A.318) .....				0.00	0.00
33	33 Single Family Residence (ORS 308.685) .....				0.00	0.00
34	34 Historic Property (ORS 358.525) .....				0.00	0.00
35	35 Other .....				0.00	0.00
36	36 Late Filing Fee County Only (ORS 308.302) .....					
37	37 Roll Corrections (ORS 311.206) .....					
	incl. omitted property/other roll corrections, but excl. roll .....				0.00	0.00
38	38 Total Additional Taxes/Penalties .....				7,512.47	7,512.47
39	39 TOTAL TO BE RECEIVED (line 28 plus line 38) .....	0.00	0.00	0.00	3,433,728.81	3,433,728.81
40	40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS] .....					0.027757186233

\* If district has multiple Local Option or Bond levies, please show each levy on a separate 4a page (see instructions about combining in some cases).

\*\* For urban renewal special levies, enter zero on this line: excess value is not subtracted.

\*\*\* Line 12/Line 17 computation applies ONLY to dollar levies; if district has a rate levy, enter the tax rate used.

\*\*\*\* Enter only the district or U.R. special levy compression loss. Urban renewal division of tax compression loss is reported on table 4e. See Instructions.

**2024-25 REVENUE BUDGET SUMMARY**  
**Dallas School District No. 2**

	TOTAL	Fund 100	Fund 102	Fund 103	Fund 200	Fund 201	Fund 203	Fund 300s	Fund 400's	Fund 702
<b>Revenue from Local Sources</b>										
1110 PROPERTY TAXES LEVIED BY DISTRICT	\$ 12,794,289	\$ 9,424,289	\$ 120,000					\$ 3,250,000		
1190 PENALTIES AND INTEREST ON TAXES	\$ 8,000	\$ 7,000						\$ 1,000		
1312 TUITION FR OTHER DISTRICTS	\$ 700	\$ 700								
1330 TUITION FR INDIVIDUALS	\$ -									
1500 EARNINGS ON INVESTMENTS	\$ 676,000	\$ 300,000	\$ 5,000				\$ 1,000	\$ 70,000	\$ 300,000	
1600 FOOD SERVICE SALES	\$ -									
1700 EXTRA-CURRICULAR ACTIVITIES - STUDENT FEES	\$ 1,145,500	\$ 95,500				\$ 1,050,000				
1800 COMMUNITY SERVICE ACTIVITIES	\$ -									
1910 FACILITY RENTALS	\$ 5,000	\$ 5,000								
1920 PRIVATE CONTRIBUTIONS AND DONATIONS	\$ 382,000				\$ 380,000		\$ 2,000			
1940 SERVICES TO OTHER EDUCATION ENTITIES	\$ 205,000	\$ 205,000								
1960 RECOVERY OF PRIOR YEAR EXPENDITURES	\$ 25,000	\$ 25,000								
1970 SERVICES TO OTHER FUNDS	\$ 2,578,496							\$ 2,228,496		\$ 350,000
1980 FEES CHARGED TO GRANTS	\$ 325,000	\$ 325,000								
1990 MISCELLANEOUS	\$ 272,000	\$ 115,000	\$ 20,000		\$ 121,000		\$ 16,000			
<b>Total Revenue from Local Sources</b>	\$ 18,416,985	\$ 10,502,489	\$ 145,000	\$ -	\$ 501,000	\$ 1,050,000	\$ 19,000	\$ 5,549,496	\$ 300,000	\$ 350,000

	TOTAL	Fund 100	Fund 102	Fund 103	Fund 200	Fund 201	Fund 203	Fund 300s	Fund 400's	Fund 702
<b>Revenue from Intermediate Sources</b>										
2101 COUNTY SCHOOL FUNDS	\$ 45,000	\$ 45,000								
2102 ESD APPORTIONMENT	\$ 715,000	\$ 45,000			\$ 670,000					
2199 OTHER INTERMED SOURCES	\$ -									
<b>Total Revenue from Intermediate Sources</b>	\$ 760,000	\$ 90,000	\$ -	\$ -	\$ 670,000	\$ -	\$ -	\$ -	\$ -	\$ -

	TOTAL	Fund 100	Fund 102	Fund 103	Fund 200	Fund 201	Fund 203	Fund 300s	Fund 400's	Fund 702
<b>Revenue from State Sources</b>										
3101 STATE SCHOOL FUND	\$ 28,753,961	\$ 28,753,961								
3102 STATE SCHOOL FUND - LUNCH MATCH	\$ 22,000						\$ 22,000			
3103 COMMON SCHOOL FUND	\$ 450,000	\$ 450,000								
3199 UNRESTRICTED STATE GRANTS - HIGH COST DISABILITY	\$ 2,715,000	\$ 700,000					\$ 15,000		\$ 2,000,000	
3299 OTHER RESTRICTED STATE GRANTS	\$ 4,951,454				\$ 4,936,454		\$ 15,000			
<b>Total Revenue from State Sources</b>	\$ 36,892,415	\$ 29,903,961	\$ -	\$ -	\$ 4,936,454	\$ -	\$ 52,000	\$ -	\$ 2,000,000	\$ -

	TOTAL	Fund 100	Fund 102	Fund 103	Fund 200	Fund 201	Fund 203	Fund 300s	Fund 400's	Fund 702
<b>Revenue from Federal Sources</b>										
4200 FOSTER TRANS / MEDICAID REIMB	\$ 20,000				\$ 20,000					
4500 RESTRICTED REVENUE FROM FEDERAL GOVT	\$ 3,225,064			\$ 210,000	\$ 1,976,064		\$ 1,039,000			
4700 REVENUE FR FEDERAL GOVT THU INTERMED	\$ -									
4801 FEDERAL FOREST FEES	\$ 350	\$ 350								
4899 REVENUE IN LIEU OF PROP TAX	\$ 3,700	\$ 3,200						\$ 500		
4900 REVENUE FOR/ON BEHALF OF DISTRICT	\$ 95,000						\$ 95,000			
<b>Total Revenue from Federal Sources</b>	\$ 3,344,114	\$ 3,550	\$ -	\$ 210,000	\$ 1,996,064	\$ -	\$ 1,134,000	\$ 500	\$ -	\$ -

	TOTAL	Fund 100	Fund 102	Fund 103	Fund 200	Fund 201	Fund 203	Fund 300s	Fund 400's	Fund 702
<b>Revenue from Other Sources</b>										
5100 LONG TERM FINANCING	\$ -									
5200 INTERFUND TRANSFERS	\$ 264,000		\$ 96,000				\$ 50,000	\$ 118,000		
5300 SALE OF FIXED ASSETS	\$ -									
5400 RESOURCES BEGINNING FUND BALANCE	\$ 18,271,100	\$ 2,500,000	\$ 150,000			\$ 300,000	\$ 20,000	\$ 1,871,100	\$ 13,080,000	\$ 350,000
<b>Total Revenue from Other Sources</b>	\$ 18,535,100	\$ 2,500,000	\$ 246,000	\$ -	\$ -	\$ 300,000	\$ 70,000	\$ 1,989,100	\$ 13,080,000	\$ 350,000

<b>GRAND TOTALS</b>	\$ 77,948,614	\$ 43,000,000	\$ 391,000	\$ 210,000	\$ 8,103,518	\$ 1,350,000	\$ 1,275,000	\$ 7,539,096	\$ 15,380,000	\$ 700,000
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	All Funds	Funds 100	Funds 200	Fund 300	Fund 400	Fund 700
<b>Combined Revenue Totals by Fund Type</b>	\$ 77,948,614	\$ 43,601,000	\$ 10,728,518	\$ 7,539,096	\$ 15,380,000	\$ 700,000

**2024-25 EXPENDITURE BUDGET SUMMARY**  
**Dallas School District No. 2**

**Fund: 100 - General Fund**

Instruction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
1111 Primary, K-5	\$ 5,623,065	\$ 3,575,580	\$ 1,782,385	\$ 239,900	\$ 25,200			
1113 Elementary Extracurricular	\$					\$	\$	
1121 Middle/Junior High Programs	\$ 2,494,559	\$ 1,611,965	\$ 790,194	\$ 65,000	\$ 27,400			
1122 Middle/Junior High School Extracurricular	\$ 10,543	\$ 7,750	\$ 2,793			\$	\$	
1131 High School Programs	\$ 3,659,073	\$ 2,337,209	\$ 1,160,164	\$ 123,000	\$ 38,700			
1132 High School Extracurricular	\$ 809,645	\$ 481,507	\$ 212,738	\$ 79,000	\$ 24,900		\$ 11,500	
1210 Programs for the Talented and Gifted	\$ 3,000			\$	\$ 3,000			
1220 Restrictive Programs-Students with Disabilities	\$ 3,753,662	\$ 2,308,807	\$ 1,258,255	\$ 176,400	\$ 10,200			
1250 Less Restrictive Programs for Students with Disabilities	\$ 2,280,050	\$ 1,247,616	\$ 707,834	\$ 311,900	\$ 12,700			
1271 Behavior & Social Emotional Learning	\$ 689,591	\$ 449,762	\$ 238,130	\$ 1,700				
1280 Alternative Education	\$ 5,614,952	\$ 380,356	\$ 216,696	\$ 5,013,900	\$ 4,000			
1291 English Second Language Programs	\$ 198,240	\$ 109,168	\$ 79,922	\$ 6,450	\$ 2,700			
1400 Summer School Programs	\$							
<b>Total Instruction Expenditures</b>	<b>\$ 25,136,381</b>	<b>\$ 12,509,720</b>	<b>\$ 6,449,111</b>	<b>\$ 6,017,250</b>	<b>\$ 148,800</b>	<b>\$</b>	<b>\$ 11,500</b>	<b>\$</b>

**Support Services Expenditures**

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
2110 Attendance and Social Work Services	\$ 61,900	\$	\$	\$ 58,600	\$ 3,300			
2120 Guidance Services	\$ 754,748	\$ 488,061	\$ 250,337	\$ 8,950	\$ 7,400			
2130 Health Services	\$ 362,446	\$ 217,365	\$ 135,982	\$ 3,800	\$ 5,300			
2140 Psychological Services	\$ 536,233	\$ 89,638	\$ 49,395	\$ 392,200	\$ 5,000			
2190 Service Direction, Student Support Services	\$ 355,521	\$ 202,051	\$ 112,070	\$ 36,100	\$ 4,300		\$ 1,000	
2210 Improvement of Instruction Services	\$ 52,167	\$ 32,612	\$ 11,755	\$ 5,000	\$ 1,600		\$ 1,200	
2220 Educational Media Services	\$ 372,795	\$ 228,948	\$ 102,297	\$ 32,000	\$ 9,550			
2230 Assessment & Testing	\$ 107,301	\$ 42,411	\$ 34,490	\$ 30,200	\$ 200			
2240 Instructional Staff Development	\$ 21,100	\$	\$	\$ 21,100				
2310 Board of Education Services	\$ 283,200			\$ 152,200	\$ 1,000		\$ 130,000	
2320 Executive Administration Services	\$ 473,007	\$ 321,889	\$ 135,618	\$ 8,700	\$ 2,000		\$ 4,800	
2410 Office of the Principal Services	\$ 2,809,747	\$ 1,865,630	\$ 882,317	\$ 22,400	\$ 29,500		\$ 9,900	
2490 Other Support Services - School Admin	\$ 1,800				\$ 1,800			
2520 Fiscal Services	\$ 692,515	\$ 416,898	\$ 228,067	\$ 37,500	\$ 7,500		\$ 2,550	
2540 Operation and Maintenance of Plant Services	\$ 3,510,390	\$ 1,381,955	\$ 841,335	\$ 897,500	\$ 214,100		\$ 175,500	
2550 Student Transportation Services	\$ 2,254,607	\$ 34,004	\$ 16,703	\$ 2,202,900	\$ 1,000			
2570 Internal Services	\$ 265,621	\$ 91,426	\$ 36,395	\$ 31,300	\$ 45,500	\$ 61,000		
2630 Information Services	\$ 7,500	\$	\$	\$ 7,500				
2640 Staff Services	\$ 424,449	\$ 208,879	\$ 168,970	\$ 35,600	\$ 9,200		\$ 1,800	
2660 Technology Services	\$ 1,142,497	\$ 451,996	\$ 222,801	\$ 199,400	\$ 71,000	\$ 197,000	\$ 300	
2680 Interpret and Translation Services	\$ 4,300			\$ 4,300				
2700 Supplemental Retirement Program	\$ 414,775		\$ 414,775					
<b>Total Support Services Expenditures</b>	<b>\$ 14,908,619</b>	<b>\$ 6,073,762</b>	<b>\$ 3,643,308</b>	<b>\$ 4,187,250</b>	<b>\$ 419,250</b>	<b>\$ 258,000</b>	<b>\$ 327,050</b>	<b>\$</b>

**Other Uses Expenditures**

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
5100 Debt Service	\$							
5200 Transfers of Funds	\$ 168,000							\$ 168,000
<b>Operating Contingency</b>	<b>\$ 1,960,000</b>							<b>\$ 1,960,000</b>
<b>Unappropriated Ending Balance</b>	<b>\$ 827,000</b>							<b>\$ 827,000</b>
<b>Grand Total Fund 100</b>	<b>\$ 43,000,000</b>	<b>\$ 18,583,482</b>	<b>\$ 10,092,418</b>	<b>\$ 10,204,500</b>	<b>\$ 568,050</b>	<b>\$ 258,000</b>	<b>\$ 338,550</b>	<b>\$ 2,955,000</b>

**Fund: 102 - Facilities, Repairs and Maintenance**

Facilities, Repairs and Maintenance	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
2540 Operation and Maintenance of Plant Services	\$ 331,000			\$ 90,000	\$ 91,000	\$ 150,000		
<b>Unappropriated Ending Balance</b>	<b>\$ 60,000</b>							<b>\$ 60,000</b>
<b>Grand Total Fund 102</b>	<b>\$ 391,000</b>	<b>\$</b>	<b>\$</b>	<b>\$ 90,000</b>	<b>\$ 91,000</b>	<b>\$ 150,000</b>	<b>\$</b>	<b>\$ 60,000</b>

**Fund: 103 - ESSER Federal Relief Funds**

ESSER Federal Relief Funds	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
1100 Direct Instruction	\$ 170,000				\$ 170,000			
1200 Alternative and Specialized Instruction	\$ 30,000				\$ 30,000			
2610 Direction of Central Support Services	\$ 10,000						\$ 10,000	
<b>Total ESSER Federal Relief Funds</b>	<b>\$ 210,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 200,000</b>	<b>\$</b>	<b>\$ 10,000</b>	<b>\$</b>
<b>Unappropriated Ending Balance</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Grand Total Fund 103</b>	<b>\$ 210,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 200,000</b>	<b>\$</b>	<b>\$ 10,000</b>	<b>\$</b>

<b>Grand Total Combined Funds 100, 102, 103</b>	<b>\$ 43,601,000</b>	<b>\$ 18,583,482</b>	<b>\$ 10,092,418</b>	<b>\$ 10,294,500</b>	<b>\$ 859,050</b>	<b>\$ 408,000</b>	<b>\$ 348,550</b>	<b>\$ 3,015,000</b>
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**2024-25 EXPENDITURE BUDGET SUMMARY**  
**Dallas School District No. 2**

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

Instruction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
1111 Primary, K-5	\$ 866,106	\$ 475,818	\$ 270,288	\$ 35,000	\$ 85,000			
1113 Primary, K-5 Extracurricular	\$ 149,103	\$ 79,176	\$ 28,727	\$ 41,200				
1131 High School Programs	\$ 828,341	\$ 470,702	\$ 212,638	\$ 110,000		\$ 35,000		
1210 Programs for the Talented and Gifted	\$ 35,000				\$ 35,000			
1220 Restrictive Programs-Students with Disabilities	\$ 1,530,975	\$ 832,785	\$ 458,313	\$ 168,377	\$ 60,500	\$ 10,000	\$ 1,000	
1250 Less Restrictive Programs for Students with	\$ 569,053	\$ 354,816	\$ 202,237	\$ 12,000				
1271 Behavior and Social & Emotional Learning	\$ 380,056	\$ 248,821	\$ 131,234					
1272 Title I	\$ 774,242	\$ 516,506	\$ 207,816	\$ 49,920				
1280 Alternative Education	\$ 592,643	\$ 77,632	\$ 45,072	\$ 469,940				
1291 English Second Language Programs	\$ 125,237	\$ 72,487	\$ 52,750					
1400 Summer School Programs	\$ 14,100	\$ 10,000	\$ 4,100					
<b>Total Instruction Expenditures</b>	<b>\$ 5,864,856</b>	<b>\$ 3,138,744</b>	<b>\$ 1,613,175</b>	<b>\$ 886,436</b>	<b>\$ 180,500</b>	<b>\$ 45,000</b>	<b>\$ 1,000</b>	<b>\$</b>

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
2120 Guidance Services	\$ 185,856	\$ 121,391	\$ 62,966	\$	\$ 1,500			
2130 Health Services	\$ 243,068	\$ 147,294	\$ 89,974	\$ 5,800				
2140 Psychological Services	\$ 130,173	\$ 83,124	\$ 47,050					
2190 Service Direction, Student Support Services	\$ 391,419	\$ 235,961	\$ 138,511	\$ 16,948				
2210 Improvement of Instruction Services	\$ 290,333	\$ 208,282	\$ 66,051	\$ 16,000				
2230 Assessment & Testing	\$ 123,957	\$ 4,882	\$ 2,051	\$ 117,024				
2240 Instructional Staff Development	\$ 196,634	\$ 98,919	\$ 43,715	\$ 54,000				
2540 Operation and Maintenance of Plant Services	\$ 43,000			\$ 42,000	\$ 1,000			
2550 Student Transportation Services	\$ 2,500			\$ 2,500				
2610 Direction of Central Support Services	\$ 320,649						\$ 320,649	
2660 Technology Services	\$ 182,574	\$ 96,735	\$ 35,839			\$ 50,000		
<b>Total Support Services Expenditures</b>	<b>\$ 2,110,162</b>	<b>\$ 996,586</b>	<b>\$ 486,156</b>	<b>\$ 254,272</b>	<b>\$ 2,500</b>	<b>\$ 50,000</b>	<b>\$ 320,649</b>	<b>\$</b>

Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
3300 Community Services	\$ 32,500	\$ 20,000	\$ 12,500					
3500 Custody and Care of Children Services	\$							
<b>Total Enterprise and Community Services</b>	<b>\$ 32,500</b>	<b>\$ 20,000</b>	<b>\$ 12,500</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700/800
5200 Transfers of Funds	\$ 96,000							\$ 96,000
<b>Total Other Uses Expenditures</b>	<b>\$ 96,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 96,000</b>

<b>Grand Total Funds 200 (Except 201 and 203)</b>	<b>\$ 8,103,518</b>	<b>\$ 4,155,330</b>	<b>\$ 2,111,831</b>	<b>\$ 1,140,708</b>	<b>\$ 183,000</b>	<b>\$ 95,000</b>	<b>\$ 321,649</b>	<b>\$ 96,000</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 700/800
1113 Elementary Extracurricular	\$ 200,000				\$ 200,000			
1122 Middle/Junior High School Extracurricular	\$ 250,000				\$ 250,000			
1132 High School Extracurricular	\$ 600,000				\$ 600,000			
<b>Total Instruction Expenditures</b>	<b>\$ 1,050,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,050,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Unappropriated EFB (Object 800)</b>	<b>\$ 300,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 300,000</b>
<b>Grand Total Fund 201</b>	<b>\$ 1,350,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,050,000</b>	<b>\$</b>	<b>\$</b>	<b>\$ 300,000</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	\$ 1,255,000	\$ 499,259	\$ 276,889	\$ 31,000	\$ 444,202		\$ 3,650	
<b>Total Enterprise and Community Services</b>	<b>\$ 1,255,000</b>	<b>\$ 499,259</b>	<b>\$ 276,889</b>	<b>\$ 31,000</b>	<b>\$ 444,202</b>	<b>\$</b>	<b>\$ 3,650</b>	<b>\$</b>
<b>Unappropriated EFB (Object 800)</b>	<b>\$ 20,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 20,000</b>
<b>Grand Total Fund 203</b>	<b>\$ 1,275,000</b>	<b>\$ 499,259</b>	<b>\$ 276,889</b>	<b>\$ 31,000</b>	<b>\$ 444,202</b>	<b>\$</b>	<b>\$ 3,650</b>	<b>\$ 20,000</b>

<b>Grand Total Combined All 200 Funds</b>	<b>\$ 10,728,518</b>	<b>\$ 4,654,589</b>	<b>\$ 2,388,720</b>	<b>\$ 1,171,708</b>	<b>\$ 1,677,202</b>	<b>\$ 95,000</b>	<b>\$ 325,299</b>	<b>\$ 416,000</b>
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**Fund: 300 - Debt Service General Obligation Bonds**

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	\$ 6,039,096						\$ 6,039,096	
<b>Total Other Uses Expenditures</b>	<b>\$ 6,039,096</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 6,039,096</b>	<b>\$</b>
<b>Unappropriated EFB (Object 800)</b>	<b>\$ 1,500,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,500,000</b>
<b>Grand Total Fund 301, 302, 310</b>	<b>\$ 7,539,096</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 6,039,096</b>	<b>\$ 1,500,000</b>

<b>Grand Total Combined Funds 301, 302, 310</b>	<b>\$ 7,539,096</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 6,039,096</b>	<b>\$ 1,500,000</b>
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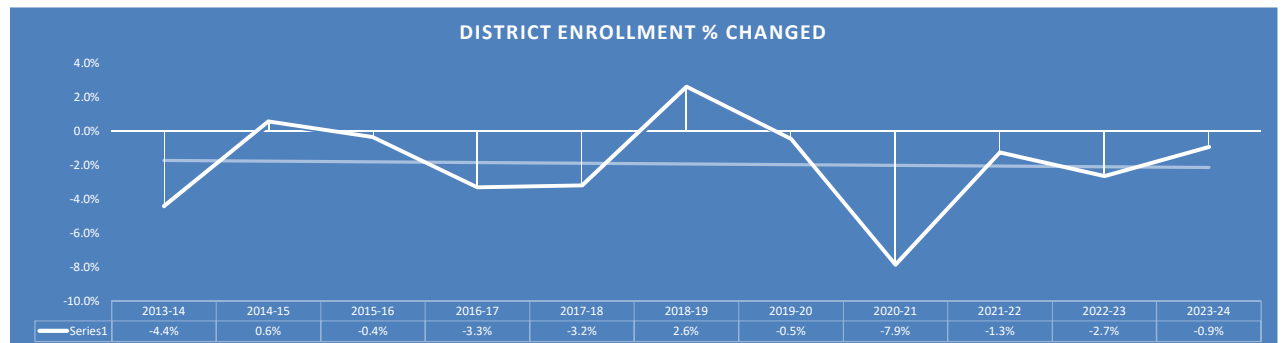
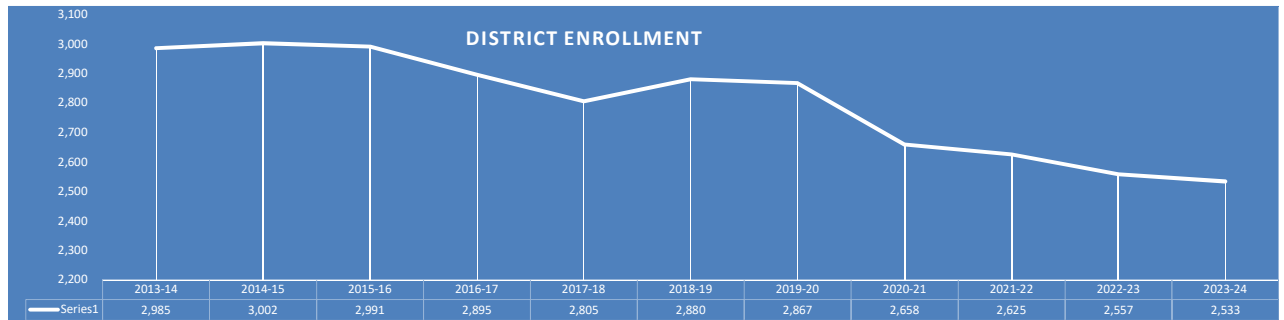
**Fund: 400 - Capital Projects**

Facilities Acquisition and Construction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110 Service Area Direction	\$ 200,000			\$ 200,000				
4150 Building Acquisition, Construction, and Improvement	\$ 10,180,000					\$ 10,180,000		
4190 Other Facilities Construction Services	\$							
<b>Total Facilities Acquisition and Construction</b>	<b>\$ 10,380,000</b>	<b>\$</b>	<b>\$</b>	<b>\$ 200,000</b>	<b>\$</b>	<b>\$ 10,180,000</b>	<b>\$</b>	<b>\$</b>
<b>Other Uses Expenditures</b>	<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
<b>Unappropriated EFB (Obj 800)</b>	<b>\$ 5,000,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 5,000,000</b>
<b>Grand Total Fund 400</b>	<b>\$ 15,380,000</b>	<b>\$</b>	<b>\$</b>	<b>\$ 200,000</b>	<b>\$</b>	<b>\$ 10,180,000</b>	<b>\$</b>	<b>\$ 5,000,000</b>

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

Grade Level	2004-05	2005-06	2006-07	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>K</b>	216	182	202	196	155	174	186	202	208	174	132	164	165	141
<b>1</b>	224	217	204	200	209	183	195	189	200	219	169	155	188	184
<b>2</b>	234	228	220	218	213	217	193	194	192	199	195	165	170	184
<b>3</b>	226	238	236	196	223	219	221	200	205	197	182	193	170	159
<b>4</b>	248	222	236	193	206	226	234	212	207	220	171	168	202	164
<b>5</b>	253	243	226	205	208	205	227	226	224	213	204	172	179	198
<b>Subtotal K-5</b>	<b>1,401</b>	<b>1,330</b>	<b>1,324</b>	<b>1,208</b>	<b>1,214</b>	<b>1,224</b>	<b>1,256</b>	<b>1,223</b>	<b>1,236</b>	<b>1,222</b>	<b>1,054</b>	<b>1,017</b>	<b>1,074</b>	<b>1,030</b>
<b>6</b>	233	263	251	212	204	224	205	225	243	215	201	208	179	183
<b>7</b>	264	240	257	232	223	211	232	204	232	249	196	190	212	180
<b>8</b>	243	269	234	235	230	230	219	219	225	245	235	185	194	209
<b>Subtotal 6-8</b>	<b>740</b>	<b>772</b>	<b>742</b>	<b>679</b>	<b>657</b>	<b>665</b>	<b>656</b>	<b>648</b>	<b>700</b>	<b>709</b>	<b>632</b>	<b>583</b>	<b>585</b>	<b>572</b>
<b>9</b>	273	273	271	233	249	235	248	217	240	240	264	256	212	207
<b>10</b>	224	207	228	256	232	244	244	248	221	230	242	255	232	214
<b>11</b>	212	177	231	227	238	209	198	197	210	189	200	172	213	211
<b>12</b>	216	173	238	213	229	226	207	204	193	191	190	182	159	221
<b>Morrison</b>	89	95	83	53	60	63	59	53	68	74	66	79	70	68
<b>Subtotal 9-12</b>	<b>1,014</b>	<b>925</b>	<b>1,051</b>	<b>982</b>	<b>1,008</b>	<b>977</b>	<b>956</b>	<b>919</b>	<b>932</b>	<b>924</b>	<b>962</b>	<b>944</b>	<b>886</b>	<b>921</b>
<b>Dallas Virtual Academy</b>				-	-	-	-	-	-	-	-	69	-	-
<b>Home Schooled</b>				20	29	23	14	10	6	3	-	-	-	-
<b>Extended Campus</b>				88	83	92	-	-	-	-	-	-	-	-
<b>Post High</b>				8	11	10	13	5	6	9	10	12	12	10
<b>Other</b>				116	123	125	27	15	12	12	10	81	12	10

<b>Total District</b>	<b>3,155</b>	<b>3,027</b>	<b>3,117</b>	<b>2,985</b>	<b>3,002</b>	<b>2,991</b>	<b>2,895</b>	<b>2,805</b>	<b>2,880</b>	<b>2,867</b>	<b>2,658</b>	<b>2,625</b>	<b>2,557</b>	<b>2,533</b>
<b># changed</b>	105	(128)	90	(132)	17	(11)	(96)	(90)	75	(13)	(209)	(33)	(68)	(24)
<b>% changed</b>	3.3%	-4.2%	2.9%	-4.4%	0.6%	-0.4%	-3.3%	-3.2%	2.6%	-0.5%	-7.9%	-1.3%	-2.7%	-0.9%



## ATHLETIC AND ACTIVITY PARTICIPATION

### Dallas High School

#### Number of Students Each Year

ACTIVITY	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
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#### Athletics:

Football	93	87	87	81	71	80	90	95
Volleyball	31	34	35	32	38	35	36	37
Soccer	61	43	42	36	32	31	36	44
Cross Country	22	26	19	27	24	22	25	24
Cheerleaders	27	16	33	41	25	41	21	30
Wrestling	31	35	35	37	30	23	59	75
Basketball	62	57	64	56	70	52	56	57
Swimming	17	6	8	11	8	8	9	10
Baseball	35	39	29	28	27	32	34	32
Softball	24	27	31	28	28	25	29	32
Tennis	57	36	28	40	28	32	35	29
Track	77	79	93	82	80	74	80	105
Golf	19	16	12	9	15	27	27	27
Dance Team	15	0	12	18	0	0	0	0
<b>Total Athletics</b>	<b>571</b>	<b>501</b>	<b>528</b>	<b>526</b>	<b>476</b>	<b>482</b>	<b>537</b>	<b>597</b>

#### Other Activities:

Hi -Q	29	12	14	15	0	0	0	0
FFA	56	60	63	38	105	151	259	235
Drama--Thespians	57	53	55	50	40	40	23	37
Equestrian	12	12	12	4	0	6	0	12
Vocal Music	36	33	44	28	11	19	20	23
Band	17	18	49	38	22	29	25	31
Robotics	25	17	3	0	0	7	0	0
National Honor Society (11th & 12th)	83	71	64	71	59	51	75	77
<b>Total Other Activities</b>	<b>315</b>	<b>276</b>	<b>304</b>	<b>244</b>	<b>237</b>	<b>303</b>	<b>402</b>	<b>415</b>

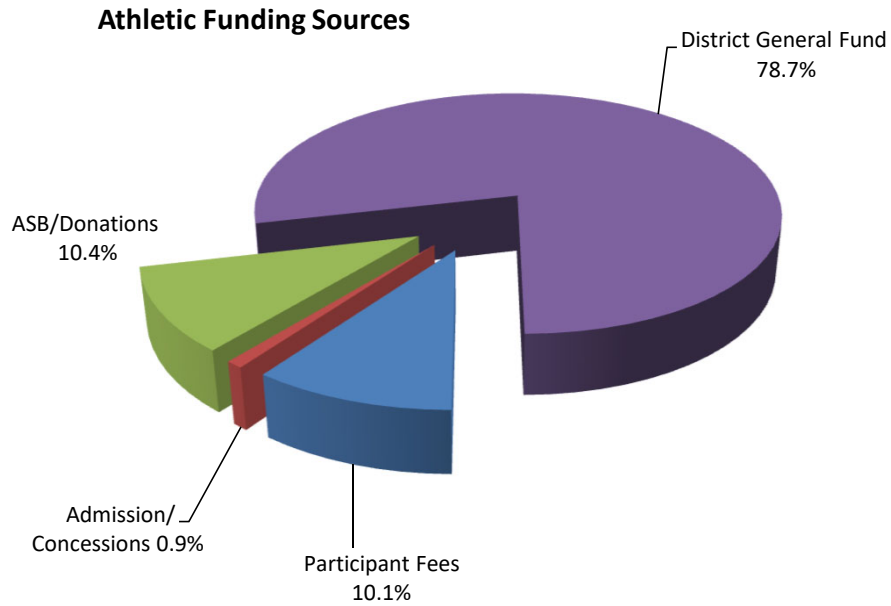


## ATHLETIC FUNDING Dallas High School

Expense Category	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	%
Coaching Contracts	284,224	293,872	261,520	306,529	266,956	347,727	35.7%
Transportation/Travel	71,227	80,902	47,909	32,154	41,590	77,964	8.0%
Officials	35,402	28,077	18,408	22,183	32,993	39,810	4.1%
Uniforms	22,311	17,517	17,626	13,005	16,134	7,981	0.8%
Equipment	18,435	30,576	24,261	12,505	12,489	36,123	3.7%
Field/Facility Maintenance	64,195	46,071	22,915	30,671	1,426	2,901	0.3%
Athletic Director Office	316,667	344,390	363,361	360,811	312,146	385,691	39.6%
Other	41,864	65,217	59,138	22,264	43,089	76,477	7.8%
<b>Total Athletic Expenditures</b>	<b>\$ 854,325</b>	<b>\$ 906,622</b>	<b>\$ 815,138</b>	<b>\$ 800,122</b>	<b>\$ 726,823</b>	<b>\$ 974,674</b>	<b>100.0%</b>

**Funding Sources:**

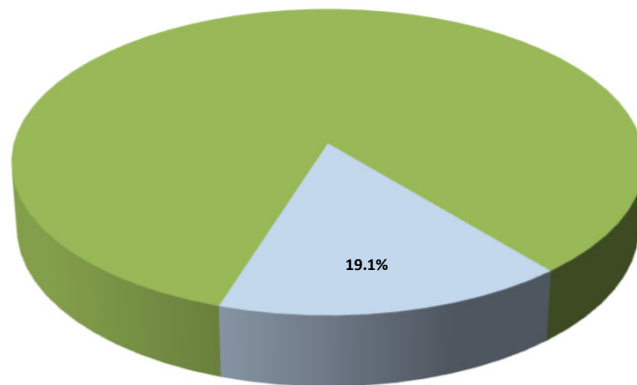
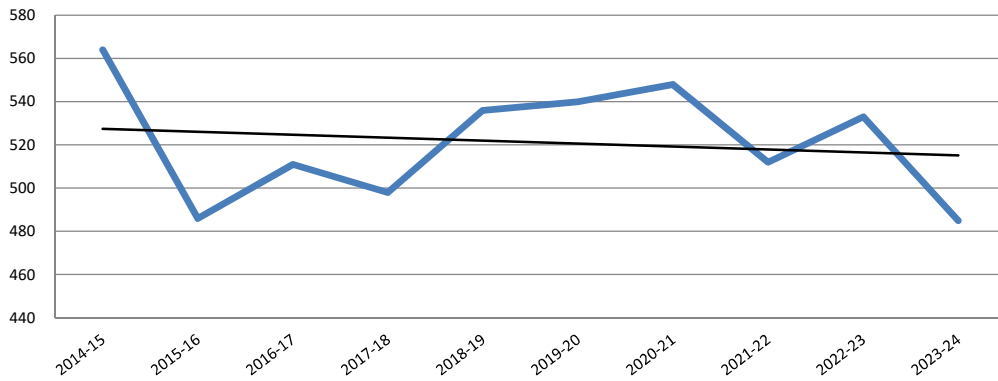
Participant Fees	65,122	59,835	40,904	25,630	26,012	98,016	10.1%
Community Admission / Concessions	27,190	29,570	37,313	-	18,396	8,616	0.9%
ASB Fundraising / Donations	92,056	70,270	57,870	52,284	40,997	101,380	10.4%
District General Fund	700,674	694,650	679,052	722,208	541,415	766,662	78.7%



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

CODE	CONDITION	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
10	Intellectual Disability	36	25	26	31	30	28	27	24	27	24
20	Hearing Impaired	11	7	7	6	4	3	2	3	2	5
40	Vision Impaired	6	1	1	-	1	1	1	1	1	3
50	Speech Impaired	88	60	53	47	64	73	81	100	75	93
60	Emotional Disability	55	50	47	44	41	38	38	31	38	32
70	Orthopedically Impaired	8	6	4	4	4	7	7	5	7	5
74	Traumatic Brain Injury	5	2	2	2	4	4	4	5	4	8
80	Other Health Impaired	107	93	116	131	139	143	148	140	145	149
82	Autistic	95	86	86	79	71	65	67	65	64	63
90	Learning Disability	153	156	169	154	178	171	157	124	153	81
98	Developmental Delay	-	-	-	-	-	7	16	14	17	22
<b>TOTAL STUDENTS</b>		<b>564</b>	<b>486</b>	<b>511</b>	<b>498</b>	<b>536</b>	<b>540</b>	<b>548</b>	<b>512</b>	<b>533</b>	<b>485</b>
District Enrollment as of April		3,003	3,001	3,002	2,895	2,805	2,880	2,658	2,625	2,557	2,533
% District Enrollment		18.8%	16.2%	17.0%	17.2%	19.1%	18.8%	20.6%	19.5%	20.8%	19.1%

**Total Special Education Students**



**Special Education Students  
Percent of Total Enrollment**

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

<b>SCHOOL</b>	<b>YR. BUILT</b>	<b>ADDITIONS</b>	<b>ACREAGE</b>	<b>SQUARE FEET</b>	<b>CLASSROOMS</b>
Lyle	1950	1953, '69, '75, '98, 2017	23.65	51,050	26
Morrison Alternative	1935	1946	1.43	17,209	8
Oakdale Heights	1975	1998, 2017	14.77	55,475	26
Whitworth	1956	1958, '65, '75, '98, 2017	8.35	49,540	26
LaCreole Middle	1966	1975, '96	27.43	115,806	44
Dallas High	1953	1955, '58, '62, '65, '66, '74, '97,2002,'21	29.35	208,324	63
Administration	1935	1946	See Morrison	13,154	0
Daily Living Skills (Project Achieve)	1996	- -	0.20	1,372	1
<b>Total District</b>			<b>105.18</b>	<b>511,930</b>	<b>194</b>

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# BUDGET LAW COMPLIANCE

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[www.dallas.k12.or.us](http://www.dallas.k12.or.us)

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



### **NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee for Dallas School District #2, Polk County, State of Oregon, to discuss the budget for fiscal year July 1, 2024 to June 30, 2025 will be held on Monday, April 22, 2024 at 6:00 p.m. in the boardroom at the District Office, 111 SW Ash St, Dallas, OR, 97338. Members of the public can watch the meeting by using the link posted on the Dallas School District website at [www.dallas.k12.or.us](http://www.dallas.k12.or.us) under the heading of Budget Committee Information or attend in person.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the proposed budget. This is a public meeting where deliberation of the Budget Committee will take place. The Dallas School District Budget Committee is dedicated to the public comment process and all agendas will contain time allotted for public comment. If you wish to submit written public comment via email it must be received by 4:00 p.m. on the date of the meeting. Comments submitted after 4:00 p.m. will be included in the next scheduled meeting. Please submit written public comment to [tami.montague@dsd2.org](mailto:tami.montague@dsd2.org) clearly marked with Budget Committee Public Comment in the subject line by 4:00 p.m. A copy of the proposed budget document will be available on the Dallas School District website at [www.dallas.k12.or.us](http://www.dallas.k12.or.us) no later than April 23, 2024.

A second Budget Committee meeting is scheduled for 6:00 p.m. on May 13, 2024. Any additional meetings necessary will be announced at the May 13, 2024, meeting.

**Steve Spencer, Superintendent**

**Rachel Alpert, Assistant Superintendent**

Board of Directors: Ed Dressel • Lu Ann Meyer • Rob Ogilvie • Zach Steele • Jonathan Woods

Country Media Inc.  
 PO Box 670  
 Salem OR 97308  
 Tel : (503) 444-7924

## Advertising Docket

### DALLAS SCHOOL DISTRICT #2

111 SW Ash St.  
 Dallas, OR  
 97338

Cust# : 46220  
 Tel # : (503) 917-4600  
 Ad # : 388680  
 Date : 04/02/24  
 Classification : PUBLIC NOTICES  
 Salesperson : House

<b>Edition</b>	<b>Insertion Date</b>	<b>Amount</b>
Polk County Itemizer Observer	04/10/24	173.94
Polk County Itemizer Observer	04/17/24	173.94
	<b>Sub Total</b>	347.88
		0.00
		0.00
	<b>Grand Total</b>	347.88

## Ad Text

NOTICE OF BUDGET COMMITTEE MEETING A public meeting of the Budget Committee for Dallas School District #2, Polk County, State of Oregon, to discuss the budget for fiscal year July 1, 2024 to June 30, 2025 will be held on Monday, April 22, 2024 at 6:00 p.m. in the boardroom at the District Office, 111 SW Ash St, Dallas, OR, 97338. Members of the public can watch the meeting by using the link posted on the Dallas School District website at [www.dallas.k12.or.us](http://www.dallas.k12.or.us) under the heading of Budget Committee Information or attend in person. The purpose of the meeting is to receive the budget message and to receive comment from the public on the proposed budget. This is a public meeting where deliberation of the Budget Committee will take place. The Dallas School District Budget Committee is dedicated to the public comment process and all agendas will contain time allotted for public comment. If you wish to submit written public comment via email it must be received by 4:00 p.m. on the date of the meeting. Comments submitted after 4:00 p.m. will be included in the next scheduled meeting. Please submit written public comment to [tami.montague@dsd2.org](mailto:tami.montague@dsd2.org) clearly marked with Budget Committee Public Comment in the subject line by 4:00 p.m. A copy of the proposed budget document will be available on the Dallas School District website at [www.dallas.k12.or.us](http://www.dallas.k12.or.us) no later than April 23, 2024. A second Budget Committee meeting is scheduled for 6:00 p.m. on May 13, 2024. Any additional meetings necessary will be announced at the May 13, 2024, meeting.



# APPENDIX

**DALLAS SCHOOL DISTRICT NO. 2**  
**DALLAS, OREGON**  
**July 10, 2023**

**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**

Steve Spencer, Superintendent/Clerk, shall be Budget Officer for FY 2023-2024.

**DEPUTY CLERK**

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

**CUSTODIAN OF DISTRICT FUNDS**

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

**AUTHORIZATION TO BORROW FUNDS**

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

**AUTHORIZATION TO SIGN CHECKS**

Steve Spencer, Superintendent/Clerk, and Tami Montague, Director of Fiscal Services/Deputy Clerk, are authorized to sign Dallas School District No. 2 checks and represent the School District in other financial matters.

**FIDELITY BONDS**

Steve Spencer, Superintendent/Clerk and Tami Montague, Director of Fiscal Services/Deputy Clerk, will each be bonded in the amount of \$100,000.

**DEPOSITORIES**

Depositories for Dallas School District No. 2 funds are designated as follows for FY 2023-2024:

**Oregon State Treasury Local Government Investment Pool**

General Fund

Capital Bond Projects

Debt Service

**Bank of America, Salem Branch**

General Fund

Accounts Payable Account

Payroll Account

Payroll Tax Account

**Citizens Bank, Dallas Branch**

Dallas School District Food Service Account

Dallas High School Student Body Account

Checking Accounts Payable

Passbook Savings

Scholarship Money Market

Whitworth Elementary School Checking Account

LaCreole Middle School Student Body Checking Account

Oakdale Elementary School Student Body Checking Account

Lyle Elementary School Student Body Checking Account

Morrison Student Body Checking Account

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

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

**DESIGNATE AUDITOR**

The firm of Umpqua Valley Financial is recommended as the official audit firm for Dallas School District No. 2.

**LEGAL COUNSEL**

The law firms of Garrett, Hemann, Robertson P.C. and The Hungerford Law Firm are recommended as official legal counsel for Dallas School District.

**BOARD MEETINGS**

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

**NEWSPAPER FOR LEGAL NOTICES**

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

**LOCAL PUBLIC CONTRACT REVIEW BOARD**

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

**AFFIRMATIVE ACTION OFFICER**

Steve Spencer, Superintendent/Clerk, shall serve as Affirmative Action Officer for FY 2023-2024.

**ADA COMPLIANCE OFFICER**

Autymn Galbraith, Director of Special Education, shall serve as the ADA Compliance Officer for FY 2023-2024.

**TITLE IX OFFICER**

Tim Larson, Athletic Director, shall serve as the Title IX Officer for FY 2023-2024.

**SAFETY OFFICER**

Bob Archer, Facilities Director, shall serve as the Safety Officer for FY 2023-2024.

**EXPOSURE CONTROL OFFICER**

Bob Archer, Facilities Director, shall serve as Exposure Control Officer for FY 2023-2024.

**PEST MANAGEMENT OFFICER**

Bob Archer, Facilities Director, shall serve as Pest Management Officer for FY 2023-2024.

**TITLE I DIRECTOR**

Todd Baughman, Whole Child Administrator, shall serve as the Title I Director for FY 2023-2024.

**MIGRANT EDUCATION AND ENGLISH LANGUAGE LEARNER OFFICER**

Todd Baughman, Whole Child Administrator, shall serve as the Officer of Migrant Education and English Language Learners for FY 2023-2024.

**HEARINGS OFFICER**

Todd Baughman, Whole Child Administrator, shall serve as Hearings Officer for FY 2023-2024.

**AHERA Designation**

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

**Healthy and Safe Schools Plan Administrator**

Bob Archer, Facilities Director shall serve as the Health and Safe Schools Plan Administrator for FY 2023-2024.



**DALLAS SCHOOL DISTRICT NO. 2**  
**DALLAS, OREGON**  
**July 10, 2023**

**ITEM: DESIGNATION OF CONFIDENTIAL AND SUPERVISORY EMPLOYEES**

**INFORMATION:** Each year the Board must designate which employees shall be Confidential and Supervisory. Employees so designated shall be excluded from the collective bargaining units.

**CONFIDENTIAL EMPLOYEES:**

Financial Analyst	Trista Girt
Fiscal Admin. Assistant/Accounts Payable	Tina Anderson
Fiscal Admin. Assistant/Payroll & Benefits	Sharrell Ford

**SUPERVISORY EMPLOYEES:**

Director of Fiscal Services/Deputy Clerk	Tami Montague
Executive Assistant to the Superintendent/Board	Juli Lichtenberger
Facilities Director	Bob Archer
Technology Director	Sean Johnson

**ADMINISTRATIVE EMPLOYEES:**

Director of Special Education	Autymn Galbraith
Director of Teaching & Learning	Nick Ingalls
Principal, Dallas High School	Tanner Smith
Assistant Principal, Dallas High School	Shannon Ritter
Assistant Principal, Dallas High School	Ashlie Miller
Athletic Director, Dallas School District	Tim Larson
Principal, LaCreole Middle School	Kashawna Knoll
Assistant Principal, LaCreole Middle School	Mary Barfknecht
Principal, Morrison	Todd Baughman
Principal, Whitworth Elementary	Darrick Bruns
Principal, Lyle Elementary	Reed Langdon
Principal, Oakdale Heights Elementary	Elizabeth Postlewait
*Superintendent/Clerk	Steve Spencer
*Assistant Superintendent/Director of Human Resources	Rachel Alpert

*\* The Superintendent is recognized as a special employee of the Board and is not considered for permanent status or as a member of any bargaining group.*

**Minutes  
Board Meeting  
July 10, 2023  
6:30 p.m.  
<https://dsd2-org.zoom.us/j/84855147461>  
District Office Board Room**

**Present:** Jon Woods, Lu Ann Meyer, Rob Ogilvie, Ed Dressel, Zach Steele, Steve Spencer, Juli Lichtenberger, Bob Archer, Sean Johnson, Tami Montague, Nick Ingalls, Rachel Alpert

**Visitors:** Ken Woods Jr., Brian Latta, Kendra Steele, Charlotte Riester, Arriel Robinson, Jim Umstead, Joy Umstead, Lorie Dressel

**1.0 Welcome/Pledge of Allegiance**

Steve Spencer, Superintendent, welcomed everyone to the meeting and lead them in the pledge of allegiance.

**2.0 Approval of the Agenda**

Lu Ann Meyer moved to approve the agenda for the meeting on July 10, 2023, seconded by Rob Ogilvie. The motion passed unanimously.

**3.0 Swearing in of New Board Members Ed Dressel and Zach Steele – Steve Spencer**

Steve Spencer swore in new Board members Ed Dressel and Zach Steele.

**4.0 Election of Board Chair and Vice-Chair (Board Action)**

Lu Ann Meyer moved to elect Jon Woods as Board Chair, seconded by Zach Steele. Motion passed unanimously.

Rob Ogilvie nominated Lu Ann Meyer as the Vice-Chair, seconded by Ed Dressel. The motion passed unanimously.

**5.0 Good News**

5.1 LaCreole is packed and ready for construction. They are excited to watch the progress.

5.2 All AVID registrations were paid for by the Oregon HECC grant. This is the equivalent to roughly \$10,000!  
Steve Spencer shared good news with the Board.

**6.0 Public Comment**

No public comment.

- 7.0 Announcements**
- 7.1 July Calendar
  - 7.2 No Board Meeting July 24, 2023
  - 7.3 Next Board Meeting August 14, 2023 at 6:30 p.m.
  - 7.4 Citizens Oversight Committee Meeting August 7, 2023 at 5:30 p.m.
- 8.0 Consent Agenda**
- 8.1 Approval of June 26, 2023 Board Minutes
  - 8.2 Annual Business Procedures
  - 8.3 Dallas School District 2023-2024 Organization Chart  
Zach Steele moved to approve the Consent Agenda, seconded by Lu Ann Meyer. The motion passed unanimously.
- 9.0 City Presentation on Creating a Sustainable General Fund – Mayor Ken Woods Jr. and City Manager Brian Latta**  
Ken Woods Jr, City of Dallas Mayor, and Brian Latta, City Manager, shared a presentation on potential operations levy options. The goal is to create a sustainable General Fund for the City of Dallas. Discussion was held.
- 10.0 Resolution #23-24-01 Authority to Pay Bills and Expend Funds (Board Action)**  
Tami Montague, Director of Fiscal Services, stated this is an annual resolution which authorizes the District to pay bills and expend funds. Lu Ann Meyer moved to approve Resolution #23-24-01 authority to pay bills and expend funds, seconded by Rob Ogilvie. The motion passed unanimously.
- 11.0 Resolution #23-24-02 Adopting the Budget, Making Appropriations, Imposing and Categorizing the Tax (Board Action) – Tami Montague**  
Tami Montague shared there was a mistake on Resolution #22-23-10 which was previously approved. The issue has been fixed and Tami Montague asked for approval of the new resolution. Zach Steele moved to approve Resolution #23-24-02 adopting the budget, making appropriations, imposing and categorizing the tax, seconded by Ed Dressel. The motion passed unanimously.
- 12.0 Dallas High School and LaCreole Middle School Fees (Board Action)**  
Steve Spencer shared that because all school fees were waived last year he is asking the Board to approve the fees which are being imposed again. Lu Ann Meyer moved to approve the Dallas High School and LaCreole Middle School fees, seconded by Ed Dressel. The motion passed unanimously.
- 13.0 Board Advisory Committees (Board Action)**  
Steve Spencer shared there are three Board advisory committees; Citizens Oversight Committee, Finance Committee, and Budget Committee. Zach Steele moved to approve the Board Advisory committees as presented, seconded by Lu Ann Meyer. The motion passed unanimously.



**14.0 District Committee Assignments**

The Board discussed the different district committees. Each member chose their assignments.

**15.0 Discussion Items****15.1 Social Media Litigation**

Steve Spencer shared information regarding the litigation. There are over 100 districts joining the litigation and more continue to join. There is not a cost to be a part of the litigation. Discussion was held. Steve Spencer will move forward communicating with legal counsel pursuing the litigation.

**15.2 Board Retreat**

Steve Spencer asked if there are topics the Board would like as part of the agenda for the board retreat. Discussion was held.

Steve Spencer introduced, Nick Ingalls to the Board. Nick Ingalls is the new Director of Teaching and Learning for the district.

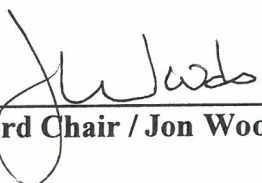
**Jon Woods, Board Chair, read in a statement moving the Board into Executive Session.**

**16.0 Executive Session ORS 192.660**

(f) To Consult with counsel regarding the legal rights and duties of the public body with regard to current litigation or litigation likely to be filed

**The Board adjourned back into regular session.**

**17.0 Adjourn at 8:13 p.m.**

  
 \_\_\_\_\_  
 Board Chair / Jon Woods

8/14/23  
 Date

  
 \_\_\_\_\_  
 Board Secretary / Juli Lichtenberger

8/14/2023  
 Date



# GLOSSARY OF TERMS & DEFINITIONS

**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.

**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

Description	Weight Amount	Notes
Special Education	1.0	December count of IEPs
English Second Language	.50	
Pregnant & Parenting	1.0	
Poverty Factor	.25	
Foster Care/Neglected & 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**

Account for the sale and repayment of general obligation bonds. These "GO" 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/education 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 (expensed, including depreciation and indirect costs) of providing goods or services to students are recovered primarily through user charges.

**EXPENDITURES**

Decrease 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 1<sup>st</sup>.

**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 of 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 limitations passed by Oregon's voters in November 1990, limiting local property taxes for schools to \$5 per \$1000 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 employee’s 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 and 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 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 carry over 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.

Fund Classifications

**100 General Fund.** Accounts for all financial resources of the districts except those required to be accounted for in another fund.

**200 Special Revenue Funds.\*** Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include: restricted state or federal grants-in-aid; restricted tax levies. A separate fund may be used for each restricted source or one fund may be used, supplemented by the dimension project/reporting code; e.g., bus replacement fund. Food Service and Student Body Funds should be classified here.

\*Strictly for reporting purposes within ODE's data collections:

**201** Federal Revenue Sources and Expenditures

**250** State, Local, and Other Revenue Sources and Expenditures

**251** Student Investment Account

**252** Measure 98: High School Success

**299** Child Nutrition Programs – Food Service Sources and Expenditures

*Section 1111(h)(1)(C)(x) of the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act (ESSA) requires the reporting of: "the per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual non-personnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year."*

**300 Debt Service Funds.** Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

**400 Capital Projects Funds.** Account for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds). The most common source of revenue in this fund would be the sale of bonds. A separate fund may be used for each capital project or one fund may be used, supplemented by the dimension project/reporting code.

**500 Enterprise Funds.** Account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges. Enterprise funds are also used to account for operations where the school board or state regulatory agency has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Some examples of enterprise funds might include funds used for the bookstore operation, the athletic stadium and the community swimming pool. Few School Districts have activities that would require the use of Enterprise funds. Do not include Food Service or Student Body Funds here.

**600 Internal Service Funds.** Account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis. Some examples of internal service funds could include those used for central warehousing and purchasing, central data processing, and central printing and duplicating, self-insurance fund and unemployment fund.

**700 Trust and Agency Funds.** 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. Trust funds would include nonexpendable trust funds, expendable trust funds, and pension trust funds. Agency funds could include funds for a teacher or a parent-teacher organization. Do not include Food Service or Student Body Funds here.

### Revenue Sources

This dimension permits classification of revenues by source. The primary classification differentiates local, intermediate, State and Federal revenue sources.

#### *1000 Revenue from Local Sources.*

1100 Taxes. Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**1110 Ad Valorem Taxes Levied by District.** 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.

1111 Current Year's Taxes. Property taxes levied by a district on the assessed value of real 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.

1113 County Tax Sales for Back Taxes. Revenue received as a result of the sale of property to satisfy a property tax lien.

1114 Payments in Lieu of Property Taxes. Amounts received in lieu of property taxes, including Western Oregon Severance Tax, Eastern Oregon Severance Tax, and tax court settlements.

**1120 Local Option Ad Valorem Taxes Levied by District.** Local option taxes levied by a district on the "Tax Gap" 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. Tax Gap refers to the difference between the Measure 5 tax limit (.005 \* Real Market Value) and the Measure 50 Tax Limit (Sum of permanent and gap bond tax rates times Assessed Value). Local option revenue cannot exceed the gap amount so the excluded local revenue is the lesser of:

(1) Actual Local Option Taxes Received,

(2) 2003-2005, \$500 per extended ADMw; 2005-07, \$750 per extended ADMw; 2007-08, \$1,000 per extended ADMw, (The \$1,000 limit is increased by 3% each year starting in 2008-09) or

(3) 2003-05 10%, of the sum of the General Purpose Grant, Transportation Grant, Facility Grant and High Cost Disability Grant; 2005-07 15% and 2007-08 and after 20%.

Record the excess in Source 1110.

**1121 Current Year's Local Option Taxes.** Local option property taxes levied by a district on the assessed value of real property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

**1122 Prior Year's Local Option Taxes.** Local option taxes collected for fiscal periods preceding the current year.

**1123 Penalties and Interest on Local Option Taxes.** Amounts collected as penalties for the payment of local option taxes after the due date, and the interest charged on delinquent local option taxes from the due date to the date of actual payment.

**1130 Construction Excise Tax.** Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session which allows for a construction excise tax.

**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 Governmental 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. (PUDs, rural telephone exchanges, etc.)

**1300 Tuition.** Money received from individuals, welfare agencies, private sources and other districts for education provided in the district. (When tabulating total income from tuition at the federal level, only items 1311, 1321, and 1331 are tabulated.)

**1310 Regular Day School Tuition.** Money received as tuition for students attending the regular day schools in the district, including alternative programs entitled to State School Fund support. Use 1310 when instruction and related services are tied directly to the student.

**1311 Tuition From Individuals.** Money received from individuals, private sources, or welfare agencies as tuition in regular day schools.

**1312 Tuition From Other Districts Within the State.** Money received for regular day schools tuition from other districts within the state.

**1313 Tuition From Other Districts Outside the State.** Money received for regular day schools tuition from districts outside the state.



**1320 Adult/Continuing Education Tuition.** Money received as tuition for students attending adult/continuing education schools in the district.

1321 Tuition From Individuals. Money received from individuals for education provided by the district.

1322 Tuition From Other Districts Within the State. Money received from districts for education provided by the district.

1323 Tuition From Other Districts Outside the State. Money received from districts for education provided by the district.

1324 Tuition/Contract Receipts for Community Services.

**1330 Summer School Tuition.** Money received as tuition for students attending summer school.

1331 Tuition From Individuals.

1332 Tuition From Other Districts Within the State.

1333 Tuition From Other Districts Outside the State.

1400 Transportation Fees. Money received from individuals, private sources, welfare agencies, and other districts for transporting students to and from school and school activities. (When tabulating total income from transportation at the federal level, only items 1411 and 1421 are tabulated.)

1410 Regular Day School Transportation. Money received for transporting students to and from regular day schools and school activities, including alternative programs entitled to State School Fund support.

**1411 Transportation Fees From Individuals.**

**1412 Transportation Fees From Other Districts Within the State.**

**1413 Transportation Fees From Other Districts Outside the State.**

**1420 Summer School Transportation.** Money received for transporting students to and from summer school.

1421 Transportation Fees From Individuals.

1422 Transportation Fees From Other Districts Within the State.

1423 Transportation Fees From Other Districts Outside the State.

**1500 Earnings on Investments.** Money received as profit from holdings for savings.

1510 Interest on Investments. Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations. Arbitrage rebates would be recorded in account 1510.

1530 Gain or Loss on Sale of Investments. Gains or losses realized from the sale of bonds or stocks. Gains represent the excess of the sales proceeds over cost or other basis at date of sale (cost less amortization of premium in the case of long-term bonds purchased at a premium over par value or cost plus accretion of discount on long-term bonds purchased at a discount under par value). Gains realized from sale of U.S. Treasury bills represent interest income and should be credited to account 1510 above.

Losses represent the excess of the cost or other basis at date of sale (as described above) over the sales proceeds.

**1600 Food Service.** Revenue for dispensing food to students and adults.

1610 Daily Sales—Reimbursable Programs. Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the U.S. Department of Agriculture. Federal reimbursements are not entered here. They should be recorded under code 4500.

1611 Breakfast. Money received from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.

1612 Lunch. Money received from students for the sale of reimbursable lunches as part of the National School Lunch Program.

1613 Special Milk Program. Money received for the sale of reimbursable milk as part of the Special Milk Program.

1620 Daily Sales—Non-reimbursable Program. Money received from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk. This category would include all sales to adults, the second Type A lunch to students and a la carte sales.

1630 Special Functions. Money received from students, adults or organizations for the sale of food products and services considered special functions. Some examples would include potlucks, PTA sponsored functions and athletic banquets.

**1700 Extracurricular Activities.** Revenue from school-sponsored activities.

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

1720 Bookstore Sales. Revenue from sales by students or student-sponsored bookstores.

1730 Student Organization Membership Dues and Fees. Revenue from students for memberships in school clubs or organizations.

1740 Fees. Revenue from students for fees such as locker fees, towel fees, and equipment fees. Transportation fees are recorded under account 1400.

1750 Concessions.

1760 Club Fund Raising.

1790 Other Extracurricular. Other revenue from extracurricular activities.

**1800 Community Services Activities.** Revenue from community services activities operated by a district. For example, revenue received from operation of a swimming pool as a community service would be recorded here. Multiple accounts may be established within the 1800 series to differentiate various activities.

1900 Other Revenue From Local Sources. Other revenue from local sources which are not classified above.

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

**1920 Contributions, Donations and General Fundraising From Private Sources.** Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Separate accounts may be maintained for unrestricted revenue and revenue which is restricted as to uses. General fundraising resources not related to student activities.

**1930 Rental or Lease Payments from Private Contractors.** Payments received from private contractors for the use of district-owned buses and garages in the operation of the pupil transportation system by the private contractor.

**1940 Services Provided Other Local Education Agencies.** Revenue from services provided other districts, other than for tuition and transportation services. These services include data processing, purchasing, maintenance, cleaning, consulting and guidance. Intermediate units will use this code in identifying

revenue for services provided to districts. Use 1940 when the ESD or district is providing general services to support instruction.

1941 Services Provided Other Districts Within the State. Revenue from services to districts within the state.

1942 Services Provided Other Districts Outside the State. Revenue from services to districts outside the state.

1943 Services Provided Other Charter Schools. Revenue from services to Charter Schools.

**1950 Textbook Sales and Rentals.** Revenue from the rental or sale of textbooks.

1951 Textbook Sales. Revenue from the sale of textbooks.

**1960 Recovery of Prior Years' Expenditure.** Refund of expenditure made in a prior fiscal year.

**1970 Services Provided Other Funds.** Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.

**1980 Fees Charged to Grants.** Indirect administrative charges assessed to grants.

**1990 Miscellaneous.** Revenue from local sources not provided for elsewhere. Record Medicaid Administrative Claiming (MAC) reimbursements, E-rate and SB1149 Energy revenues received here.

*2000 Revenue From Intermediate Sources.*

2100 Unrestricted Revenue. Revenue received as grants by the district which can be used for any legal purpose desired by the district without restriction. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.

**2101 County School Funds.** Revenue from the apportionment of the resources of the County School Fund, except Federal Forest Fees, which is recorded in account 4801. ORS 328.005 to 328.035.

**2102 General Education Service District Funds.** Revenue received by the district that is not referred to in other specific intermediate or other sources from an intermediate agency. (Effective 7/1/10)

**2103 Excess ESD Local Revenue.** Local revenue that exceeds what is guaranteed to the ESD through the funding formula (property taxes). Grant ESD, North Central ESD and Wallowa ESD (Effective 7/1/10)

**2105 Natural Gas, Oil, and Mineral Receipts.**

**2110 Intermediate 'I' Tax.** Revenue received from city and county income taxes.

2111 Current Year's 'I' Taxes. Income Taxes collected by the city or county for fiscal periods for the current year.

2112 Prior Year's 'I' Taxes. Income Taxes collected by the city or county for fiscal periods preceding the current year.

2113 Penalties and Interest on 'I' Taxes. Amounts collected as penalties for the payment of income taxes after the due date, and the interest charged on delinquent income taxes from the due date to the date of actual payment.

**2199 Other Intermediate Sources.**

**2200 Restricted Revenue.** Revenue received as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.

**2800 Revenue in Lieu of Taxes.** Payments made out of general revenues by an intermediate governmental unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately owned property or other tax base. It would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the intermediate governmental unit. ORS 530.110.

**2900 Revenue for/on Behalf of the District.** Payments made by an intermediate governmental jurisdiction for the benefit of the district, or contributions of equipment or supplies. It includes the payment to a pension fund by the intermediate governmental unit on behalf of a district employee for services rendered to the district, and a contribution of fixed assets by an intermediate governmental unit to the district. Separate accounts should be maintained to identify the specific nature of the revenue item.

An offsetting charge would be made to the appropriate expenditure account as if the district had expended the funds itself.

***3000 Revenue From State Sources.***

**3100 Unrestricted Grants-In-Aid.** Revenue recorded as grants by the district from state funds which can be used for any legal purpose desired by the district without restriction.

**3101 State School Fund—General Support.** ORS 327.006 to 327.013.

**3102 State School Fund—School Lunch Match.** That portion of the grant from the State School Fund which is earmarked by the district for the required matching of Section 4 federal school lunch grant received by the district.

**3103 Common School Fund.** ORS 327.403.

**3104 State Managed County Timber.** Revenue is in addition to that distributed through the county school fund. ORS 530.

**3106 State School Fund-Accrual.** That portion of the SSF paid in July and accrued to prior year.

**3199 Other Unrestricted Grants-in-aid.**

**3200 Restricted Grants-In-Aid.** Revenue recorded as grants by the district from state funds which must be used for a categorical or specific purpose.

**3204 Driver Education.**

**3222 State School Fund (SSF) Transportation Equipment.** ORS 327.033.

**3299 Other Restricted Grants-in-aid.** Use 3299 for restricted grants in aid from the state, e.g. School Improvement Fund Grant, Facility Grant and Lottery Bond dollars.

**3800 Revenue in Lieu of Taxes.** Payments made out of general revenue by a state to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to the taxation by the district on the same basis as privately owned property or other tax base. It would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the state.

**3900 Revenue for/on Behalf of the District.** Payment made by a state for the benefit of the district, or contributions of equipment or supplies. It includes the payment of a pension fund by the state on behalf of a district employee for services rendered to the district, and a contribution of fixed assets by a state unit to the district. Separate accounts may be maintained to identify the specific nature of the revenue item.

An offsetting charge would be made to the appropriate expenditure account as if the district had expended the funds itself.

*4000 Revenue From Federal Sources.*

**4100 Unrestricted Revenue Direct From the Federal Government.** Revenue direct from the federal government as grants to the district which can be used for any legal purpose desired by the district without restriction. Separate sub-accounts may be maintained to segregate grants for different purposes. Example: Revenue from federal Wildlife Refuge is recorded here.

**4200 Unrestricted Revenue From the Federal Government Through the State.** Revenues from the federal government through the state as grants which can be used for any legal purpose desired by the district without restriction. Separate sub-accounts may be maintained to segregate grants for different purposes.

**4201 Transportation Fees for Foster Children**

**4202 Medicaid Reimbursement for Eligible K-12 Expenses (Ages Five to Twenty-One)** Revenue received from the Oregon Health Authority (OHA) for Medicaid reimbursement for services pursuant to an Individualized Education Program (IEP)

**4300 Restricted Revenue Direct From the Federal Government.** Revenues direct from the federal government as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit. Separate sub-accounts may be maintained to segregate grants for different purposes.

**4500 Restricted Revenue From the Federal Government Through the State.** Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, IT USUALLY IS RETURNED TO THE GOVERNMENTAL UNIT. Separate sub-accounts may be maintained to segregate grants for different purposes. Examples of revenues to be recorded here are: Elementary and Secondary Education Act Programs, Vocational Programs, Child Nutrition Programs, Title 1, Bilingual ELL, School Nutrition, Vocational Education, IDEA 2004 (PL 108-446) Adult Education.

**4501 Medicaid Reimbursement for Eligible Early Intervention (EI) Services (Birth to Age Three)**

Revenue received from the Oregon Health Authority (OHA) for Medicaid reimbursement for EI services provided pursuant to an Individualized Family Service Plan (IFSP).

**4502 Medicaid Reimbursement for Eligible Early Childhood Special Education (ECSE) Services (Ages Three to Five)** Revenue received from the Oregon Health Authority (OHA) for Medicaid reimbursement for ECSE services provided pursuant to an Individualized Family Service Plan (IFSP).

**4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies.** Revenues from the federal government through an intermediate agency.

**4800 Revenue in Lieu of Taxes.** Payments made out of general revenues by the federal government unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately owned property or other tax base. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the federal government unit.

**4801 Federal Forest Fees.** ORS 294.060.

**4802 Impact Aid to School Districts for Operation (PL 874).**

**4803 Coos Bay Wagon Road Funds.**

**4899 Other Revenue in Lieu of Taxes.**

**4900 Revenue for/on Behalf of the District.** Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies. It includes a contribution of fixed assets by a federal governmental unit to the district and foods donated by the federal government to the district. Separate accounts should be maintained to identify the specific nature of the revenue item.

An offsetting charge would be made to the appropriate expenditure account as if the district had expended the funds itself.

*5000 Other Sources.*

**5100 Long-term Debt Financing Sources.** The principal portion from the sale of bonds.

5110 Bond Proceeds. Receipts of proceeds from the sale of bonds.

5120 Bond Premium.

5130 Accrued Interest. Revenue from accrued interest from the sale of bonds.

5140 Mortgage Receipts.

5150 Loan Receipts.

5160 Lease Purchase Receipts.

**5200 Interfund Transfers.** Revenue earned or received from another fund which will not be repaid.

**5300 Sale of or Compensation for Loss of Fixed Assets.** Revenue from the sale of school property or compensation for the sale or loss of fixed assets.

**5400 Resources—Beginning Fund Balance.**

## Expenditure Functions

Function describes the type of activity that is carried out. The five major functional areas are: 1000—Instruction, 2000—Support Services, 3000—Enterprise and Community Services, 4000— Facilities Acquisition and Construction, and 5000—Other Uses. The four digit function codes are sub-functions to provide program and service area information. Functions and sub-functions consist of activities which have similar general operational objectives.

### *1000 Instruction.*

Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.

**1100 Regular Programs.** Instructional activities designed primarily to prepare students for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Regular programs include: Elementary, K-5 or K-6; Middle or Junior High; High School; and Pre-kindergarten. Districts should charge classroom expenditures according to the definitions as long as the allocation of costs can be reasonably determined or estimated.

**1111 Elementary, K-5 or K-6.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years. (Effective 7/1/11)

**1113 Elementary Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program.

**1121 Middle/Junior High Programs.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years. Area of responsibility codes are required with this function.

**1122 Middle/Junior High School Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student-financed and managed activities.

**1131 High School Programs.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements. Area of responsibility codes are required with this function.



**1132 High School Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech and debate. Also included are student-financed and managed activities.

**1140 Pre-kindergarten Programs.** Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.

**1200 Special Programs.** Instructional activities designed primarily to deal with students having special needs. The Special Program Service Area includes (1) talented and gifted; (2) children with disabilities; (3) disadvantaged children; and (4) special programs for other student populations.

**1210 Programs for the Talented and Gifted.** Special learning experiences for students identified as gifted or talented.

**1220 Restrictive Programs for Students with Disabilities.** Special learning experiences for students with disabilities who spend  $\frac{1}{2}$  or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

1221 Learning Centers – Structured and Intensive.

1222 Developmental Kindergarten.

1223 Community Transition Centers.

1224 Life Skills with Nursing.

1225 Out of District Programs.

1226 Home Instruction.

1227 Extended School Year Programs. As defined in OAR 581-015- 2065(7).

1228 Diagnostic Classrooms.

1229 Other.

**1250 Less Restrictive Programs for Students with Disabilities.** Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities. All special education expenditures, including 1250, need to be reported to the state at the school level.

**1260 Treatment and Habilitation.** Services designed to address a child's developmental deficits in sensory, motor, communication, self-help, and socialization areas. May be used for birth to 5 (pre-K) special education. Do not use with AOR 340 Early Intervening Services.

**1270 Educationally Disadvantaged.** Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their ability to learn.

**1271 Remediation.** Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School. 1271 includes programs outside the regular classroom (i.e., pull-out programs) in addition to those outside the regular school day. Also, use function 1271 for Summer School remedial classes specifically designed to improve student



performance to meet state standards. Also use for instructional expenses related to historically underserved students. Area of responsibility codes are required with this function

**1272 Title IA/D.** Record Title IA/D instructional activities here.

**1280 Alternative Education.** Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework. On-line curriculums would be coded here.

1281 Public Alternative Programs. Alternative learning experiences provided by other public agencies, including community colleges, other school districts, education service districts, etc.

1282 Private Alternative Programs. Alternative learning experiences provided by private contractors.

1283-1287 District Alternative Programs. Alternative learning experiences provided by the school district.

1288 Charter Schools. Expenditures related to an Oregon public charter school.

1289 Other Alternative Programs. Other alternative learning experiences that cannot be classified above.

1290 Designated Programs. Special learning experiences for other students with special needs; such as, English Language Learner students, teen parents and migrant education.

**1291 English Language Learner (ELL) – As per ORS 336.079, instructional activities for ELL students used in acquisition of the English language. Pro-rate duties as applicable.**

**1292 Teen Parent Programs.** Instructional programs designed to accommodate the needs of teen parents.

**1293 Migrant Education.** Instructional programs designed to meet the needs of migrant students.

**1294 Youth Corrections Education.** Instructional programs delivered to youth in detention.

**1295 English Language Learner (ELL) – Instructional Activities not related to ORS 336.079 for ELL students used in acquisition of the English language. Pro-rate duties as applicable.**

**1299 Other Programs.** Do not use 1299 for children with IEPs.

**1300 Adult/Continuing Education Programs.** Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to: foster the development of fundamental tools of learning; prepare students for a post-secondary career; prepare students for post-secondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interest; or enrich the aesthetic qualities of life.

**1400 Summer School Programs.** Instructional activities as defined under 1100 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term; this does not include the summer term of a 12-month school year. Use function

1271 for Summer School remedial classes designed to improve student performance to meet state standards. Do not use this number for Extended School Year (ESY) programs. Alternative programs that run through the summer are alternative programs, not summer school.

1410 Elementary. Instructional activities as defined under 1111 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

1420 Middle/Junior High. Instructional activities as defined under 1121 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

1430 High School. Instructional activities as defined under 1131 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

1460 Special Programs, Summer School. Instructional activities as defined under 1200 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

1490 Other Summer School Programs. Other summer school programs which cannot be defined above.

### *2000 Support Services.*

Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

2100 Support Services—Students. Activities which are designed to assess and improve the well-being of students and/or supplement the teaching process.

**2110 Attendance and Social Work Services.** Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. Use for administrative services for Home Schooling as well as Drug and Alcohol Programs.

2111 Service Area Direction. Activities associated with directing and managing attendance and social work services.

2112 Attendance Services. Activities such as prompt identification of attendance patterns, promotion of positive attendance attitudes, response to attendance problems and enforcement of compulsory attendance laws.

2113 Social Work Services. Activities such as investigating and diagnosing student problems; casework and group work for students and parents; interpretation of student problems for other staff members; advocacy for change in circumstances surrounding the individual student which are related to the student's school problem(s).

2114 Student Accounting Services. Activities of maintaining a database of records related to school attendance, family, and other census data. Data is used by teachers and guidance staff.

2115 Student Safety. Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety. Expenses associated with the security of buildings, grounds and equipment should continue to be accounted for in the 2546 function code.

2117 Identification and Recruitment of Migrant Children. Including the Migrant Student Record Transfer System.

2119 Other Attendance and Social Work Services. Attendance and social work services other than those described above.

**2120 Guidance Services.** Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development;

assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Use this function for School to Work services, e.g. job placement, referral, career counseling.

2121 Service Area Direction. Activities associated with directing and managing guidance services.

2122 Counseling Services. Activities centered upon all student relationships for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations; to relate their abilities, and aptitudes to educational and career opportunities; to utilize their abilities in formulating realistic plans; and to achieve satisfying personal and social development.

2123 Appraisal Services. Activities which assess student characteristics to be used in administration, instruction, and guidance to assist the student in assessing his/her purposes and progress in personality and career development.

2124 Information Services. Activities for disseminating educational, occupational, and personal social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information might be provided directly to students through activities such as group or individual guidance, or it might be provided indirectly to students, through staff members or parents.

2126 Placement Services. Activities organized to: (1) help place students in appropriate educational situations and/or in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school, and (2) help students make the transition from one educational or occupational experience to another. This may include admissions counseling, referral services, assistance with records, and follow-up communications with employers.

2129 Other Guidance Services. Other guidance services which cannot be classified above.

**2130 Health Services.** Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.

2131 Service Area Direction. Activities associated with directing and managing health services.

2132 Medical Services. Activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services; periodic health examinations; emergency injury and illness care; and communications with parents and medical officials. Premiums for student health insurance are recorded here.

2133 Dental Services. Those activities associated with dental screening, dental care, and orthodontic activities.

2134 Nurse Services. Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referrals for other health services.

2139 Other Health Services. Other health services not classified above.

**2140 Psychological Services.** Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

2141 Service Area Direction. Activities associated with directing and managing the psychological services.

2142 Psychological Testing Services. Activities concerned with administering psychological tests, standardized tests and inventory assessment of ability, aptitude, achievement, interests and personality and the interpretation of these measures for students, school personnel and parents.

2143 Psychological Counseling Services. Activities which take place between a school psychologist or counselor and students and their parents in which the students are helped to receive, clarify, solve, and resolve problems of adjustment and interpersonal relationships.

2144 Psychotherapy Services. Activities which provide a therapeutic relationship between a qualified mental health professional and one or more students in which the students are helped to perceive, clarify, solve, and resolve emotional problems or disorders.

2148 Other Psychological Services. Other activities associated with psychological services not classified above.

**2150 Speech Pathology and Audiology Services.** Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

2151 Service Area Direction. Activities associated with directing and managing speech pathology and audiology services.

2152 Speech Pathology Services. Activities organized for the identification of students with speech and language disorders; diagnosis and appraisal of specific speech and language disorders, referral for medical or other professional attention necessary to the habilitation of speech and language disorders; provision of required speech habilitation services; and counseling/guidance of students with speech and language disorders, their parents and teachers, as appropriate.

2153 Audiology Services. Activities organized for the identification of students with hearing loss; determination of the range, nature, and degree of hearing function; referral for medical or other professional attention as appropriate to the habilitation of hearing; language habilitation; auditory training, speech reading (lip-reading), and speech conservation, as necessary; creation and administration of programs of hearing conservation and counseling/guidance of students with hearing loss, their parents, and teachers, as appropriate.

2159 Other Speech Pathology and Audiology Services. Other activities associated with speech pathology and audiology services not classified above.

**2160 Other Student Treatment Services.** Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

**2190 Service Direction, Student Support Services.** Activities concerned with direction and management of student support services; e.g., special education, ELL and at risk programs. Expenditures for the special education director for the district should be recorded here.

2200 Support Services—Instructional Staff. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

**2210 Improvement of Instruction Services.** Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

2211 Service Area Direction. Activities associated with directing and managing the improvement of instruction services. The District's Director of Instruction should be charged here.

2213 Curriculum Development. Activities designed to aid teachers in developing, preparing and utilizing curriculum materials.

2219 Other Improvement of Instruction Services. Activities for improving instruction other than those classified above.

**2220 Educational Media Services.** Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes. Use 2220 for computer repair if related to instruction and for learning resources that support professional technical education.

2221 Service Area Direction. Activities concerned with directing and managing educational media services.

2222 Library/Media Center. Activities such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials; and networking with other entities to offer a wide array of these materials to students and staff. Also included are services to instructional staff related to the use of the media center materials; and instruction of students in the use of media center materials and equipment.

2223 Multimedia Services. Activities such as selecting, preparing, maintaining and circulating to instructional and administrative staff all multimedia equipment and materials.

2224 Educational Television Services. Activities concerned with planning, programming, writing, presenting and receiving educational programs or segments of programs via closed circuit or broadcast television.

2229 Other Educational Media Services. Educational media services other than those classified above.

**2230 Assessment and Testing.** Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

**2240 Instructional Staff Development.** Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. All staff development costs for non-instructional staff should be charged to their function. Use this function for staff development that is instructionally related.

**2300 Support Services—General Administration.** Activities concerned with establishing and administering policy in connection with operating the district.

**2310 Board of Education Services.** Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.

**2320 Executive Administration Services.** Activities associated with the overall general administrative or executive responsibility for the entire district.

2321 Office of the Superintendent Services. Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the district. This function area includes all personnel and materials in the office of the chief executive officer.

Activities of the deputy, associate and/or assistant superintendents should be recorded here.

2324 State and Federal Relations Services. Activities concerned with developing and maintaining good relationships with state and federal officials.

2329 Other Executive Administration Services. Other general administrative services which cannot be recorded under the preceding areas of responsibility.

2400 School Administration. Activities concerned with area wide supervisory responsibility. This function could include directors of districtwide instructional programs that have administrative responsibilities.

**2410 Office of the Principal Services.** Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.

**2490 Other Support Services—School Administration.** Other school administration services which cannot be recorded under the preceding functions.

2500 Support Services—Business. Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the district. Included are the fiscal, operation and maintenance, and internal services for operating all schools.

**2510 Direction of Business Support Services.** Activities concerned with directing and managing the business support services as a group.

**2520 Fiscal Services.** Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

2521 Service Area Direction. Activities of directing and managing fiscal services which includes the activities of the assistant superintendent, director, or business manager in directing and managing fiscal activities including debt management.

2522 Budgeting Services. Activities concerned with supervising budget planning, formulation, control, and analysis.

2523 Receiving and Disbursing Funds Services. Activities concerned with properly receiving and paying money for the district.

2524 Payroll Services. Activities concerned with paying periodic salaries and wages to employees for services rendered; paying related payroll taxes, assessments, and withholdings; and filing all required reports.

2525 Financial Accounting Services. Activities concerned with maintaining records of the financial operations and transactions of the district which include such activities as accounting and interpreting financial transactions and account records.

2526 Internal Auditing Services. Activities concerned with verifying the account records which include evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.

2527 Property Accounting Services. Activities concerned with preparing and maintaining current inventory records of land, buildings, and movable equipment. These records are to be used in equipment control and facilities planning.

2528 Risk Management Services. Activities involving the systematic identification and evaluation of exposure to loss within the district and selection of the most appropriate method for managing those exposures. Includes activities such as insurance program administration and loss prevention.



2529 Other Fiscal Services. Fiscal services which cannot be classified under the preceding functions. Including unemployment.

**2540 Operation and Maintenance of Plant Services.** Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.

2541 Service Area Direction. Activities of directing and managing the operation and maintenance of the school plant facilities.

2542 Care and Upkeep of Buildings Services. Activities concerned with keeping a physical plant clean and ready for daily use. Included are: Operating the heating, lighting, and ventilating systems; and rental and lease of buildings.

2543 Care and Upkeep of Grounds Services. Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

2544 Maintenance. Expenditures for activities concerned with maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.

2546 Security Services. Activities concerned with maintaining security and safety of school property.

2549 Other Operation and Maintenance of Plant Services. Operation and maintenance of plant activities which cannot be classified under the preceding functions.

**2550 Student Transportation Services.** Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities. Area Code 320 must be used with 2550 functions to designate Special Education costs. Charge insurance costs related to transportation to this function, including property and liability.

2551 Service Area Direction. Activities pertaining to directing and managing student transportation services.

2552 Vehicle Operation Services. Activities concerned with operating vehicles for student transportation. Driving of buses or other student transportation vehicles and liability insurance on student transportation vehicles is included.

2558 Special Education Transportation Services. Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment on dedicated special education routes are included here. Insurance costs should be allocated between regular and special education transportation. Use Area Code 320, Special Education Maintenance of Effort. Optional—for district use.

2559 Other Student Transportation Services. Student transportation services which cannot be classified under the preceding functions.

**2570 Internal Services.** Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.

2571 Service Area Direction. Activities of directing and managing internal services.

2572 Purchasing Services. Activities of purchasing supplies, furniture, equipment, and materials, used in school or district operation.

2573 Warehousing and Distributing Services. The operation of the system wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. This program includes the pickup and transporting of cash from school facilities to the central administrative office, or bank, for control and/or deposit in addition to other courier services.

2574 Printing, Publishing, and Duplicating Services. Activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Providing centralized services for

duplicating school materials and instruments such as school bulletins, newsletters, and notices are also included.

2579 Other Internal Services. Other internal services which cannot be classified under the preceding functions.

**2600 Support Services—Central Activities.** Other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical, and data processing services.

**2610 Direction of Central Support Services.** Activities concerned with directing and managing the central support services as a group.

**2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services.**

Activities, on a system wide basis, associated with conducting and managing programs of planning, research, development, evaluation and grant writing for a district.

2621 Service Area Direction. Activities associated with directing and managing the planning, research, development, and evaluation service area.

2622 Development Services. Activities concerned with the evolving process of utilizing the products of research and considered judgment for the deliberate improvement of educational programs.

2623 Evaluation Services. Activities concerned with ascertaining or judging the value of an action or an outcome of an action by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established.

2624 Planning Services. Activities concerned with the selection or identification of the overall, long-range goals, priorities, and objectives of an organization or program, and the formulation of various courses of action in terms of identification of needs and relative costs and benefits for the purpose of deciding which courses of action are to be followed in striving to achieve those goals, priorities, and objectives.

2625 Research Services. Activities concerned with the systematic study and investigation of the various aspects of education undertaken to establish facts and principles.

2626 Grant Writing. Activities concerned with seeking, writing and submitting grants for the district.

2627 Statistical Services. Activities concerned with relating and describing statistical information.

2628 Fundraising/Resource Development. Costs specifically incurred related to activities for raising new resources not related to specific student activities. Fundraising activity cost by student groups should be coded to their co-curricular function.

2629 Other Planning, Research, Development, and Evaluation Services. Other services of this nature not described above.

**2630 Information Services.** Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.

2631 Service Area Direction. Activities of directing and managing information services.

2632 Internal Information Services. Activities concerned with writing, editing, and providing administrative information to students and staff.

2633 Public Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.



2634 Management Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate to management information about the operation of the district, and about the community, state, and nation, in order to make logical decisions.

2639 Other Information Services. Activities concerned with information services not classified above.

**2640 Staff Services.** Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting. Record costs of finger printing employees under this function.

2641 Service Area Direction. Activities of directing and managing staff services.

2642 Recruitment and Placement Services. Activities concerned with employment and assigning personnel for the district.

2643 Staff Accounting Services. Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the district.

2645 Health Services. Activities concerned with medical, dental, and nurse services provided for district employees. Included are physical examinations, referrals, and emergency care.

2649 Other Staff Services. Staff services which cannot be classified under the preceding functions.

**2660 Technology Services.** Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.

2661 Service Area Direction. Activities concerned with directing and managing technology services.

2662 Systems Analysis Services. Activities concerned with the search for and an evaluation of alternatives which are relevant to defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of technology procedures or application to electronic technology equipment.

2663 Programming Services. Activities concerned with the preparation of a logical sequence of operations to be performed either manually or electronically, in solving problems or processing data and the preparation of coded instructions and data for such sequences.

2664 Operations Services. Activities concerned with scheduling, maintaining and producing data. These activities include operating business machines and data processing machines.

2669 Other Technology Services. Activities concerned with technology which are not described above. Including telephone and T-1 lines and fractional leased lines.

**2670 Records Management Services.** Activities concerned with retention and disposal of district records.

**2680 Interpretation and Translation Services.** Use for language and interpretation services not related to the acquisition of the English language.

**2690 Other Support Services—Central.** Central Services not classified above.

**2700 Supplemental Retirement Program.** Costs associated with a supplemental retirement program provided to both current and prior employees by the district.

*3000 Enterprise and Community Services.*

Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the

students or general public are financed or recovered primarily through user charges and community programs.

**3100 Food Services.** Activities concerned with providing food to students and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

3110 Service Area Direction. Activities of directing and managing food services.

3120 Food Preparation and Dispensing Services. Activities concerned with preparing and serving regular and incidental meals, lunches, or snacks to students and staff in a school or district which include operating kitchen equipment, preparing food, cooking, serving food, cleaning dishes, and storing dishes and kitchen equipment.

3130 Food Delivery Services. Activities concerned with delivering food to the school or district.

3190 Other Food Services. Food services activities which cannot be classified under the preceding functions.

**3200 Other Enterprise Services.** Activities concerned with other Enterprise Services

**3300 Community Services.** Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments. Also use for non-instructional expenses related to historically underserved students.

3310 Direction of Community Services Activities. Activities concerned with directing and managing community services activities.

3320 Community Recreation Services. Activities concerned with providing recreation for the community as a whole, or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.

3330 Civic Services. Activities concerned with providing services to civic affairs or organizations. This program area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.

3340 Public Library Services. Activities pertaining to the operating of public libraries by a district, or the provision of library services to the general public through the school library. Included are such activities as budgeting and planning the library's collection in relation to the community, and informing the community of public library resources and services.

3360 Welfare Activities Services. Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs include stipends for school attendance, salaries paid to pupils for work performed whether for the district or for an outside concern, and for clothing, food or other personal needs.

3370 Nonpublic School Students Services. Services to students attending a school established by an agency other than the state, subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for nonpublic school students. Statutory requirements in individual states may require construction of sub-functions for these and other functions and sub-functions related to expenditures for nonpublic school students. Special accounting provisions may be required for transfer

of these expenditures from corresponding functional accounts for services provided to public school students.

3390 Other Community Services. Services provided the community which cannot be classified above. College scholarship expenditures are recorded here.

**3500 Custody and Care of Children Services.** Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or childcare centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the district.

*4000 Facilities Acquisition and Construction.*

Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding, are recorded here. Maintenance and upkeep of buildings are charged to 2540.

**4110 Service Area Direction.** Activities pertaining to directing and managing facilities acquisition and construction services.

**4120 Site Acquisition and Development Services.** Activities pertaining to the initial acquisition of sites and improvements thereon.

**4150 Building Acquisition, Construction, and Improvement Services.** Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included.

**4180 Other Capital Items.** Activities concerned with major capital expenditures that are eligible for general obligation bonding like textbooks and technology.

**4190 Other Facilities Construction Services.** Facilities construction activities which cannot be classified above.

*5000 Other Uses.*

Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

**Note: Debt Service (5100) must be appropriated separately and Transfers of Funds (5200) must be appropriated separately to comply with local budget law under ORS 294.456.**

**5100 Debt Service.** The servicing of the debt of a district. Categories of debt service are listed under objects.

5110 Long-Term Debt Service. Expenditures for debt retirement exceeding 12 months.

5120 Short-Term Debt Retirement. Expenditures for debt retirement paid in full within the fiscal year.

**5200 Transfers of Funds.** These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund

and later transferring them. (These are not counted in local district totals of expenditures.) Interfund loans are not recorded here, but are handled through the balance sheet accounts.

**5300 Apportionment of Funds by ESD or LEA.** Apportionment of equalization funds and distribution of other funds by the educational service districts (flow-through dollars from ESDs to districts or other ESDs) or from an LEA acting as the fiscal agent for a grant distributed to other districts or other agencies.

**5400 PERS UAL Bond Lump Sum Payment to PERS.** The one time lump sum payment made to PERS following the issuance of a PERS UAL Bond.

*6000 Contingencies (for budget only).*

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Use with Object 810 only.

6110 Operating Contingency. Budgeted amount to be transferred by school board resolution to the proper expenditure code.

*7000 Unappropriated Ending Fund Balance.*

An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Use with Object 820 only.

Expenditure Objects

Object means the service or commodity obtained as the result of a specific expenditure. Seven major Object categories are identified and described in this handbook: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers. These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit code number, if used makes it possible to search out detailed information. Following are definitions of the major categories and subcategories. Where the term "district" is used it means school district or educational service district.

*100 Salaries.*

Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while ON THE PAYROLL of the district.

110 Regular Salaries. Full-time, part-time, and prorated portions of the costs for work performed by employees of the district who are considered to be in positions of a permanent nature.

**111 Licensed Salaries.** Costs for work performed by regular licensed employees of the district. Include licensed coordinators and licensed employees in bargaining unit under this object.

**112 Classified Salaries.** Costs for work performed by regular classified employees of the district. Confidential staff may be coded to this object or 114 below or you may use a district defined code to track separately.

**113 Administrators.** Costs for work performed by regular administrative employees who manage, direct, or administer programs of the district. Administrators need not be licensed to be charged to 113.

**114 Managerial—Classified.** Costs for work performed by employees who supervise or manage programs of the district. Supervisors of non-licensed staff, e.g. food services, transportation are recorded under this object. Supervisors are usually not regular classified employees

**115 Sabbatical.** Amounts paid by the district to employees on sabbatical leave.

**116 Supplemental Retirement Stipends.** Costs for retired employees of the district who receive supplementary retirement payments from the district.

**117 Unused Leave.** Unused leave payments when an employee retires or terminates employment are allowable in the year of payment provided they are allocated as a general administrative expense to all activities of the governmental unit or component. The unused leave is specific to the executive level staff (Supt, Deputies or direct reports to the Deputy Superintendent) on an organization chart.

**120 Nonpermanent Salaries.** Full-time, part-time and prorated portions of the costs for work performed by employees of the district who are hired on a temporary or substitute basis to perform work in positions in either temporary or permanent nature.

**121 Substitutes—Licensed.** Costs for work performed by substitute licensed employees of the district.

**122 Substitute—Classified.** Costs for the work performed by substitute classified employees of the district.

**123 Temporary—Licensed.** Salaries of temporary employees—full-time, part-time, and prorated portions of the costs for work performed by employees of the district who are hired on a temporary basis.

**124 Temporary—Classified.** Costs for work performed by temporary classified employees.

**130 Additional Salary.** Money paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above. The terms of such payment for overtime is a matter of state and local regulation or negotiated agreement. Includes additional pay for classified employee overtime and for activities such as coaching, supervision of extracurricular activities, extended contracts, etc. Object 130 should be used for all overtime.

140-190 Additional Salary. District defined. Must be reported to State as object 130.

**200 Associated Payroll Costs.**

Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (1) group health or life insurance, (2) contributions to public employees' retirement system, (3) social security, (4) workers' compensation, and (5) unemployment insurance.

**210 Public Employees Retirement System.** District payments to the Public Employees Retirement System.

211 Employer Contribution. Employer's contribution to the Public Employees Retirement System, Tier I and Tier II.

212 Employee Contribution, Pick-Up. Employee portion, paid by employer to the Public Employees Retirement System.

213 PERS UAL Contribution. Employers PERS debt service costs related to the PERS Unfunded Actuarial Liability.

214 PERS UAL Contribution. Employers PERS debt service costs related to the PERS Unfunded Actuarial Liability.

215 PERS UAL Contribution. Employers PERS debt service costs related to the PERS Unfunded Actuarial Liability.

216 Employer Contribution. Employer's contribution to the Oregon Public Services Retirement Plan, OPSRP or Tier III.

**220 Social Security Administration.** Employer's contribution to the Social Security/ Medicare (FICA) for employee retirement.

**230 Other Required Payroll Costs.**

231 Workers' Compensation. Amounts paid by the districts to provide workers' compensation insurance for its employees.

232 Unemployment Compensation. Amounts paid by the district to provide unemployment compensation for its employees.

**240 Contractual Employee Benefits.** Amounts paid by the district which are a result of a negotiated agreement between the Board of Directors and the employee groups. Examples of expenditures would be health insurance, long-term disability and tuition reimbursement. The district may assign account codes 241 through 249 for these expenditures. Include here payments/penalties in lieu of health insurance and penalties paid due to the choice not to offer benefits to employees (Affordable Care Act).

**270 Post Retirement Health Benefits (PRHB).** Post-retirement Health Benefits are costs of health insurance or health services not included in a pension plan for retirees and their spouses, dependents and survivors.

**300 Purchased Services.**

Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

**310 Instructional, Professional and Technical Services.** Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of medical doctors, lawyers, consultants, teachers for the instructional area.

311 Instruction Services. Non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are the services of teachers, teaching assistants, and teacher aides and "performance contract" activities. Use this code if the resident district is providing instructional services to the student and the resident district is paying for the student to receive additional services i.e. expanded options. On-line curriculums would be coded here.



312 Instructional Programs Improvement Services. Services performed by persons qualified to assist teachers and supervisors in enhancing the quality of the teaching process. This category includes curriculum consultants, in-service training specialists, etc., not on the payroll.

313 Student Services. Non-payroll services of qualified personnel to assist students and their parents in solving mental and physical problems to supplement the teaching process.

316 Data Processing Services.

317 Statistical Services.

318 Professional and Improvement Costs for Non-Instructional Staff. (Workshops, etc.) Use object code 342 for non-instructional staff travel, conferences, etc.

319 Other Instructional, Professional and Technical Services. Services which are professional and technical in nature which have not been classified above. Including sign language interpreters, language interpreters and translation services for student instruction.

**320 Property Services.** Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. These services are performed by persons other than district employees.

321 Cleaning Services. Services purchased to clean buildings or equipment other than those provided by district employees.

322 Repairs and Maintenance Services. Expenditures for repairs and maintenance services not provided directly by district personnel. This includes contracts and agreements covering the upkeep of grounds, buildings, and equipment. Technical repair services, e.g., copier repair, should be charged here.

324 Rentals. Expenditures for leasing or renting costs incurred by the district. This includes bus and other vehicle rental when operated by district personnel and lease of data processing equipment. Costs for single agreements covering equipment as well as operators are not included here, but are considered elsewhere under Purchased Services (see Transportation, Printing and Binding, Public Utility Services, Servicing and Maintenance Services).

325 Electricity. Expenditures for electrical energy.

326 Fuel. Expenditures for fuel used for heating and/or cooling.

327 Water and Sewage. Expenditures for water and sewage services.

328 Garbage. Expenditures for garbage service.

329 Other Property Services. Property Services purchased which are not classified above.

**330 Student Transportation Services.** Expenditures to persons (not on the district payroll) or agencies for the purpose of transporting children. These include those expenditures to individuals who transport themselves or to parents who transport their own children. Expenditures for the rental of buses which are operated by personnel on the district payroll are not recorded here; they are recorded under Purchased Services— Rentals.

331 State School Fund Reimbursable Student Transportation. Contract payments for transporting students from home to school and return, and instructional field trips.

332 State School Fund Non-reimbursable Student Transportation. Contract payments for transporting students on student body trips, interscholastic athletic events, out of state field trips, or non-instructional field trips (skating parties).

333 Board and Room in Lieu of Transportation. Payments as board and room made to parents or guardians to maintain children near school. Expenditures for rental of shelters for children and for maintenance of district owned shelters.

334 Transportation Portion of Tuition Payments. Conduit-type payments for transportation expense.

**340 Travel.** Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district.

Payments for per diem in lieu of meals and lodging and for car allowance also are charged here. Travel costs may be identified through use of the following sub-accounts at the option of the district. Use for travel costs incurred by district employees and students. Travel costs incurred by contracted professionals should be included in the cost of the service. Vehicles rented in lieu of reimbursing mileage to an employee should be charged to 340.

341 Travel, Local in District. Expenditures for district personnel between facilities and within the boundaries of the school district.

342 Travel, Out of District. Travel expenditures for district personnel to points outside the boundaries of the school district. Non-instructional staff travel is included here.

343 Travel, Student, Out of District. Travel expenditures for students to points outside the boundaries of the school district.

349 Other Travel. Travel expenditures which cannot be classified above.

**350 Communication.** Services provided by persons or businesses to assist in transmitting and receiving data or information. This category includes telephone and international data communications, postage machine rental and postage, fax and advertising. Expenditures for these services may be identified through the use of sub-accounts at the option of the district.

351 Telephone. Expenditures for telephone services, faxes, pagers and toll charges.

353 Postage. Expenditures for postage stamps and postage machine rentals.

354 Advertising. Expenditures for printed announcements and legal notices in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bond sales, used equipment sales, and other objects. Costs for professional fees for advertising or public relation services are not recorded here but are charged to Professional Services.

355 Printing and Binding. Expenditures for job printing and binding usually according to specifications of the district. This includes the design and printing of forms and posters as well as printing and binding of district publications. Preprinted standard forms are not charged here, but are recorded under Supplies and Materials.

359 Other Communication Services. Including T-1 lines.

**360 Charter School Payments.** Expenditures to reimburse Charter Schools for services rendered to students.

370 Tuition. Expenditures to reimburse other educational agencies for services rendered to students. Use object 37X, if your district is paying another entity to provide the student's entire instructional program.

**371 Tuition Payments to Other Districts Within the State.** Conduit-type payments to districts, generally for tuition in the state for services rendered to students residing in the paying district. Where a governmental unit collects money from a non-operating district for the education of students from the non-operating district and pays it to an operating district, the non-operating district records such payments here.

**372 Tuition Payments to Other Districts Outside the State.** Conduit-type payments to districts, generally for tuition outside the state for services rendered to students residing in the paying district. Where a governmental unit collects money from a non-operating district for the education of student from the non-operating district and pays it to an operating district the non-operating district records such payments here.



**373 Tuition Payments to Private Schools.** Conduit-type payments to private schools, generally for tuition for students residing in the paying district.

**374 Other Tuition.** Tuition payments which cannot be classified above. Record post- graduation scholarship payments here.

**380 Non-instructional Professional and Technical Services.** Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.

381 Audit Services. Expenditures to an audit firm for completion of the annual audit of the district's financial records. Also included would be costs for other reports and consultations provided by the audit firm. Use with Function 2310.

382 Legal Services. Expenditures for consultations with the district's attorney and associated legal costs. Use with Function 2310. May be used with function 4150 when associated with a capital project.

383 Architect/Engineer Services. Expenditures for professional services of licensed professionals for consultation, regarding the district's facilities.

384 Negotiation Services. Expenditures for services performed in negotiating or conferring with any labor group.

385 Management Services. Services performed by persons qualified to assist management either in the broad policy area or in the general operation of the district. This category includes consultants, individually or as a team, to assist the chief executive in conference or through systematic studies.

386 Data Processing Services. Services performed by persons, organizations, or other agencies qualified to process data. This category includes those data processing services purchased from another agency or concern or specialists who are contracted to perform a specific task on a short time basis.

387 Statistical Services. Non-payroll services performed by persons or an organization qualified to assist in handling statistics. This category includes special services for analysis, tabulations, or similar work.

388 Election Services. Expenditures for the costs incurred by the county clerk in conducting elections for the school district. Use with Function 2310.

389 Other Non-instructional Professional and Technical Services. Other professional services not classified above. Including sign language interpretation, language interpretation and translation services when working with parents.

**390 Other General Professional and Technological Services.**

**400 Supplies and Materials.**

Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

**410 Consumable Supplies and Materials.** Expenditures for ALL supplies for the operation of a district, including freight and cartage. If such supplies are handled for resale to students, only the net cost of supplies is recorded here.

NOTE: Accounts 411 through 419 are available for further identifying supplies for management purposes at the option of the district.

**420 Textbooks.** Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them. This category includes the costs of workbooks, textbook

binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented. E-textbooks are considered curriculum and would be coded here.

**430 Library Books.** Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books and e-library books.

**440 Periodicals.** Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

**450 Food.** Expenditures for food purchases related to 3100 Food Service only. Other food purchases should remain in object code 410.

**460 Non-consumable Items.** Expenditures for equipment with a current value of less than \$5,000 or for items which are “equipment-like,” but which fail one or more of the tests for classification as Object 541 or 542 (see object 540 definition). Examples might include hand held calculators, stacking chairs, etc. This object category could be used when a district desired to treat these items as equipment for budgeting, physical control, etc., without either violating the state dollar threshold for capital equipment or combining these items with consumable supplies (Object 410–419).

**470 Computer Software.** Expenditures for published computer software. Include licensure and usage fees for software here. The Cloud is considered software and would be coded here.

**480 Computer Hardware.** Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion. An iPad or e-reader needed to access e-textbooks is considered hardware and would be coded here.

#### *500 Capital Outlay.*

Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

**510 Land Acquisition.** Expenditures for the purchase of land.

**520 Buildings Acquisition.** Expenditures for acquiring buildings and additions, either existing or to be constructed, except for bus garages (See Object 562). Included are expenditures for installment or lease payment (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school—housing authorities or similar agencies. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are included also.

**530 Improvements Other Than Buildings.** Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the district. Improvement consists of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and

demolition work. Special assessments against the district for capital improvement such as streets, curbs, and drains are also recorded here.

**540 Depreciable Equipment.** Expenditures for the initial, additional, and replacement items of equipment, except for buses and capital bus improvements (See object 564). An equipment item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles that meets all of the following conditions:

1. It has an anticipated useful life of more than 1 year.
2. It is of significant value, measured as original cost or estimated market value. The current value threshold is \$5000. The federal value criterion currently is also \$5,000.
3. It retains its original shape and appearance with use.
4. It is nonexpendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than to replace it with an entirely new unit.
5. It does not lose its identity through incorporation into a different or more complex unit or substance.

Additional information related to GASB 34 requirements can be found in the Special Instructions for Recording Expenditures under the section entitled GASB Statement 34 Reporting Requirements at the beginning of Chapter 3

541 Initial and Additional Equipment Purchase. Expenditures for the initial and additional equipment such as machinery, furniture and fixtures, and vehicles.

542 Replacement Equipment Purchases. Expenditures for replacement of equipment which has been disposed.

**550 Depreciable Technology.** Expenditures for computer hardware, related equipment, and other capital outlay for technology. See object 540 for definition of capital outlay.

560 Depreciable Transportation. Expenditures for bus garages, buses and capital bus improvements for student transportation. See object 540 for definition of capital outlay.

**562 Bus Garage Purchases.** The purchase of a garage or garage improvements used for student transportation. All purchases using this code must also be listed on the Bus and Garage Depreciation Schedule and Mileage Report. All others should be reported under 520 Building Acquisitions.

**564 Bus and Capital Bus Improvements.** The purchase of buses and capital bus improvements e.g. handicap lift. All purchases using this code must also be listed on the Bus and Garage Depreciation Schedule and Mileage Report. All others should be reported under 540 Equipment.

**590 Other Capital Outlay.** Expenditures for all other Capital Outlay not classified above.

*600 Other Objects.*

Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.

**610 Redemption of Principal.** Expenditures which are from current funds to retire bonds, and principal portion of contractual payments for capital acquisitions.

620 Interest. Expenditures from current funds for interest on serial bonds, short-term loans and interest included in contractual payments for capital acquisitions. Sub-accounts may be used to record separately these different kinds of interest.

**621 Regular Interest.** Expenditures for all interest, excluding bus garage, bus and capital bus improvement interest.

**622 Bus Garage, Bus and Capital Bus Improvement Interest.** Only record expenditures for bus garage, bus and capital bus improvement interest here.

**630 Unrecoverable Bad Debt Write-Off.**

**640 Dues and Fees.** Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.

**650 Insurance and Judgments.** Insurance to protect school board members and their employees against loss due to accident or neglect.

651 Liability Insurance. Expenditures for insurance coverage of the district, or its officers, against losses resulting from judgments awarded against the district. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance. Payments of judgments awarded against the district and not covered by insurance are recorded under 655, Judgments Against the District.

652 Fidelity Bond Premiums. Expenditures for bonds guaranteeing the district against losses resulting from the actions of the treasurer, employees, or other persons of the district. Also recorded here are any expenditures (not judgments) made in lieu of liability bonds.

653 Property Insurance Premiums. Expenditures for insurance on any type property owned or leased by the district. Charge to function 2540 for buildings and 2550 for school buses.

654 Student Insurance Premiums. Expenditures for premiums on student accident insurance.

655 Judgments and Settlements Against the District. Expenditures from current funds for all judgments against the district that are not covered by liability insurance, but are of a type that might have been covered by insurance.

659 Other Insurance and Judgments. Payments for insurance and judgments not classified elsewhere.

**660 Depreciation (Used for Enterprise and Internal Service Funds Only).** The portion of the cost of a fixed asset, except for land, which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is allocated over the estimated service life of the asset, and each accounting period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense. Land is not depreciated.

662 Buildings. Depreciation expense for buildings and additions.

663 Improvements Other Than Buildings. Depreciation expense for improvements to sites other than the building facility. Examples include roadways and sidewalks.

664 Equipment. Depreciation expense for equipment including buses, automobiles and other vehicles. These items are defined as movable or fixed units of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles which meet the capital asset criteria.

665 Technology. Depreciation expense for technology, including work stations, servers and networking equipment

669 Other Capital Assets. Depreciation expense for capital assets not denoted above.

**670 Taxes, Licenses and Assessments.** This includes taxes, licenses and assessments paid to a government body and penalties assessed for lack of health benefits for eligible employees (Affordable Care Act).

**680 PERS UAL Lump Sum Payment to PERS.** The one time lump sum payment made to PERS following the issuance of a PERS UAL Bond. (Use only with 5400 function.)

**690 Grant Indirect Charges.** Charges made to a grant to recover charges made to administration.

*700 Transfers.*

This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).

**710 Fund Modifications.** This category represents transactions of conveying money from one fund to another. Generally, this takes the form of payments from the General Fund to some other fund and should be so recorded. They are not recorded as expenditures. (Use only with 5200 function.)

**720 Transits.** This category represents transactions which are transit or flow-through means to convey money to the recipient (person or agency). This includes transactions which place grants-in-aid, special grants (stipends), and tuition and transportation for other district use, in the hands of the user. (Use only with 5300 function.)

**790 Other Transfers.** This category is to be used for those transfer transactions which cannot be identified in the above classifications.

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. (Use only with 6110 function.)

**820 Reserved for Next Year.** (Use only with 7000 function.)