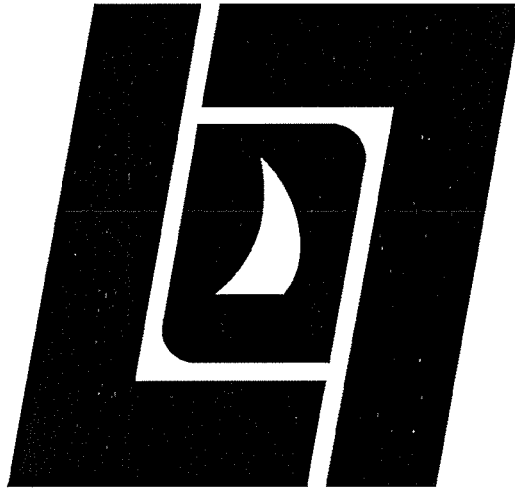


LAKE OSWEGO SCHOOL DISTRICT 7J

2455 S.W. Country Club Road
Lake Oswego, OR 97034



2013-14

(For the Fiscal Year Ending June 30, 2014)

ADOPTED BUDGET

Prepared by the Business Services Department

Stuart Ketzler, Executive Director of Finance

Budget Message

Since the early stages of the recent economic downturn, the School Board, administration, staff, and parents have been working assertively to reposition the district for the economic realities we are facing. A public school district in Oregon, although being very dependent on state funding, can to an extent out-manage many of the economic pitfalls it is dealt, but no Oregon school district is immune to the impact of significantly inadequate resources in conjunction with state-mandated educational prescriptions and the resulting increases in systems complexity.

In Lake Oswego, after years of extensive downsizing and restructuring -- including closing and reorganizing schools, changing school instructional schedules at all levels, increasing staff expectations, and limiting employees' compensation and work days -- very few new strategies that would not have significantly undesirable impact appear to be readily available. There simply are no easy fixes, no new silver bullet solutions. That said, we have to take the economic and political realities head on to "right-size" the district. Right-sizing will require us to adjust our physical facilities and infrastructure costs, as well as our instructional program and employee costs. As we have in the past, we must continue to enact strategic choices that will close the gap between costs and resources.

We have recently enacted the first phase of right-sizing our physical facilities infrastructure by closing and reorganizing schools to maintain reasonable class sizes and to build cash reserves. As a result, we have the time to make thoughtful, well-reasoned strategic decisions over the next three years to continue this effort.

At the same time, as more fully enumerated in the following strategic initiatives, there are a number of other significant strategic goals that must be realized within the next three years, chief among them renewal of the local option levy in November 2013. During that same time period, in addition to the items listed below, the district must also implement new Common Core Curriculum requirements, a new teacher evaluation system, and a new state report card system that weights growth more than achievement, all while meeting the high performance expectations of our community.

NEAR-TERM STRATEGIC INITIATIVES PHASING PROPOSAL

2012-13	PHASE I – 2013-14	PHASE II – 2014-15	PHASE III – 2015-16
<ul style="list-style-type: none"> Contract negotiations Plan for and enact reducing cost expenditures by a minimum of \$1M for 2013-14. 	<ul style="list-style-type: none"> Local Option renewal Plan for and enact reducing cost expenditures by a minimum of an additional \$1M for 2014-15. 	<ul style="list-style-type: none"> New Superintendent Plan for and enact reducing cost expenditures by a minimum of an additional \$1M for 2015-16. 	<ul style="list-style-type: none"> Contract negotiations Facilities, safety and technology bond Full-day K state funding option

Phase-In Strategies for 2012-13 through 2015-16

1. Focus the district's strategic economic planning on closing the current resources and expenditures gap in a three-year progression such that resources and expenditures are in balance and, therefore, relatively sustainable by the 2015-16 school year. To achieve this balance, it is proposed that the district pursue the economic target of right-sizing the district by reducing expenditures by approximately \$1M per year for the 2013-14, 2014-15 (\$2M total), and 2015-16 (\$3M total) school years. The cumulative savings over three years will be \$6M.

- Continue the process of right-sizing the district's school configurations with the goal of minimizing district infrastructure costs, maintaining reasonable class sizes, and creating adequate enrollment capacity at all levels on both sides of the lake.
 - Continue the process of right-sizing the district's staffing and program offerings with the goal of providing the greatest possible value with the available resources.
2. Pass the local option levy renewal scheduled for November 2013 and continue efforts to sustain strong Foundation fundraising in order to provide additional teachers at all program levels.
 3. Make well-reasoned determinations regarding the sale and/or rental of surplus district property, with the goal of utilizing resources gained from the sale of property to reinvest in district school facility enhancements and improvements. Pursue this strategy in concert with a facilities capital, safety, and technology improvement bond proposed for May 2014 or November 2014.
 4. Negotiate new three-year contractual agreements with all employee associations and establish three-year terms of employment with all at-will employees.
 5. Continue developing a focused, data-driven side-of-lake program and enrollment balance roadmap to guide district decisions and actions.
 6. Initiate the district's secondary school enrollment balance strategy.
 7. Continue the yearly grade level progression of elementary Spanish immersion through fifth grade, transitioning program to south side elementary location and south side secondary schools.
 8. Create the best possible conditions to recruit, employ, and successfully transition a new Superintendent of Schools.
 9. Create the best possible conditions to successfully integrate new building administrators and successfully establish new leadership teams where appropriate.
 10. Continue to develop mutually supportive relationship with new City of Lake Oswego leadership.

With respect to the first strategic initiative, the following general areas are being analyzed by administration for Board consideration in accomplishing \$1 million in cost reductions or revenue enhancements heading into the 2013-14 school year. Our cost reduction efforts will evolve and be more clearly defined over the next several months, especially as the level of state funding and the effects of PERS reform become more clearly known.

1. Review staff role responsibilities and salary compensation levels for all positions to ensure they are not out of line with role responsibilities and compensation levels of comparable Oregon districts with high performance expectations.
2. Review the re-organization of role responsibilities for all administrative roles and non-administrative management director roles to ensure the provision of essential management support staff services as well as the reduction of management support staff costs. Examples to be considered will include central office, community school, Foundation, high school administrative teams, central services, maintenance, and infrastructure systems.
3. Review and analyze an increase of one student per class in the district's teacher-student staffing ratios at all instructional levels (elementary, middle, high school).
4. Review and conduct an analysis of number of specialists, case loads, and teacher-student ratios at all instructional levels and in all district programs to ensure they are not out of line with the role responsibilities and compensation levels of comparable Oregon districts with high performance expectations.

5. Review and restructure the district's pre-school, pre-k, and extended care programs to ensure the cost structures and service offerings are cost neutral for the 2013-2014 school year.
6. Review and make the necessary adjustments to ensure that all elementary schools have the capacity for full- and half-day kindergarten programs given enrollment projections.
7. Revisit and review previous zero-based instructional program distinctions for the limitation of student course offerings or the increase in class sizes to reduce instructional program costs at the high schools.
8. Seek City of Lake Oswego support in funding school district program offerings which are aligned with the city's community service, such as the funding of the district swimming pool which is utilized by students and by the Lake Oswego community.
9. Review all central service and building level operational allocations to ensure essential services can be provided while saving district resources wherever possible.

Note: Reviewing job roles, expectations and compensation levels is standard practice in years when the district is entering into contract negotiations. All employee groups, including the Lake Oswego Education Association, the Lake Oswego School Employees Association, the Lake Oswego Administrators Association, and non-bargaining unit employee contracts and terms of employment end as of June 30, 2013.

Financial Model

Based on the data currently available in early March 2013, the district prepared a financial model (page 5) with actual results for 2009-10 through 2011-12, and projections for 2012-13 through 2015-16, showing the relationship between general operating revenues and expenditures. The model incorporates projections for revenue and expenditure based on then year-to-date data for 2012-13. All revenue estimates have been updated to the best most current data as of early March 2013, including preliminary Foundation revenue of \$1.5 million for the next fiscal year and beyond. Foundation fund-raising operates essentially on a calendar year basis such that the final amount raised for 2013-14 will not be known until approximately December 2013. For fiscal year 2012-13 and 2013-14, the district formula revenue projections from the Oregon Department of Education are used; for 2014-15 and 2015-16, the model uses the 2013-14 estimate, adjusted for an estimated state-wide increase of just over 7% per biennium. The 2013-15 formula revenues are based on a statewide appropriation to K-12 education of \$6.55 billion per the Co-Chairs' budget. Reductions from the proposal to realize \$1 million in cost reductions in 2013-14 are accounted for in the proposed 2013-14 budget, as well as certain expected cost increases in specific areas as more fully described in the notes accompanying the financial model. The \$1 million in reductions are not accounted for in the financial model on page 5.

Special Services Programs Reorganization

As more fully explained in prior Budget Messages, the Special Services department reorganized certain programs and implemented ACCESS, new specialized in-house programs, at the start of the 2008-09 school year. On a net basis, this reorganization has been essentially cost neutral to the district. The two new elementary ACCESS programs, fully funded through 2010-11 with federal stimulus funds, were added back to the financial model and the operating fund budgets beginning in 2011-12 in an amount of approximately \$500,000 per fiscal year.

Capital Improvement Projects

For 2013-14, the major General Fund capital improvement project will be at Oak Creek Elementary to replace its broken HVAC Direct Digital Control system. Several smaller projects at other sites are also planned. Using non-General Fund resources, projects at both High School stadiums are also planned. Energy enhancement projects funded under the state SB 1149 program will continue to be undertaken for the next several years, with special emphasis placed on either time-sensitive or high-return projects. The new Construction Excise Tax will generate additional resources to fund eligible capital improvement projects; these items are built into the Capital Projects Fund's 2012-13 budget.

Projected Tax Rates

District property tax rates declined to \$6.85 per \$1,000 taxable value in 2011-12, which follows a reduction to \$6.90 in 2010-11 from \$7.16 in 2009-10 due to the retirement of a debt as more fully discussed below. They are projected to remain at or slightly under \$6.85 in 2013-14, though the actual tax rate for a particular tax lot may be less due to the varying range of impact from Measure 5 compression. Until the 2010-11 fiscal year, compression had historically not been a major factor in the district's local option tax levy, but it has grown in significance during this biennium and will continue to until such time as real property values increase at a rate equal to, or greater than, increases in assessed values. Assuming a modest increase of 3% in real market values from 2012-13, the local option is projected to raise \$6,000,000 in 2013-14, which is roughly equivalent to 2012-13 estimated collections.

A property tax rate of \$5.86 per \$1,000 of taxable value is proposed to be levied for the General Fund budget. Approximately \$4.47 of this amount is the permanent local tax rate as limited by Measures 5 and 50. The balance, \$1.39, is the portion attributable to the local option under the current voter-approved authority. This \$1.39 local option authority will expire June 2015 and a renewal vote is planned for the November 2013 General Election. These rates will result in a total General Fund levy of approximately \$38,150,000, of which \$33,200,000 is estimated to be collected in 2013-14. The balance is either lost to discounts, compression under Measure 5, or will be collected in future years.

The debt service levy for 2013-14 is proposed to be \$6,400,000, \$6,015,000 of which is estimated to be collected in 2013-14. This is expected to result in a total 2013-14 debt service tax rate roughly equivalent to the current rate of \$0.99 per \$1,000 taxable value. This follows a reduction of \$.04 in 2011-12 from the 2010-11 rate of \$1.03, which followed a reduction of \$0.27 from the 2009-10 debt service tax rate of \$1.30. The large reduction in 2010-11 was due to the pay-off of a prior debt at the end of the 2009-10 fiscal year.

On an overall basis, Lake Oswego School District total property tax rates compare favorably to its neighbor districts as follows (rates are 2012-13 actual rates per thousand of Assessed Value):

	<u>Operating</u>	<u>Local Option</u>	<u>GO Debt</u>	<u>Total</u>
Lake Oswego School District	\$4.471	\$1.390	\$0.987	\$6.847
West Linn/Wilsonville School District	\$4.868	\$1.500	\$3.016	\$9.385
Riverdale School District	\$3.815	\$1.070	\$3.373	\$8.258
Portland Public School District	\$5.278	\$1.990	\$0*	\$7.268
Tigard/Tualatin School District	\$4.989	\$1.000	\$1.420	\$7.409
Sherwood School District	\$4.812	\$0	\$4.007	\$8.819
North Clackamas School District	\$4.870	\$0	\$2.248	\$7.118
Beaverton School District	\$4.693	\$0	\$2.082	\$6.775
Oregon City School District	\$4.963	\$0	\$1.455	\$6.418

*The PPSD GO Debt rate does not include their new \$482 million GO Bond approved in 2012. When fully issued, PPS estimates this new GO Bond will result in a GO Debt levy of \$1.100 per \$1,000, thereby increasing their total property tax rate to \$8.368 per \$1,000.

The Lake Grove Swim Park tax rate is proposed to remain at its permanent rate of \$.042 per \$1,000 taxable value. This will result in a levy of approximately \$177,000 for the Park, \$166,000 of which is estimated to be collected in 2013-14.

William A. Korach, Superintendent
Stuart Ketzler, Executive Director of Finance

Lake Oswego School District
Revenues and Expenditures Forecast - \$5.7 Billion for 2011-13, \$6.55 for 2013-15
Co Chair's Turning Point Budget & w/ Current Community Support
With 2% COLA, 5% Health Cost Inflation and Textbooks in next Biennium

	Final			Projected			
	Audited 2009-10	Audited 2010-11	Audited 2011-12	2012-13	2013-14	2014-15	2015-16
State Budget Biennium	[-----]	[-----]	[-----]	[-----]	[-----]	[-----]	[-----]
Local Option Levy (To June 2015)	[-----]	[-----]	[-----]	[-----]	[-----]	[-----]	[-----]
LOEA & LOSEA Contracts	[-----]	[-----]	[-----]	[-----]	[-----]	???	???
Demographics							
Total Oct. 1 Student Enrollment	6702	6767	6751	6786	6786	6786	6786
ADMw	7131.2	7186.1	7197.0	7223.0	7231.0	7231.0	7231.0
State Formula Revenues	\$45,592,000	\$41,737,000	\$45,753,000	\$45,300,000	\$48,750,000	\$50,500,000	\$52,320,000
State High Cost Special Ed Fund	\$696,000	\$175,000	\$148,000	\$150,000	\$150,000	\$150,000	\$150,000
Local Non-Formula Revenue	\$1,984,000	\$2,595,000	\$2,917,000	\$2,550,000	\$2,600,000	\$2,000,000	\$2,000,000
Total Standard Revenues	\$48,272,000	\$44,507,000	\$48,818,000	\$48,000,000	\$51,500,000	\$52,650,000	\$54,470,000
Supplemental Revenues							
Local Option	\$7,454,000	\$7,237,000	\$6,674,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
Foundation	\$1,600,000	\$1,400,000	\$2,100,000	\$1,700,000	\$1,500,000	\$1,500,000	\$1,500,000
City Support	\$0	\$150,000	\$2,000,000	\$0	\$0	\$0	\$0
Federal Stimulus Funds	\$0	\$3,432,000	\$1,452,000	\$0	\$0	\$0	\$0
Total w/ Supplemental Revenues	\$57,326,000	\$56,726,000	\$61,044,000	\$55,700,000	\$59,000,000	\$60,150,000	\$61,970,000
Expenditures							
Total GF & Foundation Salaries	\$31,402,000	\$31,167,000	\$30,237,000	\$30,950,000	\$32,035,000	\$33,155,000	\$34,315,000
PERS at Regular Rates	\$6,080,000	\$6,010,000	\$7,250,000	\$7,410,000	\$9,590,000	\$9,910,000	\$10,290,000
Annual PERS Side Acct Savings	(\$4,235,000)	(\$4,188,000)	(\$3,145,000)	(\$3,200,000)	(\$3,310,000)	(\$3,410,000)	(\$3,565,000)
PERS Net of Side A/C Savings	\$1,845,000	\$1,822,000	\$4,105,000	\$4,210,000	\$6,280,000	\$6,500,000	\$6,725,000
Health & Related Benefits	\$8,489,000	\$8,832,000	\$8,456,000	\$8,670,000	\$9,105,000	\$9,560,000	\$10,040,000
Other (Primarily FICA)	\$2,609,000	\$2,821,000	\$2,693,000	\$2,785,000	\$2,885,000	\$2,985,000	\$3,090,000
Total Assoc. Salary Costs	\$12,943,000	\$13,475,000	\$15,254,000	\$15,665,000	\$18,270,000	\$19,045,000	\$19,855,000
PERS Bond Payments	\$2,386,000	\$2,521,000	\$2,730,000	\$2,800,000	\$2,840,000	\$2,880,000	\$2,980,000
Total Supplies/Equip/Services	\$8,036,000	\$8,238,000	\$9,976,000	\$9,660,000	\$8,785,000	\$8,785,000	\$8,785,000
Total Planned Expenditures	\$54,767,000	\$55,401,000	\$58,197,000	\$59,075,000	\$61,930,000	\$63,865,000	\$65,935,000
Ending Balances							
Revenue/Expenditures Shortfall	\$2,559,000	\$1,325,000	\$2,847,000	(\$3,375,000)	(\$2,930,000)	(\$3,715,000)	(\$3,965,000)
Beginning Cash Balance	\$2,602,000	\$5,161,000	\$6,486,000	\$9,333,000	\$5,958,000	\$3,028,000	(\$687,000)
Ending Cash Balance	\$5,161,000	\$6,486,000	\$9,333,000	\$5,958,000	\$3,028,000	(\$687,000)	(\$4,652,000)
Accrued Future Revenues (capped at approximately \$2.7 million)							
Subsequent Year SSF	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes to Financial Model:

Projected data is based on many variable assumptions available in early March 2013 and are considered approximations. Projections include all significant 10-11 reductions, including phased implementation of Scenario B (1 school in 2011-12, 2 more in 2012-13) as well as Phase IV Strategic Recommendations. State Formula Revenue amounts from current ODE estimates with following adjustments:

- 2010-11: Audited
- 2011-12: Audited, which includes \$1.36k from State Sub-Account
- 2012-13 SSF based on State March 6, 2013 estimate (no sub-account), plus \$194,000 from reserve account.
- 2013-14 SSF based on State March 4, 2013 estimate (no sub-account).
- 2014-15 SFSF are based on Co-Chairs Turning Point \$6.55 Billion K-12 Budget for biennium, with flat enrollment and 2013-14 allocation

Local Option projected to decline due to increasing compression and assumes RMVs bottom in 2012-13 and grow 3% per annum thereafter. 3 Furlough Days included in all years (Audited and Projected).

- For 2012-13, salaries are based on current staffing with no COLA, but with Steps
- For 2013-15, salaries are projected with 2% COLA and with Steps and maintaining current staffing.
- For 2016, salaries are projected with 2% COLA and with Steps and maintaining current staffing.

PERS employer rate increased from 0.24% to 8.1% average effective July 1, 2011 and is projected to increase another 6% effective July 1, 2013 using rates approved by PERS in September 2012. This projection does not factor in potential PERS reform. This analysis separately calculates normal PERS costs and then the annual savings from its PERS arbitrage strategy. Health Costs projected with increases of 5% per year in next biennium and 2016. Other payroll rates (primarily FICA) are projected flat for projection period. \$650,000 for Science Adoption included in Supplies for 2010-11. None in 2011-13. \$750,000 per year for 2013-15 and 2016. Capital projects at actual of \$1.8 million in 2011-12 and estimated at \$2.95 million in 12-13 and \$1.3 million each year through 2016, plus \$25,000 per year beginning in 12-13 for additional capacity at RGE or elsewhere. \$600,000 of 2013-14 capital project costs are offset by other resources.

General Fund - Revenues by Source

Source	Actual 2010-11	Actual 2011-12	Budgeted 2011-12	Budgeted 2012-13	Proposed & Adopted 2013-14	
1000 From Local Sources						
01111	CURRENT YEAR'S PROPERTY TAXES	25,086,165	25,973,928	25,900,000	26,350,000	27,350,000
01112	PRIOR YEARS' PROPERTY TAXES	879,254	723,524	800,000	800,000	750,000
01121	LOCAL OPTION PROPERTY TAXES	6,947,829	6,441,292	6,300,000	6,000,000	5,850,000
01122	LOCAL OPTION PRIOR YEAR P. TAXE:	289,053	232,987	200,000	200,000	150,000
01201	CITY OF LAKE OSWEGO SUPPORT	50,000	2,000,000	0	0	0
01311	TUITION-PUPILS OR PARENTS	681,168	729,773	550,000	250,000	350,000
01315	TUITION-OTHR LEA TRANS ED	11,656	19,132	60,000	60,000	60,000
01510	INTEREST ON INVESTMENTS	92,684	103,513	100,000	100,000	100,000
01710	COCURRIC GATE/ADMISSN FEE	66,501	65,970	50,000	50,000	50,000
01730	COCURRIC PARTICIPATN FEE	720,165	523,531	550,000	550,000	550,000
01740	ASB STUDENT FEES	114,313	59,782	30,000	30,000	30,000
01911	FACILITY RENTAL FEES	4,500	0	10,000	10,000	10,000
01915	PROPERTY LEASE FEES	275,454	292,534	325,000	300,000	300,000
01920	CONTRIBUTIONS/DONATIONS	0	250,100	0	0	0
01980	INDIRECT COST CHARGES	52,948	44,424	45,000	45,000	45,000
01990	MISCELLANEOUS INCOME	409,014	474,346	50,000	100,000	100,000
Sub-Total From Local Sources		35,680,704	37,934,836	34,970,000	34,845,000	35,695,000
2000 From Intermediate Sources						
02101	COUNTY SCHOOL FUND/OTHER	9,077	13,364	5,000	5,000	5,000
02200	HANDICAPPED FUNDS	266,918	335,517	400,000	400,000	400,000
Sub-Total From Intermediate Sources		275,995	348,881	405,000	405,000	405,000
3000 From State Sources						
03101	BASIC SCHOOL SUPPORT	15,265,034	17,253,766	17,180,000	16,800,000	20,450,000
03101	OTHER SSF (NON-RECURRING)	0	1,359,953	0	0	0
03103	COMMON SCHOOL FUND	549,599	552,006	570,000	650,000	650,000
Sub-Total From State Sources		15,814,633	19,165,725	17,750,000	17,450,000	21,100,000
4000 From Federal Sources						
04500	ARRA STIMULUS FUNDS (NON-RECU	3,432,027	1,452,226	1,230,000	0	0
04801	FEDERAL FOREST FEES	122,582	38,395	105,000	0	0
Sub-Total From Federal Sources		3,554,609	1,490,621	1,335,000	0	0
5000 From Other Sources						
05100	FINANCING SOURCES (NET)	0	4,237	0	0	0
05200	INTERFUND TRANSFERS	0	0	1	1	1
05300	SALE/COMP LOSS FXD ASSETS	0	0	9,999	9,999	9,999
05400	BEGINNING FUND BALANCE	5,161,551	6,486,410	4,250,000	8,800,000	6,000,000
Sub-Total From Other Sources		5,161,551	6,490,647	4,260,000	8,810,000	6,010,000
Grand Totals		60,487,492	65,430,710	58,720,000	61,510,000	63,210,000

General Fund - Expenditures

Funcnt Object	Description	Actual	Actual	Budgeted	Budgeted	12-13	Proposed	13-14	
		2010-11	2011-12	2011-12	2012-13	FTE	& Adopted	FTE	
Elementary Programs (Formerly Functions 1111 and 1112 - Grades K-6 Through 2011-12, Grades K-5 2012-13 On)									
1111	00111	CERTIFICATED SALARIES	7,747,634	7,015,661	7,380,999	6,224,858	107.77	6,368,280	104.56
1111	00112	NONCERTIFICATED SALARIES	725,230	648,135	717,183	663,193	27.70	647,542	26.90
1111	00121	CERTIF SALARIES SUBS	287,985	287,755	328,000	328,000		245,000	
1111	00122	NONCERTIF SALARIES SUBS	17,991	19,577	18,000	18,000		20,000	
1111	00132	LEADERSHIP STIPEND	84,215	72,241	75,200	56,400		56,400	
1111	00136	EXTENDED CONTRACTS	360	29,610	0	16,973		16,973	
1111	00210	PERS	530,963	1,123,061	1,235,311	1,049,097		1,468,838	
1111	00220	SOCIAL SECURITY	666,478	607,107	651,732	549,233		561,832	
1111	00231	WORKER'S COMP INSURANCE	39,316	36,664	33,250	29,044		26,801	
1111	00233	UNEMPLOYMENT INSURANCE	26,149	24,891	26,386	21,172		22,032	
1111	00241	HEALTH INSURANCE-CERT	2,000,076	1,800,996	2,061,024	1,810,620		1,830,157	
1111	00242	HEALTH INSURANCE-CLASS	371,567	360,565	510,888	466,288		471,407	
1111	00312	INSTR PROG IMPROV-TCHR	0	0	200	200		200	
1111	00322	REPAIRS/MAINT SERVICES	38,154	35,246	25,014	18,580		26,182	
1111	00324	RENTALS	32,211	31,681	42,062	34,710		29,958	
1111	00341	TRAVEL LOCAL IN DISTRICT	0	114	400	400		400	
1111	00390	OTHER PROF/TECH NON INST	13,452	11,900	0	0		0	
1111	00410	CONSUMABLE SUPPLIES	62,071	55,988	61,923	55,056		103,804	
1111	00420	TEXTBOOKS	184,279	108,751	97,087	80,387		266,400	
1111	00460	NON CONSUMABLE SUPPLIES	8,140	15,087	17,680	18,800		16,900	
1111	00470	COMPUTER SOFTWARE	1,670	2,113	0	0		1,942	
1111	00541	INITIAL/ADDL EQUIPMENT	0	0	4,000	4,000		4,000	
1111	00542	REPLACEMENT EQUIPMENT	0	525	4,100	1,800		1,800	
1111	00550	TECHNOLOGY EQUIPMENT	20,601	119,458	29,000	28,400		36,790	
Sub-Totals for Primary, K-3 Programs			13,031,576	12,417,756	13,345,889	11,503,211	135.47	12,223,638	131.46
Jr High Programs (NOTE: Only Grades 7 and 8 in years prior to 2011-12. Grades 6 -8 2012-13 on)									
1121	00111	CERTIFICATED SALARIES	2,302,222	2,237,724	2,397,402	3,650,972	63.17	3,643,387	59.99
1121	00112	NONCERTIFICATED SALARIES	32,806	37,765	34,260	73,249	3.24	97,376	3.93
1121	00121	CERTIF SALARIES SUBS	137,447	70,723	101,000	101,000		101,000	
1121	00122	NONCERTIF SALARIES SUBS	(1)	511	1,000	1,000		1,000	
1121	00132	LEADERSHIP STIPEND	33,392	36,511	44,000	44,000		44,000	
1121	00136	EXTENDED CONTRACTS	0	352	0	0		0	
1121	00210	PERS	147,666	329,848	373,761	561,182		777,352	
1121	00220	SOCIAL SECURITY	185,124	177,146	197,191	296,072		297,338	
1121	00231	WORKER'S COMP INSURANCE	11,041	10,736	10,310	15,481		13,992	
1121	00233	UNEMPLOYMENT INSURANCE	7,536	7,456	7,733	11,532		11,660	
1121	00241	HEALTH INSURANCE-CERT	661,529	563,749	697,160	1,061,390		1,049,826	
1121	00242	HEALTH INSURANCE-CLASS	31,587	32,463	25,200	54,592		68,906	
1121	00312	INSTR PROG IMPROV-TCHR	0	0	6,000	6,000		0	
1121	00322	REPAIRS/MAINT SERVICES	14,631	11,874	3,300	3,300		5,575	
1121	00324	RENTALS	14,757	15,077	25,815	27,000		27,000	
1121	00341	TRAVEL LOCAL IN DISTRICT	295	329	0	0		0	
1121	00410	CONSUMABLE SUPPLIES	43,139	37,910	41,922	67,237		72,442	
1121	00420	TEXTBOOKS	96,350	28,186	20,810	20,980		275,980	
1121	00460	NON CONSUMABLE SUPPLIES	533	893	402	0		1,000	
1121	00470	COMPUTER SOFTWARE	2,456	53	0	0		3,600	
1121	00550	TECHNOLOGY EQUIPMENT	4,195	2,263	678	0		0	
Sub-Totals for Jr High Programs			3,726,706	3,601,569	3,987,944	5,994,987	66.41	6,491,434	63.92
Jr. High Co-curricular									
1122	00112	NONCERTIFICATED SALARIES	15,621	14,779	16,108	16,095	0.62	19,715	0.74
1122	00133	COCURRICULAR STIPENDS	115,002	119,140	152,000	152,000		152,000	

Funcnti Object	Description	Actual	Actual	Budgeted	Budgeted	12-13	Proposed	13-14
		2010-11	2011-12	2011-12	2012-13	FTE	& Adopted 2013-14	FTE
1122 00210	PERS	6,059	14,488	24,375	24,374		34,344	
1122 00220	SOCIAL SECURITY	10,214	10,084	12,860	12,859		13,136	
1122 00231	WORKER'S COMP INSURANCE	650	637	672	672		619	
1122 00233	UNEMPLOYMENT INSURANCE	401	396	504	504		516	
1122 00242	HEALTH INSURANCE-CLASS	1,683	3,270	10,416	10,492		13,126	
1122 00322	REPAIRS/MAINT SERVICES	927	1,030	1,183	1,573		1,573	
1122 00341	TRAVEL LOCAL IN DISTRICT	152	13	0	0		0	
1122 00389	NON INSTRUCT PROF/TECH	10,967	10,628	11,276	15,261		15,261	
1122 00410	CONSUMABLE SUPPLIES	2,050	1,220	1,977	2,722		2,722	
1122 00460	NON CONSUMABLE SUPPLIES	0	0	470	570		570	
Sub-Totals for Jr. High Co-curricular		163,726	175,685	231,841	237,122	0.62	253,582	0.74

Junior High Co-curricular Music

1126 00133	COCURRICULAR STIPENDS	15,122	15,080	18,000	18,000		18,000	
1126 00210	PERS	943	2,118	2,610	2,610		3,600	
1126 00220	SOCIAL SECURITY	1,162	1,106	1,378	1,378		1,378	
1126 00231	WORKER'S COMP INSURANCE	73	63	72	72		64	
1126 00233	UNEMPLOYMENT INSURANCE	46	43	54	54		54	
1126 00322	REPAIRS/MAINT SERVICES	18	27	200	245		245	
1126 00410	CONSUMABLE SUPPLIES	2,671	2,908	2,832	4,043		4,043	
1126 00420	TEXTBOOKS	519	1,519	2,425	2,935		2,935	
Sub-Totals for Junior High Co-curricular Music		20,554	22,864	27,571	29,337	0.00	30,319	0.00

Junior High Programs (Grade 6 added in 2012-13)		3,910,986	3,800,118	4,247,356	6,261,446	67.03	6,775,335	64.66
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High School Programs

1131 00111	CERTIFICATED SALARIES	5,400,576	5,252,292	5,428,876	5,284,089	87.98	5,527,325	90.00
1131 00112	NONCERTIFICATED SALARIES	55,885	40,585	58,505	55,000	2.31	31,950	1.31
1131 00121	CERTIF SALARIES SUBS	185,326	193,036	165,000	165,000		195,000	
1131 00122	NONCERTIF SALARIES SUBS	152	1,205	5,000	5,000		5,000	
1131 00132	LEADERSHIP STIPEND	43,893	35,362	50,000	50,000		50,000	
1131 00136	EXTENDED CONTRACTS	1,827	4,041	0	0		0	
1131 00210	PERS	339,099	760,873	827,650	806,503		1,161,855	
1131 00220	SOCIAL SECURITY	428,116	415,509	436,657	425,500		444,410	
1131 00231	WORKER'S COMP INSURANCE	24,790	24,354	22,832	22,248		20,913	
1131 00233	UNEMPLOYMENT INSURANCE	16,948	16,605	17,123	16,602		17,428	
1131 00241	HEALTH INSURANCE-CERT	1,476,240	1,434,641	1,492,176	1,478,148		1,575,000	
1131 00242	HEALTH INSURANCE-CLASS	29,699	17,427	40,992	38,858		22,969	
1131 00311	INSTR PROG IMPROV-PUPIL	5,744	0	28,810	20,810		0	
1131 00322	REPAIRS/MAINT SERVICES	15,516	39,917	16,150	14,875		12,785	
1131 00324	RENTALS	50,335	30,207	42,964	42,946		42,946	
1131 00341	TRAVEL LOCAL IN DISTRICT	557	0	0	0		0	
1131 00373	TUITION SB300	0	0	150,000	150,000		150,000	
1131 00390	OTHER PROF/TECH NON INST	0	0	500	0		500	
1131 00410	CONSUMABLE SUPPLIES	109,762	113,753	114,859	111,556		121,633	
1131 00420	TEXTBOOKS	278,512	48,493	51,086	64,447		285,741	
1131 00460	NON CONSUMABLE SUPPLIES	23,988	9,897	17,665	17,530		9,850	
1131 00470	COMPUTER SOFTWARE	20,169	15,207	13,790	12,750		14,050	
1131 00541	INITIAL/ADDL EQUIPMENT	1,810	3,418	10,445	8,500		8,945	
1131 00542	REPLACEMENT EQUIPMENT	0	0	2,000	2,000		2,000	
1131 00550	TECHNOLOGY EQUIPMENT	43,026	24,324	8,000	8,000		18,250	
Sub-Totals for High School Programs		8,551,969	8,481,146	9,001,080	8,800,362	90.29	9,718,550	91.31

High School Co-curricular

1132 00111	CERTIFICATED SALARIES	184,739	184,739	184,738	184,739	2.00	188,432	2.00
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Funcnti Object	Description	Actual 2010-11	Actual 2011-12	Budgeted 2011-12	Budgeted 2012-13	12-13 FTE	Proposed	
							& Adopted 2013-14	13-14 FTE
1132 00112	NONCERTIFICATED SALARIES	68,841	82,138	68,842	83,002	2.50	84,655	2.50
1132 00133	COCURRICULAR STIPENDS	682,682	713,656	650,000	650,000		700,000	
1132 00136	EXTENDED CONTRACTS	104	995	2,000	2,000		2,000	
1132 00210	PERS	33,643	84,211	131,308	133,363		195,017	
1132 00220	SOCIAL SECURITY	71,253	74,209	69,276	70,360		74,595	
1132 00231	WORKER'S COMP INSURANCE	4,200	4,429	3,622	3,679		3,510	
1132 00233	UNEMPLOYMENT INSURANCE	3,040	2,910	2,716	2,759		2,925	
1132 00241	HEALTH INSURANCE-CERT	44,056	42,891	33,600	33,600		35,000	
1132 00242	HEALTH INSURANCE-CLASS	20,190	27,086	33,600	42,000		43,750	
1132 00322	REPAIRS/MAINT SERVICES	11,821	12,660	18,250	17,650		11,750	
1132 00324	RENTALS	5,170	3,614	2,452	2,352		2,700	
1132 00329	LAUNDRY SERVICE	4,172	4,675	0	0		1,000	
1132 00342	TRAVEL OUT OF DISTRICT	3,777	4,110	2,265	2,365		750	
1132 00389	NON INSTRUCT PROF/TECH	58,991	57,951	50,155	51,445		55,480	
1132 00410	CONSUMABLE SUPPLIES	18,825	32,730	19,956	20,886		18,945	
1132 00460	NON CONSUMABLE SUPPLIES	38,829	21,897	47,473	48,203		36,325	
1132 00470	COMPUTER SOFTWARE	750	500	0	0		0	
1132 00541	INITIAL/ADDL EQUIPMENT	0	0	1,000	0		0	
1132 00542	REPLACEMENT EQUIPMENT	32	0	200	0		0	
1132 00550	TECHNOLOGY EQUIPMENT	4,887	0	0	0		0	
1132 00640	DUES AND FEES	27,315	27,948	14,854	15,204		20,100	
Sub-Totals for High School Co-curricular		1,287,316	1,383,349	1,336,307	1,363,607	4.50	1,476,934	4.50

High School Co-curricular Music

1136 00133	COCURRICULAR STIPENDS	23,993	33,521	32,000	32,000		32,000	
1136 00210	PERS	1,498	4,734	4,640	4,640		6,400	
1136 00220	SOCIAL SECURITY	1,836	2,564	2,448	2,448		2,448	
1136 00231	WORKER'S COMP INSURANCE	107	138	128	128		116	
1136 00233	UNEMPLOYMENT INSURANCE	72	101	96	96		96	
1136 00329	LAUNDRY SERVICE	0	0	440	440		100	
1136 00389	NON INSTRUCT PROF/TECH	1,950	(3,150)	0	0		0	
1136 00410	CONSUMABLE SUPPLIES	0	728	400	400		400	
1136 00420	TEXTBOOKS	3,876	4,077	5,647	5,647		5,600	
1136 00460	NON CONSUMABLE SUPPLIES	1,149	33	430	430		430	
1136 00470	COMPUTER SOFTWARE	608	230	640	640		640	
Sub-Totals for High School Co-curricular Music		35,088	42,976	46,869	46,869		48,230	

Sub-Totals for 113X High School Programs	9,874,373	9,907,471	10,384,256	10,210,838	94.79	11,243,714	95.81
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Regular District-Wide Programs

1199 00341	TRAVEL LOCAL IN DISTRICT	0	506	3,500	3,500		3,500	
Sub-Totals for Regular District-Wide Programs		0	506	3,500	3,500		3,500	

Talented and Gifted Programs

1210 00111	CERTIFICATED SALARIES	245,619	232,738	242,617	190,616	3.09	195,478	3.12
1210 00121	CERTIF SALARIES TEMPORAR	7,926	7,552	10,000	10,000		10,000	
1210 00136	EXTENDED CONTRACTS	0	0	0	0		0	
1210 00210	PERS	15,430	26,692	36,629	29,089		41,096	
1210 00220	SOCIAL SECURITY	18,857	17,844	19,325	15,347		15,719	
1210 00231	WORKER'S COMP INSURANCE	1,101	1,054	1,010	802		740	
1210 00233	UNEMPLOYMENT INSURANCE	739	700	758	602		616	
1210 00241	HEALTH INSURANCE-CERT	61,384	53,103	64,344	51,912		54,600	
1210 00341	TRAVEL LOCAL IN DISTRICT	551	619	100	100		500	
1210 00410	CONSUMABLE SUPPLIES	2,682	1,176	3,217	2,555		2,015	
1210 00420	TEXTBOOKS	0	0	400	400		400	

Funcnt Object	Description	Actual 2010-11	Actual 2011-12	Budgeted 2011-12	Budgeted 2012-13	Proposed		
						12-13 FTE	& Adopted 2013-14	13-14 FTE
1210 00440	PERIODICALS	0	0	200	200		200	
1210 00640	DUES AND FEES	0	0	400	400		400	
Sub-Totals for Talented and Gifted Programs		354,289	341,478	379,000	302,023	3.09	321,764	3.12

Restrictive Programs for Students with Disabilities

1220 00111	CERTIFICATED SALARIES	283,626	301,021	290,797	335,756	6.00	374,904	6.40
1220 00112	NONCERTIFICATED SALARIES	441,157	488,327	447,952	528,086	21.24	478,707	19.23
1220 00114	SPECIALIST SALARIES	212,382	212,299	212,382	212,383	3.12	216,627	3.12
1220 00121	CERTIF SALARIES TEMPORAR	10,497	21,840	12,000	12,000		24,000	
1220 00122	NONCERTIF SALARIES TEMPR	2,361	30,159	16,000	0		30,000	
1220 00135	HOME TEACHERS	4,497	15,114	10,000	10,000		10,000	
1220 00136	EXTENDED CONTRACTS	8,684	10,941	12,000	10,000		10,000	
1220 00210	PERS	59,182	148,353	145,164	162,052		228,847	
1220 00220	SOCIAL SECURITY	71,783	78,576	76,586	85,238		87,533	
1220 00231	WORKER'S COMP INSURANCE	4,464	4,972	4,004	4,457		4,118	
1220 00233	UNEMPLOYMENT INSURANCE	2,816	3,082	3,003	3,343		3,434	
1220 00241	HEALTH INSURANCE-CERT	97,203	75,526	136,584	84,000		112,000	
1220 00242	HEALTH INSURANCE-CLASS	263,321	316,277	318,192	420,386		391,564	
1220 00322	REPAIRS/MAINT SERVICES	29,995	65	0	31,492		0	
1220 00341	TRAVEL LOCAL IN DISTRICT	3,034	5,653	2,800	2,800		2,800	
1220 00342	TRAVEL OUT OF DISTRICT	6,988	2,227	0	0		0	
1220 00371	TUITION DIST IN STATE	226,543	18,398	275,000	275,000		275,000	
1220 00373	TUITION PRIVATE SCHOOLS	224,746	374,601	175,000	225,000		225,000	
1220 00389	NON INSTRUCT PROF/TECH	27,064	32,260	0	0		0	
1220 00410	CONSUMABLE SUPPLIES	5,001	4,301	2,200	2,200		2,200	
1220 00420	TEXTBOOKS	389	0	400	0		400	
1220 00460	NON CONSUMABLE SUPPLIES	89	621	1,800	1,800		1,800	
1220 00470	COMPUTER SOFTWARE	0	917	1,500	0		1,500	
1220 00541	NEW EQUIPMENT	0	0	1,500	0		1,500	
1220 00550	TECHNOLOGY EQUIPMENT	0	757	1,000	0		1,000	
Sub-totals for Restrictive Programs for Disabilities		1,985,824	2,146,287	2,145,864	2,405,993	30.36	2,482,934	28.75

More Restrictive Programs - Elementary Access

1222 00111	CERTIFICATED SALARIES	0	83,000	103,770	77,283	2.00	113,690	2.00
1222 00112	NONCERTIFICATED SALARIES	0	153,299	124,706	173,603	7.18	165,416	6.93
1222 00121	CERTIF SALARIES TEMPORAR	0	9,975	2,000	0		10,000	
1222 00122	NONCERTIF SALARIES TEMPR	0	9,972	5,000	0		10,000	
1222 00136	EXTENDED CONTRACTS	0	1,550	6,000	0		2,000	
1222 00210	PERS	0	34,270	35,014	36,378		60,221	
1222 00220	SOCIAL SECURITY	0	18,618	18,473	19,193		23,035	
1222 00231	WORKER'S COMP INSURANCE	0	1,208	966	1,004		1,084	
1222 00233	UNEMPLOYMENT INSURANCE	0	730	724	752		903	
1222 00240	INSURANCE BENEFIT-ADMIN	0	30	0	0		0	
1222 00241	HEALTH INSURANCE-CERT	0	34,418	33,600	33,600		35,000	
1222 00242	HEALTH INSURANCE-CLASS	0	97,277	91,392	120,733		121,407	
1222 00341	TRAVEL LOCAL IN DISTRICT	0	97	0	0		0	
1222 00410	CONSUMABLE SUPPLIES	0	132	0	0		0	
Sub-Totals for Transition Ed.		0	444,576	421,645	462,546	9.18	542,756	8.93

More Restrictive Programs - Transition Ed.

1223 00111	CERTIFICATED SALARIES	50,663	46,351	52,414	52,414	1.00	91,454	1.50
1223 00112	NONCERTIFICATED SALARIES	96,564	99,212	100,960	102,607	4.27	104,804	4.27
1223 00121	CERTIF SALARIES TEMPORAR	2,313	4,385	1,000	1,000		4,000	
1223 00122	NONCERTIF SALARIES TEMPR	2,277	6,076	3,000	3,000		6,000	
1223 00136	EXTENDED CONTRACTS	403	402	1,000	1,000		1,000	

Funcnti Object	Description					Proposed		
		Actual 2010-11	Actual 2011-12	Budgeted 2011-12	Budgeted 2012-13	12-13 FTE	& Adopted 2013-14	13-14 FTE
1223 00210	PERS	9,211	20,801	22,964	23,203		41,452	
1223 00220	SOCIAL SECURITY	11,098	11,389	12,116	12,242		15,855	
1223 00231	WORKER'S COMP INSURANCE	716	743	634	640		746	
1223 00233	UNEMPLOYMENT INSURANCE	435	447	475	480		622	
1223 00241	HEALTH INSURANCE-CERT	23,186	12,781	16,800	16,800		26,250	
1223 00242	HEALTH INSURANCE-CLASS	73,396	67,771	70,392	71,854		74,813	
1223 00341	TRAVEL LOCAL IN DISTRICT	573	631	2,450	240		2,450	
1223 00351	TELEPHONE/CELL PHONE	814	809	0	0		0	
1223 00389	NON INSTRUCT PROF/TECH	0	344	0	0		0	
1223 00410	CONSUMABLE SUPPLIES	1,526	1,656	1,500	1,500		1,500	
Sub-Totals for Transition Ed.		273,928	273,798	285,705	286,980	5.27	370,946	5.77

Less Restrictive Programs For Students with Disabilities

1250 00111	CERTIFICATED SALARIES	985,763	793,548	800,731	879,185	15.23	1,061,955	17.00
1250 00112	NONCERTIFICATED SALARIES	739,897	658,151	781,009	645,700	26.78	764,648	34.59
1250 00121	CERTIF SALARIES TEMPORAR	63,413	46,390	45,000	45,000		55,000	
1250 00122	NONCERTIF SALARIES TEMPR	31,544	13,726	40,000	40,000		30,000	
1250 00136	EXTENDED CONTRACTS	11,432	20,163	15,000	15,000		15,000	
1250 00210	PERS	106,169	213,917	243,853	235,608		385,321	
1250 00220	SOCIAL SECURITY	132,393	110,215	128,653	124,304		147,386	
1250 00231	WORKER'S COMP INSURANCE	8,390	7,053	6,726	6,500		6,936	
1250 00233	UNEMPLOYMENT INSURANCE	5,194	4,322	5,045	4,875		5,780	
1250 00240	HEALTH INSURANCE-ADMIN	1,513	0	0	0		0	
1250 00241	HEALTH INSURANCE-CERT	221,618	185,254	260,400	255,780		280,000	
1250 00242	HEALTH INSURANCE-CLASS	446,442	363,031	559,608	450,013		555,625	
1250 00341	TRAVEL LOCAL IN DISTRICT	4,183	4,901	1,500	1,500		1,500	
1250 00342	TRAVEL OUT-OF-DISTRICT	215	5	1,500	1,500		1,500	
1250 00389	NON INSTRUCT PROF/TECH	3,153	126	0	0		0	
1250 00410	CONSUMABLE SUPPLIES	3,124	4,525	5,500	5,500		5,500	
1250 00420	TEXTBOOKS	200	0	4,000	4,000		4,000	
1250 00440	PERIODICALS	50	0	0	0		0	
1250 00460	NON CONSUMABLE SUPPLIES	0	0	3,000	3,000		3,000	
1250 00470	COMPUTER SOFTWARE	254	342	1,000	1,000		1,000	
1250 00541	INITIAL/ADDL EQUIPMENT	0	0	1,000	1,000		1,000	
1250 00550	TECHNOLOGY EQUIPMENT	2,424	4,317	1,000	1,000		1,000	
Totals for Less Restrictive Programs for Disabilities		2,767,369	2,429,986	2,904,525	2,720,465	42.01	3,373,182	51.59

Sub-Totals for 12XX Special Ed Programs	5,027,121	5,294,647	5,757,739	5,875,984	86.82	6,769,818	95.04
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Alternative Learning Programs

1280 00135	HOME SCHOOL TEACHERS	20,712	15,273	20,000	20,000		20,000	
1280 00210	PERS	209	581	2,900	2,900		2,900	
1280 00220	SOCIAL SECURITY	1,560	1,143	1,530	1,530		1,530	
1280 00231	WORKER'S COMP INSURANCE	92	68	80	80		80	
1280 00233	UNEMPLOYMENT INSURANCE	61	45	60	60		60	
1280 00341	TRAVEL LOCAL IN DISTRICT	2,674	2,940	1,800	1,800		1,800	
1280 00371	TUITION DIST IN STATE	46,845	54,688	120,000	120,000		120,000	
1280 00373	TUITION PRIVATE SCHOOLS	170,009	61,391	50,000	50,000		50,000	
1280 00420	TEXTBOOKS	3,355	1,851	2,000	2,000		2,000	
Sub-Totals for Alternative Learning Programs		245,518	137,980	198,370	198,370		198,370	

Charter Schools

1288 00360	Charter School Payments	1,325	(345)	10,000	10,000		10,000	
Totals for Contingency		1,325	(345)	10,000	10,000		10,000	

Funcnti Object	Description	Actual	Actual	Budgeted	Budgeted	12-13	Proposed	13-14
		2010-11	2011-12	2011-12	2012-13	FTE	& Adopted 2013-14	FTE
English Second Language Programs								
1291 00111	CERTIFICATED SALARIES	104,626	97,306	69,221	99,302	1.50	111,334	1.67
1291 00136	EXTENDED CONTRACTS	292	0	2,000	2,000		1,000	
1291 00210	PERS	5,794	14,045	10,327	14,689		22,467	
1291 00220	SOCIAL SECURITY	7,030	7,078	5,448	7,750		8,594	
1291 00231	WORKER'S COMP INSURANCE	450	426	285	405		404	
1291 00233	UNEMPLOYMENT INSURANCE	276	278	214	304		337	
1291 00241	HEALTH INSURANCE-CERT	32,024	22,336	16,800	25,200		29,225	
1291 00341	TRAVEL LOCAL IN DISTRICT	497	1,262	0	0		0	
1291 00389	NON INSTRUCT PROF/TECH	424	0	0	0		0	
1291 00410	CONSUMABLE SUPPLIES	778	1,052	0	0		0	
1291 00420	TEXTBOOKS	0	0	500	500		0	
1291 00460	NON CONSUMABLE SUPPLIES	0	0	1,500	1,500		1,500	
ub-Totals for English Second Language Programs		152,192	143,783	106,295	151,650	1.50	174,861	1.67
Total Instruction		32,597,379	32,043,394	34,432,405	34,517,022	388.70	37,721,000	391.76
Counseling Programs								
2120 00111	CERTIFICATED SALARIES	663,796	652,894	671,397	737,818	12.13	780,704	12.88
2120 00112	NONCERTIFICATED SALARIES	190,418	190,519	198,813	193,812	6.43	240,338	7.87
2120 00121	CERTIF SALARIES TEMPORAR	319	1,917	14,000	11,000		1,000	
2120 00122	NONCERTIF SALARIES TEMPY	0	100	0	0		4,000	
2120 00136	EXTENDED CONTRACTS	27,029	24,715	22,000	17,000		25,000	
2120 00210	PERS	52,761	125,642	130,675	139,724		210,209	
2120 00220	SOCIAL SECURITY	66,520	65,419	68,941	73,716		80,405	
2120 00231	WORKER'S COMP INSURANCE	3,910	3,899	3,605	3,853		3,783	
2120 00233	UNEMPLOYMENT INSURANCE	2,609	2,565	2,705	2,892		3,152	
2120 00241	HEALTH INSURANCE-CERT	150,754	171,985	192,024	203,784		225,400	
2120 00242	HEALTH INSURANCE-CLASS	97,098	83,078	108,192	108,150		137,812	
2120 00355	PRINTING	58	0	802	802		802	
2120 00389	NON INSTRUCT PROF/TECH	250	0	0	0		0	
2120 00410	CONSUMABLE SUPPLIES	909	2,473	3,898	3,599		3,638	
2120 00420	TEXTBOOKS	0	380	1,165	1,235		900	
2120 00460	NON CONSUMABLE SUPPLIES	0	0	500	500		400	
2120 00470	COMPUTER SOFTWARE	0	0	1,645	2,895		1,750	
2120 00640	DUES AND FEES	1,645	764	210	210		160	
Sub-Totals for Counseling Programs		1,258,077	1,326,350	1,420,572	1,500,990	18.56	1,719,453	20.75
Nursing Services								
2134 00114	SUPERVISOR SALARIES	62,532	61,609	62,557	62,557	1.00	65,677	1.00
2134 00136	EXTENDED CONTRACTS	0	0	500	500		500	
2134 00210	PERS	3,872	8,225	9,143	9,143		13,235	
2134 00220	SOCIAL SECURITY	4,653	4,605	4,824	4,824		5,063	
2134 00231	WORKER'S COMP INSURANCE	272	272	252	252		238	
2134 00233	UNEMPLOYMENT INSURANCE	183	181	189	189		199	
2134 00241	HEALTH INSURANCE-CERT	23,050	21,276	16,800	16,800		17,500	
2134 00341	TRAVEL LOCAL IN DISTRICT	580	924	600	600		600	
2134 00351	TELEPHONE/CELL PHONE	215	0	0	0		0	
2134 00353	POSTAGE	88	0	400	400		400	
2134 00389	OTHER PROF. SERVICES	250	410	0	0		0	
2134 00410	CONSUMABLE SUPPLIES	3,005	2,790	2,713	2,976		2,286	
2134 00460	NONCONSUMABLE SUPPLIES	67	0	300	300		300	
2134 00541	INITIAL/ADDL EQUIPMENT	170	0	0	0		0	
Sub-Totals for Nursing Service		98,937	100,292	98,278	98,541	1.00	105,998	1.00

Funcnti Object	Description	Actual	Actual	Budgeted	Budgeted	12-13	Proposed	13-14
		2010-11	2011-12	2011-12	2012-13	FTE	& Adopted 2013-14	FTE
Psychological Services								
2140 00111	CERTIFICATED SALARIES	206,759	229,803	182,048	236,766	4.30	255,645	4.50
2140 00136	EXTENDED CONTRACTS	1,734	1,446	2,000	2,000		2,000	
2140 00210	PERS	13,022	32,432	26,687	34,621		51,529	
2140 00220	SOCIAL SECURITY	15,765	17,367	14,080	18,266		19,710	
2140 00231	WORKER'S COMP INSURANCE	913	1,017	736	955		928	
2140 00233	UNEMPLOYMENT INSURANCE	618	681	552	716		773	
2140 00241	HEALTH INSURANCE-CERT	24,571	42,310	57,120	72,240		78,750	
2140 00312	INSTR PROG IMPROV-TCHR	0	0	400	400		400	
2140 00341	TRAVEL LOCAL IN DISTRICT	868	1,047	500	500		500	
2140 00389	OTHER PROF. SERVICES	9,359	0	0	0		0	
2140 00410	CONSUMABLE SUPPLIES	2,733	3,926	4,000	4,000		4,000	
2140 00460	NON CONSUMABLE SUPPLIES	1,436	69	1,000	1,000		1,000	
2140 00470	COMPUTER SOFTWARE	409	89	650	650		650	
Sub-Totals for Psychological Services		278,189	330,187	289,773	372,114	4.30	415,885	4.50

Speech and Hearing Services								
2150 00111	CERTIFICATED SALARIES	364,305	394,511	403,348	389,695	6.10	350,068	5.80
2150 00112	NONCERTIFICATED SALARIES	0	1,138	0	1,413	0.07	0	0.00
2150 00121	CERTIF SALARIES TEMPORAR	0	0	5,000	5,000		0	
2150 00136	EXTENDED CONTRACTS	223	5,384	10,000	10,000		10,000	
2150 00210	PERS	22,942	57,697	60,660	58,886		72,014	
2150 00220	SOCIAL SECURITY	27,194	29,899	32,004	31,067		27,545	
2150 00231	WORKER'S COMP INSURANCE	1,585	1,747	1,674	1,624		1,296	
2150 00233	UNEMPLOYMENT INSURANCE	1,067	1,173	1,255	1,218		1,080	
2150 00241	HEALTH INSURANCE-CERT	82,126	87,934	110,880	102,480		101,500	
2150 00242	HEALTH INSURANCE-CLASS	191	118	0	1,260		0	
2150 00322	REPAIRS/MAINT SERVICES	780	41	200	200		200	
2150 00341	TRAVEL LOCAL IN DISTRICT	178	312	500	500		500	
2150 00389	NON INSTRUCT PROF/TECH	22,550	308	0	0		0	
2150 00390	OTHER PROF/TECH NON INST	195	0	0	0		0	
2150 00410	CONSUMABLE SUPPLIES	188	1,250	1,000	1,000		1,000	
2150 00420	TEXTBOOKS	0	0	750	750		750	
2150 00460	NON CONSUMABLE SUPPLIES	0	0	450	450		450	
Sub-Totals for Speech and Hearing Services		523,522	581,512	627,721	605,543	6.17	566,403	5.80

Special Services Administration								
2190 00113	ADMINISTRATIVE SALARIES	44,376	114,627	114,627	114,627	1.00	116,914	1.00
2190 00112	NONCERTIFICATED SALARIES	114,627	44,366	44,376	44,376	1.00	45,264	1.00
2190 00136	EXTENDED CONTRACTS	0	0	1,000	1,000		1,000	
2190 00210	PERS	10,073	23,797	23,200	23,200		32,636	
2190 00220	SOCIAL SECURITY	11,869	11,624	12,240	12,240		12,483	
2190 00231	WORKER'S COMP INSURANCE	614	637	640	640		587	
2190 00233	UNEMPLOYMENT INSURANCE	478	475	480	480		490	
2190 00240	HEALTH INSURANCE-ADMIN	14,331	13,619	16,800	16,800		17,500	
2190 00242	HEALTH INSURANCE-CLASS	14,664	14,080	16,800	16,800		17,500	
2190 00290	ADMINISTRATIVE DUES	1,000	0	1,000	1,000		1,000	
2190 00322	REPAIRS/MAINT SERVICES	1,188	1,215	0	0		0	
2190 00324	RENTALS	1,237	1,386	3,000	3,000		3,000	
2190 00341	TRAVEL LOCAL IN DISTRICT	1,461	2,004	1,000	1,000		1,000	
2190 00342	TRAVEL OUT OF DISTRICT	0	896	1,000	1,000		1,000	
2190 00353	POSTAGE	359	557	500	500		500	
2190 00389	OTHER PROF. SERVICES	108	0	0	0		0	
2190 00390	OTHER PROF/TECH NON INST	2,364	0	3,000	3,000		3,000	
2190 00410	CONSUMABLE SUPPLIES	0	1,810	5,000	5,000		5,000	

Funcni Object	Description	Actual	Actual	Budgeted	Budgeted	12-13	Proposed	13-14
		2010-11	2011-12	2011-12	2012-13	FTE	& Adopted 2013-14	FTE
2190 00430	LIBRARY BOOKS	392	0	700	700		700	
2190 00440	PERIODICALS	0	375	0	0		0	
2190 00460	NON CONSUMABLE SUPPLIES	0	0	1,000	1,000		1,000	
2190 00550	TECHNOLOGY EQUIPMENT	0	290	600	600		600	
2190 00640	DUES AND FEES	0	0	1,100	1,100		1,100	
Sub-Totals for Special Services Administration		219,141	231,758	248,063	248,063	2.00	262,274	2.00

Instructional Improvement Services

2210 00113	ADMINISTRATIVE SALARIES	229,254	229,254	229,254	229,254	2.00	233,829	2.00
2210 00112	NONCERTIFICATED SALARIES	71,144	71,220	68,686	68,686	1.75	70,289	1.75
2210 00121	CERTIF SALARIES TEMPORAR	9,386	12,992	39,000	34,000		39,053	
2210 00122	NONCERTIF SALARIES TEMPR	1,383	167	0	0		0	
2210 00131	CURRIC DEVELPMT WAGES	73,087	43,958	75,000	75,000		75,000	
2210 00136	EXTENDED CONTRACTS	75,969	59,417	109,000	109,000		109,000	
2210 00210	PERS	28,519	59,277	75,311	78,664		108,508	
2210 00220	SOCIAL SECURITY	34,359	30,760	39,970	43,322		44,995	
2210 00231	WORKER'S COMP INSURANCE	1,891	1,697	2,064	2,064		1,880	
2210 00233	UNEMPLOYMENT INSURANCE	1,344	1,232	1,548	1,548		1,566	
2210 00240	HEALTH INSURANCE-ADMIN	48,764	46,991	29,400	33,600		35,000	
2210 00242	HEALTH INSURANCE-CLASS	9,850	8,622	33,600	29,400		30,625	
2210 00244	TUITION REIMBURSEMENT-CE	200,916	176,541	160,000	160,000		180,000	
2210 00290	ADMINISTRATIVE DUES	1,300	0	1,300	1,300		1,300	
2210 00312	INSTR PROG IMPROV-TCHR	33,113	42,880	81,000	81,000		81,000	
2210 00322	REPAIRS/MAINT SERVICES	0	0	320	320		320	
2210 00341	TRAVEL LOCAL IN DISTRICT	2,073	2,075	1,780	1,780		1,780	
2210 00342	TRAVEL OUT OF DISTRICT	1,971	1,765	6,000	6,000		6,000	
2210 00389	NON INSTRUCT PROF/TECH	8,947	16,570	0	0		0	
2210 00390	OTHER PROF/TECH NON INST	0	1,100	2,000	2,000		2,000	
2210 00410	CONSUMABLE SUPPLIES	16,063	8,396	25,000	25,000		25,000	
2210 00420	TEXTBOOKS	890	0	0	0		0	
2210 00430	LIBRARY BOOKS	0	0	2,000	2,000		2,000	
2210 00440	PERIODICALS	46	33	500	500		500	
2210 00460	NON CONSUMABLE SUPPLIES	0	0	1,000	1,000		1,000	
2210 00541	INITIAL/ADDL EQUIPMENT	0	0	2,000	2,000		2,000	
2210 00640	DUES AND FEES	192	281	1,500	1,500		1,500	
Sub-Totals for Instructional Improvement Services		850,461	815,228	987,233	988,938	3.75	1,054,145	3.75

Media Services

2220 00112	NONCERTIFICATED SALARIES	325,908	313,968	311,670	278,211	9.97	298,752	10.40
2220 00122	NONCERTIF SALARIES TEMPR	1,295	645	6,000	5,600		2,800	
2220 00128	TEXTBOOK WORKERS	6,217	5,099	12,000	12,000		9,000	
2220 00136	EXTENDED CONTRACTS	6,508	4,848	3,000	3,000		3,000	
2220 00210	PERS	20,988	47,363	48,249	43,329		62,671	
2220 00220	SOCIAL SECURITY	24,992	23,423	25,451	22,861		23,973	
2220 00231	WORKER'S COMP INSURANCE	1,619	1,559	1,329	1,194		1,128	
2220 00233	UNEMPLOYMENT INSURANCE	980	918	1,000	896		940	
2220 00242	HEALTH INSURANCE-CLASS	178,468	163,180	189,840	168,000		182,660	
2220 00322	REPAIRS/MAINT SERVICES	15,487	15,900	17,521	16,631		16,014	
2220 00324	RENTALS	248	0	476	476		0	
2220 00410	CONSUMABLE SUPPLIES	3,776	6,131	12,321	15,619		14,186	
2220 00420	TEXTBOOKS	2,934	2,025	8,335	8,600		6,600	
2220 00430	LIBRARY BOOKS	18,084	25,743	28,422	26,487		20,870	
2220 00440	PERIODICALS	5,674	5,244	4,950	4,825		3,950	
2220 00460	NON CONSUMABLE SUPPLIES	3,427	1,525	5,361	5,470		5,312	
2220 00470	COMPUTER SOFTWARE	23,121	28,797	24,624	24,625		29,795	

Funcnti Object	Description	Actual	Actual	Budgeted	Budgeted	12-13	Proposed	13-14
		2010-11	2011-12	2011-12	2012-13	FTE	& Adopted 2013-14	FTE
2220 00550	TECHNOLOGY EQUIPMENT	1,839	0	0	0		0	
	Sub-Totals for Media Services	641,565	646,368	700,549	637,824	9.97	681,651	10.40

Media Specialists

2221 00111	CERTIFICATED SALARIES	141,619	52,410	70,809	54,159	1.00	57,022	1.00
2221 00121	CERTIF SALARIES TEMPORAR	3,377	0	2,000	2,000		2,000	
2221 00132	LEADERSHIP STIPEND	2,552	2,552	5,100	3,000		3,000	
2221 00136	EXTENDED CONTRACTS	7,815	10,393	3,000	3,000		3,000	
2221 00210	PERS	7,662	4,041	11,733	9,013		12,604	
2221 00220	SOCIAL SECURITY	11,884	5,000	6,189	4,755		4,821	
2221 00231	WORKER'S COMP INSURANCE	669	290	324	249		227	
2221 00233	UNEMPLOYMENT INSURANCE	466	196	242	186		189	
2221 00241	HEALTH INSURANCE-CERT	20,313	14,291	16,800	16,800		17,500	
	Sub-Totals for Media Specialists	196,357	89,173	116,197	93,162	1.00	100,363	1.00

Student Assessment Services

2230 00389	NON INSTRUCT PROF/TECH	0	0	6,000	6,000		6,000	
2230 00410	CONSUMABLE SUPPLIES	3,192	2,114	3,750	3,750		3,750	
2230 00460	NON CONSUMABLE SUPPLIES	0	36	0	0		0	
2230 00640	DUES AND FEES	746	0	250	250		250	
	Sub-Totals for Student Assessment Services	3,938	2,150	10,000	10,000		10,000	

Board of Education Services

2310 00341	TRAVEL LOCAL IN DISTRICT	0	29	100	100		0	
2310 00342	TRAVEL OUT OF DISTRICT	0	0	400	400		0	
2310 00381	AUDIT SERVICES	35,500	43,000	40,000	40,000		45,000	
2310 00382	LEGAL SERVICES	84,697	110,280	65,000	85,000		95,000	
2310 00388	ELECTIONS	4,926	0	20,000	20,000		20,000	
2310 00389	PROFESSIONAL/NON INSTRU	0	0	0	45,000		45,000	
2310 00410	CONSUMABLE SUPPLIES	0	0	500	500		500	
2310 00640	DUES AND FEES	11,197	10,979	11,000	11,000		11,000	
	Sub-Totals for Board of Education Services	136,320	164,288	137,000	202,000		216,500	

Executive Services

2321 00113	ADMINISTRATIVE SALARIES	160,257	114,613	105,156	149,665	1.00	152,457	1.00
2321 00112	NONCERTIFICATED SALARIES	93,114	93,114	93,114	93,114	1.87	94,985	1.88
2321 00122	NONCERTIF SALARIES TEMPR	2,581	701	1,000	1,000		1,000	
2321 00136	EXTENDED CONTRACTS	10,273	10,315	5,000	5,000		5,000	
2321 00210	PERS	15,033	15,416	29,619	34,623		50,688	
2321 00220	SOCIAL SECURITY	17,513	15,221	15,627	18,267		19,388	
2321 00231	WORKER'S COMP INSURANCE	865	869	817	955		912	
2321 00233	UNEMPLOYMENT INSURANCE	799	650	613	613		760	
2321 00240	HEALTH INSURANCE-ADMIN	30,576	30,158	26,800	26,800		17,500	
2321 00242	HEALTH INSURANCE-CLASS	12,894	13,035	31,584	31,500		32,813	
2321 00290	ADMINISTRATIVE DUES	1,000	0	1,000	1,000		1,000	
2321 00319	OTHER INSTRUCT PRO/TECH	0	0	3,000	3,000		3,000	
2321 00341	TRAVEL LOCAL IN DISTRICT	2,496	2,903	3,500	3,500		3,500	
2321 00342	TRAVEL OUT OF DISTRICT	0	250	1,250	1,250		1,250	
2321 00353	POSTAGE	0	18	1,000	1,000		1,000	
2321 00354	ADVERTISING	0	0	3,300	3,300		3,300	
2321 00410	CONSUMABLE SUPPLIES	3,497	6,910	6,000	6,000		6,000	
2321 00430	LIBRARY BOOKS	1,041	0	0	0		0	
2321 00440	PERIODICALS	0	1,107	400	400		400	
2321 00460	NONCONSUMABLE SUPPLIES	0	0	0	0		0	
2321 00640	DUES AND FEES	3,477	2,730	2,850	2,850		2,850	

Funciti Object	Description	Actual	Actual	Budgeted	Budgeted	12-13	Proposed	13-14
		2010-11	2011-12	2011-12	2012-13	FTE	& Adopted	FTE
2321 00652	FIDELITY BOND INSURANCE	0	0	350	350		350	
Sub-Totals for Executive Services		355,416	308,010	331,980	384,187	2.87	398,153	2.88

Principal Administrative Services

2410 00113	ADMINISTRATIVE SALARIES	1,828,707	1,851,074	1,734,242	1,541,217	16.00	1,637,348	16.00
2410 00112	NONCERTIFICATED SALARIES	740,725	704,184	713,063	629,777	19.61	655,327	20.05
2410 00111	CERTIFICATED SALARIES	68,508	0	68,508	0	0.00	0	0.00
2410 00121	CERTIF SALARIES TEMPORAR	239	0	0	0		0	
2410 00122	NONCERTIF SALARIES TEMPR	1,029	2,003	4,000	4,000		4,000	
2410 00136	EXTENDED CONTRACTS	65,241	70,292	49,500	43,520		43,700	
2410 00139	CHAPERONES	6,344	9,756	0	0		0	
2410 00210	PERS	171,099	387,283	372,550	345,765		468,073	
2410 00220	SOCIAL SECURITY	206,172	199,914	196,554	182,421		179,038	
2410 00231	WORKER'S COMP INSURANCE	11,391	11,129	10,278	9,541		8,426	
2410 00233	UNEMPLOYMENT INSURANCE	8,123	7,868	7,709	7,155		7,024	
2410 00240	HEALTH INSURANCE-ADMIN	307,579	289,895	294,000	268,800		280,000	
2410 00241	HEALTH INSURANCE-CERT	17,411	0	16,800	0		0	
2410 00242	HEALTH INSURANCE-CLASS	373,328	310,388	367,248	329,506		350,876	
2410 00290	ADMINISTRATIVE DUES	16,055	4,462	15,160	13,370		13,370	
2410 00322	REPAIRS/MAINT SERVICES	1,094	6,037	3,906	4,841		4,150	
2410 00324	RENTALS	616	1,078	875	1,100		1,100	
2410 00341	TRAVEL LOCAL IN DISTRICT	15,781	15,781	13,331	11,606		11,895	
2410 00342	TRAVEL OUT-OF-DISTRICT	0	17	42	42		42	
2410 00353	POSTAGE	18,667	18,426	25,951	28,615		26,035	
2410 00355	PRINTING & BINDING	1,311	1,503	1,880	2,275		2,275	
2410 00381	AUDIT SERVICES	0	0	5,623	5,293		5,290	
2410 00389	NON INSTRUCT PROF/TECH	329	0	0	0		0	
2410 00410	CONSUMABLE SUPPLIES	43,668	51,108	50,540	63,532		65,180	
2410 00440	PERIODICALS	25	26	73	73		73	
2410 00460	NON CONSUMABLE SUPPLIES	2,681	3,708	8,876	11,776		6,936	
2410 00470	COMPUTER SOFTWARE	265	553	0	0		0	
2410 00550	TECHNOLOGY EQUIPMENT	8,990	11,596	8,318	0		3,681	
2410 00640	DUES AND FEES	1,653	2,911	1,933	1,933		1,933	
Sub-Totals for Principal Administrative Services		3,917,031	3,960,992	3,970,960	3,506,158	35.61	3,775,772	36.05

Business Services

2520 00113	ADMINISTRATIVE SALARIES	114,627	114,617	114,622	114,627	1.00	116,914	1.00
2520 00112	NONCERTIFICATED SALARIES	287,539	287,527	287,539	301,502	6.53	315,918	6.70
2520 00122	NONCERTIF SALARIES TEMPR	2,624	816	0	0		0	
2520 00136	EXTENDED CONTRACTS	9,181	8,760	15,000	15,000		5,000	
2520 00210	PERS	25,994	61,259	60,488	62,514		87,566	
2520 00220	SOCIAL SECURITY	31,044	30,708	31,914	32,981		33,494	
2520 00231	WORKER'S COMP INSURANCE	1,704	1,750	1,669	1,725		1,576	
2520 00233	UNEMPLOYMENT INSURANCE	1,230	1,218	1,251	1,252		1,316	
2520 00240	HEALTH INSURANCE-ADMIN	53,127	48,545	50,400	16,800		17,500	
2520 00242	HEALTH INSURANCE-CLASS	73,054	65,383	70,560	109,704		117,250	
2520 00322	REPAIRS/MAINT SERVICES	4,308	4,507	8,000	8,000		8,000	
2520 00324	RENTALS	5,897	5,867	6,500	6,500		6,500	
2520 00341	TRAVEL LOCAL IN DISTRICT	860	840	1,100	1,100		1,100	
2520 00342	TRAVEL OUT OF DISTRICT	0	617	500	500		500	
2520 00353	POSTAGE	11,318	8,316	13,000	13,000		13,000	
2520 00354	ADVERTISING	371	419	500	500		500	
2520 00389	NON INSTRUCT PROF/TECH	4,966	2,834	5,500	5,500		5,500	
2520 00410	CONSUMABLE SUPPLIES	137	3,807	5,000	5,000		5,000	
2520 00440	PERIODICALS	46	33	150	150		150	

Funcnti Object	Description	Actual	Actual	Budgeted	Budgeted	12-13	Proposed	13-14
		2010-11	2011-12	2011-12	2012-13	FTE	& Adopted 2013-14	FTE
2520	00460	252	0	250	250		250	
2520	00640	9,501	1,355	500	500		1,500	
2520	00652	0	0	1,000	1,000		0	
Sub-Totals for Business Service		637,781	649,178	675,443	698,105	7.53	738,534	7.70

Operation/Maint. of Plant

2540	00325	655,041	675,414	819,000	710,000		710,000	
2540	00326	335,424	301,794	504,000	423,000		373,000	
2540	00327	234,917	308,771	240,000	240,000		290,000	
2540	00328	78,690	73,682	95,000	90,000		90,000	
2540	00351	174,462	155,465	180,000	180,000		180,000	
2540	00389	2,560	2,580	0	0		0	
2540	00390	460	45	0	0		0	
2540	00391	41,257	68,027	65,000	65,000		65,000	
2540	00393	302	1,113	2,000	2,000		2,000	
2540	00394	0	4,764	7,000	7,000		7,000	
2540	00640	1,997	5,834	7,000	7,000		7,000	
2540	00651	75,686	76,389	80,000	84,000		100,000	
2540	00653	169,395	171,254	180,000	190,000		220,000	
2540	00670	18,448	21,852	12,000	12,000		12,000	
Sub-Totals for Operation/Maint. of Plant		1,788,640	1,866,984	2,191,000	2,010,000		2,056,000	

Building Maintenance

2542	00112	1,500,276	1,358,474	1,345,864	1,202,520	31.26	1,247,873	31.27
2542	00116	176,899	176,899	176,892	176,899	2.00	147,953	2.00
2542	00122	51,074	10,538	50,000	50,000		50,000	
2542	00127	822	29,728	0	0		0	
2542	00136	17,925	31,684	17,629	17,629		23,400	
2542	00210	104,292	225,427	230,605	204,793		297,563	
2542	00220	132,386	120,904	121,663	110,701		113,818	
2542	00231	48,295	44,901	55,794	50,065		52,158	
2542	00233	5,194	4,742	4,772	4,342		4,462	
2542	00240	34,481	35,149	92,400	33,600		35,000	
2542	00242	542,258	483,106	522,816	525,975		547,984	
2542	00322	16,478	82,871	16,085	17,293		16,193	
2542	00324	4,670	13,100	1,000	1,000		1,000	
2542	00341	2,361	2,389	2,500	2,500		2,500	
2542	00342	478	0	0	0		0	
2542	00351	1,448	1,472	360	360		360	
2542	00389	2,034	8,753	0	0		0	
2542	00410	113,307	133,094	122,155	112,115		113,150	
2542	00460	7,537	15,373	6,415	7,615		7,915	
2542	00470	795	0	0	0		0	
2542	00542	0	543	0	0		0	
2542	00550	2,540	909	1,500	1,500		1,500	
2542	00640	135	0	0	0		0	
Sub-Totals for Building Maintenance		2,765,682	2,780,056	2,768,450	2,518,907	33.26	2,662,829	33.27

Grounds Maintenance

2543	00112	83,399	85,226	80,543	80,543	2.00	82,148	2.00
2543	00122	0	397	0	0		0	
2543	00125	0	0	1,000	0		0	
2543	00136	272	29	500	500		500	
2543	00210	5,224	12,061	11,896	11,751		16,530	
2543	00220	6,392	6,495	6,276	6,200		6,323	

Funcnti Object	Description	Actual	Actual	Budgeted	Budgeted	12-13	Proposed	13-14
		2010-11	2011-12	2011-12	2012-13	FTE	& Adopted	FTE
2543	00231	WORKER'S COMP INSURANCE	2,704	2,582	3,282	3,242		3,452
2543	00233	UNEMPLOYMENT INSURANCE	251	255	246	243		248
2543	00242	HEALTH INSURANCE-CLASS	35,628	33,783	33,600	33,600		35,000
2543	00322	REPAIRS/MAINT SERVICES	72,595	67,801	79,000	64,000		64,000
2543	00324	RENTALS	5,138	15,168	500	500		6,500
2543	00342	TRAVEL OUT OF DISTRICT	0	0	0	100		0
2543	00389	NON INSTRUCT PROF/TECH	2,608	2,731	0	0		3,000
2543	00390	OTHER PROF/TECH NON INST	0	0	100	0		100
2543	00410	CONSUMABLE SUPPLIES	8,984	10,567	18,100	18,100		18,100
2543	00542	REPLACEMENT EQUIPMENT	1,000	0	2,000	2,000		2,000
Sub-Totals for Grounds Maintenance		224,194	237,095	237,043	220,779	2.00	237,901	2.00

District Wide Maintenance

2544	00322	REPAIRS/MAINT SERVICES	215,116	196,603	175,000	155,000		155,000
2544	00324	RENTALS	39,261	5,861	2,000	2,000		2,000
2544	00351	TELEPHONE/CELL PHONE	571	376	0	0		0
2544	00383	ARCHITECTS/ENGINEERS	635	3,854	0	0		0
2544	00389	NON INSTRUCT PROF/TECH	4,649	21,086	500	500		500
2544	00410	CONSUMABLE SUPPLIES	92,144	82,404	50,000	50,000		50,000
2544	00413	VEHICLE GAS OIL LUBE	19,655	24,261	15,000	15,000		15,000
2544	00414	TIRES TUBES	0	538	500	500		500
2544	00460	NON CONSUMABLE SUPPLIES	393	57,018	0	0		0
2544	00470	COMPUTER SOFTWARE	0	246	5,300	5,300		5,300
2544	00520	CAPITAL OUTLAY-BUILDINGS	0	452,976	0	0		0
2544	00541	INITIAL/ADDL EQUIPMENT	14,043	0	0	0		0
2544	00542	REPLACEMENT EQUIPMENT	39,728	0	0	0		0
2544	00640	DUES AND FEES	0	430	0	0		0
Sub-Totals for District Wide Maintenance		426,193	845,653	248,300	228,300		228,300	

Targeted Maintenance

2549	00322	REPAIRS/MAINT SERVICES	156,941	37,896	250,000	2,000,000		580,000
2549	00324	RENTALS	0	2,930	0	0		0
2549	00354	ADVERTISING	0	759	0	0		0
2549	00383	ARCHITECTS/ENGINEERS	35,712	327,425	0	0		0
2549	00389	NON INSTRUCT PROF/TECH	3,253	46,113	0	0		0
2549	00410	CONSUMABLE SUPPLIES	313	7,863	0	0		0
2549	00460	NON CONSUMABLE SUPPLIES	0	16,487	0	0		0
2549	00520	CAPITAL OUTLAY-BUILDINGS	0	1,324,475	0	0		0
2549	00542	REPLACEMENT EQUIPMENT	23,915	0	0	0		0
2549	00640	DUES AND FEES	0	31,081	0	0		0
Sub-Totals for Targeted Maintenance		220,133	1,795,029	250,000	2,000,000		580,000	

Student Transportation

2550	00331	REIMBURSABLE TRANSP	2,141,653	2,146,917	2,290,000	2,360,000		2,650,000
2550	00332	FIELD TRIPS	73,826	83,600	40,796	43,616		54,751
2550	00410	CONSUMABLE SUPPLIES	103	50	0	0		0
2550	00413	VEHICLE GAS OIL LUBE	133,227	159,082	115,000	135,000		135,000
Sub-Totals for Student Transportation		2,348,810	2,389,649	2,445,796	2,538,616		2,839,751	

Information Services

2630	00116	SUPERVISORY SALARIES	75,247	75,247	75,247	75,247	1.00	90,211	1.00
2630	00210	PERS	4,733	11,182	10,911	10,911		18,042	
2630	00220	SOCIAL SECURITY	5,767	5,737	5,756	5,756		6,901	
2630	00231	WORKER'S COMP INSURANCE	296	304	301	301		325	
2630	00233	UNEMPLOYMENT INSURANCE	226	225	226	226		271	

Funcnti Object	Description	Actual	Actual	Budgeted	Budgeted	12-13	Proposed	13-14
		2010-11	2011-12	2011-12	2012-13	FTE	& Adopted	FTE
2630 00240	HEALTH INSURANCE-ADMIN	20,859	20,241	16,800	16,800		17,500	
2630 00354	ADVERTISING	12,187	14,853	23,000	23,000		23,000	
2630 00355	PRINTING & BINDING	0	0	3,000	3,000		3,000	
2630 00389	NON INSTRUCT PROF/TECH	0	0	3,500	3,500		3,500	
2630 00410	CONSUMABLE SUPPLIES	354	450	500	500		500	
Sub-Totals for Information Services		119,670	128,239	139,241	139,241	1.00	163,250	1.00

Personnel Services

2640 00113	ADMINISTRATIVE SALARIES	91,331	98,996	100,033	99,381	0.90	103,109	0.90
2640 00112	NONCERTIFICATED SALARIES	98,996	67,813	68,616	63,760	1.60	89,520	2.00
2640 00122	NONCERTIF SALARIES TEMPR	0	25	0	0		0	
2640 00136	EXTENDED CONTRACTS	2,050	5,121	10,000	10,000		10,000	
2640 00210	PERS	12,190	20,643	25,904	25,105		40,526	
2640 00220	SOCIAL SECURITY	14,578	12,620	13,667	13,245		15,501	
2640 00231	WORKER'S COMP INSURANCE	787	713	715	693		729	
2640 00233	UNEMPLOYMENT INSURANCE	572	495	536	515		608	
2640 00240	HEALTH INSURANCE-ADMIN	32,859	28,680	15,120	15,120		15,750	
2640 00242	HEALTH INSURANCE-CLASS	15,735	13,020	26,880	26,880		35,000	
2640 00245	CLASSIFIED INSERVICE	12,753	11,242	18,000	18,000		18,000	
2640 00290	ADMINISTRATIVE DUES	1,000	0	1,000	1,000		1,000	
2640 00322	REPAIRS/MAINT SERVICES	0	0	200	200		200	
2640 00341	TRAVEL LOCAL IN DISTRICT	1,228	1,291	1,140	1,140		1,640	
2640 00342	TRAVEL OUT OF DISTRICT	0	0	160	160		160	
2640 00353	POSTAGE	20	1	0	0		0	
2640 00354	ADVERTISING	771	100	3,500	3,500		1,000	
2640 00355	PRINTING & BINDING	2,267	2,454	2,000	2,000		3,000	
2640 00385	MANAGEMENT SERVICES	18,095	7,451	20,000	20,000		20,000	
2640 00389	NON INSTRUCT PROF/TECH	5,551	6,714	8,000	8,000		10,500	
2640 00392	BLOODBORNE PATHOG. TRAIL	650	182	2,500	2,500		2,500	
2640 00410	CONSUMABLE SUPPLIES	8,016	5,389	3,000	5,500		3,000	
2640 00440	PERIODICALS	346	333	500	500		500	
2640 00460	NON CONSUMABLE SUPPLIES	0	0	500	500		500	
2640 00470	COMPUTER SOFTWARE	8,843	9,126	8,500	8,500		9,500	
2640 00480	FOOD PURCHASES	0	0	2,500	0		0	
2640 00640	DUES AND FEES	0	0	500	500		0	
Sub-Totals for Personnel Services		328,639	292,409	333,471	326,699	2.50	382,243	2.90

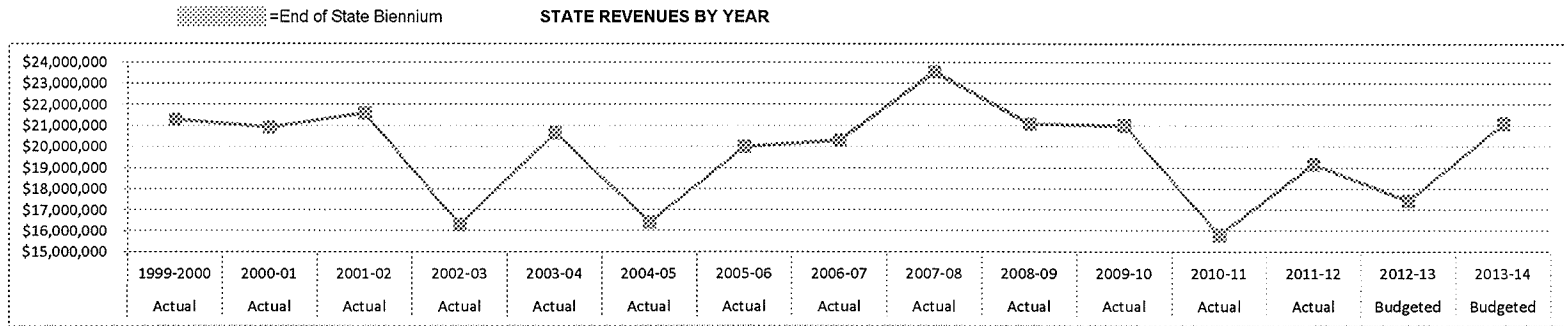
Technology & Information Services

2661 00112	NONCERTIFICATED SALARIES	154,754	150,550	150,550	150,550	3.00	164,401	3.00
2661 00116	SUPERVISORY SALARIES	74,960	88,449	88,100	88,449	1.00	90,211	1.00
2661 00136	EXTENDED CONTRACTS	0	4,397	5,000	0		0	
2661 00210	PERS	13,938	34,876	35,329	34,655		50,923	
2661 00220	SOCIAL SECURITY	17,349	18,394	18,639	18,283		19,478	
2661 00231	WORKER'S COMP INSURANCE	946	1,014	975	956		917	
2661 00233	UNEMPLOYMENT INSURANCE	680	721	731	717		764	
2661 00240	HEALTH INSURANCE-ADMIN	20,380	21,231	16,800	16,800		17,500	
2661 00242	HEALTH INSURANCE-CLASS	47,747	56,542	50,400	50,400		52,500	
2661 00322	REPAIRS/MAINT SERVICES	4,621	4,899	10,000	10,000		10,000	
2661 00324	RENTALS	0	0	10,000	10,000		10,000	
2661 00341	TRAVEL LOCAL IN DISTRICT	2,034	2,619	3,500	3,500		3,500	
2661 00386	DATA PROCESSING	46,354	71,117	45,000	189,000		89,000	
2661 00389	NON INSTRUCT PROF/TECH	15,796	11,356	15,000	15,000		15,000	
2661 00410	CONSUMABLE SUPPLIES	1,655	5,136	10,500	10,500		10,500	
2661 00430	LIBRARY BOOKS	0	0	400	400		400	

Funcnti Object	Description	Actual	Actual	Budgeted	Budgeted	12-13	Proposed	13-14
		2010-11	2011-12	2011-12	2012-13	FTE	& Adopted 2013-14	FTE
2661 00440	PERIODICALS	46	33	5,600	5,600		600	
2661 00460	NON CONSUMABLE SUPPLIES	12,400	4,559	15,200	15,200		15,200	
2661 00470	COMPUTER SOFTWARE	34,245	110,541	53,000	53,000		62,000	
2661 00550	TECHNOLOGY EQUIPMENT	104,046	75,832	100,700	100,700		90,700	
2661 00640	DUES AND FEES	0	300	100	100		0	
Sub-Totals for Technology & Information Services		551,951	662,566	635,524	773,810	4.00	703,594	4.00
Early Retiree Incentive Programs								
2700 00116	RETIREMENT STIPEND	363,979	372,498	400,000	400,000		400,000	
2700 00220	SOCIAL SECURITY	13,410	9,009	0	0		0	
2700 00233	UNEMPLOYMENT INSURANCE	525	341	0	0		0	
2700 00240	HEALTH INSURANCE-ADMIN	55,171	57,917	80,000	80,000		80,000	
2700 00241	HEALTH INSURANCE-CERT	298,329	340,644	500,000	500,000		450,000	
2700 00242	HEALTH INSURANCE-CLASS	86,056	119,709	80,000	80,000		130,000	
Sub-Totals for Early Retirees		817,470	900,118	1,060,000	1,060,000		1,060,000	
Total Supporting Services		18,708,116	21,103,273	19,922,594	21,161,977	135.52	20,958,999	139.00
Facilities Acquisition/Improvement								
4110 00113	ADMINISTRATIVE SALARIES	0	0	1	1		1	
Totals for Facilities Acquisition/Improvement		0	0	1	1		1	
Long-Term Debt Service								
5110 00610	PRINCIPAL	867,272	908,190	930,000	960,000		1,000,000	
5110 00620	INTEREST	1,791,100	1,890,873	1,720,000	1,900,000		2,150,000	
Totals for Long-Term Debt Service		2,658,372	2,799,063	2,650,000	2,860,000		3,150,000	
Interfund Transfers								
5200 00720	Interfund Transfers	37,216	152,013	200,000	200,000		200,000	
Totals for Interfund Transfers		37,216	152,013	200,000	200,000		200,000	
Contingency								
6110 00810	Contingency	0	0	500,000	500,000		500,000	
Totals for Contingency		0	0	500,000	500,000		500,000	
Unappropriated Ending Fund Balance								
7000 00820	Unapprop. Ending Fund Balance	6,486,410	9,332,967	1,015,000	2,271,000		680,000	
Totals for Unapprop. Ending Fund Balance		6,486,410	9,332,967	1,015,000	2,271,000		680,000	
Total Requirements		60,487,493	65,430,710	58,720,000	61,510,000	524.22	63,210,000	530.76

General Fund - Revenues and Expenditures Summary

Series	Actual 1999-2000	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Budgeted 2010-11	Actual 2011-12	Budgeted 2011-12	Budgeted 2012-13	FTE 2012-13	Proposed & Adopted 2013-14	FTE 2013-14
Revenues																			
1000 From Local Sources	17,689,465	22,548,278	23,291,720	24,046,207	24,465,130	26,360,605	28,573,302	29,970,606	30,838,047	32,712,721	34,204,673	35,680,704	34,540,000	37,934,828	34,970,000	34,845,000		35,695,000	
2000 From Intermediate Sources	452,728	450,091	511,345	468,993	443,520	433,477	474,713	472,237	439,862	408,530	377,719	275,995	415,000	348,881	405,000	405,000		405,000	
3000 From State Sources	21,294,727	20,926,893	21,604,025	16,312,673	20,670,641	16,428,142	20,011,797	20,321,826	23,559,736	21,077,235	21,005,835	15,814,633	20,550,000	19,165,725	17,750,000	17,450,000		21,100,000	
4000 From Federal Sources	112,471	64,690	179,558	178,093	172,335	173,778	173,474	173,026	169,928	152,377	136,830	3,554,609	135,000	1,490,621	1,335,000	0		0	
5000 From Other Sources	9,137,805	8,486,625	7,252,234	4,628,617	1,969,801	3,031,105	549,974	2,796,287	3,215,498	4,348,440	2,602,577	5,161,551	2,810,000	6,490,647	4,260,000	8,810,000		6,010,000	
Total Revenues	48,687,196	52,476,577	52,838,882	45,634,583	47,721,427	46,427,107	49,783,260	53,733,982	58,223,071	58,699,303	58,327,634	60,487,492	58,450,000	65,430,702	58,720,000	61,510,000		63,210,000	
Expenditures-Function:																			
1000 Instruction	24,481,760	27,162,072	29,765,901	27,692,955	26,280,332	26,883,407	27,142,139	29,189,686	31,769,954	32,673,807	31,429,290	32,597,378	35,007,994	32,043,387	34,432,405	34,517,022	388.70	37,721,000	391.76
2000 Support Services	15,765,446	16,851,417	18,369,312	16,700,264	16,330,457	16,836,661	17,546,211	18,781,227	19,194,744	20,547,464	18,761,554	18,708,116	19,830,005	21,103,272	19,922,594	21,161,977	135.52	20,958,999	139.00
4000 Facilities Acquisition & Const.	0	0	0	0	0	320,452	0	0	0	0	0	0	1	0	1	1		1	
5100 Debt Service	565	83,052	83,052	693,294	2,031,890	1,695,837	2,219,704	2,468,843	2,612,846	2,555,206	2,572,666	2,658,372	2,550,000	2,799,063	2,650,000	2,860,000		3,150,000	
5200 Interfund Transactions	0	1,211,649	0	91,760	47,643	140,776	78,918	78,728	297,087	320,249	302,573	37,216	200,000	152,013	200,000	200,000		200,000	
6000 Contingency	0	0	0	0	0	0	0	0	0	0	0	0	500,000	0	500,000	500,000		500,000	
7000 Unappropriated Ending	8,439,425	7,168,387	4,620,617	456,310	3,031,105	549,974	2,796,288	3,215,498	4,348,440	2,602,577	5,161,551	6,486,410	362,000	9,332,967	1,015,000	2,271,000		680,000	
Total Expenditures	48,687,196	52,476,577	52,838,882	45,634,583	47,721,427	46,427,107	49,783,260	53,733,982	58,223,071	58,699,303	58,327,634	60,487,492	58,450,000	65,430,702	58,720,000	61,510,000	524.22	63,210,000	530.76
Expenditures-Object:																			
100 Salaries & Wages	26,707,200	28,700,492	29,746,490	28,477,368	26,942,300	26,939,818	26,323,000	27,642,167	29,751,648	31,061,173	30,298,026	30,214,408	31,522,996	28,879,694	29,782,127	29,369,663	524.22	30,498,883	530.76
200 Associated Payroll Costs	9,255,308	10,488,565	12,719,461	11,851,771	10,390,658	10,353,957	10,933,846	11,344,466	11,881,771	12,816,426	12,529,774	13,106,758	14,628,853	14,635,207	16,515,467	16,371,232		18,726,988	
300 Purchased Services	2,631,533	2,817,823	3,078,697	2,806,716	4,263,925	4,943,070	5,488,754	6,531,732	6,684,634	6,204,899	5,890,201	5,719,680	6,300,747	5,923,586	6,342,684	8,177,492		6,954,812	
400 Materials and Supplies	954,537	1,534,267	1,805,607	952,295	727,341	1,425,983	1,438,210	1,928,378	2,112,296	1,431,105	1,096,273	1,675,260	1,847,110	1,336,324	1,220,134	1,266,716		1,942,408	
500 Capital Outlay	484,170	181,049	549,806	61,687	28,859	101,299	237,115	245,567	241,882	1,396,092	178,418	273,748	222,630	2,017,739	179,041	164,000		176,766	
600 Other Objects	215,023	374,345	318,204	936,676	2,289,596	1,972,230	2,487,129	2,747,446	2,905,313	2,866,782	2,870,818	2,974,012	2,865,664	3,153,172	2,965,547	3,189,897		3,530,143	
700 Interfund Transactions	0	1,211,649	0	91,760	47,643	140,776	78,918	78,728	297,087	320,249	302,573	37,216	200,000	152,013	200,000	200,000		200,000	
800 Planned Reserve	8,439,425	7,168,387	4,620,617	456,310	3,031,105	549,974	2,796,288	3,215,498	4,348,440	2,602,577	5,161,551	6,486,410	862,000	9,332,967	1,515,000	2,771,000		1,180,000	
Total Expenditures	48,687,196	52,476,577	52,838,882	45,634,583	47,721,427	46,427,107	49,783,260	53,733,982	58,223,071	58,699,303	58,327,634	60,487,492	58,450,000	65,430,702	58,720,000	61,510,000	524.22	63,210,000	530.76
Total Expenditures Net of Planned Reserve																			
	40,247,771	45,308,190	48,218,265	45,178,273	44,690,322	45,877,133	46,986,972	50,518,484	53,874,631	56,096,726	58,227,634	54,001,082	57,588,000	56,097,735	57,205,000	58,739,000		62,030,000	



Series	Actual 1999-2000	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Budgeted 2012-13	Budgeted 2013-14
3000 From State Sources	21,294,727	20,926,893	21,604,025	16,312,673	20,670,641	16,428,142	20,011,797	20,321,826	23,559,736	21,077,235	21,005,835	15,814,633	19,165,725	17,450,000	21,100,000

General Fund - Salary Range Summary

Func	Object	Description	Regular Contract Days	Annual Salary Range	Actual	Actual	Budgeted	11-12	Budgeted	12-13	Proposed	13-14
					2010-11	2011-12	2011-12	FTE	2012-13	FTE	& Adopted 2013-14	FTE
Instructional Salaries:												
Elementary Programs (Formerly Functions 1111 and 1112 - K-6 to 2011-12, K-5 thereafter)												
1111	00111	LICENSED SALARIES	191	Page 27	7,747,634	7,015,661	7,380,999	122.68	6,224,858	107.77	6,366,280	104.56
1111	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185 to 195	Page 28	725,230	648,135	717,183	30.41	663,193	27.70	647,542	26.90
Sub-Totals for Primary, K-3 Programs					8,472,864	7,663,796	8,098,182	153.09	6,888,051	135.47	7,013,822	131.46
Jr. High Programs (Grades 7 & 8 to 2011-12, Grades 6 to 8 thereafter)												
1121	00111	LICENSED SALARIES	191	Page 27	2,302,222	2,237,724	2,397,402	41.50	3,650,972	63.17	3,643,387	59.99
1121	00112	CLASSIFIED SALARIES (Secretary I, II & Educational Assistant)	185 to 195	Page 28	32,806	37,765	34,260	1.50	73,249	3.24	97,376	3.93
Sub-Totals for Junior High Programs					2,335,028	2,275,489	2,431,662	43.00	3,724,221	66.41	3,740,763	63.92
Jr. High Co-curricular Programs												
1122	00112	CLASSIFIED SALARIES (Secretary II)	185	Page 27	15,621	14,779	16,108	0.62	16,095	0.62	19,715	0.74
Sub-Totals for Junior High Co-Curricular					15,621	14,779	16,108	0.62	16,095	0.62	19,715	0.74
High School Programs												
1131	00111	LICENSED SALARIES	191	Page 27	5,400,576	5,252,292	5,429,427	88.82	5,284,089	87.98	5,527,325	90.00
1131	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185-195	Page 28	55,885	40,585	58,505	2.44	55,000	2.31	31,950	1.31
Sub-Totals for High School Programs					5,456,461	5,292,877	5,487,932	91.26	5,339,089	90.29	5,559,275	91.31
High School Co-Curricular												
1132	00116	SUPERVISOR SALARIES	201	Page 27	184,739	184,739	184,738	2.00	184,739	2.00	188,432	2.00
1132	00112	CLASSIFIED SALARIES (Sec II & Athletic Trainer)	189-212	Page 28	68,841	82,138	68,842	2.00	83,002	2.50	84,655	2.50
Sub-Totals for High School Co-Curricular					253,580	266,877	253,580	4.00	267,741	4.50	273,087	4.50
Talented & Gifted Programs												
1210	00111	LICENSED SALARIES	191	Page 27	245,619	232,738	242,617	3.83	190,616	3.09	195,478	3.12
Sub-Totals for Talented & Gifted Programs					245,619	232,738	242,617	3.83	190,616	3.09	195,478	3.12

Funci	Object	Description	Regular Contract Days	Annual Salary Range 2012-13		Actual 2010-11	Actual 2011-12	Budgeted 2011-12	11-12 FTE	Budgeted 2012-13	12-13 FTE	Proposed & Adopted 2013-14	13-14 FTE
Restrictive Programs for Students with Disabilities													
1220	00111	LICENSED SALARIES	191	Page 27		283,626	301,021	290,797	5.00	335,756	6.00	374,904	6.40
1220	00112	CLASSIFIED SALARIES (Ed. Assistant, Special Ed. Assist., Sec II, & Lic. Prac. Nurse)	185-192	Page 28		441,157	488,327	447,952	18.94	528,086	21.24	478,701	19.23
1220	00114	SPECIALIST SALARIES	190-191	Page 29		212,382	212,299	212,382	3.13	212,383	3.13	216,627	3.12
Sub-Totals for Restrictive Programs						937,165	1,001,647	951,131	27.07	1,076,225	30.37	1,070,232	28.75
Restrictive Programs - Elementary ACCESS													
1222	00111	LICENSED SALARIES	191	Page 27		0	83,000	103,770	2.00	77,283	2.00	113,690	2.00
1222	00112	CLASSIFIED SALARIES (Special Ed. Assistant)	185-192	Page 28		0	153,299	124,706	5.44	173,603	7.18	165,416	6.93
Sub-Totals for Restrictive Programs - Elementary ACCESS						0	236,299	228,476	7.44	250,886	9.18	279,106	8.93
Restrictive Programs - Transition Ed.													
1223	00111	LICENSED SALARIES	191	Page 27		50,663	46,351	52,414	1.00	52,414	1.00	91,454	1.50
1223	00112	CLASSIFIED SALARIES (Special Ed. Assistant, Transition Specialist)	185-192	Page 28		96,564	99,212	100,960	4.19	102,607	4.27	104,804	4.27
Sub-Totals for Restrictive Programs - Transition Ed.						147,227		153,374	5.19	155,021	5.27	196,258	5.77
Less Restrictive Programs for Students with Disabilities													
1250	00111	LICENSED SALARIES	191	Page 27		985,763	793,548	800,731	15.50	879,185	15.23	1,061,955	17.00
1250	00112	CLASSIFIED SALARIES (Educational Assist., Special Ed. Assist. & Secretary II)	185-192	Page 28		739,897	658,151	781,009	33.31	645,700	26.78	764,648	34.59
Sub-Totals for Less Restrictive Programs						1,725,660	1,451,699	1,581,740	48.81	1,524,885	42.01	1,826,603	51.59
English Second Language Programs													
1291	00111	LICENSED SALARIES	191	Page 27		104,626	97,306	69,221	1.00	99,302	1.50	111,334	1.67
Sub-Totals for English Second Language Programs						104,626	97,306	69,221	1.00	99,302	1.50	111,334	1.67
Total 1000 Instruction Salaries						19,693,851	18,533,507	19,514,023	385.31	19,532,132	388.71	20,285,673	391.76
Summary by Classification:													
00111	LICENSED SALARIES			Page 27		17,120,729	16,059,641	16,767,378	281.33	16,794,475	287.74	17,485,807	286.24
00112	CLASSIFIED SALARIES			Page 28		2,176,001	2,222,391	2,349,525	98.85	2,340,535	95.84	2,394,807	100.40
00116	SUPERVISOR SALARIES			Page 29		184,739	184,739	184,738	2.00	184,739	2.00	188,432	2.00
00114	SPECIALIST SALARIES			Page 29		212,382	212,299	212,382	3.13	212,383	3.13	216,627	3.12
Total 1000 Instruction Salaries						19,693,851	18,679,070	19,514,023	385.31	19,532,132	388.71	20,285,673	391.76

Functi	Object	Description	Regular Contract Days	Annual Salary Range 2012-13		Actual 2010-11	Actual 2011-12	Budgeted 2011-12	11-12 FTE	Budgeted 2012-13	12-13 FTE	Proposed & Adopted 2013-14	13-14 FTE
Support Services Salaries:													
Counseling Programs													
2120	00111	LICENSED SALARIES	191		Page 27	663,796	652,894	671,397	11.43	737,818	12.13	780,704	12.88
2120	00112	CLASSIFIED SALARIES (Secretary II & HS Data Processor)	200-214		Page 28	190,418	190,519	198,813	6.44	193,812	6.43	240,338	7.87
Sub-Totals for Counseling Programs						854,214	843,413	870,210	17.87	931,630	18.56	1,021,042	20.75
Nursing Services													
2134	00114	SPECIALIST SALARIES	201		Page 27	62,532	61,609	62,557	1.00	62,557	1.00	65,677	1.00
Sub-Totals for Nursing Services						62,532	61,609	62,557	1.00	62,557	1.00	65,677	1.00
Psychological Services													
2140	00111	LICENSED SALARIES	191		Page 27	206,759	229,803	182,048	3.40	236,766	4.30	255,645	4.50
Sub-Totals for Psychological Services						206,759	229,803	182,048	3.40	236,766	4.30	255,645	4.50
Speech and Hearing Services													
2150	00111	LICENSED SALARIES	191		Page 27	364,305	394,511	403,848	6.60	389,695	6.10	350,068	5.80
2150	00112	CLASSIFIED SALARIES (Educational Assistant)	185		Page 28	0	1,138	0	0.00	1,413	0.07	0	0.00
Sub-Totals for Speech and Hearing Services						364,305	395,649	403,848	6.60	391,108	6.17	350,068	5.80
Special Services Administration													
2190	00113	ADMINISTRATOR SALAR	261		Page 29	114,627	114,627	114,627	1.00	114,627	1.00	116,914	1.00
2190	00112	CLASSIFIED SALARIES (Secretary IV)	261		Page 28	44,376	44,366	44,376	1.00	44,376	1.00	45,264	1.00
Sub-Totals for Special Services Administration						159,003	158,993	159,003	2.00	159,003	2.00	162,178	2.00
Instructional Improvement Services													
2210	00113	ADMINISTRATOR SALAR	261		Page 29	229,254	229,254	229,254	2.00	229,254	2.00	233,829	2.00
2210	00112	CLASSIFIED SALARIES (Educational Assistant, Secretary II & Confidential)	210-261		Page 28	71,144	71,220	68,686	1.75	68,686	1.75	70,289	1.75
Sub-Totals for Instructional Improvement Services						300,398	300,474	297,940	3.75	297,940	3.75	304,118	3.75
Media Services													
2220	00112	CLASSIFIED SALARIES (Library Tech. Assistant, AV Tech. I & Printer)	192-238		Page 28	325,908	313,968	311,670	11.30	278,211	9.97	298,752	10.40
Sub-Totals for Media Services						325,908	313,968	311,670	11.30	278,211	9.97	298,752	10.40
Media Specialists													
2221	00111	LICENSED SALARIES	191		Page 27	141,619	52,410	70,809	1.00	54,159	1.00	57,022	1.00
Sub-Totals for Media Specialists						141,619	52,410	70,809	1.00	54,159	1.00	57,022	1.00
Executive Services													
2321	00113	SUPERINTENDENT SALA	261		N/A	160,257	114,613	105,156	0.75	149,665	1.00	152,457	1.00
2321	00112	CLASSIFIED SALARIES (Secretary II & Executive)	261		Page 28	93,114	93,114	93,114	1.88	93,114	1.87	94,985	1.88
Sub-Totals for Executive Services						253,371	207,727	198,270	2.63	242,779	2.87	247,442	2.88

Functi	Object Description	Regular Contract Days	Annual Salary Range 2012-13	Page	Actual	Actual	Budgeted	11-12	Budgeted	12-13	Proposed	13-14
					2010-11	2011-12	2011-12	FTE	2012-13	FTE	& Adopted 2013-14	FTE
Principal Administrative Services												
2410	00111	LICENSED SALARIES	191	Page 27	68,508	0	68,508	1.00	0	0.00	0	0.00
2410	00112	CLASSIFIED SALARIES	184-261	Page 28	740,725	704,184	713,063	22.36	629,777	19.61	655,327	20.05
		(Secretary I, II, III, IV, Support Svcs. Coord., & Data Processor)										
2410	00113	ADMINISTRATIVE SALAF	261	Page 29	1,828,707	1,851,074	1,734,242	17.00	1,541,217	16.00	1,637,348	16.00
Sub-Totals for Principal Administrative Services					2,637,940	2,555,258	2,515,813	39.36	2,170,994	35.61	2,292,675	36.05
Business Services												
2520	00113	ADMINISTRATOR SALAF	261	Page 29	114,627	114,617	114,622	1.00	114,627	1.00	116,914	1.00
2520	00112	CLASSIFIED SALARIES	261	Page 28	287,539	287,527	287,539	6.20	301,502	6.53	315,918	6.70
		(Bookkeeper III, Payroll (Lead & Spec) & Confidential)										
Sub-Totals for Business Services					402,166	402,144	402,161	7.20	416,129	7.53	432,832	7.70
Building Maintenance												
2542	00112	CLASSIFIED SALARIES	261	Page 28	1,500,276	1,358,474	1,345,864	34.62	1,202,520	31.26	1,247,873	31.27
		(Custodian, Warehouseman, Engineer I, II, IV, & Maint. Worker)										
2542	00116	SUPERVISOR SALARIES	261	Page 29	176,899	176,899	176,892	2.00	176,899	2.00	147,953	2.00
Sub-Totals for Building Maintenance					1,677,175	1,535,373	1,522,756	36.62	1,379,419	33.26	1,395,826	33.27
Grounds Maintenance												
2543	00112	CLASSIFIED SALARIES	261	Page 28	83,399	85,226	80,543	2.00	80,543	2.00	82,148	2.00
		(Groundskeeper I & II)										
Sub-Totals for Grounds Maintenance					83,399	85,226	80,543	2.00	80,543	2.00	82,148	2.00
Information Services												
2630	00116	SUPERVISOR SALARIES	261	Page 29	75,247	75,247	75,247	1.00	75,247	1.00	90,211	1.00
Sub-Totals for Information Services					75,247	75,247	75,247	1.00	75,247	1.00	90,211	1.00
Personnel Services												
2640	00113	ADMINISTRATOR SALAF	261	Page 29	98,996	98,996	100,033	0.90	99,381	0.90	103,109	0.90
2640	00112	CLASSIFIED SALARIES	261	Page 28	91,331	67,813	68,616	1.60	63,760	1.60	89,520	2.00
		(Secretary II & Confidential)										
Sub-Totals for Personnel Services					190,327	166,809	168,649	2.50	163,141	2.50	192,629	2.90
Technology Services												
2661	00112	CLASSIFIED SALARIES	210-261	Page 28	154,754	150,550	150,550	3.00	150,550	3.00	164,401	3.00
		(Technology Tech II)										
2661	00116	SUPERVISOR SALARIES	261	Page 29	74,960	88,449	88,100	1.00	88,449	1.00	90,211	1.00
Sub-Totals for Technology Services					229,714	238,999	238,650	4.00	238,999	4.00	254,612	4.00
Total 2000 Support Services Salaries					7,964,077	7,623,102	7,560,174	142.23	7,178,625	135.52	7,502,877	139.00

Functi Object Description	Regular Contract Days	Annual Salary Range 2012-13	Actual	Actual	Budgeted	11-12	Budgeted	12-13	Proposed	13-14
			2010-11	2011-12	2011-12	FTE	2012-13	FTE	& Adopted 2013-14	FTE

Total 2000 Support Services Salaries

2000 Function Summary by Classification:

00111 LICENSED SALARIES			1,444,987	1,329,618	1,396,610	23.43	1,418,438	23.53	1,443,439	24.18
00112 CLASSIFIED SALARIES			3,645,516	3,429,708	3,425,391	92.15	3,170,821	85.09	3,370,492	87.92
00113 ADMINISTRATOR SALARIES			2,546,468	2,523,181	2,397,934	22.65	2,248,771	21.90	2,360,571	21.90
00116 SUPERVISOR SALARIES			327,106	340,595	340,239	5.00	340,595	5.00	328,375	5.00

Total 2000 Support Services Salaries	7,964,077	7,623,102	7,560,174	143.23	7,178,625	135.52	7,502,877	139.00
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Total Regular Salaries

27,657,928	26,156,609	27,074,197	527.54	26,710,757	524.23	27,788,550	530.76
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Total 1000 and 2000 Summary by Classification:

00111 LICENSED SALARIES			18,565,716	17,389,259	18,163,988	304.76	18,212,913	311.27	18,929,246	310.42
00112 CLASSIFIED SALARIES			5,821,517	5,652,099	5,774,916	191.00	5,511,356	180.93	5,765,299	188.32
00113 ADMINISTRATOR SALARIES			2,546,468	2,523,181	2,397,934	22.65	2,248,771	21.90	2,360,571	21.90
00116 SUPERVISOR SALARIES			511,845	525,334	524,977	7.00	525,334	7.00	516,807	7.00
00114 SPECIALIST SALARIES			212,382	212,299	212,382	3.13	212,383	3.13	216,627	3.12

Total Regular Salaries

27,657,928	26,302,172	27,074,197	528.54	26,710,757	524.23	27,788,550	530.76
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LAKE OSWEGO SCHOOL DISTRICT

LICENSED BUDGET SALARY SCHEDULE 2013-14

For Budgeting Purposes Only at 2% increase on Base

Final Schedule Still Subject to Negotiations

Steps	BA Salary	BA+24 Salary	BA+45 Salary	MA BA+60 Salary	MA+24 BA+84 Salary	MA+45 BA+105 Salary	Steps
1	\$36,207	\$37,655	\$39,104	\$40,552	\$42,000	\$43,448	1
2	\$38,017	\$39,466	\$40,914	\$42,362	\$43,810	\$45,259	2
3	\$39,828	\$41,276	\$42,724	\$44,173	\$45,621	\$47,069	3
4	\$41,638	\$43,086	\$44,535	\$45,983	\$47,431	\$48,879	4
5	\$43,448	\$44,897	\$46,345	\$47,793	\$49,242	\$50,690	5
6	\$45,259	\$46,707	\$48,155	\$49,604	\$51,052	\$52,500	6
7	\$47,069	\$48,517	\$49,966	\$51,414	\$52,862	\$54,311	7
8	\$48,879	\$50,328	\$51,776	\$53,224	\$54,673	\$56,121	8
9	\$50,690	\$52,138	\$53,586	\$55,035	\$56,483	\$57,931	9
10	\$52,500	\$53,948	\$55,397	\$56,845	\$58,293	\$59,742	10
11	\$54,311	\$55,759	\$57,207	\$58,655	\$60,104	\$61,552	11
12	\$56,121	\$57,569	\$59,017	\$60,466	\$61,914	\$63,362	12
13	\$57,931	\$59,379	\$60,828	\$62,276	\$63,724	\$65,173	13
14			\$62,638	\$64,086	\$65,535	\$66,983	14
15			\$64,448	\$65,897	\$67,345	\$68,793	15
16				\$67,707	\$69,155	\$70,604	16
17						\$72,414	17
			Longevity	\$902	\$932	\$964	

Note: Above amounts based on current contract plus 2% and 191 contract days.

LAKE OSWEGO SCHOOL DISTRICT

CLASSIFIED SALARY SCHEDULE 2013-14
2% increase on Base (For Budgeting Purposes Only -
Final Amounts Still Subject to Negotiation

RANGE	STEPS						RANGE	JOB TITLES
	1st	2nd	3rd	4th	5th	6th		
2	9.78	10.60					2	FSA I
	10.64	11.08	11.54	12.10	12.90	13.69		
	1,851	1,928	2,008	2,105	2,245	2,382		
	22,212	23,136	24,096	25,260	26,940	28,584		
3	11.08	11.54	12.10	12.62	13.52	14.42	3	FSA II
	1,928	2,008	2,105	2,196	2,352	2,509		
	23,136	24,096	25,260	26,352	28,224	30,108		
4	11.54	12.10	12.62	13.20	14.13	15.05	4	
	2,008	2,105	2,196	2,297	2,459	2,619		
	24,096	25,260	26,352	27,564	29,508	31,428		
5	12.10	12.62	13.20	13.83	14.79	15.72	5	
	2,105	2,196	2,297	2,406	2,573	2,735		
	25,260	26,352	27,564	28,872	30,876	32,820		
6	12.62	13.20	13.83	14.50	15.51	16.50	6	Educational Assistant, Special Education Assistant, Pre-K/Preschool Provider, Extended Day Care Provider, FSA III (Cook)
	2,196	2,297	2,406	2,523	2,699	2,871		
	26,352	27,564	28,872	30,276	32,388	34,452		
7	13.20	13.83	14.50	15.12	16.18	17.26	7	Secretary I, Special Educational Assistant: DELTA, ACCESS, Essential Life Skills
	2,297	2,406	2,523	2,631	2,815	3,003		
	27,564	28,872	30,276	31,572	33,780	36,036		
8	13.83	14.50	15.12	15.83	16.96	18.05	8	Secretary II, Library Technology Assistant
	2,406	2,523	2,631	2,754	2,951	3,141		
	28,872	30,276	31,572	33,048	35,412	37,692		
9	14.50	15.12	15.83	16.62	17.79	18.95	9	Data Processor, Substitute/Application Coordinator Support Services Coordinator, Transition Specialist Custodian
	2,523	2,631	2,754	2,892	3,095	3,297		
	30,276	31,572	33,048	34,704	37,140	39,564		
10	15.12	15.83	16.62	17.35	18.63	19.90	10	Bookkeeper II, Secretary III, Printer, Warehouseman, Groundskeeper I
	2,631	2,754	2,892	3,019	3,242	3,463		
	31,572	33,048	34,704	36,228	38,904	41,556		
11	15.83	16.62	17.35	18.14	19.53	20.91	11	Bookkeeper III, Special Education Data Specialist
	2,754	2,892	3,019	3,156	3,398	3,638		
	33,048	34,704	36,228	37,872	40,776	43,656		
12	16.62	17.35	18.14	19.02	20.49	21.93	12	Payroll Specialist, Secretary IV, Food Service Manager III
	2,892	3,019	3,156	3,309	3,565	3,816		
	34,704	36,228	37,872	39,708	42,780	45,792		
13	17.35	18.14	19.02	19.97	20.91		13	Engineer I
	3,019	3,156	3,309	3,475	3,638			
	36,228	37,872	39,708	41,700	43,656			
14	18.14	19.02	19.92	20.93	21.93		14	Engineer III, Groundskeeper II
	3,156	3,309	3,466	3,642	3,816			
	37,872	39,708	41,592	43,704	45,792			
15	19.02	19.92	20.87	21.95	23.05		15	Engineer IV, Maintenance Workers, Licensed Practical Nurse
	3,309	3,466	3,631	3,819	4,011			
	39,708	41,592	43,572	45,828	48,132			
16	19.43	20.38	21.39	22.45	23.59		16	Athletic Trainer, Lead Payroll Specialist
	3,381	3,546	3,722	3,906	4,105			
	40,572	42,552	44,664	46,872	49,260			
17	21.92	22.96	24.05	25.29	26.56		17	Technology Technician II
	3,814	3,995	4,185	4,400	4,621			
	45,768	47,940	50,220	52,800	55,452			

Numbers show hourly rate; monthly rate if working full time; yearly rate for full time 12 month employee.

Lake Oswego School District 7J
Salary Schedule for Administrators and Other Staff
July 1, 2013 to June 30, 2014

<u>Position</u>	<u>Range of Contract Days</u>	<u>General Fund FTE Budgeted</u>		<u>Annual Salary* Range 2012-13</u>
		<u>2013-14</u>	<u>2012-13</u>	
Administrators:				
Executive Director	261	4.9	4.9	\$108,188 - 118,740
High School Principal	261	2	2	\$111,544- 117,540
Junior High Principal	261	2	2	\$102,217 - 108,215
Elementary Principal	261	6	6	\$99,939 - 105,786
H.S. Assistant/Vice Princ.	261	4	4	\$92,353 - 98,350
Jr. High Vice Principal	261	<u>2</u>	<u>2</u>	\$89,953 - 95,951
Total Administrators		<u>20.9</u>	<u>20.9</u>	

Directors, Professional & Technical,
& Confidential:

Assistant Director/Director	201-261	7	7	\$57,742 - 96,824
Executive Secretary	261	1	1	\$55,564 - 63,040
Confidential Secretary	261	4	4	\$43,203 - 52,051
Therapist & Specialist	191-210	3.13	3.13	\$38,468 - 88,518
Nurse	201	1	1	\$38,102 - 77,218

* Amounts are for budgeting purposes and assume a 2% increase over 2012-13 amounts but are not finalized. Amounts are not net of furlough days (4 for administrators, 3 for all other staff)

Community Contributions Fund - Revenues by Source

Object Series	Description	Actual 2010-11	Actual 2011-12	Budgeted 2011-12	Budgeted 2012-13	Proposed & Adopted 2013-14
From Local Sources						
01920	CONTRIBUTIONS/DONATIONS	-	56,291	70,000	70,000	70,000
01921	CONTRIB/DONATIONS-PTO/A	168,706	288,621	448,000	448,000	448,000
01922	CONTRIB/DONATN-FOUNDATION	1,400,000	2,100,000	2,500,000	2,000,000	2,000,000
Sub-Total from Local Sources		1,568,706	2,444,912	3,018,000	2,518,000	2,518,000
From Other Sources						
05400	BEGINNING FUND BALANCE	84,010	97,564	40,000	55,000	55,000
Sub-Totals From Other Sources		84,010	97,564	40,000	55,000	55,000
Grand Totals		1,652,716	2,542,476	3,058,000	2,573,000	2,573,000

Community Contributions Fund - Expenditures

Function	Object Series	Description	Actual 2010-11	Actual 2011-12	Budgeted 2012-13	2012-13 FTE	Proposed & Adopted 2013-14	2013-14 FTE
Elementary K-5 (formerly Primary, K-3 Programs and 1112 Intermediate)								
1111	100	SALARIES	581,835	783,930	600,000	12.00	600,000	12.00
1111	200	ASSOCIATED PAYROLL COSTS	218,001	347,814	335,000		335,000	
1111	300	PURCHASED SERVICES	-	-	23,000		23,000	
1111	400	MATERIALS AND SUPPLIES	8,541	13,872	35,000		35,000	
1111	500	CAPITAL OUTLAY	46,605	109,483	100,000		100,000	
Sub-Totals for Primary, K-3 Programs			854,982	1,255,099	1,093,000	12.00	1,093,000	12.00
Jr. High Programs								
1121	100	SALARIES	137,612	254,612	250,000	5.00	250,000	5.00
1121	200	ASSOCIATED PAYROLL COSTS	52,871	119,592	150,000		150,000	
1121	400	MATERIALS AND SUPPLIES	2,944	121	7,000		7,000	
1121	500	CAPITAL OUTLAY	25,572	39,222	25,000		25,000	
Sub-Totals for Jr. High Programs			218,999	413,547	432,000	5.00	432,000	5.00
High School Programs								
1131	100	SALARIES	233,296	318,905	300,000	6.00	300,000	6.00
1131	200	ASSOCIATED PAYROLL COSTS	97,567	151,662	281,000		281,000	
1131	300	PURCHASED SERVICES	-	3,500	0		0	
1131	400	MATERIALS AND SUPPLIES	(5,743)	9,769	35,000		35,000	
1131	500	CAPITAL OUTLAY	52,610	67,300	65,000		65,000	
Sub-Totals for High School Programs			377,731	551,136	681,000	6.00	681,000	6.00
High School Cocurricular*								
1132	300	PURCHASED SERVICES	(1,200)	109	5,000		5,000	
1132	400	MATERIALS AND SUPPLIES	2,450	-	0		0	
1132	500	CAPITAL OUTLAY	(4,887)	12,316	1,000		1,000	
Sub-Totals for High School Cocurricular			(3,637)	12,425	6,000	-	6,000	-
High School Cocurricular- Music*								
1136	400	MATERIALS AND SUPPLIES	(141)	-	0		0	
1136	500	CAPITAL OUTLAY	-	-	5,000		5,000	
Sub-Totals for High School Cocurricular- Music			(141)	-	5,000		5,000	
Less Restrictive Services (Formerly 1290)*								
1250	400	MATERIALS AND SUPPLIES	796	1,053	1,000		1,000	
1250	500	CAPITAL OUTLAY	-	-	2,000		2,000	
Sub-Totals for Less Restrictive Services			796	1,053	3,000		3,000	
Sub-Totals 1000 Instruction			1,448,729	2,233,260	2,220,000	23.00	2,220,000	23.00

Function	Object Series	Description	Actual 2010-11	Actual 2011-12	Budgeted 2012-13	2012-13 FTE	Proposed & Adopted 2013-14	2013-14 FTE
Improvement of Instruction*								
2210	100	SALARIES	-	-	10,000		10,000	
2210	200	ASSOCIATED PAYROLL COSTS	-	-	3,000		3,000	
2210	300	PURCHASED SERVICES	-	-	6,000		6,000	
2210	400	MATERIALS AND SUPPLIES	-	-	1,000		1,000	
Sub-Totals for Improvement of Instruction			-	-	20,000	0	20,000	0
Media Services*								
2220	400	MATERIALS AND SUPPLIES	1,886	194	0		0	
2220	500	CAPITAL OUTLAY	-	-	45,000		45,000	
Sub-Totals for Media Services			1,886	194	45,000	0	45,000	0
Principal Administrative Services*								
2410	300	PURCHASED SERVICES	17,180	28,101	0		0	
2410	400	MATERIALS AND SUPPLIES	8,539	6,750	0		0	
2410	500	CAPITAL OUTLAY	-	-	20,000		20,000	
Sub-Totals for Principal Administrative Services			25,719	34,851	20,000	0	20,000	0
Operation and Maintenance of Plant*								
2540	300	PURCHASED SERVICES	-	-	30,000		30,000	
2540	400	MATERIALS AND SUPPLIES	-	-	25,000		25,000	
2540	500	CAPITAL OUTLAY	-	-	25,000		25,000	
Sub-Totals for Operation and Maintenance of Plant			-	-	80,000	0	80,000	0
Sub-Totals 2000 Supporting Services			27,605	35,045	165,000	0	165,000	0
Facilities Acquisition and Construction*								
4150	500	CAPITAL OUTLAY	-	17,090	98,000		98,000	
Sub-Totals for Facilities Acquisition and Const.			-	17,090	98,000	0	98,000	0
Sub-Totals 4000 Facilities Acquisitions and Const.			-	17,090	98,000	0	98,000	0
Long-Term Debt Service								
5110	600	OTHER OBJECTS	78,818	123,485	90,000		90,000	
Sub-Totals for Long-Term Debt Service			78,818	123,485	90,000	0	90,000	0
Unappropriated Ending Fund Balance								
7000	00820	RESERVE FOR NEXT YEAR	97,564	133,596	0		0	
Sub-Totals 7000 Unappropriated Ending Fund Bal.			97,564	133,596	0	0	0	0
Grand Totals			1,652,716	2,542,476	2,573,000	23.00	2,573,000	23.00

*Budget amounts are primarily placeholders for the purpose of building adequate budget authority and are not necessarily indicative of commitments or plans for activity within these particular functions.

Grants Fund - Revenues by Source

Object Series	Description	Actual 2010-11	Actual 2011-12	Budgeted 2011-12	Budgeted 2012-13	Proposed & Adopted 2013-14
From Local Sources						
01920	CONTRIBUTIONS/DONATIONS	0	0	4,000	4,000	4,000
Sub-Totals From Local Sources		0		4,000	4,000	4,000
From Intermediate Sources						
02100	OTHER GRANTS	0	0	46,000	46,000	46,000
Sub-Totals for Intermediate Sources		0	0	46,000	46,000	46,000
From State Sources						
03209	OTHER GRANTS	0	79,694	30,000	30,000	180,000
Sub-Totals From State Sources		0	79,694	30,000	30,000	180,000
From Federal Sources						
04501	TITLE IA GRANTS	242,458	271,367	250,000	350,000	350,000
04508	IDEA GRANTS	1,456,272	1,208,360	1,951,000	1,296,000	1,281,000
04507	OTHER GRANTS	50,514	144,500	195,000	195,000	190,000
04530	DRUG AND ALCOHOL GRANTS	7,999	0	23,000	23,000	0
Sub-Totals From Federal Sources		1,757,243	1,624,227	2,419,000	1,864,000	1,821,000
Grand Totals		1,757,243	1,703,921	2,499,000	1,944,000	2,051,000

Grants Fund - Expenditures

Function	Object Series	Description	Actual 2010-11	Actual 2011-12	Budgeted 2012-13	2012-13 FTE	Proposed & Adopted 2013-14	2013-14 FTE
Special Programs								
1200	100	SALARIES	650,099	585,573	615,000	15.50	715,000	17.10
1200	200	ASSOCIATED PAYROLL COSTS	355,981	324,707	340,000		385,000	
1200	300	PURCHASED SERVICES	42,411	2,707	65,000		66,000	
1200	400	MATERIALS AND SUPPLIES	16,388	28,797	45,000		45,000	
1200	500	CAPITAL OUTLAY	16,303	5,319	35,000		35,000	
1200	600	OTHER OBJECTS	18,842	0	0		4,000	
Sub-Totals for Special Programs			1,100,023	947,103	1,100,000	15.50	1,250,000	17.10
Sub-Total 1000 Instruction			1,100,023	947,103	1,100,000	15.50	1,250,000	17.10
Student Support Services								
2100	100	SALARIES	6,959	0	5,000		0	
2100	200	ASSOCIATED PAYROLL COSTS	1,040	0	1,000		0	
Sub-Totals for Student Support Services			7,999	0	6,000		0	
Instructional Improvement Services								
2210	100	SALARIES	37,743	76,033	170,000	0.50	170,000	0.50
2210	200	ASSOCIATED PAYROLL COSTS	4,607	10,261	36,000		36,000	
2210	300	PURCHASED SERVICES	18,881	44,719	60,000		44,000	
2210	400	MATERIALS AND SUPPLIES	2,862	7,399	0		0	
2210	500	CAPITAL OUTLAY	0	0	0		0	
2210	600	OTHER OBJECTS	1,022	0	0		0	
Sub-Totals for Instructional Improvement Services			65,115	138,412	266,000	0.50	250,000	0.50
Student Assessment Services								
2230	100	SALARIES	0	0	8,000		8,000	
2230	200	ASSOCIATED PAYROLL COSTS	0	0	1,500		1,500	
2230	300	PURCHASED SERVICES	0	0	3,000		3,000	
Sub-Totals for Student Assessment Services			0	0	12,500		12,500	
Special Services Administration								
2190	100	SALARIES	348,747	348,984	250,000	4.50	250,000	4.50
2190	200	ASSOCIATED PAYROLL COSTS	154,824	172,119	120,000		120,000	
2190	300	PURCHASED SERVICES	7,502	13,688	25,000		25,000	
2190	400	MATERIALS AND SUPPLIES	12,648	469	16,000		16,000	
2190	500	CAPITAL OUTLAY	0	0	0		0	
Sub-Totals for Special Services Administration			523,722	535,260	411,000	4.50	411,000	4.50
Indirect Cost Charges								
2601	600	OTHER OBJECTS	0	33,784	57,500		42,500	
Sub-Totals for Indirect Cost Charges			0	33,784	57,500		42,500	
Sub-Totals 2000 Support Services			596,836	707,456	753,000	5.00	716,000	5.00

Function	Object Series	Description	Actual 2010-11	Actual 2011-12	Budgeted 2012-13	2012-13 FTE	Proposed	
							& Adopted 2013-14	2013-14 FTE
Long-Term Debt Service								
5110	600	OTHER OBJECTS	60,385	49,362	91,000		85,000	
		Sub-Totals for Long-Term Debt Service	60,385	49,362	91,000		85,000	
		Grand Totals	1,757,243	1,703,921	1,944,000	20.50	2,051,000	22.10

Grants Fund - Expenditures by Grant

Function	Object Series	Description	Actual 2010-11	Actual 2011-12	Budgeted 2012-13	Proposed	
						2012-13 FTE	& Adopted 2013-14 FTE
IDEA GRANTS							
Special Services Direct Programs							
1200	100	SALARIES	513,581	377,215	420,000	11.00	420,000 11.00
1200	200	ASSOCIATED PAYROLL COSTS	283,934	220,325	240,000		240,000
1200	300	PURCHASED SERVICES	36,456	1,175	50,000		50,000
1200	400	MATERIALS AND SUPPLIES	8,917	18,708	30,000		30,000
1200	500	CAPITAL OUTLAY	6,213	4,562	35,000		35,000
1200	600	OTHER OBJECTS	18,842	0	0		0
Sub-Totals for Special Svcs. Direct Programs			867,943	621,985	775,000	11.00	775,000 11.00
Special Services Support Programs							
2100	100	SALARIES	348,747	348,984	250,000	4.50	250,000 4.50
2100	200	ASSOCIATED PAYROLL COSTS	154,824	172,119	120,000		120,000
2100	300	PURCHASED SERVICES	7,502	13,688	25,000		25,000
2100	400	MATERIALS AND SUPPLIES	12,648	469	15,000		15,000
2100	500	CAPITAL OUTLAY	-	-	0		0
Sub-Totals for Special Svcs. Support Programs			523,722	535,260	410,000	4.50	410,000 4.50
Indirect Cost Charges							
2601	600	OTHER OBJECTS	-	20,729	45,000		30,000
Sub-Totals for Indirect Cost Charges			-	20,729	45,000		30,000
Long-Term Debt Service							
5110	600	OTHER OBJECTS	49,065	30,386	60,000		60,000
Sub-Totals for Long-Term Debt Service			49,065	30,386	60,000		60,000
Sub-Totals for IDEA GRANT			1,440,730	1,208,360	1,290,000	15.50	1,275,000 15.50
TITLE IA GRANT							
Learning Disabilities Services							
1272	100	SALARIES	136,517	153,618	195,000	4.50	195,000 4.50
1272	200	ASSOCIATED PAYROLL COSTS	72,047	86,449	100,000		100,000
1272	300	PURCHASED SERVICES	5,955	1,200	15,000		15,000
1272	400	MATERIALS AND SUPPLIES	7,470	10,089	15,000		15,000
1272	500	CAPITAL OUTLAY	10,091	757	0		0
Sub-Totals for Learning Disabilities Services			232,080	252,113	325,000	4.50	325,000 4.50
Special Services Administration							
2190	400	MATERIALS AND SUPPLIES	-	0	1,000		1,000
Sub-Totals for Special Services Administration			-	0	1,000		1,000
Indirect Cost Charges							
2601	600	OTHER OBJECTS	-	7,211	9,000		9,000
Sub-Totals for Indirect Cost Charges			-	7,211	9,000		9,000
Long-Term Debt Service							
5110	600	OTHER OBJECTS	10,378	12,043	15,000		15,000
Sub-Totals for Long-Term Debt Service			10,378	12,043	15,000		15,000

Function	Object Series	Description	Actual 2010-11	Actual 2011-12	Budgeted 2012-13	Proposed		
						2012-13 FTE	& Adopted 2013-14 FTE	
Sub-Totals for TITLE IA GRANT			242,458	271,367	350,000	4.50	350,000	4.50
IDEA INTERVENTION GRANTS (213)								
Instructional Improvement Services								
2210	100	SALARIES	12,466	0	5,000		5,000	
2210	200	ASSOCIATED PAYROLL COSTS	1,811	0	1,000		1,000	
2210	300	PURCHASED SERVICES	243	0	0		0	
2210	600	OTHER OBJECTS	1,022	0	0		0	
Sub-Totals for Instructional Improvement Services			15,542	0	6,000		6,000	
Sub-Totals for IDEA INTERVENTION			15,542	0	6,000		6,000	
TITLE II GRANT (Formerly Class-Size Reduction)								
Instructional Improvement Services								
2210	100	SALARIES	25,277	76,033	125,000		125,000	
2210	200	ASSOCIATED PAYROLL COSTS	2,796	10,261	25,000		25,000	
2210	300	PURCHASED SERVICES	18,638	44,719	34,000		34,000	
2210	400	MATERIALS AND SUPPLIES	2,862	7,345	0		0	
Sub-Totals for Instructional Improvement Services			49,573	138,358	184,000		184,000	
Indirect Cost Charges								
2601	600	OTHER OBJECTS	-	3,726	3,000		3,000	
Sub-Totals for Indirect Cost Charges			-	3,726	3,000		3,000	
Long-Term Debt Service								
5110	600	OTHER OBJECTS	942	2,416	8,000		3,000	
Sub-Totals for Long-Term Debt Service			942	2,416	8,000		3,000	
Sub-Totals for CLASS SIZE REDUCTION GRANT			50,515	144,500	195,000	0.00	190,000	0.00
OTHER GRANTS*								
Special Services Direct Programs								
1200	100	SALARIES	-	54,740	0	0.00	100,000	1.60
1200	200	ASSOCIATED PAYROLL COSTS	-	17,933	0		45,000	
1200	300	PURCHASED SERVICES	-	332	0		1,000	
1200	600	OTHER OBJECTS	-	0	0		4,000	
Sub-Totals for Special Services Direct Programs			0	73,005	0	0.00	150,000	1.60
Instructional Improvement Services								
2210	100	SALARIES	-	0	40,000	0.50	40,000	0.50
2210	200	ASSOCIATED PAYROLL COSTS	-	0	10,000		10,000	
2210	300	PURCHASED SERVICES	-	0	10,000		10,000	
Sub-Totals for Instructional Improvement Services			-	0	60,000	0.50	60,000	0.50
Student Assessment Services								
2230	100	SALARIES	-	0	8,000		8,000	
2230	200	ASSOCIATED PAYROLL COSTS	-	0	1,500		1,500	
2230	300	PURCHASED SERVICES	-	0	3,000		3,000	
2230	400	MATERIALS AND SUPPLIES	-	54	0		0	
Sub-Totals for Student Assessment Services			-	54	12,500		12,500	

Function	Object Series	Description	Actual 2010-11	Actual 2011-12	Budgeted 2012-13	Proposed	
						2012-13 FTE	& Adopted 2013-14 FTE
Indirect Cost Charges							
2601	600	OTHER OBJECTS	-	2,118	500		500
Sub-Totals for Indirect Cost Charges			-	2,118	500		500
Long-Term Debt Service							
5110	600	OTHER OBJECTS	-	4,517	7,000		7,000
Sub-Totals for Long-Term Debt Service			0	4,517	7,000		7,000
Sub-Totals for OTHER GRANTS			0	79,694	80,000	0.50	230,000 2.10
DRUG AND ALCOHOL GRANT							
Instructional Improvement Services							
2210	100	SALARIES	6,959	0	5,000		0
2210	200	ASSOCIATED PAYROLL COSTS	1,040	0	1,000		0
2210	300	PURCHASED SERVICES	-	0	16,000		0
Sub-Totals for Counseling Programs			7,999	-	22,000		0
Long-Term Debt Service							
5110	600	OTHER OBJECTS	-	-	1,000		0
Sub-Totals for Long-Term Debt Service			-	-	1,000		0
Sub-Totals for DRUG & ALCOHOL GRANT			7,999	-	23,000		0
Grand Totals			1,757,243	1,703,921	1,944,000	20.50	2,051,000 22.10

*Budget amounts are primarily placeholders for the purpose of building adequate budget authority and are not necessarily indicative of commitments or plans for activity within these particular functions.

Food Services Fund - Revenues by Source

Object Series	Description	Actual 2010-11	Actual 2011-12	Budgeted 2011-12	Budgeted 2012-13	Proposed & Adopted 2013-14
From Local Sources						
01625	FOOD SALES TO PUPILS	1,052,877	1,146,632	1,310,000	1,310,000	1,210,000
01630	BANQUETS/CATERING	80,905	87,495	100,000	100,000	100,000
Sub-Totals From Local Sources		1,133,782	1,234,127	1,410,000	1,410,000	1,310,000
From State Sources						
03102	BASIC SCHL SUPPORT LUNCH	14,192	12,461	20,000	20,000	20,000
Sub-Totals From State Sources		14,192	12,461	20,000	20,000	20,000
From Federal Sources						
04505	NSLP PROG REIMBURSEMENTS	269,271	310,451	300,000	300,000	300,000
04910	COMMODITIES BY USDA	70,630	75,609	95,000	95,000	95,000
Sub-Totals From Federal Sources		339,901	386,060	395,000	395,000	395,000
From Other Sources						
05100	LONG TERM DEBT PROCEEDS	0	0	0	0	0
05200	INTERFUND TRANSFERS	7,227	0	75,000	75,000	75,000
05300	SALE OF FIXED ASSETS	0	0	0	0	0
05400	BEGINNING FUND BALANCE	128,280	0	0	0	65,000
Sub-Totals From Other Sources		135,507	0	75,000	75,000	140,000
Grand Totals		1,623,382	1,632,648	1,900,000	1,900,000	1,865,000

Food Services Fund - Expenditures

Function	Object Series Description	Actual 2010-11	Actual 2011-12	Budgeted 2012-13	2012-13 FTE	Proposed & Adopted 2013-14	2013-14 FTE
Food Services							
3100	100 SALARIES	514,908	481,615	600,000	8.38	530,000	7.88
3100	200 ASSOCIATED PAYROLL COSTS	197,965	218,698	285,000		240,000	
3100	300 PURCHASED SERVICES	23,627	22,729	35,000		35,000	
3100	400 MATERIALS AND SUPPLIES	774,561	792,529	885,000		885,000	
3100	500 CAPITAL OUTLAY	38,138	100	10,000		10,000	
3100	600 OTHER OBJECTS	3,784	4,100	5,000		5,000	
Sub-Totals for Food Services		1,552,982	1,519,771	1,820,000	8.38	1,705,000	7.88
Long-Term Debt Service							
5110	600 OTHER OBJECTS	70,400	70,410	80,000		90,000	
Sub-Totals for Long-Term Debt Service		70,400	70,410	80,000		90,000	
Unappropriated Ending Reserve							
7000	820 RESERVE FOR NEXT YEAR	-	42,467	0		70,000	
Sub-Totals for Unappropriated Ending Reserve		-	42,467	0		70,000	
Grand Totals		1,623,382	1,632,648	1,900,000	8.38	1,865,000	7.88
Salary Allocation:							
	Contracted Positions*	488,135	452,861	316,240	8.38	283,000	7.88
	Extra Duty/Hourly	26,773	28,754	283,760		247,000	
Total Salaries		514,908	481,615	600,000	8.38	530,000	7.88

* Budgeted Contracted Positions only include positions eligible for insurance benefits. Positions without insurance benefits are accounted for in the hourly category for budgetary purposes. For actual expenditure purposes, all regular employees salaries are included in the contracted positions' line item amounts.

Community Services Fund - Revenues by Source

Object Series	Description	Actual 2010-11	Actual 2011-12	Budgeted 2011-12	Budgeted 2012-13	Proposed & Adopted 2013-14
From Local Sources						
01801	COMMUNITY SCHOOL TUITION	1,204,182	1,139,851	1,421,000	1,371,000	1,371,000
01805	CHILD CARE	1,134,487	1,052,287	1,250,000	1,260,000	1,260,000
01810	POOL FEES	87,941	94,023	150,000	150,000	150,000
01815	DRIVERS ED PUPIL FEES (801)	46,207	68,272	90,000	90,000	90,000
01911	RENT FROM SCHOOL FACILITY (808)	99,397	127,455	10,000	110,000	110,000
01920	CONTRIBUTIONS/DONATIONS	8,810	100	0	0	0
01990	MISCELLANEOUS INCOME	100,000	0	10,000	10,000	10,000
Sub-Totals From Local Sources		2,681,024	2,481,988	2,931,000	2,991,000	2,991,000
From Other Sources						
05200	INTERFUND TRANSFERS	29,989	152,012	125,000	125,000	125,000
Sub-Totals From Other Sources		29,989	152,012	125,000	125,000	125,000
Grand Totals		2,711,013	2,634,000	3,056,000	3,116,000	3,116,000

Note: Facility Use Fees have been reclassified from Community School Tuition to the 1911 Rent from School Facility revenue line to more accurately reflect the nature of the revenue.

Community Services Fund - Expenditures

Function	Object Series	Description	Actual 2010-11	Actual 2011-12	Budgeted 2012-13	2012-13 FTE	Proposed & Adopted 2013-14	2013-14 FTE
Community School Programs								
3200	100	SALARIES	373,551	517,782	675,000	3.50	700,000	3.50
3200	200	ASSOCIATED PAYROLL COSTS	114,742	134,028	125,000		150,000	
3200	300	PURCHASED SERVICES	599,121	381,098	350,000		350,000	
3200	400	MATERIALS AND SUPPLIES	275,658	255,340	395,000		345,000	
3200	500	CAPITAL OUTLAY	3,954	-	5,000		5,000	
3200	600	OTHER OBJECTS	4,980	5,026	10,000		10,000	
Sub-Totals for Community School Programs			1,372,008	1,293,274	1,560,000	3.50	1,560,000	3.50
Swim Center Programs								
3250	100	SALARIES	89,170	64,318	130,000	0.50	130,000	0.75
3250	200	ASSOCIATED PAYROLL COSTS	9,779	16,304	35,000		35,000	
3250	300	PURCHASED SERVICES	87,534	97,583	160,000		160,000	
3250	400	MATERIALS AND SUPPLIES	19,248	25,517	20,000		20,000	
3250	500	CAPITAL OUTLAY	-	9,684	0		0	
3250	600	OTHER OBJECTS	-	354	1,000		1,000	
Sub-Totals for Swim Center Programs			205,731	213,760	346,000	0.50	346,000	0.75
Child Care Programs								
3500	100	SALARIES	663,703	676,296	660,000	15.40	640,000	16.44
3500	200	ASSOCIATED PAYROLL COSTS	304,059	361,665	365,000		385,000	
3500	300	PURCHASED SERVICES	34,300	31,140	40,000		40,000	
3500	400	MATERIALS AND SUPPLIES	76,877	57,865	80,000		80,000	
3500	500	CAPITAL OUTLAY	4,268	-	5,000		5,000	
Sub-Totals for Child Care Programs			1,083,207	1,126,966	1,150,000	15.40	1,150,000	16.44
Sub-Totals for Enterprise and Community Svcs.			2,660,946	2,634,000	3,056,000	19.40	3,056,000	20.69
Long-Term Debt Service								
5110	600	OTHER OBJECTS	50,066	-	60,000		60,000	
Sub-Totals for Long-Term Debt Service			50,066	-	60,000		60,000	
Grand Totals			2,711,012	2,634,000	3,116,000	19.40	3,116,000	20.69
Salary Allocation:								
Contracted Positions: Community School			262,660	220,453	220,000	3.50	225,000	3.50
Contracted Positions: Swim Center			33,155	21,880	45,000	0.50	25,000	0.75
Contracted Positions: Child Care			585,320	602,369	420,000	15.40	420,000	16.44
Extra Duty/Hourly			245,290	413,694	780,000		800,000	
Total Salaries			1,126,425	1,258,396	1,465,000	19.40	1,470,000	20.69

Student Activity Funds - Revenues by Source

Object Series	Description	Actual 2010-11	Actual 2011-12	Budgeted 2011-12	Budgeted 2012-13	Proposed & Adopted 2013-14
From Local Sources						
01720	COCURRIC PARTICIPATION FEES	2,501,525	2,568,367	2,850,000	2,850,000	2,850,000
Sub-Totals From Local Sources		2,501,525	2,568,367	2,850,000	2,850,000	2,850,000
From Other Sources						
05400	BEGINNING FUND BALANCE	1,928,746	1,750,978	1,750,000	1,750,000	1,750,000
Sub-Totals From Other Sources		1,928,746	1,750,978	1,750,000	1,750,000	1,750,000
Grand Totals		4,430,271	4,319,345	4,600,000	4,600,000	4,600,000

Note: Student Activity Funds (SAFs) historically were accounted for by the District as Agency Funds, which are not required to be budgeted under GAAP and Oregon Local Budget Law. For fiscal year 2005-06 and thereafter, upon the strong recommendation of the Oregon Department of Education, SAFs are accounted for as a Special Revenue Fund, which under GAAP and Oregon Local Budget Law are required to have a legally adopted budget. Fund balances are restated to the June 30, 2007 financial statement presentation.

Student Activity Funds - Expenditures

Function/ Object Series	Object	Actual 2010-11	Actual 2011-12	Budgeted 2012-13	2012-13 FTE	Proposed & Adopted 2013-14	2013-14 FTE
1113 - Intermediate Elementary Co-curricular Programs							
400	Materials and Supplies	275,925	284,154	275,000		275,000	
1122 - Junior High Co-curricular Activities							
400	Materials and Supplies	272,861	331,886	475,000		475,000	
1132 - High School Co-curricular Activities							
400	Materials and Supplies	2,130,507	2,059,285	2,200,000		2,200,000	
	Total Instruction	2,679,293	2,675,325	2,950,000		2,950,000	
800	Planned Reserve	1,750,978	1,644,020	1,650,000	-	1,650,000	-
Grand Totals		4,430,271	4,319,345	4,600,000	-	4,600,000	-

Debt Repayment Fund - Revenues by Source

Object Series	Description	Actual 2010-11	Actual 2011-12	Budgeted 2011-12	Budgeted 2012-13	Proposed & Adopted 2013-14
From Local Sources						
01111	CURRENT YEARS	5,825,533	5,749,909	5,734,000	5,875,000	6,015,000
01112	PRIOR YEARS	261,532	190,457	230,000	200,000	185,000
01510	INTEREST ON INVESTMENTS	15,769	12,431	16,000	15,000	15,000
Sub-Totals From Local Sources		6,102,834	5,952,797	5,980,000	6,090,000	6,215,000
From Other Sources						
05400	BEGINNING FUND BALANCE	143,387	346,690	150,000	200,000	250,000
Sub-Totals From Other Sources		143,387	346,690	150,000	200,000	250,000
Grand Totals		6,246,221	6,299,487	6,130,000	6,290,000	6,465,000

Debt Repayment Fund - Expenditures

Function	Object		Actual 2010-11	Actual 2011-12	Budgeted 2012-13	2012-13 FTE	Proposed	
	Series	Description					& Adopted 2013-14	2013-14 FTE
Long-Term Debt Service								
5110	610	REDEMPTION OF PRINCIPAL	2,190,000	2,390,000	2,640,000		2,925,000	
5110	620	REDEMPTION OF INTEREST	3,709,531	3,589,081	3,500,000		3,390,000	
Sub-Totals for Long-Term Debt Service			5,899,531	5,979,081	6,140,000		6,315,000	
Unappropriated Ending Reserve								
7000	820	RESERVE FOR NEXT YEAR	346,690	320,406	150,000		150,000	
Sub-Totals for Unappropriated Ending Reserve			346,690	320,406	150,000		150,000	
Grand Totals			6,246,221	6,299,487	6,290,000		6,465,000	

LAKE OSWEGO SCHOOL DISTRICT NO. 7J
CLACKAMAS COUNTY, OREGON

SCHEDULE OF GENERAL OBLIGATION BOND REDEMPTION AND INTEREST REQUIREMENTS
June 30, 2013

FISCAL YEAR	REFUNDING ISSUE OF 4/6/2004			ISSUE OF 6/1/2001			TOTAL REQUIREMENTS ALL GENERAL OBLIGATION BOND ISSUES		
	PRINCIPAL	INTEREST	INTEREST RATES	PRINCIPAL	INTEREST	INTEREST RATES	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
	Due 6/15	Due 12/15 & 6/15		Due 6/1	Due 12/1 & 6/1				
Amounts Paid in:									
2009-10	1,465,000	34,428	2.35%	1,915,000	3,814,856	5.50%	3,380,000	3,849,284	7,229,284
2010-11	0	0		2,190,000	3,709,532	5.50%	2,190,000	3,709,532	5,899,532
2011-12	0	0		2,390,000	3,589,082	3.75%	2,390,000	3,589,082	5,979,082
2012-13	0	0		2,640,000	3,499,456	4.16%	2,640,000	3,499,456	6,139,456
Remaining Payments:									
2013-14	0	0		2,925,000	3,389,686	4.46%	2,925,000	3,389,686	6,314,686
2014-15	0	0		3,235,000	3,257,506	5.19%	3,235,000	3,257,506	6,492,506
2015-16	0	0		3,585,000	3,089,770	5.25%	3,585,000	3,089,770	6,674,770
2016-17	0	0		3,970,000	2,901,556	5.25%	3,970,000	2,901,556	6,871,556
2017-18	0	0		4,375,000	2,693,132	5.25%	4,375,000	2,693,132	7,068,132
2018-19	0	0		4,830,000	2,463,444	5.25%	4,830,000	2,463,444	7,293,444
2019-20	0	0		5,320,000	2,209,870	5.25%	5,320,000	2,209,870	7,529,870
2020-21	0	0		5,840,000	1,930,568	4.98%	5,840,000	1,930,568	7,770,568
2021-22	0	0		6,380,000	1,639,970	5.25%	6,380,000	1,639,970	8,019,970
2022-23	0	0		6,970,000	1,305,018	5.25%	6,970,000	1,305,018	8,275,018
2023-24	0	0		7,605,000	939,094	5.25%	7,605,000	939,094	8,544,094
2024-25	0	0		8,275,000	539,832	5.25%	8,275,000	539,832	8,814,832
2025-26	0	0		2,555,000	105,394	4.13%	2,555,000	105,394	2,660,394
	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 62,940,000</u>	<u>\$ 23,075,154</u>		<u>\$ 62,940,000</u>	<u>\$ 23,075,154</u>	<u>\$ 86,015,154</u>

Callable on any interest date on or after June 15, 2007.

All Bonds due after June 1, 2011 were advance refunded August 2005

Original Issue Amount: \$8,310,000
(This is a refunding of debt issued in 1990.)

Original Issue Amount: \$85,000,000
(\$71,465,000 advance refunded in 2005)

Total Refunding Savings:

Aggregate Basis	\$960,945	\$5,919,964
Present Value	\$881,226	\$3,900,108

G.O. Bond Capital Projects Fund - Revenues by Source

Object Series	Description	Actual 2010-11	Actual 2011-12	Budgeted 2011-12	Budgeted 2012-13	Proposed & Adopted 2013-14
From Local Sources						
01510	INTEREST ON INVESTMENTS	1,015	11,763	5,000	5,000	5,000
01920	DONATIONS	0	0	0	0	530,000
01990	MISCELLANEOUS	600,000	6,720,166	0	0	0
Sub-Totals From Local Sources		601,015	6,731,929	5,000	5,000	535,000
Intermediate Sources						
02170	CLACK ESD SB 1149	502,997	457,040	325,000	525,000	525,000
02190	CONSTRUCTION EXCISE TAX	196,554	352,168	175,000	175,000	350,000
Sub-Totals from Intermediate Sources		699,551	809,208	500,000	700,000	875,000
From Other Sources						
05100	LONG-TERM DEBT PROCEEDS	3,000,000	0	0	0	0
05400	BEGINNING FUND BALANCE	2,626,159	435,002	3,455,005	1,570,001	2,300,001
Sub-Totals from Other Sources		5,626,159	435,002	3,455,005	1,570,001	2,300,001
Grand Totals		6,926,725	7,976,139	3,960,005	2,275,001	3,710,001

G.O. Bond Capital Projects Fund - Expenditures by Function

Function Series	Function Description	Actual 2010-11	Actual 2011-12	Budgeted 2012-13	2012-13 FTE	Proposed & Adopted 2013-14	2013-14 FTE
1000	Instruction	41,644	0	50,000		50,000	
2000	Support Services	0	0	50,000		50,000	
4000	Facilities Acquisition & Const.	6,086,282	5,256,032	1,550,000		1,550,000	
5100	Debt Service	363,797	374,008	375,000		375,000	
5200	Transfers	0	0	1		1	
6000	Contingency	0	0	250,000		250,000	
7000	Unappropriated Ending	435,002	2,346,099	0		1,435,000	
Grand Totals		6,926,725	7,976,139	2,275,001		3,710,001	

G.O. Bond Capital Projects Fund - Expenditures by Object

Object Series	Object	Actual 2010-11	Actual 2011-12	Budgeted 2012-13	2012-13 FTE	Proposed & Adopted 2013-14	2013-14 FTE
100	Salaries	63,385	12,581	25,000		25,000	
200	Associated Payroll Costs	15,816	1,245	10,000		10,000	
300	Purchased Services	1,960,889	1,474,483	365,000		365,000	
400	Materials and Supplies	91,399	49,963	50,000		50,000	
500	Capital Outlay	3,993,625	3,712,632	1,200,000		1,200,000	
600	Other Objects	366,609	379,136	375,000		375,000	
700	Transfers	0	0	1		1	
800	Planned Reserve	435,002	2,346,099	250,000		1,685,000	
Grand Totals		6,926,725	7,976,139	2,275,001		3,710,001	

Lake Grove Park - Component Unit - Revenues by Source

Object Series	Description	Actual 2010-11	Actual 2011-12	Budgeted 2011-12	Budgeted 2012-13	Proposed & Adopted 2013-14
From Local Sources						
01111	CURRENT YEARS	151,353	157,490	155,000	160,000	166,000
01112	PRIOR YEARS	5,202	4,021	4,000	5,000	5,000
01510	INTEREST ON INVESTMENTS	6	9	100	100	100
01750	CONCESSION SALES-SWIMMING	14,216	15,304	12,900	14,900	14,900
Sub-Totals From Local Sources		170,777	176,824	172,000	180,000	186,000
From Other Sources						
05400	BEGINNING FUND BALANCE	36,226	74,100	55,000	89,000	135,000
Sub-Totals From Other Sources		36,226	74,100	55,000	89,000	135,000
Grand Totals		207,003	250,924	227,000	269,000	321,000

Lake Grove Park - Component Unit - Expenditures by Object

Object Series	Object	Actual 2010-11	Actual 2011-12	Budgeted 2012-13	2012-13 FTE	Proposed & Adopted 2013-14	2013-14 FTE
100	Salaries	69,442	71,195	83,000	2.00	83,000	2.00
200	Associated Payroll Costs	8,447	9,802	15,000		15,000	
	Sub-Totals for Personal Services	77,889	80,997	98,000	2.00	98,000	2.00
300	Purchased Services	17,146	5,751	30,000		30,000	
400	Materials and Supplies	14,104	11,452	16,000		16,000	
600	Other Objects	20,460	20,106	24,000		24,000	
	Sub-Totals for Materials & Services	51,710	37,309	70,000		70,000	
500	Capital Outlay	3,304	-	40,000		10,000	
800	Planned Reserve	74,100	132,618	61,000		143,000	
	Grand Totals - Community Programs	207,003	250,924	269,000	2.00	321,000	2.00
Salary Allocation:							
	Contracted Positions	14,686	14,686	16,000	2.00	16,000	2.00
	Extra Duty/Hourly	54,756	56,509	67,000		67,000	
	Total Salaries	69,442	71,195	83,000	2.00	83,000	2.00

Note: The Lake Grove Park is only open from the end of school to Labor Day each summer. The Contracted Positions salary and FTE are essentially for the Park Director and Assistant Director services provided during that period.

RESOLUTION APPROVING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and considered the 2013-14 fiscal year Lake Oswego School District (District) and Lake Grove Park (Park) budget appropriations as proposed by the Budget Officer in the amounts set forth below, and

WHEREAS, the budgets for the District and Park General Funds are based on levying the permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$6,400,000, and

WHEREAS, the Lake Oswego School District Legal Budget Committee has held public meetings on the proposed 2013-14 fiscal year budgets.

NOW THEREFORE, BE IT RESOLVED that the Legal Budget Committee of Lake Oswego School District hereby approves the budget for 2013-14 in a total sum of \$87,590,001 for the District and \$321,000 for the Park, now on file in the District Administration Office.

BE IT FURTHER RESOLVED that the Legal Budget Committee of Lake Oswego School District estimates the property tax imposed for 2013-14 to be \$38,150,000 for the District General Fund and \$177,000 for the Park General Fund, and

BE IT FURTHER RESOLVED that the Legal Budget Committee of Lake Oswego School District approves the District and Park permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand to be imposed on all taxable property determined by the County Assessor as of January 1, 2013 and approves taxes imposed for the District Debt Service Fund in the amount of \$6,400,000.

The following allocation and categorization subject to the limits of section 11b, Article XI of the Oregon Constitution make up the above aggregate amount of taxes approved for the 2013-14 fiscal year:

	Subject to the Education Limitation	Subject to the General Government Limitation	Excluded from the Limitation
General Fund-Perm. Rate	\$4.4707 per \$1000	\$.042 per \$1000	\$0
General Fund-Local Option	\$1.39 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$6,400,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$6,400,000
TOTAL RATE/TAXES	\$5.8607 per \$1000	\$.042 per \$1000	\$6,400,000

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2013, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

100 GENERAL FUND

1000	Instruction	\$37,721,000
2000	Support Services	20,958,999
4000	Facilities Acquisition Services	1
5100	Debt Service	3,150,000
5200	Interfund Transfers	200,000
6000	Contingency	500,000
	Total General Fund Appropriations	\$62,530,000

200 COMMUNITY CONTRIBUTIONS FUND

1000	Instruction	\$2,220,000
2000	Support Services	165,000
4000	Facilities Acquisition & Const.	98,000
5100	Debt Service	90,000
	Total Community Contributions Fund Appropriations	\$2,573,000

2XX GRANTS FUND

1000	Instruction	\$1,250,000
2000	Support Services	716,000
5100	Debt Service	85,000
	Total Grants Fund Appropriations	\$2,051,000

500 FOOD SERVICE FUND

3000	Enterprise & Community Services	\$1,705,000
5100	Debt Service	90,000
	Total Food Service Fund Appropriations	\$1,795,000

290 COMMUNITY SERVICES FUND

3000	Community Services	\$3,056,000
5100	Debt Service	60,000
	Total Community Services Fund Appropriations	\$3,116,000

207 STUDENT ACTIVITY FUNDS

1000	Instruction	\$2,950,000
	Total Student Activity Funds Appropriations	\$2,950,000

301 DEBT SERVICE FUND

5100	Debt Service	\$6,315,000
	Total Debt Service Fund Appropriations	\$6,315,000


406 CAPITAL PROJECTS FUND

1000	Instruction	\$50,000
2000	Support Services	50,000
4000	Facilities Acquisition & Const.	1,550,000
5100	Debt Service	375,000
5200	Interfund Transfers	1
6000	Contingency	250,000
	Total Capital Projects Fund Appropriations	\$2,275,001

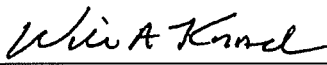
LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$98,000
Materials & Services	70,000
Capital Outlay	10,000
Total General Fund Appropriations	\$178,000



Patti Zebrowski, Chair Legal Budget Committee
Lake Oswego School District



Bill Korach, Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: May 15, 2013

RESOLUTION ADOPTING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and considered the 2013-14 fiscal year Lake Oswego School District (District) and Lake Grove Park (Park) budget appropriations as proposed by the Budget Officer in the amounts set forth below, and

WHEREAS, the budgets for the District and Park General Funds are based on levying the permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$6,400,000, and

WHEREAS, the Lake Oswego School District Board of Directors held public hearings on the approved 2013-14 fiscal year Park budget and the 2013-14 fiscal year District Budget on June 10, 2013.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of Lake Oswego School District hereby adopts the budget for 2013-14 in a total sum of \$87,590,001 for the District and \$321,000 for the Park, now on file in the District Administration Office.

BE IT FURTHER RESOLVED that the Board of Directors of Lake Oswego School District estimates the property tax imposed for 2013-14 to be \$38,150,000 for the District General Fund and \$177,000 for the Park General Fund, and

BE IT FURTHER RESOLVED that the Board of Directors of Lake Oswego School District certifies the District and Park permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand to be imposed on all taxable property determined by the County Assessor as of January 1, 2013 and certifies taxes imposed for the District Debt Service Fund in the amount of \$6,400,000.

The following allocation and categorization subject to the limits of section 11b, to be imposed for the 2013-14 fiscal year:

	Subject to the Education Limitation	Subject to the General Government Limitation	Excluded from the Limitation
General Fund-Perm. Rate	\$4.4707 per \$1000	\$.042 per \$1000	\$0
General Fund-Local Option	\$1.39 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$6,400,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$6,400,000
TOTAL RATE/TAXES	\$5.8607 per \$1000	\$.042 per \$1000	\$6,400,000

Resolution Adopting the Budget

Page 2

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2013, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

100 GENERAL FUND

1000	Instruction	\$37,721,000
2000	Support Services	20,958,999
4000	Facilities Acquisition Services	1
5100	Debt Service	3,150,000
5200	Interfund Transfers	200,000
6000	Contingency	500,000
	Total General Fund Appropriations	\$62,530,000

200 COMMUNITY CONTRIBUTIONS FUND

1000	Instruction	\$2,220,000
2000	Support Services	165,000
4000	Facilities Acquisition & Const.	98,000
5100	Debt Service	90,000
	Total Community Contributions Fund Appropriations	\$2,573,000

2XX GRANTS FUND

1000	Instruction	\$1,250,000
2000	Support Services	716,000
5100	Debt Service	85,000
	Total Grants Fund Appropriations	\$2,051,000

500 FOOD SERVICE FUND

3000	Enterprise & Community Services	\$1,705,000
5100	Debt Service	90,000
	Total Food Service Fund Appropriations	\$1,795,000

290 COMMUNITY SERVICES FUND

3000	Community Services	\$3,056,000
5100	Debt Service	60,000
	Total Community Services Fund Appropriations	\$3,116,000

207 STUDENT ACTIVITY FUNDS

1000	Instruction	\$2,950,000
	Total Student Activity Funds Appropriations	\$2,950,000

301 DEBT SERVICE FUND

5100	Debt Service	\$6,315,000
	Total Debt Service Fund Appropriations	\$6,315,000

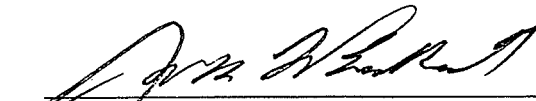
406 CAPITAL PROJECTS FUND

1000	Instruction	\$50,000
2000	Support Services	50,000
4000	Facilities Acquisition & Const.	1,550,000
5100	Debt Service	375,000
5200	Interfund Transfers	1
6000	Contingency	250,000
	Total Capital Projects Fund Appropriations	\$2,275,001

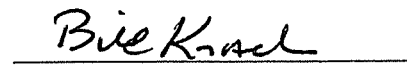
LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$98,000
Materials & Services	70,000
Capital Outlay	10,000
Total General Fund Appropriations	\$178,000



John Wendland, School Board Chair
Lake Oswego School District



Bill Korach, Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: June 10, 2013

Lake Oswego School District
 General Fund Budget Capacity and Contingency Analysis
 2013-14 Budget

<u>Function Name and Series</u>	<u>Object Name</u>	<u>Object No.</u>	<u>Standard Capacity (1)</u>	<u>PERS Reform Capacity (2)</u>
Elementary Inst - 1112	Salaries & Wages	1XX	\$ 100,000	
	PERS	210	\$ 50,000	\$ 310,000
	Health Insurance	24X	\$ 75,000	
Jr. High Inst. - 1121	Salaries & Wages	1XX	\$ 50,000	
	PERS	210	\$ 30,000	\$ 160,000
	Health Insurance	24X	\$ 50,000	
Jr. High Extracurr. - 1122	Salaries & Wages	1XX	\$ 20,000	
	PERS	210	\$ 10,000	\$ 5,000
High Shool Inst - 1131	Salaries & Wages	1XX	\$ 75,000	
	PERS	210	\$ 50,000	\$ 240,000
	Health Insurance	24X	\$ 50,000	
	SB 300	311	\$ 150,000	
High School Extracurr - 1132	PERS	210	\$ 50,000	\$ 40,000
All Other 1XXX	Salaries & Wages	1XX	\$ 50,000	
	PERS	210	\$ 10,000	\$ 165,000
	Health Insurance	24X	\$ 50,000	
	Tuition	27X	\$ 100,000	
Instruction Sub-Total			<u>\$ 970,000</u>	<u>\$ 920,000</u>
Support Services	Salaries & Wages	1XX	\$ 100,000	
	PERS	210	\$ 35,000	\$ 330,000
	Health Insurance	24X	\$ 75,000	
	Utilities	32X	\$ 75,000	
	Transportation	33X	\$ 50,000	
Early Retirement	Stipends	116	\$ 100,000	
	Health Benefits	24X	\$ 100,000	
Support Services Sub-Total			<u>\$ 435,000</u>	<u>\$ 330,000</u>
Transfers to Other Funds		720	<u>\$ 75,000</u>	
Regular Contingency		810	<u>\$ 500,000</u>	
Total Contingency & Capacity			<u>\$ 1,980,000</u>	<u>\$ 1,250,000</u>
Budgeted Ending Fund Balance		820	<u>\$ 680,000</u>	
Minimum Expected Fund Balance (3)			<u>\$ 2,660,000</u>	<u>\$ 3,910,000</u>

Lake Oswego School District
General Fund Budget Capacity and Contingency Analysis
2013-14 Budget

Note: During the District's 2013-14 Legal Budget Committee review and approval process, members requested identification of the objects wherein the District, under normal circumstances, would not typically expect to fully expend the budget authority in that object. This analysis identifies those objects. The District's standard practice is to develop its budget with additional budget capacity to provide flexibility. The District develops this capacity primarily in certain accounts by the application of consistent cost assumptions that result in budgeted amounts that, based on historical experience, are not expected to be fully spent. For example, PERS budgeted costs are based on an assumption that all wages will be subject to PERS when, in actual practice, certain wage amounts are not (primarily substitute or casual pay).

- (1) This analysis only summarizes objects or object series where there is an expected standard budget capacity of \$10,000 or more. As each school's or department's budget is intended as a maximum spending authority, additional budget capacity also exists in many other individual accounts that in the aggregate accumulate to more than \$10,000 in additional budget capacity. These standard budget capacity practices provide the District flexibility to address modest variations or increases in student enrollment or other phenomena or issues that require additional expenditures. These items are not subject to precise forecasting. These capacity estimates are very broad estimates based on information known at the time of development of the budget in March and early April, 2013. Actual 2013-14 enrollment, additional funding, and specific program or student needs will increase or decrease these capacity amounts.
- (2) Subsequent to budget development, the State of Oregon implemented certain PERS reform measures that, subject to final PERS Board action, will reduce prior announced PERS rate increases. While PERS reform was proposed and being considered by the Oregon legislature at the time of the development of the District budget, these PERS rate reductions were not factored into the budget. Now that PERS reform has been signed into law, it has the practical effect of creating additional budget capacity.
- (3) The Minimum Expected Fund Balance (MEFB) is a preliminary estimate of the June 2014 Ending Fund Balance. The \$3.91 million MEFB in the PERS Reform Capacity column includes the \$2.66 million of Standard Capacity MEFB. Based on current information and plans, it is the District's expectation that the final June 30, 2014 Ending Fund Balance will be higher, hopefully even well in excess of \$4 million.



6605 SE Lake Road, Portland, OR 97222 • PO Box 22109 • Portland, OR 97269-2109
 Phone: 503-684-0360 Fax: 503-620-3433
 E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the *Lake Oswego Review*, a newspaper of general circulation, published at Lake Oswego, in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

**Lake Oswego School District
 Notice of Budget Committee Meeting
 LOR12926**

A copy of which is hereto annexed, was published in the entire issue of said newspaper for

1
 week in the following issue:
March 28, 2013

Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this March 28, 2013.

Jaime N McCaslin
 NOTARY PUBLIC FOR OREGON
 My commission expires *Feb 20 2016*

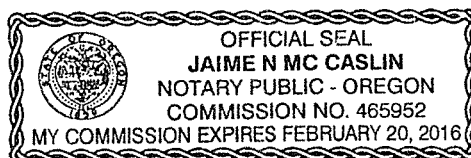
Acct#134036
 Lake Oswego Schools
Attn: Brenda Hanson
 PO Box 70
 Lake Oswego OR 97034-2024

Size: 2 x 3"
 Amount Due: \$54.30*
 *Please remit to above address.

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of **Lake Oswego School District 7J**, Clackamas County, State of Oregon, to discuss the budget for the fiscal year July 1, 2013 to June 30, 2014 will be held at the Administration Building, 2455 SW Country Club Road, Lake Oswego, Oregon. The meeting will take place on the **17th of April, 2013, at 7:00 p.m.** The purpose of the meeting is to receive the budget message and document of the district and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained at the time of the meeting or thereafter at the Administration Building between the hours of 8:00 a.m. and 4:00 p.m. on regular work days.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. This notice is also available after April 5, 2013 at the district's website:
http://www.edline.net/pages/Lake_Oswego_School_District.
 Publish 03/28/2013. LOR12926





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 E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the *Lake Oswego Review*, a newspaper of general circulation, published at Lake Oswego, in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

**Lake Oswego School District
 Notice of Budget Hearing – ED-1
 LOR12966**

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1

week in the following issue:
May 30, 2013

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
 May 30, 2013.

René R. Muller

NOTARY PUBLIC FOR OREGON

My commission expires *Sept. 11, 2016*

Acct#134036
 Lake Oswego Schools
Attn: Brenda Hanson
 PO Box 70
 Lake Oswego OR 97034-2024

Size: 3 x 7.25"
 Amount Due: \$196.84 *
 *Please remit to above address.

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Lake Oswego School District will be held in the Administration Building on June 10, 2013 at Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2013 at Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained 8 a.m. and 4 p.m. weekdays. This Budget is for an annual budget period. This budget was prepared on a basis of accounting used during the preceding year.

Contact: Stuart Kotzler Telephone: 503-534-2000 Email: kotzler

FINANCIAL SUMMARY - RESOURCES		
TOTAL OF ALL FUNDS	Actual Amount Last Year 2011-12	Adopted This Year
Beginning Fund Balance	\$9,116,644	
Current Year Property Taxes, other than Local Option Taxes	31,723,837	
Current Year Local Option Property Taxes	6,441,292	
Other Revenue from Local Sources	21,183,827	
Revenue from Intermediate Sources	1,168,089	
Revenue from State Sources	19,257,880	
Revenue from Federal Sources	3,500,908	
Interfund Transfers	152,012	
All Other Budget Resources	4,237	
Total Resources	\$92,538,726	

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION		
Salaries	\$39,000,331	
Other Associated Payroll Costs	16,493,302	
Purchased Services	8,023,443	
Supplies & Materials	5,261,287	
Capital Outlay	5,990,885	
Other Objects (except debt service & interfund transfers)	402,501	
Debt Service*	9,395,409	
Interfund Transfers*	152,013	
Operating Contingency	0	
Unappropriated Ending Fund Balance & Reserves	13,819,555	
Total Requirements	\$92,538,726	

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION		
1000 Instruction	\$37,889,083	
FTE	432.88	
2000 Support Services	21,845,773	
FTE	136.07	
3000 Enterprise & Community Service	4,153,771	
FTE	41.02	
4000 Facility Acquisition & Construction	5,273,122	
FTE	0	
5000 Other Uses	0	
5100 Debt Service*	9,395,409	
5200 Interfund Transfers*	152,013	
6000 Contingency	0	
7000 Unappropriated Ending Fund Balance	13,819,555	
Total Requirements	\$92,538,726	
Total FTE	611.95	

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

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING
 Major changes are due primarily to modest state funding increases following recovery from the 2008-09 recession school was closed at the end of 2010-11 and two additional elementary schools were closed at the end of 2011-12 grades 6 to 8 schools vs the historical junior high grades 7 & 8 configuration. This change converted the elementary grades K to 6 to grades K to 5. Federal stimulus funds were also fully used in fiscal year 2011-12. Note that for budgeted non-benefited position comprise approximately 20 FTE for both the 2012-13 and 2013-14 periods that are not included.

PROPERTY TAX LEVIES		
	Rate or Amount Imposed	Rate or Amount
Permanent Rate Levy (Rate Limit \$4.4707 per \$1,000)	4.4707	
Local Option Levy	1.39	
Levy For General Obligation Bonds	\$6,100,000	\$6,100,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1, 2013	
General Obligation Bonds	\$62,940,000	
Other Bonds	\$34,481,870	
Other Borrowings	\$9,882,580	
Total	\$107,324,560	

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheet.

Publish 05/30/2013.





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Lake Oswego School District
Notice of Budget Hearing – LB-1 Lake
 Grove Park District
LOR12965

A copy of which is hereto annexed, was published in the entire issue of said newspaper for

1
 week in the following issue:
May 30, 2013

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
 May 30, 2013.

René R. Muller

NOTARY PUBLIC FOR OREGON

My commission expires *Sept. 11, 2016*

Acct#134036
 Lake Oswego Schools
 Attn: **Brenda Hanson**
 PO Box 70
 Lake Oswego OR 97034-2024

Size: 3 x 5.75"
 Amount Due: \$156.11*
 *Please remit to above address.

FORM LB-1 NOTICE OF BUDGET HEARING

A public meeting of the Lake Grove Park District will be held on June 10, 2013 at 5:30 pm at 2465 SW Country Club meeting is to discuss the budget for the fiscal year beginning July 1, 2013 as approved by the Lake Oswego School is presented below. A copy of the budget may be inspected or obtained at the above address, between the hours of annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding y

Contact: Stuart Ketzler Telephone: 503-534-2000 Email:

FINANCIAL SUMMARY - RESOURCES	
TOTAL OF ALL FUNDS	Actual Amount 2011-12
Beginning Fund Balance/Net Working Capital	74,100
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	15,304
Federal, State and All Other Grants, Gifts, Allocations and Donations	0
Revenue from Bonds and Other Debt	0
Interfund Transfers / Internal Service Reimbursements	0
All Other Resources Except Property Taxes	9
Property Taxes Estimated to be Received	161,511
Total Resources	250,924

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION	
Personnel Services	80,997
Materials and Services	37,309
Capital Outlay	0
Debt Service	0
Interfund Transfers	0
Contingencies	0
Special Payments	0
Unappropriated Ending Balance and Reserved for Future Expenditure	132,618
Total Requirements	250,924

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT	
Name of Organizational Unit or Program FTE for that unit or program	
General Fund - Park Operations	250,924
FTE	2
Non-Departmental / Non-Program	
FTE	
Total Requirements	250,924
Total FTE	2

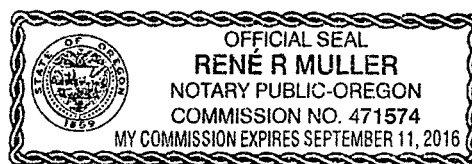
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FIN
 Lawn replacement is contemplated in the 2012-13 budget and no major projects planned for the 2013-14 budget; oth

PROPERTY TAX LEVIES		
	Rate or Amount Imposed	Rate
Permanent Rate Levy (rate limit .042 per \$1,000)	.042	.042
Local Option Levy	0	0
Levy For General Obligation Bonds	0	0

STATEMENT OF INDEBTEDNESS	
LONG TERM DEBT	Estimated Debt Outstanding on July 1.
General Obligation Bonds	
Other Bonds	
Other Borrowings	
Total	None

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You m

Publish 05/30/2013.



FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Lake Oswego School District will be held in the Administration Building on June 10, 2013 at 5:30 pm at 2455 SW Country Club Rd, Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2013 as approved by the Lake Oswego School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the above address between the hours of 8 a.m. and 4 p.m. weekdays. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Stuart Ketzler

Telephone: 503-534-2000

Email: ketzlers@loswego.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2011-12	Adopted Budget This Year 2012-13	Approved Budget Next Year 2013-14
Beginning Fund Balance	\$9,116,644	\$12,375,001	\$10,420,001
Current Year Property Taxes, other than Local Option Taxes	31,723,837	32,225,000	33,365,000
Current Year Local Option Property Taxes	6,441,292	6,000,000	5,850,000
Other Revenue from Local Sources	21,183,827	12,488,000	12,903,000
Revenue from Intermediate Sources	1,158,089	1,151,000	1,326,000
Revenue from State Sources	19,257,880	17,500,000	21,300,000
Revenue from Federal Sources	3,500,908	2,259,000	2,216,000
Interfund Transfers	152,012	200,001	200,001
All Other Budget Resources	4,237	9,999	9,999
Total Resources	\$92,538,726	\$84,208,001	\$87,590,001

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$33,000,331	\$33,667,663	\$34,826,883
Other Associated Payroll Costs	16,493,302	18,458,732	20,858,488
Purchased Services	8,023,443	9,344,492	8,106,812
Supplies & Materials	5,261,287	5,811,716	6,437,408
Capital Outlay	5,990,885	1,805,000	1,817,766
Other Objects (except debt service & interfund transfers)	402,501	403,397	442,643
Debt Service*	9,395,409	9,696,000	10,165,000
Interfund Transfers*	152,013	200,001	200,001
Operating Contingency	0	750,000	750,000
Unappropriated Ending Fund Balance & Reserves	13,819,555	4,071,000	3,985,000
Total Requirements	\$92,538,726	\$84,208,001	\$87,590,001

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

1000 Instruction	\$37,899,083	\$40,837,022	\$44,191,000
FTE	432.86	427.20	431.86
2000 Support Services	21,845,773	22,129,977	21,889,999
FTE	138.07	140.52	144.00
3000 Enterprise & Community Service	4,153,771	4,876,000	4,761,000
FTE	41.02	27.78	28.57
4000 Facility Acquisition & Construction	5,273,122	1,648,001	1,648,001
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	9,395,409	9,696,000	10,165,000
5200 Interfund Transfers*	152,013	200,001	200,001
6000 Contingency	0	750,000	750,000
7000 Unappropriated Ending Fund Balance	13,819,555	4,071,000	3,985,000
Total Requirements	\$92,538,726	\$84,208,001	\$87,590,001
Total FTE	611.95	595.50	604.43

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

Major changes are due primarily to modest state funding increases following recovery from the 2008-09 recession. Following two years of other cuts, an elementary school was closed at the end of 2010-11 and two additional elementary schools were closed at the end of 2011-12 and the junior high schools were converted to grades 6 to 8 schools vs the historical junior high grades 7 & 8 configuration. This change converted the elementary school grade configurations from the historical grades K to 6 to grades K to 5. Federal stimulus funds were also fully used in fiscal year 2011-12. Note that for budgeting purposes staff that are not benefit eligible (generally non-licensed staff less than 20 hours per week that are less than full-year) are not included in budgeted FTE, though their costs are budgeted. These non-benefited position comprise approximately 20 FTE for both the 2012-13 and 2013-14 periods that are not included in the above budgeted FTE amounts.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.4707 per \$1,000)	4.4707	4.4707	4.4707
Local Option Levy	1.39	1.39	1.39
Levy For General Obligation Bonds	\$6,100,000	\$6,250,000	\$6,400,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1, 2013	Estimated Debt Authorized, But Not Incurred on July 1, 2013
General Obligation Bonds	\$62,940,000	\$0
Other Bonds	\$34,491,970	\$0
Other Borrowings	\$9,892,590	\$0
Total	\$107,324,560	\$0

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Lake Grove Park District will be held on June 10, 2013 at 5:30 pm at 2455 SW Country Club Rd., Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2013 as approved by the Lake Oswego School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the above address, between the hours of 8 a.m. and 4 p.m. weekdays. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Contact: Stuart Ketzler

Telephone: 503-534-2000

Email: ketzlers@loswego.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2011-12	Adopted Budget This Year 2012-13	Approved Budget Next Year 2013-14
Beginning Fund Balance/Net Working Capital	74,100	89,000	135,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	15,304	14,900	14,900
Federal, State and All Other Grants, Gifts, Allocations and Donations	0	0	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	0	0	0
All Other Resources Except Property Taxes	9	5,100	5,100
Property Taxes Estimated to be Received	161,511	160,000	166,000
Total Resources	250,924	269,000	321,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	80,997	98,000	98,000
Materials and Services	37,309	70,000	70,000
Capital Outlay	0	40,000	10,000
Debt Service	0	0	0
Interfund Transfers	0	0	0
Contingencies	0	0	0
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	132,618	61,000	143,000
Total Requirements	250,924	269,000	321,000

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
General Fund - Park Operations	250,924	269,000	321,000
FTE	2	2	2
Non-Departmental / Non-Program			
FTE			
Total Requirements	250,924	269,000	321,000
Total FTE	2	2	2

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
Lawn replacement is contemplated in the 2012-13 budget and no major projects planned for the 2013-14 budget; otherwise it is largely status quo.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit .042 per \$1,000)	.042	.042	.042
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings		
Total	None	None

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.

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

FORM ED-50 2013-2014

To assessor of Clackamas County

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

Check here if this is an amended form.

The Lake Oswego School No. 7j has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Clackamas County. The property tax, fee, charge or assessment is categorized as stated by this form.

PO Box 70 Mailing Address of District Lake Oswego City OR State 97034 Zip 503-534-2000 Date Submitted

Stuart Ketzler Contact Person Director of Finance Title 503-534-2000 Daytime Telephone ketzlers@loswego.k12.or.us Contact Person E-mail

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		
		Rate	-or- Dollar Amount	
1.	Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.4707	Excluded from Measure 5 Limits Amount of Levy
2.	Local option operating tax	2	1.39	
3.	Local option capital project tax	3		
4a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$6,400,000
4b.	Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$0
4c.	Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)	4c.		\$6,400,000

PART II: RATE LIMIT CERTIFICATION

5.	Permanent rate limit in dollars and cents per \$1,000	5	4.4707
6.	Election date when your new district received voter approval for your permanent rate limit	6	
7.	Estimated permanent rate limit for newly merged/consolidated district	7	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Total tax amount -or- rate authorized per year by voters
Operating	November 4, 2008	2010	2014	1.390

150-504-075-6 (Rev. 1-13) (see the back for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.

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

FORM ED-50 2013-2014

To assessor of Multnomah County

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

Check here if this is an amended form.

The Lake Oswego School No. 7j has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Multnomah County. The property tax, fee, charge or assessment is categorized as stated by this form.

PO Box 70 Lake Oswego OR 97034 503-534-2000
Mailing Address of District City State Zip Date Submitted
Stuart Ketzler Director of Finance 503-534-2000 ketzlers@loswego.k12.or.us
Contact Person Title Daytime Telephone Contact Person E-mail

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

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		
		Rate -or- Dollar Amount		
1.	Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.4707	Excluded from Measure 5 Limits Amount of Levy
2.	Local option operating tax	2	1.39	
3.	Local option capital project tax	3		
4a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$6,400,000
4b.	Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$0
4c.	Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)	4c.		\$6,400,000

PART II: RATE LIMIT CERTIFICATION

5.	Permanent rate limit in dollars and cents per \$1,000	5	4.4707
6.	Election date when your new district received voter approval for your permanent rate limit	6	
7.	Estimated permanent rate limit for newly merged/consolidated district	7	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Total tax amount -or- rate authorized per year by voters
Operating	November 4, 2008	2010	2014	1.390

150-504-075-6 (Rev. 1-13)

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

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

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

FORM ED-50 2013-2014

To assessor of Washington County

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

Check here if this is an amended form.

The Lake Oswego School No. 7j has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Washington County. The property tax, fee, charge or assessment is categorized as stated by this form.

PO Box 70 Lake Oswego OR 97034 503-534-2000
Mailing Address of District City State Zip Date Submitted
Stuart Ketzler Director of Finance 503-534-2000 ketzlers@loswego.k12.or.us
Contact Person Title Daytime Telephone Contact Person E-mail

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

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		
		Rate -or- Dollar Amount		
1.	Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.4707	Excluded from Measure 5 Limits Amount of Levy
2.	Local option operating tax	2	1.39	
3.	Local option capital project tax	3		
4a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$6,400,000
4b.	Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$0
4c.	Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)	4c.		\$6,400,000

PART II: RATE LIMIT CERTIFICATION

5.	Permanent rate limit in dollars and cents per \$1,000	5	4.4707
6.	Election date when your new district received voter approval for your permanent rate limit	6	
7.	Estimated permanent rate limit for newly merged/consolidated district	7	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Total tax amount -or- rate authorized per year by voters
Operating	November 4, 2008	2010	2014	1.390

Worksheet for Allocating Bond Taxes

Debt service requirements for bonds approved **prior** to October 6, 2001 (including advanced refunding issues):

	Principal	Interest	Total
Bond Issue 1	2,925,000.00	3,389,686.00	6,314,686.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total A			6,314,686.00

Debt service requirements for bonds approved **on or after** October 6, 2001 (including advanced refunding issues):

	Principal	Interest	Total
Bond Issue 1			0.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total B			0.00
Total Bond (A + B)			6,314,686.00

Total Bonds

Total A	=	<u>\$6,314,686.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$6,400,000</u> (enter on line 4a on the front)
Total A + B	=	<u>\$6,314,686.00</u>		100% %		<u>\$6,400,000</u>		
Total B	=	<u>\$0.00</u>		Allocation %	X	Bond Levy	=	<u>\$0</u> (enter on line 4b on the front)
Total A + B	=	<u>\$0.00</u>		0 %		<u>\$0</u>		
							Total Bond Levy	<u>\$6,400,000</u> (enter on line 4c on the front)

Example - Total Bond Levy = \$5,000

Bonds approved **prior** to October 6, 2001 (including advanced refunding issues):

		Principal	Interest	Total
Bond A:	Bond Issue 1	5,000.00	500.00	5,500.00
	Bond Issue 2	3,000.00	250.00	3,250.00
	Bond Issue 3	1,000.00	100.00	1,100.00
Total A				9,850.00

Bonds approved **after** October 6, 2001 (including advanced refunding issues):

		Principal	Interest	Total
Bond B:	Bond Issue 1	3,000.00	50.00	3,050.00
Total B				3,050.00
Total Bond (A + B)				12,900.00

Formula for determining the division of tax:

Total A	=	<u>\$ 9,850.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$ 3,817.83</u> (enter on line 4a on the front)
Total A + B	=	<u>\$ 12,900.00</u>		0.7636 %		<u>\$ 5,000.00</u>		
Total B	=	<u>\$ 3,050.00</u>		Allocation %	X	Bond Levy	=	<u>\$ 1,182.17</u> (enter on line 4b on the front)
Total A + B	=	<u>\$ 12,900.00</u>		0.2364 %		<u>\$ 5,000.00</u>		
							Total Bond Levy	<u>\$ 5,000.00</u> (enter on line 4c on the front)

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Clackamas County

FORM LB-50 2013-2014

Check here if this is an amended form.

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The Lake Grove Park District Name has the responsibility and authority to place the following property tax, fee, charge or assessment

on the tax roll of Clackamas County Name County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>PO Box 70</u> Mailing Address of District	<u>Lake Oswego</u> City	<u>Orq</u> State	<u>97034</u> ZIP code	<u>June 26, 2013</u> Date
<u>Stuart Ketzler</u> Contact Person	<u>Director of Finance</u> Title	<u>503-534-2000</u> Daytime Telephone	<u>ketzlers@loswego.k12.or.us</u> Contact Person E-Mail	

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to General Government Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	0.042	
2. Local option operating tax	2	0	
3. Local option capital project tax	3	0	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
4. Levy for pension and disability obligations	4	0	
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.	0	
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.	0	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	0	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	0.0420
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
None				

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1 None		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)

Worksheet for Allocating Bond Taxes

Debt service requirements for bonds approved **prior** to October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond Issue 1			0.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total A			0.00

Debt service requirements for bonds approved **on or after** October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond Issue 1			0.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total B			0.00
Total Bond (A + B)			0.00

Total Bonds

Total A	=	<u>0</u>	=	Allocation %	X	Bond Levy	=	<u>0</u>	(enter on line 5a on the front)
Total A + B	=	<u>0</u>		-	%	<u>0</u>			
Total B	=	<u>0</u>	=	Allocation %	X	Bond Levy	=	<u>0</u>	(enter on line 5b on the front)
Total A + B	=	<u>0</u>		0.00	%	<u>0</u>			
								Total Bond Levy	<u>0</u> (enter on line 5c on the front)

Example - Total Bond Levy = \$5,000

Debt service requirements for bonds approved **prior** to October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond A: Bond Issue 1	5,000.00	500.00	5,500.00
Bond Issue 2	3,000.00	250.00	3,250.00
Bond Issue 3	1,000.00	100.00	1,100.00
Total A			9,850.00

Debt service requirements for bonds approved **on or after** October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond B: Bond Issue 1	3,000.00	50.00	3,050.00
Total B			3,050.00
Total Bond (A + B)			12,900.00

Formula for determining the division of tax:

Total A	=	\$ <u>9,850.00</u>	=	Allocation %	X	Bond Levy	=	\$ <u>3,818.00</u>	(enter on line 5a on the front)
Total A + B	=	\$ <u>12,900.00</u>		0.7636	%	\$ <u>5,000.00</u>			
Total B	=	\$ <u>3,050.00</u>	=	Allocation %	X	Bond Levy	=	\$ <u>1,182.00</u>	(enter on line 5b on the front)
Total A + B	=	\$ <u>12,900.00</u>		0.2364	%	\$ <u>5,000.00</u>			
								Total Bond Levy	\$ <u>5,000.00</u> (enter on line 5c on the front)