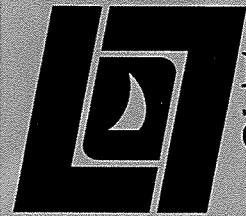


ADOPTED BUDGET

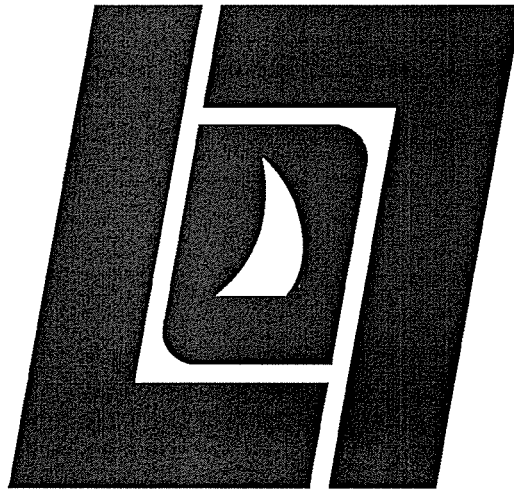
2014-15



Lake Oswego School District 7J
Clackamas County, Oregon

LAKE OSWEGO SCHOOL DISTRICT 7J

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



2014-15

(For the Fiscal Year Ending June 30, 2015)

ADOPTED BUDGET

Prepared by the Business Services Department

Stuart Ketzler, Executive Director of Finance

Budget Message

We are pleased to present the 2014-15 proposed budget, especially as it represents a turning point after nearly six years of disinvestment in K-12 public education in the state of Oregon in the wake of the great recession. The 2014-15 budget represents the first budget since 2008-09 where the district is able to not only propose a balanced budget that maintains all current programs and current target ratios, but also allows for targeted re-investment in certain areas, primarily at the elementary level. While the district has been able to make targeted investments over the last several years, such as the resumption of the seven period day at the junior high schools or the phased implementation of the elementary Spanish immersion program, those targeted investments occurred simultaneously with reductions in staffing or programs in other areas.

This budget message is not only a turning point, it also marks a very significant transition: It is the final of 27 years of budget messages from superintendent Dr. Korach. While each budget has had its share of challenges, some more so than others, no budget ever lost the deep purpose commitment to creating the best conditions for the success of its students within the context of the existing economic realities. At the same time we say goodbye to Dr. Korach, we welcome Dr. Heather Beck as our new superintendent effective July 1, 2014. After a national search that commenced over a year ago, the School Board unanimously selected Dr. Beck. Dr. Beck has already made two transition planning trips to Lake Oswego from Jefferson County School District in Golden, Colorado, where she presently serves as Chief Academic Officer. She will make two more transition planning trips between now and June 2014 to help ensure as smooth a transition as possible.

As shared in last year's 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 facing a public school district in Oregon. Although public schools are very dependent on state funding, if a funding shortfall is recognized and addressed soon enough, we can, to an extent, out-manage many of the economic pitfalls that result. Some of the solutions have not been easy, especially the phased implementation of Scenario B, the reconfiguration and consolidation of our elementary and junior high schools, 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.

Our near-to-mid-term budgeting expectation last year anticipated that 2013-14 would be the first of three years requiring ongoing reductions of approximately \$1 million per year that would ultimately allow the district to realize a level of sustainable programs relative to expected funding. Due to an improving state and local economy, especially the \$100 million in additional state-wide K-12 funding approved in the state's November 2013 Special Legislative Session, we are pleased to report that sustainability has essentially been realized in the current 2013-14 fiscal year, two full years earlier than expected.

While the first two phases of Scenario B were fully enacted at or before the beginning of the 2012-13 fiscal year, a determination regarding the best long-term utilization of elementary schools remains. A real estate study commissioned earlier this year has recently been completed - analysis of that study and the possibilities it presents for the district's properties will take careful and thoughtful consideration before the final long-term configuration of schools is determined and implemented. An enrollment study and forecast was commissioned and delivered in December 2012, predicting essentially flat enrollment over the next ten years. While we need to take the economic and political realities head on to "right-size" the district, fortunately that right-sizing will now be focused primarily on adjusting our physical facilities in consideration of the following factors: matching expected enrollment, ensuring adequate space for the current elementary Spanish Immersion program, and preparing for changing state options relating to full-day kindergarten beginning with the 2015-16 school year.

While this budget message presents good news, we must continue to maintain or enact strategic choices that will maintain sustainability between the costs of our programs and expected resources. 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 current and next two years. Chief among them was renewal of the local option levy, which passed with a 78% yes vote in November 2013. New three year contracts with all bargaining groups were also successfully concluded in June 2013; principal terms are 1% Cost of Living Allowance (COLA) increases for 2013-14 and then 2% COLA in each of the two following years. In addition to the items listed below, the district must also implement new Common Core State Standards 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 targeted reinvestments for the 2014-15 school year • Continue staffing adjustments to meet target ratios 	<ul style="list-style-type: none"> • New Superintendent • Possible Facilities, safety and technology bond in May, 2015 	<ul style="list-style-type: none"> • Contract negotiations • Facilities, safety and technology bond if not in May 2015 • Full-day K state funding option

Phase-In Strategies for 2013-14 through 2015-16

2013-14 represented the first year of what originally was an expected three year phase in of reductions of \$1 million in costs per year to realize sustainable programs relative to expected resources by 2015-16. As previously noted, that goal is now expected to be realized in this 2013-14 fiscal year, two years earlier than originally expected. With that positive development, the Phase-In strategies can be adjusted as follows:

1. Targeted reinvestments are now planned at the elementary level to increase Reading and Math specialists, counseling, and potentially PE specialists time so that the foundational years of the elementary program best position the district to meet the new higher standards of the state’s new Achievement Compact assessment goals. Minor staffing reductions are anticipated for 2014-15 at all levels due to expected changes in enrollment or to more closely realize the target ratios for each level.
2. Continue efforts to sustain strong Foundation fund-raising in order to provide additional classroom 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 2015 or November 2015.
4. Continue developing a focused, data-driven side-of-lake program and enrollment balance roadmap to guide district decisions and actions and initiate the district’s secondary school enrollment balance strategy.
5. 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.
6. Create the best possible conditions to successfully integrate new building administrators and successfully establish new leadership teams where appropriate.

7. 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 targeted reinvestments on a basis that allows sustainability to be maintained for 2014-15 and beyond. That will require modest cost reductions or revenue enhancements heading into the 2014-15 school year. Reductions are presently expected to be fine-tuning of staffing levels to better realize our target ratios at each school. Our cost reduction efforts will evolve and be more clearly defined over the next several months, especially as enrollment projections for 2014-15 become more clearly known.

1. Review and conduct an analysis of number of specialists, case loads, and teacher-student ratios at all instructional levels to better align case loads and class sizes with target ratios.
2. Review and as necessary restructure the district's fee based programs to ensure the cost structures and service offerings are cost neutral.
3. 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.
4. 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.
5. Review all central service and building level operational allocations to ensure essential services can be provided while saving district resources wherever possible.

Financial Model

Based on the data currently available in early April 2014, the district prepared a financial model (page 5) with actual results for 2009-10 through 2012-13, and projections for 2013-14 through 2015-16, showing the relationship between general operating revenues and expenditures. The model incorporates projections for revenue and expenditure based on data available as of April 7, 2014, 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 2014-15 will not be known until approximately December 2014. For fiscal year 2013-14 and 2014-15, the current district formula revenue projections from the Oregon Department of Education are used; for 2015-16 the model uses the 2014-15 estimate as the base, adjusted for an estimated state-wide increase of just over 7% for the 2015-17 biennium. The 2013-15 formula revenues are based on a state-wide appropriation to K-12 education of \$6.65 billion per the Co-Chairs' "Turning Point" budget of \$6.55 billion plus the additional \$100 million from the November 2013 Special Legislative Session. Reductions in staff due to expected enrollment changes to match the current target ratios are accounted for in the proposed 2014-15 budget, as well as certain expected cost increases in specific areas, such as targeted reinvestments as more fully discussed above. These reductions and reinvestments are not fully accounted for in the financial model on page 5, though at this time they are expected to be offsetting.

Capital Improvement Projects

For 2014-15, the major capital improvement projects proposed will be at Lakeridge High School to improve the stadium and to replace the main field lights at Lake Oswego High School. Several smaller projects at other sites are also planned. The intent is to use non-General Fund resources for the Lakeridge High School stadium improvements, but a financing plan will be needed as current cost estimates exceed available non-General Fund resources. These other resources are primarily the Construction Excise Tax, which would only have approximately \$1 million available by the end of the next fiscal year. Current estimates for the Lakeridge Stadium project total \$1.8 million, so either financing or additional resources will need to be found to fund this project or it will need to be delayed.

Projected Tax Rates

Maximum District property tax rates are presently \$6.8414 per \$1,000 taxable value, 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 \$6.84 in 2014-15, though the actual tax rate for a particular tax lot may be less due to the varying range of impact from Measure 5 compression. Compression had historically not been a major factor in the district’s local option tax levy, but it has grown in significance since 2010-11 and will continue 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 4% in real market values above 2013-14 values, the local option is projected to raise \$6,275,000 in 2014-15, roughly \$350,000 more than estimated 2013-14 collections.

A property tax rate of \$5.8607 per \$1,000 of taxable value is proposed to be levied for the General Fund budget. \$4.4707 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. The current \$1.39 local option authority will expire June 2015; its renewal to June 2020 was approved with a 78% yes vote in the November 2013 General Election. These rates will result in a total General Fund levy of approximately \$39,470,000, of which \$34,580,000 is estimated to be collected in 2014-15. The balance is either lost to discounts, compression under Measure 5, or will be collected in future years.

The debt service levy for 2014-15 is proposed to be \$6,500,000, \$6,110,000 of which is estimated to be collected in 2014-15. This is expected to result in a total 2014-15 debt service tax rate roughly equivalent to the current rate of \$0.98 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 2013-14 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	\$0.981	\$6.842
West Linn/Wilsonville School District	\$4.868	\$1.500	\$2.954	\$9.322
Riverdale School District	\$3.815	\$1.070	\$3.114	\$7.999
Portland Public School District	\$5.278	\$1.990	\$1.089	\$8.357
Tigard/Tualatin School District	\$4.989	\$1.000	\$1.416	\$7.405
Sherwood School District	\$4.812	\$0	\$4.008	\$8.820
North Clackamas School District	\$4.870	\$0	\$2.215	\$7.085
Beaverton School District	\$4.693	\$1.250	\$2.111	\$8.054
Oregon City School District	\$4.963	\$0	\$1.437	\$6.400

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 \$182,000 for the Park, \$171,000 of which is estimated to be collected in 2014-15.

Budget Capacity and Contingency

The 2014-15 proposed General Fund budget reduces spending authority in certain line-items to more closely align the budget with anticipated expenditures. This will reduce the amounts budgeted in certain objects within some functions, primarily in object 210 – PERS. So that the School Board retains some flexibility to adjust to unanticipated enrollment growth or other factors that might increase costs beyond those budgeted, the 2014-15 contingency budget is being increased to \$1 million from its historical standard budget amount of \$500,000.

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

Lake Oswego School District
Operating Funds Financial Model (General Fund & Foundation)
Revenues and Expenditures Forecast - \$5.7 Billion for 2011-13, \$6.65 for 2013-15
Approved Supplemental State Budget & w/ Current Community Support
April 7, 2014 Update

	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Projected		
					2013-14	2014-15	2015-16
State Budget Biennium	[-----]	[-----]	[-----]	[-----]	[-----]	[-----]	[-----]
Local Option Levy (To June 2020)	[-----]	[-----]	[-----]	[-----]	[-----]	[-----]	[-----]
LOEA & LOSEA Contracts	[-----]	[-----]	[-----]	[-----]	[-----]	[-----]	[-----]
Demographics							
Total Oct. 1 Student Enrollment	6702	6767	6751	6786	6846	6846	6846
ADMw	7131.2	7186.1	7197.0	7223.0	7342.9	7405.6	7405.6
State Formula Revenues	\$45,592,000	\$41,737,000	\$44,393,000	\$45,656,000	\$50,710,000	\$52,950,000	\$54,800,000
State High Cost Special Ed Fund	\$696,000	\$175,000	\$148,000	\$210,000	\$172,000	\$150,000	\$150,000
Local Non-Formula Revenue	\$1,984,000	\$2,595,000	\$2,917,000	\$3,277,000	\$2,500,000	\$2,300,000	\$2,300,000
Total Standard Revenues	\$48,272,000	\$44,507,000	\$47,458,000	\$49,143,000	\$53,382,000	\$55,400,000	\$57,250,000
Supplemental Revenues							
Local Option	\$7,454,000	\$7,237,000	\$6,674,000	\$5,909,000	\$5,900,000	\$6,275,000	\$6,300,000
Foundation	\$1,600,000	\$1,400,000	\$2,100,000	\$1,700,000	\$1,600,000	\$1,500,000	\$1,500,000
City Support	\$0	\$150,000	\$2,000,000	\$0	\$0	\$0	\$0
Federal Stimulus Funds/State Sub-Acct.	\$0	\$3,432,000	\$2,812,000	\$0	\$0	\$0	\$0
Total w/ Supplemental Revenues	\$57,326,000	\$56,726,000	\$61,044,000	\$56,752,000	\$60,882,000	\$63,175,000	\$65,050,000
Expenditures							
Total GF & Foundation Salaries	\$31,402,000	\$31,167,000	\$30,237,000	\$30,905,000	\$31,850,000	\$33,000,000	\$34,150,000
PERS at Regular Rates	\$6,080,000	\$6,010,000	\$7,250,000	\$7,340,000	\$7,950,000	\$8,250,000	\$8,500,000
Annual PERS Side Acct Savings	(\$4,235,000)	(\$4,188,000)	(\$3,145,000)	(\$3,174,000)	(\$3,300,000)	(\$3,450,000)	(\$3,550,000)
PERS Net of Side A/C Savings	\$1,845,000	\$1,822,000	\$4,105,000	\$4,166,000	\$4,650,000	\$4,800,000	\$4,950,000
Health & Related Benefits	\$8,489,000	\$8,832,000	\$8,456,000	\$9,022,000	\$8,950,000	\$9,400,000	\$9,870,000
Other (Primarily FICA)	\$2,609,000	\$2,821,000	\$2,693,000	\$2,715,000	\$2,800,000	\$2,900,000	\$3,000,000
Total Assoc. Salary Costs	\$12,943,000	\$13,475,000	\$15,254,000	\$15,903,000	\$16,400,000	\$17,100,000	\$17,820,000
PERS Bond Payments	\$2,386,000	\$2,521,000	\$2,730,000	\$2,784,000	\$2,950,000	\$3,100,000	\$3,250,000
Total Supplies/Equip/Services	\$8,036,000	\$8,238,000	\$9,976,000	\$11,765,000	\$9,750,000	\$9,750,000	\$9,750,000
Total Planned Expenditures	\$54,767,000	\$55,401,000	\$58,197,000	\$61,357,000	\$60,950,000	\$62,950,000	\$64,970,000
Ending Balances							
Revenue/Expenditures Shortfall	\$2,559,000	\$1,325,000	\$2,847,000	(\$4,605,000)	(\$68,000)	\$225,000	\$80,000
Beginning Cash Balance	\$2,602,000	\$5,161,000	\$6,486,000	\$9,333,000	\$4,728,000	\$4,660,000	\$4,885,000
Ending Cash Balance	\$5,161,000	\$6,486,000	\$9,333,000	\$4,728,000	\$4,660,000	\$4,885,000	\$4,965,000
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 April 2014 and are considered approximations. This financial model is based on the March & April 2014 state revenue forecasts for the 2012-13 through 2014-2015 fiscal years. Enrollment and Staffing are held flat over the projection period to reduce variables.

This projection incorporates new bargained agreements effective 7/1/13 and realized staffing reductions for 2013-14, offset by additional staff from increased enrollment. Additional planned reductions, targeted last year on a preliminary basis at \$1 million each year for 2014-15 and 2015-16, are not included.

State Formula Revenue amounts from current ODE estimates with following adjustments:

2010-11 through 2012-13: Audited. 2011-12 one-time sub-account funding is shown separately.

2013-14 SSF based on State April 4, 2014 estimate (no sub-account), plus March 27, 2014 preliminary 2012-13 reconciliation estimate of \$510,000.

2014-15 SSF based on State March 2014 formal estimate of \$6.65 Billion K-12 Budget for biennium under normal 49/51 split plus \$1 million from the Special Session, with flat enrollment for projection period, but higher ADMw due primarily to Poverty ADMw adjustments plus an additional \$300,000 from Open Enrollment at a roughly 65% capture rate (45 new students from 71 applicants).

2015-16 SSF based on estimated State \$7.25 Billion K-12 Budget for 2015-17 biennium (3.5% increase over 2014-15 funding level) under normal 49/51 split.

Local Option projections assumes RMVs have reached bottom in 2013-14 and grow 4% for 2014-15 and at or slightly better than AV growth thereafter.

3 Furlough Days included in all years (Audited and Projected).

For 2013-14, salaries are based on current staffing. Wage increases include 1% COLA, Steps for eligible staff, projected for final fiscal-year end costs.

For 2014-15, salaries are projected per increases in bargained agreements (2% COLA plus steps for eligible staff).

For 2015-16, salaries are projected with 2% COLA and with Steps per bargained agreements and maintaining current staffing.

PERS employer rate increased from 0.24% to 8.1% average effective July 1, 2011 and increased roughly 1% more effective July 1, 2013 using rates approved by PERS under reform signed by Governor May 6, 2013 and same PERS rates in next biennium.

This analysis separately calculates normal PERS costs and then the annual savings from its PERS arbitrage strategy.

Health Costs projected with increases of 4% for 2013-14 based on actual 2013-14 rate increases and estimated at 5% per year in 2014-15 and 2015-16.

Other payroll rates (primarily FICA) are projected flat as percentages for projection period.

\$650,000 for Science Adoption included in Supplies for 2010-11. None in 2011-13. \$750,000 per year for Common Core adoptions in 2013-15 and 2016.

Capital projects at actual of \$1.8 million in 2011-12, \$3 million in 12-13 and \$600,000 each year of fiscal year 2013-14 through 2015-16.

General Fund - Revenues by Source

Source	Actual 2011-12	Actual 2012-13	Budgeted 2012-13	Budgeted 2013-14	Proposed Approved & Adopted 2014-15
1000 From Local Sources					
01111 CURRENT YEAR'S PROPERTY TAXES	25,973,928	26,828,459	26,350,000	27,350,000	28,300,000
01112 PRIOR YEARS' PROPERTY TAXES	723,524	789,645	800,000	750,000	800,000
01121 LOCAL OPTION PROPERTY TAXES	6,441,292	5,687,035	6,000,000	5,850,000	6,280,000
01122 LOCAL OPTION PRIOR YEAR P. TAXES	232,987	222,026	200,000	150,000	150,000
01201 CITY OF LAKE OSWEGO SUPPORT	2,000,000	0	0	0	0
01311 TUITION-PUPILS OR PARENTS	729,773	552,436	250,000	350,000	500,000
01315 TUITION-OTHR LEA TRANS ED	19,132	790	60,000	60,000	60,000
01510 INTEREST ON INVESTMENTS	103,513	120,720	100,000	100,000	100,000
01710 COCURRIC GATE/ADMISSN FEE	65,970	120,944	50,000	50,000	50,000
01730 COCURRIC PARTICIPATN FEE	523,531	505,007	550,000	550,000	550,000
01740 ASB STUDENT FEES	59,782	54,056	30,000	30,000	50,000
01911 FACILITY RENTAL FEES	0	0	10,000	10,000	10,000
01915 PROPERTY LEASE FEES	292,534	312,468	300,000	300,000	300,000
01920 CONTRIBUTIONS/DONATIONS	250,100	9,719	0	0	0
01980 INDIRECT COST CHARGES	44,424	51,418	45,000	45,000	55,000
01990 MISCELLANEOUS INCOME	474,346	1,192,538	100,000	100,000	100,000
Sub-Total From Local Sources	37,934,836	36,447,261	34,845,000	35,695,000	37,305,000
2000 From Intermediate Sources					
02101 COUNTY SCHOOL FUND/OTHER	13,364	35,285	5,000	5,000	5,000
02102 CESD CHOICE FUNDS	0	0	0	0	350,000
02200 CESD HANDICAPPED FUNDS	335,517	332,480	400,000	400,000	350,000
Sub-Total From Intermediate Sources	348,881	367,765	405,000	405,000	705,000
3000 From State Sources					
03101 BASIC SCHOOL SUPPORT	17,253,766	17,566,906	16,800,000	20,450,000	23,500,000
03101 OTHER SSF (NON-RECURRING)	1,359,953	0	0	0	0
03103 COMMON SCHOOL FUND	552,006	609,677	650,000	650,000	600,000
Sub-Total From State Sources	19,165,725	18,176,583	17,450,000	21,100,000	24,100,000
4000 From Federal Sources					
04500 ARRA STIMULUS FUNDS (NON-RECUF	1,452,226	0	0	0	0
04801 FEDERAL FOREST FEES	38,395	35,202	0	0	30,000
Sub-Total From Federal Sources	1,490,621	35,202	0	0	30,000
5000 From Other Sources					
05100 FINANCING SOURCES (NET)	4,237	0	0	0	0
05200 INTERFUND TRANSFERS	0	1	1	1	1
05300 SALE/COMP LOSS FXD ASSETS	0	25,100	9,999	9,999	10,000
05400 BEGINNING FUND BALANCE	6,486,410	9,332,967	8,800,000	6,000,000	4,700,000
Sub-Total From Other Sources	6,490,647	9,358,068	8,810,000	6,010,000	4,710,001
Grand Totals	65,430,710	64,384,879	61,510,000	63,210,000	66,850,001

General Fund - Expenditures

Funcnt Object	Description	Actual 2011-12	Actual 2012-13	Budgeted 2013-14	Proposed, Approved		
					13-14 FTE	& Adopted 2014-15	14-15 FTE
Elementary Programs (Formerly Functions 1111 and 1112 - Grades K-6 Through 2011-12, Grades K-5 2012-13 On)							
1111 00111	CERTIFICATED SALARIES	7,015,661	6,054,338	6,368,280	104.56	6,916,969	112.62
1111 00112	NONCERTIFICATED SALARIE	648,135	617,691	647,542	26.90	675,905	27.90
1111 00121	CERTIF SALARIES SUBS	287,755	277,168	245,000		295,000	
1111 00122	NONCERTIF SALARIES SUBS	19,577	24,197	20,000		20,000	
1111 00132	LEADERSHIP STIPEND	72,241	55,348	56,400		56,400	
1111 00136	EXTENDED CONTRACTS	29,610	24,623	16,973		26,973	
1111 00210	PERS	1,123,061	970,055	1,468,838		1,245,306	
1111 00220	SOCIAL SECURITY	607,107	528,641	561,832		607,506	
1111 00231	WORKER'S COMP INSURAN	36,664	25,405	26,801		28,589	
1111 00233	UNEMPLOYMENT INSURANC	24,891	7,009	22,032		0	
1111 00241	HEALTH INSURANCE-CERT	1,800,996	1,622,046	1,830,157		1,862,934	
1111 00242	HEALTH INSURANCE-CLASS	360,565	323,283	471,407		460,458	
1111 00312	INSTR PROG IMPROV-TCHR	0	0	200		200	
1111 00322	REPAIRS/MAINT SERVICES	35,246	18,763	26,182		26,210	
1111 00324	RENTALS	31,681	25,576	29,958		26,950	
1111 00341	TRAVEL LOCAL IN DISTRICT	114	236	400		400	
1111 00390	OTHER PROF/TECH NON INS	11,900	5,306	0		0	
1111 00410	CONSUMABLE SUPPLIES	55,988	103,392	103,804		109,985	
1111 00420	TEXTBOOKS	108,751	49,954	266,400		266,100	
1111 00460	NON CONSUMABLE SUPPLIE	15,087	11,342	16,900		14,600	
1111 00470	COMPUTER SOFTWARE	2,113	11,412	1,942		2,000	
1111 00480	NON CONSUMABLE TECHNC	0	0	0		12,000	
1111 00541	INITIAL/ADDL EQUIPMENT	0	0	4,000		4,000	
1111 00542	REPLACEMENT EQUIPMENT	525	0	1,800		1,800	
1111 00550	TECHNOLOGY EQUIPMENT	119,458	73,168	36,790		23,163	
Sub-Totals for Primary, K-3 Programs		12,417,756	10,828,953	12,223,638	131.46	12,683,448	140.52
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	2,237,724	3,666,976	3,643,387	59.99	3,828,032	59.39
1121 00112	NONCERTIFICATED SALARIE	37,765	101,055	97,376	3.93	116,046	4.75
1121 00121	CERTIF SALARIES SUBS	70,723	126,802	101,000		131,000	
1121 00122	NONCERTIF SALARIES SUBS	511	1,304	1,000		1,000	
1121 00132	LEADERSHIP STIPEND	36,511	42,118	44,000		44,000	
1121 00136	EXTENDED CONTRACTS	352	5,334	0		0	
1121 00210	PERS	329,848	547,161	777,352		643,024	
1121 00220	SOCIAL SECURITY	177,146	295,408	297,338		312,892	
1121 00231	WORKER'S COMP INSURAN	10,736	13,924	13,992		14,725	
1121 00233	UNEMPLOYMENT INSURANC	7,456	3,796	11,660		0	
1121 00241	HEALTH INSURANCE-CERT	563,749	983,434	1,049,826		979,935	
1121 00242	HEALTH INSURANCE-CLASS	32,463	70,523	68,906		78,375	
1121 00312	INSTR PROG IMPROV-TCHR	0	925	0		0	
1121 00322	REPAIRS/MAINT SERVICES	11,874	8,450	5,575		5,575	
1121 00324	RENTALS	15,077	26,459	27,000		31,780	
1121 00341	TRAVEL LOCAL IN DISTRICT	329	140	0		0	
1121 00410	CONSUMABLE SUPPLIES	37,910	62,286	72,442		65,211	
1121 00420	TEXTBOOKS	28,186	54,071	275,980		275,500	
1121 00460	NON CONSUMABLE SUPPLIE	893	2,503	1,000		500	
1121 00470	COMPUTER SOFTWARE	53	3,600	3,600		3,000	
1121 00480	NON CONSUMABLE TECHNC	0	0	0		45,275	
1121 00550	TECHNOLOGY EQUIPMENT	2,263	2,600	0		0	
Sub-Totals for Jr High Programs		3,601,569	6,018,869	6,491,434	63.92	6,575,870	64.14

Func	Object	Description	Actual 2011-12	Actual 2012-13	Budgeted 2013-14	Proposed, Approved		
						13-14 FTE	& Adopted 2014-15	14-15 FTE
Jr. High Co-curricular								
1122	00112	NONCERTIFICATED SALARIE	14,779	26,987	19,715	0.74	19,908	0.76
1122	00133	COCURRICULAR STIPENDS	119,140	142,131	152,000		152,000	
1122	00210	PERS	14,488	20,360	34,344		20,010	
1122	00220	SOCIAL SECURITY	10,084	12,758	13,136		13,150	
1122	00231	WORKER'S COMP INSURANC	637	685	619		618	
1122	00233	UNEMPLOYMENT INSURANC	396	260	516		0	
1122	00242	HEALTH INSURANCE-CLASS	3,270	10,429	13,126		12,376	
1122	00322	REPAIRS/MAINT SERVICES	1,030	1,612	1,573		1,361	
1122	00341	TRAVEL LOCAL IN DISTRICT	13	459	0		0	
1122	00389	NON INSTRUCT PROF/TECH	10,628	13,500	15,261		14,674	
1122	00410	CONSUMABLE SUPPLIES	1,220	1,379	2,722		2,151	
1122	00460	NON CONSUMABLE SUPPLIE	0	0	570		570	
Sub-Totals for Jr. High Co-curricular			175,685	230,560	253,582	0.74	236,818	0.76
Junior High Co-curricular Music								
1126	00133	COCURRICULAR STIPENDS	15,080	15,694	18,000		18,000	
1126	00210	PERS	2,118	2,130	3,600		1,996	
1126	00220	SOCIAL SECURITY	1,106	1,190	1,378		1,378	
1126	00231	WORKER'S COMP INSURANC	63	55	64		64	
1126	00233	UNEMPLOYMENT INSURANC	43	17	54		0	
1126	00322	REPAIRS/MAINT SERVICES	27	0	245		1,925	
1126	00410	CONSUMABLE SUPPLIES	2,908	3,286	4,043		3,638	
1126	00420	TEXTBOOKS	1,519	2,703	2,935		2,300	
Sub-Totals for Junior High Co-curricular Music			22,864	25,075	30,319	0.00	29,301	0.00
Junior High Programs (Grade 6 added in 2012-13)			3,800,118	6,274,504	6,775,335	64.66	6,841,989	64.90
High School Programs								
1131	00111	CERTIFICATED SALARIES	5,252,292	5,472,431	5,527,325	90.00	5,855,630	91.31
1131	00112	NONCERTIFICATED SALARIE	40,585	31,539	31,950	1.31	43,090	1.75
1131	00121	CERTIF SALARIES SUBS	193,036	179,829	195,000		195,000	
1131	00122	NONCERTIF SALARIES SUBS	1,205	866	5,000		5,000	
1131	00132	LEADERSHIP STIPEND	35,362	39,482	50,000		50,000	
1131	00136	EXTENDED CONTRACTS	4,041	2,363	0		0	
1131	00210	PERS	760,873	802,482	1,161,855		957,032	
1131	00220	SOCIAL SECURITY	415,509	429,383	444,410		470,378	
1131	00231	WORKER'S COMP INSURANC	24,354	20,235	20,913		22,135	
1131	00233	UNEMPLOYMENT INSURANC	16,605	5,585	17,428		0	
1131	00241	HEALTH INSURANCE-CERT	1,434,641	1,535,145	1,575,000		1,506,617	
1131	00242	HEALTH INSURANCE-CLASS	17,427	19,994	22,969		28,875	
1131	00311	INSTR PROG IMPROV-PUPIL	0	0	0		0	
1131	00322	REPAIRS/MAINT SERVICES	39,917	33,096	12,785		15,110	
1131	00324	RENTALS	30,207	45,442	42,946		43,445	
1131	00341	TRAVEL LOCAL IN DISTRICT	0	265	0		0	
1131	00373	TUITION SB300	0	0	150,000		0	
1131	00390	OTHER PROF/TECH NON INE	0	1,060	500		500	
1131	00410	CONSUMABLE SUPPLIES	113,753	77,044	121,633		116,796	
1131	00420	TEXTBOOKS	48,493	53,427	285,741		277,609	
1131	00460	NON CONSUMABLE SUPPLIE	9,897	8,319	9,850		12,826	
1131	00470	COMPUTER SOFTWARE	15,207	22,727	14,050		21,270	
1131	00541	INITIAL/ADDL EQUIPMENT	3,418	0	8,945		8,500	
1131	00542	REPLACEMENT EQUIPMENT	0	0	2,000		2,000	
1131	00550	TECHNOLOGY EQUIPMENT	24,324	91,274	18,250		24,000	

Func	Object	Description	Actual 2011-12	Actual 2012-13	Budgeted 2013-14	Proposed, Approved		
						13-14 FTE	& Adopted 2014-15 FTE	
Sub-Totals for High School Programs			8,481,146	8,871,988	9,718,550	91.31	9,655,813	93.06
High School Co-curricular								
1132	00111	CERTIFICATED SALARIES	184,739	184,865	188,432	2.00	190,300	2.00
1132	00112	NONCERTIFICATED SALARIE	82,138	89,365	84,655	2.50	100,824	3.00
1132	00133	COCURRICULAR STIPENDS	713,656	732,497	700,000		700,000	
1132	00136	EXTENDED CONTRACTS	995	1,082	2,000		2,000	
1132	00210	PERS	84,211	82,969	195,017		114,061	
1132	00220	SOCIAL SECURITY	74,209	76,620	74,595		75,973	
1132	00231	WORKER'S COMP INSURAN	4,429	3,992	3,510		3,575	
1132	00233	UNEMPLOYMENT INSURANC	2,910	1,436	2,925		0	
1132	00241	HEALTH INSURANCE-CERT	42,891	45,798	35,000		33,000	
1132	00242	HEALTH INSURANCE-CLASS	27,086	26,142	43,750		49,500	
1132	00322	REPAIRS/MAINT SERVICES	12,660	19,884	11,750		11,750	
1132	00324	RENTALS	3,614	3,435	2,700		2,700	
1132	00329	LAUNDRY SERVICE	4,675	4,172	1,000		1,000	
1132	00342	TRAVEL OUT OF DISTRICT	4,110	3,641	750		1,150	
1132	00389	NON INSTRUCT PROF/TECH	57,951	54,111	55,480		58,530	
1132	00410	CONSUMABLE SUPPLIES	32,730	25,314	18,945		18,935	
1132	00460	NON CONSUMABLE SUPPLIE	21,897	28,349	36,325		31,435	
1132	00470	COMPUTER SOFTWARE	500	500	0		2,000	
1132	00542	REPLACEMENT EQUIPMENT	0	0	0		2,000	
1132	00550	TECHNOLOGY EQUIPMENT	0	1,148	0		0	
1132	00640	DUES AND FEES	27,948	32,836	20,100		20,450	
Sub-Totals for High School Co-curricular			1,383,349	1,418,156	1,476,934	4.50	1,419,183	5.00
High School Co-curricular Music								
1136	00133	COCURRICULAR STIPENDS	33,521	35,269	32,000		32,000	
1136	00210	PERS	4,734	4,978	6,400		3,548	
1136	00220	SOCIAL SECURITY	2,564	2,834	2,448		2,448	
1136	00231	WORKER'S COMP INSURAN	138	127	116		116	
1136	00233	UNEMPLOYMENT INSURANC	101	33	96		0	
1136	00329	LAUNDRY SERVICE	0	213	100		440	
1136	00389	NON INSTRUCT PROF/TECH	(3,150)	(2,199)	0		0	
1136	00410	CONSUMABLE SUPPLIES	728	586	400		800	
1136	00420	TEXTBOOKS	4,077	3,883	5,600		6,100	
1136	00460	NON CONSUMABLE SUPPLIE	33	932	430		1,000	
1136	00470	COMPUTER SOFTWARE	230	0	640		200	
Sub-Totals for High School Co-curricular Music			42,976	46,656	48,230		46,652	
Sub-Totals for 113X High School Programs			9,907,471	10,336,800	11,243,714	95.81	11,121,648	98.06
Regular District-Wide Programs								
1199	00341	TRAVEL LOCAL IN DISTRICT	506	1,310	3,500		3,500	
Sub-Totals for Regular District-Wide Programs			506	1,310	3,500		3,500	
Talented and Gifted Programs								
1210	00111	CERTIFICATED SALARIES	232,738	160,618	195,478	3.12	187,720	2.87
1210	00121	CERTIF SALARIES TEMPOR/	7,552	10,400	10,000		10,000	
1210	00136	EXTENDED CONTRACTS	0	78	0		0	
1210	00210	PERS	26,692	23,065	41,096		31,319	
1210	00220	SOCIAL SECURITY	17,844	12,537	15,719		15,126	
1210	00231	WORKER'S COMP INSURAN	1,054	609	740		712	
1210	00233	UNEMPLOYMENT INSURANC	700	167	616		0	
1210	00241	HEALTH INSURANCE-CERT	53,103	41,267	54,600		47,355	

Functi Object	Description	Actual 2011-12	Actual 2012-13	Budgeted 2013-14	Proposed, Approved		
					13-14 FTE	& Adopted 2014-15	14-15 FTE
1210 00341	TRAVEL LOCAL IN DISTRICT	619	286	500		500	
1210 00410	CONSUMABLE SUPPLIES	1,176	1,416	2,015		2,210	
1210 00420	TEXTBOOKS	0	0	400		400	
1210 00440	PERIODICALS	0	0	200		200	
1210 00640	DUES AND FEES	0	0	400		400	
Sub-Totals for Talented and Gifted Programs		341,478	250,443	321,764	3.12	295,942	2.87

Restrictive Programs for Students with Disabilities

1220 00111	CERTIFICATED SALARIES	301,021	367,248	374,904	6.40	430,277	7.44
1220 00112	NONCERTIFICATED SALARIE	488,327	465,089	478,707	19.23	502,396	20.33
1220 00114	SPECIALIST SALARIES	212,299	212,426	216,627	3.12	220,782	3.12
1220 00121	CERTIF SALARIES TEMPOR/	21,840	14,380	24,000		24,000	
1220 00122	NONCERTIF SALARIES TEMF	30,159	31,138	30,000		30,000	
1220 00135	HOME TEACHERS	15,114	19,730	10,000		10,000	
1220 00136	EXTENDED CONTRACTS	10,941	16,991	10,000		10,000	
1220 00210	PERS	148,353	150,863	228,847		194,429	
1220 00220	SOCIAL SECURITY	78,576	82,124	87,533		93,900	
1220 00231	WORKER'S COMP INSURANC	4,972	4,067	4,118		4,418	
1220 00233	UNEMPLOYMENT INSURANC	3,082	1,080	3,434		0	
1220 00241	HEALTH INSURANCE-CERT	75,526	123,133	112,000		122,719	
1220 00242	HEALTH INSURANCE-CLASS	316,277	311,898	391,564		385,070	
1220 00322	REPAIRS/MAINT SERVICES	65	0	0		0	
1220 00341	TRAVEL LOCAL IN DISTRICT	5,653	5,687	2,800		2,800	
1220 00342	TRAVEL OUT OF DISTRICT	2,227	3,544	0		0	
1220 00371	TUITION DIST IN STATE	18,398	100,747	275,000		100,000	
1220 00373	TUITION PRIVATE SCHOOLS	374,601	504,876	225,000		500,000	
1220 00389	NON INSTRUCT PROF/TECH	32,260	82,678	0		0	
1220 00410	CONSUMABLE SUPPLIES	4,301	4,538	2,200		2,200	
1220 00420	TEXTBOOKS	0	0	400		400	
1220 00460	NON CONSUMABLE SUPPLIE	621	5,359	1,800		1,800	
1220 00470	COMPUTER SOFTWARE	917	141	1,500		1,500	
1220 00541	NEW EQUIPMENT	0	0	1,500		1,500	
1220 00550	TECHNOLOGY EQUIPMENT	757	3,567	1,000		1,000	
b-totals for Restrictive Programs for Disabilities		2,146,287	2,511,304	2,482,934	28.75	2,639,191	30.89

More Restrictive Programs - Elementary Access

1222 00111	CERTIFICATED SALARIES	83,000	108,276	113,690	2.00	123,121	2.00
1222 00112	NONCERTIFICATED SALARIE	153,299	159,472	165,416	6.93	142,131	5.81
1222 00121	CERTIF SALARIES TEMPOR/	9,975	1,299	10,000		10,000	
1222 00122	NONCERTIF SALARIES TEMF	9,972	12,203	10,000		10,000	
1222 00136	EXTENDED CONTRACTS	1,550	2,489	2,000		2,000	
1222 00210	PERS	34,270	36,137	60,221		45,501	
1222 00220	SOCIAL SECURITY	18,618	20,295	23,035		21,975	
1222 00231	WORKER'S COMP INSURANC	1,208	1,031	1,084		0	
1222 00233	UNEMPLOYMENT INSURANC	730	264	903		1,034	
1222 00240	INSURANCE BENEFIT-ADMIN	30	0	0		0	
1222 00241	HEALTH INSURANCE-CERT	34,418	38,811	35,000		33,000	
1222 00242	HEALTH INSURANCE-CLASS	97,277	111,304	121,407		95,906	
1222 00341	TRAVEL LOCAL IN DISTRICT	97	0	0		0	
1222 00410	CONSUMABLE SUPPLIES	132	0	0		0	
Sub-Totals for Elementary Access		444,576	491,581	542,756	8.93	484,668	7.81

More Restrictive Programs - Transition Ed.

1223 00111	CERTIFICATED SALARIES	46,351	87,933	91,454	1.50	59,391	1.00
1223 00112	NONCERTIFICATED SALARIE	99,212	113,236	104,804	4.27	154,602	6.03

Functi Object	Description	Actual 2011-12	Actual 2012-13	Budgeted 2013-14	Proposed, Approved		
					13-14 FTE	& Adopted 2014-15	14-15 FTE
1223 00121	CERTIF SALARIES TEMPOR/	4,385	3,900	4,000		4,000	
1223 00122	NONCERTIF SALARIES TEM/	6,076	4,626	6,000		6,000	
1223 00136	EXTENDED CONTRACTS	402	3,732	1,000		1,000	
1223 00210	PERS	20,801	27,855	41,452		35,639	
1223 00220	SOCIAL SECURITY	11,389	15,630	15,855		17,212	
1223 00231	WORKER'S COMP INSURANC	743	765	746		810	
1223 00233	UNEMPLOYMENT INSURANC	447	194	622		0	
1223 00241	HEALTH INSURANCE-CERT	12,781	25,617	26,250		16,500	
1223 00242	HEALTH INSURANCE-CLASS	67,771	72,334	74,813		99,413	
1223 00341	TRAVEL LOCAL IN DISTRICT	631	1,140	2,450		2,450	
1223 00351	TELEPHONE/CELL PHONE	809	463	0		0	
1223 00389	NON INSTRUCT PROF/TECH	344	0	0		0	
1223 00410	CONSUMABLE SUPPLIES	1,656	1,673	1,500		1,500	
Sub-Totals for Transition Ed.		273,798	359,098	370,946	5.77	398,517	7.03

Less Restrictive Programs For Students with Disabilities

1250 00111	CERTIFICATED SALARIES	793,548	1,017,099	1,061,955	17.00	1,061,422	16.50
1250 00112	NONCERTIFICATED SALARIE	658,151	712,123	764,648	34.59	907,742	38.89
1250 00121	CERTIF SALARIES TEMPOR/	46,390	64,392	55,000		55,000	
1250 00122	NONCERTIF SALARIES TEM/	13,726	59,583	30,000		30,000	
1250 00136	EXTENDED CONTRACTS	20,163	28,924	15,000		15,000	
1250 00210	PERS	213,917	250,686	385,321		327,755	
1250 00220	SOCIAL SECURITY	110,215	138,004	147,386		158,292	
1250 00231	WORKER'S COMP INSURANC	7,053	6,756	6,936		7,449	
1250 00233	UNEMPLOYMENT INSURANC	4,322	1,771	5,780		0	
1250 00241	HEALTH INSURANCE-CERT	185,254	231,838	297,500		272,250	
1250 00242	HEALTH INSURANCE-CLASS	363,031	403,436	585,156		625,043	
1250 00341	TRAVEL LOCAL IN DISTRICT	4,901	3,244	1,500		1,500	
1250 00342	TRAVEL OUT-OF-DISTRICT	5	0	1,500		1,500	
1250 00389	NON INSTRUCT PROF/TECH	126	1,246	0		0	
1250 00410	CONSUMABLE SUPPLIES	4,525	5,823	5,500		5,500	
1250 00420	TEXTBOOKS	0	664	4,000		4,000	
1250 00460	NON CONSUMABLE SUPPLIE	0	135	3,000		3,000	
1250 00470	COMPUTER SOFTWARE	342	76	1,000		1,000	
1250 00541	INITIAL/ADDL EQUIPMENT	0	0	1,000		1,000	
1250 00550	TECHNOLOGY EQUIPMENT	4,317	1,404	1,000		1,000	
Sub-Totals for Less Restrictive Programs for Disabilities		2,429,986	2,927,204	3,373,182	51.59	3,478,453	55.39

Sub-Totals for 12XX Special Ed Programs	5,294,647	6,289,187	6,769,818	95.04	7,000,829	101.12
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Alternative Learning Programs

1280 00135	HOME SCHOOL TEACHERS	15,273	13,778	20,000		20,000	
1280 00210	PERS	581	525	2,900		2,218	
1280 00220	SOCIAL SECURITY	1,143	1,048	1,530		1,530	
1280 00231	WORKER'S COMP INSURANC	68	41	80		72	
1280 00233	UNEMPLOYMENT INSURANC	45	1	60		0	
1280 00341	TRAVEL LOCAL IN DISTRICT	2,940	1,805	1,800		1,800	
1280 00371	TUITION DIST IN STATE	54,688	115,809	120,000		120,000	
1280 00373	TUITION PRIVATE SCHOOLS	61,391	3,071	50,000		50,000	
1280 00420	TEXTBOOKS	1,851	3,909	2,000		2,000	
Sub-Totals for Alternative Learning Programs		137,980	139,987	198,370		197,620	

Charter Schools

1288 00360	Charter School Payments	(345)	0	10,000		10,000	
Totals for Contingency		(345)	0	10,000		10,000	

Func	Object	Description	Actual 2011-12	Actual 2012-13	Budgeted 2013-14	Proposed, Approved	
						13-14 FTE	& Adopted 2014-15 FTE
English Second Language Programs							
1291	00111	CERTIFICATED SALARIES	97,306	93,908	111,334	1.67	138,301 2.00
1291	00136	EXTENDED CONTRACTS	0	2,576	1,000		1,000
1291	00210	PERS	14,045	13,730	22,467		22,065
1291	00220	SOCIAL SECURITY	7,078	7,233	8,594		10,657
1291	00231	WORKER'S COMP INSURAN	426	327	404		501
1291	00233	UNEMPLOYMENT INSURANC	278	72	337		0
1291	00241	HEALTH INSURANCE-CERT	22,336	22,477	29,225		33,000
1291	00341	TRAVEL LOCAL IN DISTRICT	1,262	799	0		0
1291	00410	CONSUMABLE SUPPLIES	1,052	177	0		0
1291	00420	TEXTBOOKS	0	280	0		0
1291	00460	NON CONSUMABLE SUPPLIE	0	0	1,500		1,500
-Totals for English Second Language Programs			143,783	141,579	174,861	1.67	207,024 2.00
Total Instruction			32,043,394	34,262,763	37,721,000	391.76	38,362,000 409.47
Counseling Programs							
2120	00111	CERTIFICATED SALARIES	652,894	772,097	780,704	12.88	930,349 14.50
2120	00112	NONCERTIFICATED SALARIE	190,519	214,986	240,338	7.87	272,835 8.88
2120	00121	CERTIF SALARIES TEMPOR/	1,917	0	1,000		1,000
2120	00122	NONCERTIF SALARIES TEMI	100	2,078	4,000		4,000
2120	00136	EXTENDED CONTRACTS	24,715	31,860	25,000		25,000
2120	00210	PERS	125,642	144,989	210,209		195,336
2120	00220	SOCIAL SECURITY	65,419	76,182	80,405		94,339
2120	00231	WORKER'S COMP INSURAN	3,899	3,656	3,783		4,440
2120	00233	UNEMPLOYMENT INSURANC	2,565	1,030	3,152		0
2120	00241	HEALTH INSURANCE-CERT	171,985	210,669	225,400		255,750
2120	00242	HEALTH INSURANCE-CLASS	83,078	120,817	137,812		129,938
2120	00355	PRINTING	0	1,016	802		820
2120	00410	CONSUMABLE SUPPLIES	2,473	729	3,638		2,199
2120	00420	TEXTBOOKS	380	0	900		150
2120	00460	NON CONSUMABLE SUPPLIE	0	0	400		200
2120	00470	COMPUTER SOFTWARE	0	2,903	1,750		5,700
2120	00640	DUES AND FEES	764	605	160		860
Sub-Totals for Counseling Programs			1,326,350	1,583,617	1,719,453	20.75	1,922,916 23.38
Nursing Services							
2134	00114	SUPERVISOR SALARIES	61,609	64,507	65,677	1.00	68,230 1.00
2134	00136	EXTENDED CONTRACTS	0	2,153	500		500
2134	00210	PERS	8,225	8,884	13,235		10,887
2134	00220	SOCIAL SECURITY	4,605	4,953	5,063		5,258
2134	00231	WORKER'S COMP INSURAN	272	236	238		248
2134	00233	UNEMPLOYMENT INSURANC	181	66	199		0
2134	00241	HEALTH INSURANCE-CERT	21,276	22,547	17,500		16,500
2134	00341	TRAVEL LOCAL IN DISTRICT	924	1,120	600		600
2134	00353	POSTAGE	0	0	400		400
2134	00389	OTHER PROF. SERVICES	410	220	0		0
2134	00410	CONSUMABLE SUPPLIES	2,790	1,906	2,286		3,411
2134	00460	NONCONSUMABLE SUPPLIE	0	0	300		300
Sub-Totals for Nursing Servi			100,292	106,592	105,998	1.00	106,334 1.00
Psychological Services							
2140	00111	CERTIFICATED SALARIES	229,803	237,732	255,645	4.50	241,164 4.00
2140	00136	EXTENDED CONTRACTS	1,446	6,642	2,000		2,000

Func	Object	Description	Actual 2011-12	Actual 2012-13	Budgeted 2013-14	Proposed, Approved	
						13-14 FTE	& Adopted 2014-15 FTE
2140	00210	PERS	32,432	34,096	51,529		38,517
2140	00220	SOCIAL SECURITY	17,367	18,365	19,710		18,602
2140	00231	WORKER'S COMP INSURANC	1,017	867	928		875
2140	00233	UNEMPLOYMENT INSURANC	681	241	773		0
2140	00241	HEALTH INSURANCE-CERT	42,310	57,054	78,750		66,000
2140	00312	INSTR PROG IMPROV-TCHR	0	0	400		400
2140	00341	TRAVEL LOCAL IN DISTRICT	1,047	856	500		500
2140	00389	OTHER PROF. SERVICES	0	350	0		100,000
2140	00410	CONSUMABLE SUPPLIES	3,926	407	4,000		4,000
2140	00460	NON CONSUMABLE SUPPLIE	69	0	1,000		1,000
2140	00470	COMPUTER SOFTWARE	89	0	650		650
Sub-Totals for Psychological Services			330,187	356,610	415,885	4.50	473,708

Speech and Hearing Services

2150	00111	CERTIFICATED SALARIES	394,511	326,028	350,068	5.80	380,214	6.10
2150	00112	NONCERTIFICATED SALARIE	1,138	0	0	0.00	0	0.00
2150	00121	CERTIF SALARIES TEMPOR/	0	4,962	0		0	
2150	00136	EXTENDED CONTRACTS	5,384	4,752	10,000		10,000	
2150	00210	PERS	57,697	46,649	72,014		61,810	
2150	00220	SOCIAL SECURITY	29,899	24,739	27,545		29,851	
2150	00231	WORKER'S COMP INSURANC	1,747	1,191	1,296		1,405	
2150	00233	UNEMPLOYMENT INSURANC	1,173	331	1,080		0	
2150	00241	HEALTH INSURANCE-CERT	87,934	81,124	101,500		100,650	
2150	00242	HEALTH INSURANCE-CLASS	118	0	0		0	
2150	00322	REPAIRS/MAINT SERVICES	41	0	200		200	
2150	00341	TRAVEL LOCAL IN DISTRICT	312	433	500		500	
2150	00389	NON INSTRUCT PROF/TECH	308	3,955	0		0	
2150	00390	OTHER PROF/TECH NON IN	0	1,620	0		0	
2150	00410	CONSUMABLE SUPPLIES	1,250	1,273	1,000		1,000	
2150	00420	TEXTBOOKS	0	0	750		750	
2150	00460	NON CONSUMABLE SUPPLIE	0	218	450		450	
Sub-Totals for Speech and Hearing Services			581,512	497,275	566,403	5.80	586,830	6.10

Special Services Administration

2190	00113	ADMINISTRATIVE SALARIES	114,627	114,699	116,914	1.00	118,089	1.00
2190	00112	NONCERTIFICATED SALARIE	44,366	43,964	45,264	1.00	45,718	1.00
2190	00136	EXTENDED CONTRACTS	0	601	1,000		1,000	
2190	00210	PERS	23,797	23,728	32,636		26,105	
2190	00220	SOCIAL SECURITY	11,624	11,884	12,483		12,608	
2190	00231	WORKER'S COMP INSURANC	637	585	587		593	
2190	00233	UNEMPLOYMENT INSURANC	475	236	490		0	
2190	00240	HEALTH INSURANCE-ADMIN	13,619	14,235	17,500		16,500	
2190	00242	HEALTH INSURANCE-CLASS	14,080	14,722	17,500		16,500	
2190	00290	ADMINISTRATIVE DUES	0	600	1,000		1,000	
2190	00322	REPAIRS/MAINT SERVICES	1,215	44	0		0	
2190	00324	RENTALS	1,386	1,089	3,000		3,000	
2190	00341	TRAVEL LOCAL IN DISTRICT	2,004	1,269	1,000		1,000	
2190	00342	TRAVEL OUT OF DISTRICT	896	2,042	1,000		1,000	
2190	00353	POSTAGE	557	652	500		500	
2190	00389	OTHER PROF. SERVICES	0	8,212	0		0	
2190	00390	OTHER PROF/TECH NON IN	0	3,975	3,000		3,000	
2190	00410	CONSUMABLE SUPPLIES	1,810	1,771	5,000		5,000	
2190	00430	LIBRARY BOOKS	0	0	700		700	
2190	00440	PERIODICALS	375	380	0		0	
2190	00460	NON CONSUMABLE SUPPLIE	0	0	1,000		1,000	

Func	Object	Description	Actual 2011-12	Actual 2012-13	Budgeted 2013-14	Proposed, Approved		
						13-14 FTE	& Adopted 2014-15	14-15 FTE
2190	00470	COMPUTER SOFTWARE	0	3,544	0		0	
2190	00550	TECHNOLOGY EQUIPMENT	290	900	600		600	
2190	00640	DUES AND FEES	0	0	1,100		1,100	
Sub-Totals for Special Services Administration			231,758	249,132	262,274	2.00	255,013	2.00

Instructional Improvement Services

2210	00113	ADMINISTRATIVE SALARIES	229,254	229,410	233,829	2.00	236,177	2.00
2210	00112	NONCERTIFICATED SALARIE	71,220	68,632	70,289	1.75	72,012	1.75
2210	00121	CERTIF SALARIES TEMPOR/	12,992	10,073	39,053		37,238	
2210	00122	NONCERTIF SALARIES TEMI	167	81	0		0	
2210	00131	CURRIC DEVELPMT WAGES	43,958	26,570	75,000		75,000	
2210	00136	EXTENDED CONTRACTS	59,417	56,488	109,000		109,000	
2210	00210	PERS	59,277	55,727	108,508		92,551	
2210	00220	SOCIAL SECURITY	30,760	28,936	44,995		41,886	
2210	00231	WORKER'S COMP INSURANC	1,697	1,500	1,880		2,209	
2210	00233	UNEMPLOYMENT INSURANC	1,232	581	1,566		0	
2210	00240	HEALTH INSURANCE-ADMIN	46,991	39,845	35,000		33,000	
2210	00242	HEALTH INSURANCE-CLASS	8,622	19,515	30,625		28,875	
2210	00244	TUITION REIMBURSEMENT-(176,541	222,715	180,000		220,000	
2210	00290	ADMINISTRATIVE DUES	0	1,200	1,300		1,300	
2210	00312	INSTR PROG IMPROV-TCHR	42,880	42,695	81,000		81,000	
2210	00322	REPAIRS/MAINT SERVICES	0	0	320		320	
2210	00341	TRAVEL LOCAL IN DISTRICT	2,075	2,396	1,780		1,780	
2210	00342	TRAVEL OUT OF DISTRICT	1,765	5,689	6,000		6,000	
2210	00389	NON INSTRUCT PROF/TECH	16,570	6,870	0		0	
2210	00390	OTHER PROF/TECH NON INS	1,100	155	2,000		2,000	
2210	00410	CONSUMABLE SUPPLIES	8,396	11,230	25,000		25,000	
2210	00430	LIBRARY BOOKS	0	0	2,000		2,000	
2210	00440	PERIODICALS	33	52	500		500	
2210	00460	NON CONSUMABLE SUPPLIE	0	0	1,000		1,000	
2210	00541	INITIAL/ADDL EQUIPMENT	0	0	2,000		2,000	
2210	00640	DUES AND FEES	281	1,479	1,500		1,500	
b-Totals for Instructional Improvement Services			815,228	831,839	1,054,145	3.75	1,072,348	3.75

Media Services

2220	00112	NONCERTIFICATED SALARIE	313,968	261,262	298,752	10.40	316,913	10.95
2220	00122	NONCERTIF SALARIES TEMI	645	10,457	2,800		5,400	
2220	00128	TEXTBOOK WORKERS	5,099	7,072	9,000		9,000	
2220	00136	EXTENDED CONTRACTS	4,848	782	3,000		0	
2220	00210	PERS	47,363	39,366	62,671		52,480	
2220	00220	SOCIAL SECURITY	23,423	20,345	23,973		25,345	
2220	00231	WORKER'S COMP INSURANC	1,559	1,048	1,128		1,192	
2220	00233	UNEMPLOYMENT INSURANC	918	294	940		0	
2220	00242	HEALTH INSURANCE-CLASS	163,180	143,312	182,660		180,472	
2220	00322	REPAIRS/MAINT SERVICES	15,900	29,970	16,014		16,349	
2220	00324	RENTALS	0	0	0		0	
2220	00410	CONSUMABLE SUPPLIES	6,131	8,389	14,186		5,973	
2220	00420	TEXTBOOKS	2,025	1,854	6,600		5,900	
2220	00430	LIBRARY BOOKS	25,743	26,186	20,870		16,823	
2220	00440	PERIODICALS	5,244	4,296	3,950		4,011	
2220	00460	NON CONSUMABLE SUPPLIE	1,525	4,823	5,312		4,135	
2220	00470	COMPUTER SOFTWARE	28,797	25,457	29,795		26,831	
2220	00550	TECHNOLOGY EQUIPMENT	0	6,184	0		0	
Sub-Totals for Media Services			646,368	591,097	681,651	10.40	670,824	10.95

Func	Object	Description	Actual 2011-12	Actual 2012-13	Budgeted 2013-14	Proposed, Approved	
						13-14 FTE	& Adopted 2014-15 FTE
Media Specialists							
2221	00111	CERTIFICATED SALARIES	52,410	54,171	57,022	1.00	59,391 1.00
2221	00121	CERTIF SALARIES TEMPOR/	0	0	2,000		2,000
2221	00132	LEADERSHIP STIPEND	2,552	2,553	3,000		3,000
2221	00136	EXTENDED CONTRACTS	10,393	5,255	3,000		3,000
2221	00210	PERS	4,041	8,272	12,604		10,675
2221	00220	SOCIAL SECURITY	5,000	4,740	4,821		5,155
2221	00231	WORKER'S COMP INSURAN	290	225	227		243
2221	00233	UNEMPLOYMENT INSURANC	196	70	189		0
2221	00241	HEALTH INSURANCE-CERT	14,291	15,058	17,500		16,500
Sub-Totals for Media Specialists			89,173	90,344	100,363	1.00	99,964 1.00
Student Assessment Services							
2230	00389	NON INSTRUCT PROF/TECH	0	0	6,000		6,000
2230	00410	CONSUMABLE SUPPLIES	2,114	3,337	3,750		3,750
2230	00460	NON CONSUMABLE SUPPLIE	36	0	0		0
2230	00640	DUES AND FEES	0	0	250		250
Sub-Totals for Student Assessment Services			2,150	3,337	10,000		10,000
Board of Education Services							
2310	00341	TRAVEL LOCAL IN DISTRICT	29	0	0		0
2310	00342	TRAVEL OUT OF DISTRICT	0	0	0		0
2310	00381	AUDIT SERVICES	43,000	48,000	45,000		45,000
2310	00382	LEGAL SERVICES	110,280	60,279	95,000		95,000
2310	00388	ELECTIONS	0	5,665	20,000		20,000
2310	00389	PROFESSIONAL/NON INSTR	0	27,467	45,000		45,000
2310	00410	CONSUMABLE SUPPLIES	0	372	500		500
2310	00470	COMPUTER SOFTWARE	0	31,875	0		0
2310	00640	DUES AND FEES	10,979	10,979	11,000		12,000
Sub-Totals for Board of Education Services			164,288	184,637	216,500		217,500
Executive Services							
2321	00113	ADMINISTRATIVE SALARIES	114,613	150,880	152,457	1.00	160,502 1.00
2321	00112	NONCERTIFICATED SALARIE	93,114	98,075	94,985	1.88	96,925 1.88
2321	00122	NONCERTIF SALARIES TEMI	701	1,252	1,000		1,000
2321	00136	EXTENDED CONTRACTS	10,315	7,503	5,000		5,000
2321	00210	PERS	15,416	14,892	50,688		41,727
2321	00220	SOCIAL SECURITY	15,221	16,754	19,388		17,641
2321	00231	WORKER'S COMP INSURAN	869	902	912		948
2321	00233	UNEMPLOYMENT INSURANC	650	364	760		0
2321	00240	HEALTH INSURANCE-ADMIN	30,158	23,612	17,500		16,500
2321	00242	HEALTH INSURANCE-CLASS	13,035	20,491	32,813		30,938
2321	00290	ADMINISTRATIVE DUES	0	600	1,000		1,000
2321	00319	OTHER INSTRUCT PRO/TECI	0	0	3,000		3,000
2321	00341	TRAVEL LOCAL IN DISTRICT	2,903	1,430	3,500		3,500
2321	00342	TRAVEL OUT OF DISTRICT	250	116	1,250		1,250
2321	00353	POSTAGE	18	41	1,000		1,000
2321	00354	ADVERTISING	0	0	3,300		0
2321	00410	CONSUMABLE SUPPLIES	6,910	10,173	6,000		10,000
2321	00440	PERIODICALS	1,107	52	400		400
2321	00640	DUES AND FEES	2,730	4,970	2,850		5,000
2321	00652	FIDELITY BOND INSURANCE	0	0	350		350
Sub-Totals for Executive Services			308,010	352,107	398,153	2.88	396,681 2.88
Principal Administrative Services							

Funcni Object	Description	Actual 2011-12	Actual 2012-13	Budgeted 2013-14	Proposed, Approved		
					13-14 FTE	& Adopted 2014-15	14-15 FTE
2410 00113	ADMINISTRATIVE SALARIES	1,851,074	1,647,914	1,637,348	16.00	1,631,069	16.00
2410 00112	NONCERTIFICATED SALARIE	704,184	668,469	655,327	20.05	612,875	18.12
2410 00111	CERTIFICATED SALARIES	0	8,435	0	0.00	0	0.00
2410 00121	CERTIF SALARIES TEMPOR/	0	81	0		0	
2410 00122	NONCERTIF SALARIES TEMI	2,003	5,764	4,000		4,000	
2410 00136	EXTENDED CONTRACTS	70,292	73,911	43,700		43,700	
2410 00139	CHAPERONES	9,756	14,738	0		0	
2410 00210	PERS	387,283	349,434	468,073		362,998	
2410 00220	SOCIAL SECURITY	199,914	183,918	179,038		175,312	
2410 00231	WORKER'S COMP INSURAN	11,129	9,125	8,426		8,252	
2410 00233	UNEMPLOYMENT INSURANC	7,868	3,278	7,024		0	
2410 00240	HEALTH INSURANCE-ADMIN	289,895	298,311	280,000		264,000	
2410 00241	HEALTH INSURANCE-CERT	0	5,320	0		0	
2410 00242	HEALTH INSURANCE-CLASS	310,388	312,262	350,876		298,857	
2410 00290	ADMINISTRATIVE DUES	4,462	9,600	13,370		13,370	
2410 00322	REPAIRS/MAINT SERVICES	6,037	5,146	4,150		3,871	
2410 00324	RENTALS	1,078	2,491	1,100		3,121	
2410 00341	TRAVEL LOCAL IN DISTRICT	15,781	14,520	11,895		12,360	
2410 00342	TRAVEL OUT-OF-DISTRICT	17	0	42		0	
2410 00353	POSTAGE	18,426	18,762	26,035		24,092	
2410 00355	PRINTING & BINDING	1,503	1,233	2,275		2,000	
2410 00381	AUDIT SERVICES	0	0	5,290		5,588	
2410 00389	NON INSTRUCT PROF/TECH	0	210	0		0	
2410 00410	CONSUMABLE SUPPLIES	51,108	45,841	65,180		55,133	
2410 00440	PERIODICALS	26	0	73		0	
2410 00460	NON CONSUMABLE SUPPLIE	3,708	10,855	6,936		11,012	
2410 00470	COMPUTER SOFTWARE	553	3,797	0		0	
2410 00480	NON CONSUMABLE TECHNC	0	0	0		700	
2410 00550	TECHNOLOGY EQUIPMENT	11,596	12,042	3,681		2,281	
2410 00640	DUES AND FEES	2,911	2,902	1,933		2,921	
Sub-Totals for Principal Administrative Services		3,960,992	3,708,359	3,775,772	36.05	3,537,512	34.12
Business Services							
2520 00113	ADMINISTRATIVE SALARIES	114,617	114,739	116,914	1.00	118,089	1.00
2520 00112	NONCERTIFICATED SALARIE	287,527	285,501	315,918	6.70	319,943	6.70
2520 00122	NONCERTIF SALARIES TEMI	816	1,774	0		0	
2520 00136	EXTENDED CONTRACTS	8,760	20,773	5,000		5,000	
2520 00210	PERS	61,259	62,535	87,566		70,176	
2520 00220	SOCIAL SECURITY	30,708	31,699	33,494		33,893	
2520 00231	WORKER'S COMP INSURAN	1,750	1,550	1,576		1,595	
2520 00233	UNEMPLOYMENT INSURANC	1,218	602	1,316		0	
2520 00240	HEALTH INSURANCE-ADMIN	48,545	35,368	17,500		16,500	
2520 00242	HEALTH INSURANCE-CLASS	65,383	83,809	117,250		110,550	
2520 00322	REPAIRS/MAINT SERVICES	4,507	3,877	8,000		8,000	
2520 00324	RENTALS	5,867	7,255	6,500		6,500	
2520 00341	TRAVEL LOCAL IN DISTRICT	840	841	1,100		1,100	
2520 00342	TRAVEL OUT OF DISTRICT	617	0	500		500	
2520 00353	POSTAGE	8,316	10,521	13,000		13,000	
2520 00354	ADVERTISING	419	225	500		500	
2520 00389	NON INSTRUCT PROF/TECH	2,834	22,630	5,500		5,500	
2520 00410	CONSUMABLE SUPPLIES	3,807	4,327	5,000		5,000	
2520 00440	PERIODICALS	33	52	150		150	
2520 00460	NON CONSUMABLE SUPPLIE	0	487	250		250	
2520 00640	DUES AND FEES	1,355	1,426	1,500		1,500	
2520 00652	FIDELITY BOND INSURANCE	0	0	0		0	

Funcnti Object	Description	Actual 2011-12	Actual 2012-13	Budgeted 2013-14	Proposed, Approved			
					13-14 FTE	& Adopted 2014-15	14-15 FTE	
Sub-Totals for Business Serv		649,178	689,991	738,534	7.70	717,746	7.70	
Operation/Maint. of Plant								
2540	00325	ELECTRICITY	675,414	654,611	710,000		710,000	
2540	00326	FUEL	301,794	250,894	373,000		373,000	
2540	00327	WATER AND SEWAGE	308,771	378,829	290,000		410,000	
2540	00328	GARBAGE	73,682	66,363	90,000		90,000	
2540	00351	TELEPHONE/CELL PHONE	155,465	134,495	180,000		180,000	
2540	00389	NON INSTRUCT PROF/TECH	2,580	2,652	0		0	
2540	00390	OTHER PROF/TECH NON IN	45	3,071	0		0	
2540	00391	SAFETY SERVICES	68,027	55,693	65,000		65,000	
2540	00393	ADA	1,113	6,351	2,000		2,000	
2540	00394	ASBESTOS	4,764	2,929	7,000		7,000	
2540	00640	DUES AND FEES	5,834	1,312	7,000		7,000	
2540	00651	LIABILITY INSURANCE	76,389	83,107	100,000		110,000	
2540	00653	PROPERTY INSURANCE	171,254	185,130	220,000		240,000	
2540	00655	JUDGEMENTS & SETTLEMEI	0	25,000	0		0	
2540	00670	PROPERTY TAXES	21,852	22,571	12,000		12,000	
Sub-Totals for Operation/Maint. of Plant		1,866,984	1,873,008	2,056,000		2,206,000		
Building Maintenance								
2542	00112	NONCERTIFICATED SALARIE	1,358,474	1,208,963	1,247,873	31.27	1,251,594	31.65
2542	00116	SUPERVISORY SALARIES	176,899	176,993	147,953	2.00	150,551	2.00
2542	00122	NONCERTIF SALARIES TEMF	10,538	3,857	50,000		50,000	
2542	00127	SUBS-CUSTODIAL	29,728	56,823	0		0	
2542	00136	EXTENDED CONTRACTS	31,684	45,710	23,400		23,400	
2542	00210	PERS	225,427	205,940	297,563		233,108	
2542	00220	SOCIAL SECURITY	120,904	112,423	113,818		112,879	
2542	00231	WORKER'S COMP INSURAN	44,901	40,734	52,158		56,276	
2542	00233	UNEMPLOYMENT INSURANC	4,742	2,143	4,462		0	
2542	00240	HEALTH INSURANCE-ADMIN	35,149	35,726	35,000		33,000	
2542	00242	HEALTH INSURANCE-CLASS	483,106	452,323	547,984		522,860	
2542	00322	REPAIRS/MAINT SERVICES	82,871	177,670	16,193		11,682	
2542	00324	RENTALS	13,100	37,771	1,000		1,000	
2542	00341	TRAVEL LOCAL IN DISTRICT	2,389	2,340	2,500		2,500	
2542	00342	TRAVEL OUT OF DISTRICT	0	1,899	0		0	
2542	00351	TELEPHONE/CELL PHONE	1,472	943	360		360	
2542	00389	NON INSTRUCT PROF/TECH	8,753	29,595	0		0	
2542	00410	CONSUMABLE SUPPLIES	133,094	117,532	113,150		113,150	
2542	00460	NON CONSUMABLE SUPPLIE	15,373	47,592	7,915		6,743	
2542	00470	SOFTWARE	0	2,907	0		0	
2542	00542	REPLACEMENT EQUIPMENT	543	0	0		0	
2542	00550	TECHNOLOGY EQUIPMENT	909	2,521	1,500		1,500	
2542	00640	DUES AND FEES	0	250	0		0	
Sub-Totals for Building Maintenance		2,780,056	2,762,655	2,662,829	33.27	2,570,603	33.65	
Grounds Maintenance								
2543	00112	NONCERTIFICATED SALARIE	85,226	76,354	82,148	2.00	83,633	2.00
2543	00122	NONCERTIF SALARIES TEMF	397	0	0		0	
2543	00136	EXTENDED CONTRACTS	29	176	500		500	
2543	00210	PERS	12,061	10,758	16,530		13,327	
2543	00220	SOCIAL SECURITY	6,495	5,840	6,323		6,436	
2543	00231	WORKER'S COMP INSURAN	2,582	2,292	3,452		3,534	
2543	00233	UNEMPLOYMENT INSURANC	255	108	248		0	
2543	00242	HEALTH INSURANCE-CLASS	33,783	40,497	35,000		33,000	

Funcnti Object	Description	Actual 2011-12	Actual 2012-13	Budgeted 2013-14	Proposed, Approved		
					13-14 FTE	& Adopted 2014-15	14-15 FTE
2543 00322	REPAIRS/MAINT SERVICES	67,801	103,165	64,000		64,000	
2543 00324	RENTALS	15,168	17,238	6,500		6,500	
2543 00342	TRAVEL OUT OF DISTRICT	0	0	0		0	
2543 00389	NON INSTRUCT PROF/TECH	2,731	1,764	3,000		3,000	
2543 00390	OTHER PROF/TECH NON INSE	0	0	100		100	
2543 00410	CONSUMABLE SUPPLIES	10,567	8,619	18,100		18,100	
2543 00542	REPLACEMENT EQUIPMENT	0	19,990	2,000		2,000	
Sub-Totals for Grounds Maintenance		237,095	286,801	237,901	2.00	234,130	2.00

District Wide Maintenance

2544 00322	REPAIRS/MAINT SERVICES	196,603	227,552	155,000		155,000	
2544 00324	RENTALS	5,861	4,137	2,000		2,000	
2544 00351	TELEPHONE/CELL PHONE	376	360	0		0	
2544 00383	ARCHITECTS/ENGINEERS	3,854	31,224	0		0	
2544 00389	NON INSTRUCT PROF/TECH	21,086	53,860	500		500	
2544 00410	CONSUMABLE SUPPLIES	82,404	63,712	50,000		50,000	
2544 00413	VEHICLE GAS OIL LUBE	24,261	21,585	15,000		15,000	
2544 00414	TIRES TUBES	538	0	500		500	
2544 00460	NON CONSUMABLE SUPPLIE	57,018	87,166	0		0	
2544 00470	COMPUTER SOFTWARE	246	0	5,300		5,300	
2544 00520	CAPITAL OUTLAY-BUILDING:	452,976	0	0		0	
2544 00541	INITIAL/ADDL EQUIPMENT	0	5,512	0		0	
2544 00640	DUES AND FEES	430	0	0		0	
Sub-Totals for District Wide Maintenance		845,653	495,108	228,300		228,300	

Targeted Maintenance

2549 00322	REPAIRS/MAINT SERVICES	37,896	191,811	580,000		480,000	
2549 00324	RENTALS	2,930	0	0		0	
2549 00354	ADVERTISING	759	313	0		0	
2549 00383	ARCHITECTS/ENGINEERS	327,425	179,411	0		250,000	
2549 00389	NON INSTRUCT PROF/TECH	46,113	35,067	0		0	
2549 00410	CONSUMABLE SUPPLIES	7,863	7,984	0		0	
2549 00460	NON CONSUMABLE SUPPLIE	16,487	44,473	0		0	
2549 00520	CAPITAL OUTLAY-BUILDING:	1,324,475	2,381,255	0		0	
2549 00542	REPLACEMENT EQUIPMENT	0	75,293	0		0	
2549 00640	DUES AND FEES	31,081	12,944	0		0	
Sub-Totals for Targeted Maintenance		1,795,029	2,928,551	580,000		730,000	

Student Transportation

2550 00331	REIMBURSABLE TRANSP	2,146,917	2,726,399	2,650,000		2,650,000	
2550 00332	FIELD TRIPS	83,600	89,295	54,751		51,126	
2550 00410	CONSUMABLE SUPPLIES	50	0	0		0	
2550 00413	VEHICLE GAS OIL LUBE	159,082	147,048	135,000		135,000	
Sub-Totals for Student Transportation		2,389,649	2,962,742	2,839,751		2,836,126	

Information Services

2630 00116	SUPERVISORY SALARIES	75,247	88,462	90,211	1.00	92,129	1.00
2630 00210	PERS	11,182	13,144	18,042		14,593	
2630 00220	SOCIAL SECURITY	5,737	6,713	6,901		7,048	
2630 00231	WORKER'S COMP INSURANC	304	338	325		332	
2630 00233	UNEMPLOYMENT INSURANC	225	132	271		0	
2630 00240	HEALTH INSURANCE-ADMIN	20,241	21,240	17,500		16,500	
2630 00354	ADVERTISING	14,853	22,967	23,000		23,000	
2630 00355	PRINTING & BINDING	0	0	3,000		3,000	
2630 00389	NON INSTRUCT PROF/TECH	0	0	3,500		3,500	

Func	Object	Description	Actual 2011-12	Actual 2012-13	Budgeted 2013-14	Proposed, Approved		
						13-14 FTE	& Adopted 2014-15	14-15 FTE
2630	00410	CONSUMABLE SUPPLIES	450	355	500		500	
Sub-Totals for Information Services			128,239	153,351	163,250	1.00	160,602	1.00

Personnel Services

2640	00113	ADMINISTRATIVE SALARIES	98,996	100,148	103,109	0.90	118,089	1.00
2640	00112	NONCERTIFICATED SALARIE	67,813	72,176	89,520	2.00	84,978	2.00
2640	00122	NONCERTIF SALARIES TEMI	25	637	0		0	
2640	00136	EXTENDED CONTRACTS	5,121	14,460	10,000		10,000	
2640	00210	PERS	20,643	19,803	40,526		33,750	
2640	00220	SOCIAL SECURITY	12,620	13,630	15,501		16,300	
2640	00231	WORKER'S COMP INSURANC	713	710	729		767	
2640	00233	UNEMPLOYMENT INSURANC	495	246	608		0	
2640	00240	HEALTH INSURANCE-ADMIN	28,680	24,899	15,750		16,500	
2640	00242	HEALTH INSURANCE-CLASS	13,020	23,377	35,000		33,000	
2640	00245	CLASSIFIED INSERVICE	11,242	10,267	18,000		18,000	
2640	00290	ADMINISTRATIVE DUES	0	406	1,000		1,000	
2640	00322	REPAIRS/MAINT SERVICES	0	0	200		200	
2640	00341	TRAVEL LOCAL IN DISTRICT	1,291	2,127	1,640		1,640	
2640	00342	TRAVEL OUT OF DISTRICT	0	79	160		160	
2640	00353	POSTAGE	1	1	0		0	
2640	00354	ADVERTISING	100	883	1,000		1,000	
2640	00355	PRINTING & BINDING	2,454	1,363	3,000		3,000	
2640	00385	MANAGEMENT SERVICES	7,451	7,859	20,000		14,000	
2640	00389	NON INSTRUCT PROF/TECH	6,714	6,873	10,500		10,500	
2640	00392	BLOODBORNE PATHOG. TR	182	79	2,500		2,500	
2640	00410	CONSUMABLE SUPPLIES	5,389	4,926	3,000		3,000	
2640	00440	PERIODICALS	333	892	500		500	
2640	00460	NON CONSUMABLE SUPPLIE	0	0	500		500	
2640	00470	COMPUTER SOFTWARE	9,126	10,142	9,500		11,650	
2640	00640	DUES AND FEES	0	0	0		0	
Sub-Totals for Personnel Services			292,409	315,983	382,243	2.90	381,034	3.00

Technology & Information Services

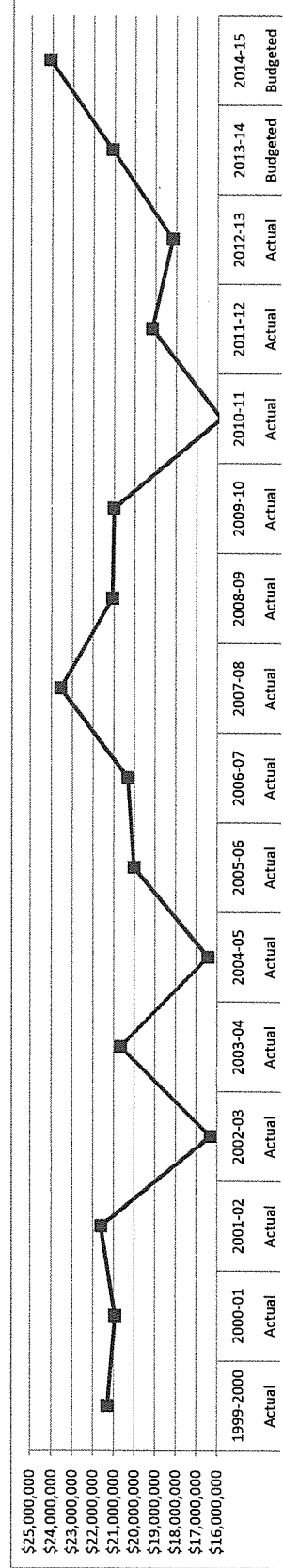
2661	00112	NONCERTIFICATED SALARIE	150,550	153,601	164,401	3.00	166,998	3.00
2661	00116	SUPERVISORY SALARIES	88,449	88,463	90,211	1.00	92,129	1.00
2661	00136	EXTENDED CONTRACTS	4,397	6,972	0		0	
2661	00210	PERS	34,876	34,706	50,923		41,046	
2661	00220	SOCIAL SECURITY	18,394	18,652	19,478		19,823	
2661	00231	WORKER'S COMP INSURANC	1,014	958	917		933	
2661	00233	UNEMPLOYMENT INSURANC	721	370	764		0	
2661	00240	HEALTH INSURANCE-ADMIN	21,231	22,505	17,500		16,500	
2661	00242	HEALTH INSURANCE-CLASS	56,542	51,339	52,500		49,500	
2661	00322	REPAIRS/MAINT SERVICES	4,899	15	10,000		10,000	
2661	00324	RENTALS	0	0	10,000		10,000	
2661	00341	TRAVEL LOCAL IN DISTRICT	2,619	3,186	3,500		3,500	
2661	00386	DATA PROCESSING	71,117	63,903	89,000		89,000	
2661	00389	NON INSTRUCT PROF/TECH	11,356	11,392	15,000		15,000	
2661	00410	CONSUMABLE SUPPLIES	5,136	10,225	10,500		10,500	
2661	00430	LIBRARY BOOKS	0	0	400		400	
2661	00440	PERIODICALS	33	52	600		600	
2661	00460	NON CONSUMABLE SUPPLIE	4,559	7,595	15,200		15,200	
2661	00470	COMPUTER SOFTWARE	110,541	33,964	62,000		62,000	
2661	00550	TECHNOLOGY EQUIPMENT	75,832	81,045	90,700		90,700	
2661	00640	DUES AND FEES	300	300	0		0	
ib-Totals for Technology & Information Services			662,566	589,243	703,594	4.00	693,829	4.00

Funcni Object	Description	Actual 2011-12	Actual 2012-13	Budgeted 2013-14	Proposed, Approved		
					13-14 FTE	& Adopted 2014-15	14-15 FTE
Early Retiree Incentive Programs							
2700	00116	RETIREMENT STIPEND	372,498	320,508	400,000		340,000
2700	00220	SOCIAL SECURITY	9,009	3,284	0		0
2700	00233	UNEMPLOYMENT INSURANC	341	153	0		0
2700	00240	HEALTH INSURANCE-ADMIN	57,917	69,955	80,000		90,000
2700	00241	HEALTH INSURANCE-CERT	340,644	351,465	450,000		400,000
2700	00242	HEALTH INSURANCE-CLASS	119,709	135,796	130,000		150,000
Sub-Totals for Early Retirees			900,118	881,161	1,060,000		980,000
Total Supporting Services			21,103,273	22,493,540	20,958,999	139.00	21,088,000
Facilities Acquisition/Improvement							
4110	00113	ADMINISTRATIVE SALARIES	0	0	1		1
Totals for Facilities Acquisition/Improvement			0	0	1		1
Long-Term Debt Service							
5110	00610	PRINCIPAL	908,190	957,677	1,000,000		1,100,000
5110	00620	INTEREST	1,890,873	1,920,713	2,150,000		2,200,000
Totals for Long-Term Debt Service			2,799,063	2,878,390	3,150,000		3,300,000
Interfund Transfers							
5200	00720	Interfund Transfers	152,013	22,604	200,000		350,000
Totals for Interfund Transfers			152,013	22,604	200,000		350,000
Contingency							
6110	00810	Contingency	0	0	500,000		1,000,000
Totals for Contingency			0	0	500,000		1,000,000
Unappropriated Ending Fund Balance							
7000	00820	Unapprop. Ending Fund Balanc	9,332,967	4,727,582	680,000		2,750,000
Totals for Unapprop. Ending Fund Balance			9,332,967	4,727,582	680,000		2,750,000
Total Requirements			65,430,710	64,384,879	63,210,000	530.76	66,850,001

General Fund - Revenues and Expenditures Summary

Series	Actual											Proposed						
	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Budgeted 2013-14	Budgeted 2014-15	FTE 2013-14	FTE 2014-15
Revenues & Beginning Fund Balance																		
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	35,660,704	37,934,828	36,447,261	34,845,000	35,695,000		37,305,000
2000 From Intermediate Sources	452,728	490,091	511,345	468,993	443,520	433,477	474,713	472,377	439,862	408,530	377,719	275,995	348,881	367,765	405,000	405,000		705,000
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	19,165,725	18,176,583	17,460,000	21,100,000		24,100,000
4000 From Federal Sources	112,471	64,690	179,558	178,093	172,335	173,778	173,474	173,026	169,928	152,377	136,890	3,554,609	1,490,621	35,202	0	0		30,000
5000 From Other Sources	9,137,805	8,486,625	7,252,234	4,628,617	1,969,801	3,031,105	549,974	2,796,288	3,215,498	4,348,440	2,602,577	5,161,551	6,490,647	9,358,068	8,810,000	6,010,000		4,710,001
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	58,227,634	60,487,492	65,430,702	64,384,879	61,510,000	63,210,000		66,850,001
Expenditures & Ending Fund Balance-Function:																		
1000 Instruction	24,481,760	27,162,072	29,765,901	27,692,955	26,280,332	26,883,407	27,142,139	28,188,686	31,769,954	32,673,807	31,429,290	32,597,378	32,043,387	34,262,763	34,517,022	37,721,000	391.76	38,382,000
2000 Support Services	15,765,446	16,851,417	18,369,312	16,700,284	16,330,457	16,836,661	17,546,211	18,781,227	19,194,744	20,547,464	18,761,554	18,709,116	21,103,272	22,483,540	21,161,977	20,958,989	139.00	21,088,000
4000 Facilities Acquisition & Const.	0	0	0	0	0	320,452	0	0	0	0	0	0	0	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	2,799,063	2,878,390	2,860,000	3,150,000		3,300,000
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	152,013	22,604	200,000	200,000		350,000
6000 Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0	0	500,000	500,000		1,000,000
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	9,332,967	4,727,582	2,271,000	690,000		2,750,000
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	58,227,634	60,487,492	65,430,702	64,384,879	61,510,000	63,210,000	530.76	66,850,001
Expenditures & Ending Fund Balance-Object:																		
100 Salaries & Wages	26,707,200	28,700,492	29,746,490	28,477,368	26,942,300	26,939,818	26,333,000	27,642,167	29,751,648	31,061,173	30,298,026	30,214,408	28,879,694	29,812,880	29,369,663	30,498,883	530.76	32,131,297
200 Associated Payroll Costs	9,255,308	10,498,565	12,719,461	11,851,771	10,390,658	10,353,957	10,933,846	11,344,466	11,881,771	12,816,426	12,528,774	13,106,758	14,635,207	15,400,038	16,371,232	18,726,988		17,493,328
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	6,894,634	6,204,899	5,890,201	5,719,680	5,923,586	7,025,014	8,177,492	6,954,812		7,284,819
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	1,336,324	1,374,554	1,266,716	1,942,408		1,945,907
500 Capital Outlay	484,170	181,048	549,806	61,687	28,859	101,299	237,115	245,587	1,396,092	178,418	273,748	273,748	2,017,739	2,757,906	164,000	176,766		199,319
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	2,870,918	2,974,012	3,153,172	3,264,201	3,189,897	3,530,143		3,715,331
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	152,013	22,604	200,000	200,000		350,000
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	9,332,967	4,727,582	2,771,000	1,180,000		3,750,000
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	58,227,634	60,487,492	65,430,702	64,384,879	61,510,000	63,210,000	530.76	66,850,001
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	54,001,092	56,097,735	59,657,297	58,739,000	62,030,000		63,100,001	

STATE REVENUES BY YEAR



3000 From State Sources

General Fund - Revenues and Expenditures Summary - Per Student Data

Series	2009-10		2010-11		2011-12		2012-13		2013-14		2014-15		Per Student 6846
	Actual	Per Student 6701	Actual	Per Student 6767	Actual	Per Student 6751	Actual	Per Student 6786	Budgeted 2013-14	Per Student 6846	Approved & Adopted 2014-15	Per Student 6846	
Revenues & Beginning Fund Balance													
1000 From Local Sources	\$ 34,204,673	\$ 5,104	\$ 35,680,704	\$ 5,273	\$ 37,994,828	\$ 5,619	\$ 36,447,261	\$ 5,371	\$ 35,695,000	\$ 5,214	\$ 37,305,000	\$ 5,449	
2000 From Intermediate Sources	\$ 377,719	\$ 56	\$ 275,995	\$ 41	\$ 348,881	\$ 52	\$ 367,765	\$ 54	\$ 405,000	\$ 59	\$ 705,000	\$ 103	
3000 From State Sources	\$ 21,005,835	\$ 3,135	\$ 15,814,633	\$ 2,337	\$ 19,165,725	\$ 2,839	\$ 18,176,583	\$ 2,679	\$ 21,100,000	\$ 3,082	\$ 24,100,000	\$ 3,520	
4000 From Federal Sources	\$ 136,830	\$ 20	\$ 3,554,609	\$ 525	\$ 1,490,621	\$ 221	\$ 35,202	\$ 5	\$ -	\$ -	\$ 30,000	\$ 4	
5000 From Other Sources	\$ 2,602,577	\$ 388	\$ 5,161,551	\$ 763	\$ 6,490,647	\$ 961	\$ 9,358,068	\$ 1,379	\$ 6,010,000	\$ 878	\$ 4,710,001	\$ 688	
Total Revenues	\$ 58,327,634	\$ 8,704	\$ 60,487,492	\$ 8,939	\$ 65,430,702	\$ 9,692	\$ 64,384,879	\$ 9,488	\$ 63,210,000	\$ 9,233	\$ 66,850,001	\$ 9,765	
Total Revenues Net of Beginning Fund Balance (Other Sources)													
	\$ 55,725,057	\$ 8,316	\$ 55,325,941	\$ 8,176	\$ 58,940,055	\$ 8,731	\$ 55,026,811	\$ 8,109	\$ 57,200,000	\$ 8,355	\$ 62,140,000	\$ 9,077	
Expenditures & Ending Fund Balance-Function:													
1000 Instruction	\$ 31,429,290	\$ 4,690	\$ 32,597,378	\$ 4,817	\$ 32,043,387	\$ 4,746	\$ 34,262,763	\$ 5,049	\$ 37,721,000	\$ 5,510	\$ 38,362,000	\$ 5,604	
2000 Support Services	\$ 18,761,554	\$ 2,800	\$ 18,706,116	\$ 2,765	\$ 21,103,272	\$ 3,126	\$ 22,493,540	\$ 3,315	\$ 20,958,999	\$ 3,061	\$ 21,088,000	\$ 3,080	
4000 Facilities Acquisition & Const.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 0	\$ 1	\$ 0	
5100 Debt Service	\$ 2,572,666	\$ 384	\$ 2,658,372	\$ 393	\$ 2,799,063	\$ 415	\$ 2,878,390	\$ 424	\$ 3,150,000	\$ 460	\$ 3,300,000	\$ 482	
5200 Interfund Transactions	\$ 302,573	\$ 45	\$ 37,216	\$ 5	\$ 152,013	\$ 23	\$ 22,604	\$ 3	\$ 200,000	\$ 29	\$ 350,000	\$ 51	
6000 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 1,000,000	\$ -	
7000 Unappropriated Ending	\$ 5,161,551	\$ 770	\$ 6,486,410	\$ 959	\$ 9,332,967	\$ 1,382	\$ 4,727,582	\$ 697	\$ 680,000	\$ 99	\$ 2,750,000	\$ 402	
Total Expenditures	\$ 58,227,634	\$ 8,689	\$ 60,487,492	\$ 8,939	\$ 65,430,702	\$ 9,692	\$ 64,384,879	\$ 9,488	\$ 63,210,000	\$ 9,233	\$ 66,850,001	\$ 9,765	
Expenditures & Ending Fund Balance-Object:													
100 Salaries & Wages	\$ 30,298,026	\$ 4,521	\$ 30,214,408	\$ 4,465	\$ 28,879,694	\$ 4,278	\$ 29,812,980	\$ 4,393	\$ 30,498,883	\$ 4,455	\$ 32,131,297	\$ 4,693	
200 Associated Payroll Costs	\$ 12,529,774	\$ 1,870	\$ 13,106,758	\$ 1,937	\$ 14,635,207	\$ 2,168	\$ 15,400,038	\$ 2,269	\$ 18,726,988	\$ 2,735	\$ 17,493,328	\$ 2,555	
300 Purchased Services	\$ 5,890,201	\$ 879	\$ 5,719,680	\$ 845	\$ 5,923,586	\$ 877	\$ 7,025,014	\$ 1,035	\$ 6,954,812	\$ 1,016	\$ 7,264,819	\$ 1,061	
400 Materials and Supplies	\$ 1,096,273	\$ 164	\$ 1,675,260	\$ 248	\$ 1,336,324	\$ 198	\$ 1,374,554	\$ 203	\$ 1,942,408	\$ 284	\$ 1,945,907	\$ 284	
500 Capital Outlay	\$ 178,418	\$ 27	\$ 273,748	\$ 40	\$ 2,017,739	\$ 299	\$ 2,757,906	\$ 406	\$ 176,766	\$ 26	\$ 199,319	\$ 29	
600 Other Objects	\$ 2,870,818	\$ 428	\$ 2,974,012	\$ 439	\$ 3,153,172	\$ 467	\$ 3,264,201	\$ 481	\$ 3,530,143	\$ 516	\$ 3,715,331	\$ 543	
700 Interfund Transactions	\$ 302,573	\$ 45	\$ 37,216	\$ 5	\$ 152,013	\$ 23	\$ 22,604	\$ 3	\$ 200,000	\$ 29	\$ 350,000	\$ 51	
800 Planned Reserve	\$ 5,161,551	\$ 770	\$ 6,486,410	\$ 959	\$ 9,332,967	\$ 1,382	\$ 4,727,582	\$ 697	\$ 1,180,000	\$ 172	\$ 3,750,000	\$ 548	
Total Expenditures	\$ 58,327,634	\$ 8,704	\$ 60,487,492	\$ 8,939	\$ 65,430,702	\$ 9,692	\$ 64,384,879	\$ 9,488	\$ 63,210,000	\$ 9,233	\$ 66,850,001	\$ 9,765	
Total Expenditures Net of Planned Reserve													
	\$ 58,227,634	\$ 8,689	\$ 54,001,082	\$ 7,980	\$ 56,097,735	\$ 8,310	\$ 59,657,297	\$ 8,791	\$ 62,030,000	\$ 9,061	\$ 63,100,001	\$ 9,217	

-End of State Biennium

General Fund - Salary Range Summary

Func	Object	Description	Regular Contract Days	Annual Salary Range	Actual 2011-12	Actual 2012-13	Budgeted 2012-13	12-13 FTE	Budgeted 2013-14	13-14 FTE	Proposed Approved & Adopted 2014-15	14-15 FTE
Instructional Salaries:												
Elementary Programs (Formerly Functions 1111 and 1112 - K-6 to 2011-12, K-5 thereafter)												
1111	00111	LICENSED SALARIES	191	Page 28	7,015,661	6,054,338	6,224,858	107.77	6,366,280	104.56	6,916,969	112.62
1111	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185 to 195	Page 29	648,135	617,691	663,193	27.70	647,542	26.90	675,905	27.90
Sub-Totals for Primary, K-3 Programs					7,663,796	6,672,029	6,888,051	135.47	7,013,822	131.46	7,592,874	140.52
Jr. High Programs (Grades 7 & 8 to 2011-12, Grades 6 to 8 thereafter)												
1121	00111	LICENSED SALARIES	191	Page 28	2,237,724	3,666,976	3,650,972	63.17	3,643,387	59.99	3,828,032	59.39
1121	00112	CLASSIFIED SALARIES (Secretary I, II & Educational Assistant)	185 to 195	Page 29	37,765	101,055	73,249	3.24	97,376	3.93	116,046	4.75
Sub-Totals for Junior High Programs					2,275,489	3,768,031	3,724,221	66.41	3,740,763	63.92	3,944,078	64.14
Jr. High Co-curricular Programs												
1122	00112	CLASSIFIED SALARIES (Secretary II)	185	Page 28	14,779	26,987	16,095	0.62	19,715	0.74	19,908	0.76
Sub-Totals for Junior High Co-Curricular					14,779	26,987	16,095	0.62	19,715	0.74	19,908	0.76
High School Programs												
1131	00111	LICENSED SALARIES	191	Page 28	5,252,292	5,472,431	5,284,089	87.98	5,527,325	90.00	5,855,630	91.31
1131	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185-195	Page 29	40,585	31,539	55,000	2.31	31,950	1.31	43,090	1.75
Sub-Totals for High School Programs					5,292,877	5,503,970	5,339,089	90.29	5,559,275	91.31	5,898,720	93.06
High School Co-Curricular												
1132	00116	SUPERVISOR SALARIES	201	Page 28	184,739	184,865	184,739	2.00	188,432	2.00	190,300	2.00
1132	00112	CLASSIFIED SALARIES (Sec II & Athletic Trainer)	189-212	Page 29	82,138	89,365	83,002	2.50	84,655	2.50	100,824	3.00
Sub-Totals for High School Co-Curricular					266,877	274,230	267,741	4.50	273,087	4.50	291,124	5.00
Talented & Gifted Programs												
1210	00111	LICENSED SALARIES	191	Page 28	232,738	160,618	190,616	3.09	195,478	3.12	187,720	2.87
Sub-Totals for Talented & Gifted Programs					232,738	160,618	190,616	3.09	195,478	3.12	187,720	2.87

Functi Object Description	Regular Contract Days	Annual Salary Range	Actual 2011-12	Actual 2012-13	Budgeted 2012-13	12-13 FTE	Budgeted 2013-14	13-14 FTE	Proposed Approved & Adopted		
									2014-15	2014-15	14-15 FTE
Restrictive Programs for Students with Disabilities											
1220 00111 LICENSED SALARIES	191	Page 28	301,021	367,248	335,756	6.00	374,904	6.40	430,277	7.44	
1220 00112 CLASSIFIED SALARIES	185-192	Page 29	488,327	465,089	528,086	21.24	478,701	19.23	502,396	20.33	
(Ed. Assistant, Special Ed. Assist., Sec II, & Lic. Prac. Nurse)											
1220 00114 SPECIALIST SALARIES	190-191	Page 29	212,299	212,426	212,383	3.13	216,627	3.12	220,782	3.12	
Sub-Totals for Restrictive Programs			1,001,647	1,044,763	1,076,225	30.37	1,070,232	28.75	1,153,455	30.89	
Restrictive Programs - Elementary ACCESS											
1222 00111 LICENSED SALARIES	191	Page 28	83,000	108,276	77,283	2.00	113,690	2.00	123,121	2.00	
1222 00112 CLASSIFIED SALARIES	185-192	Page 29	153,299	159,472	173,603	7.18	165,416	6.93	142,131	5.81	
(Special Ed. Assistant)											
Is for Restrictive Programs - Elementary ACCESS			236,299	267,748	250,886	9.18	279,106	8.93	265,252	7.81	
Restrictive Programs - Transition Ed.											
1223 00111 LICENSED SALARIES	191	Page 28	46,351	87,933	52,414	1.00	91,454	1.50	59,391	1.00	
1223 00112 CLASSIFIED SALARIES	185-192	Page 29	99,212	113,236	102,607	4.27	104,804	4.27	154,602	6.03	
(Special Ed. Assistant, Transition Specialist)											
b-Totals for Restrictive Programs - Transition Ed.			145,563	201,169	155,021	5.27	196,258	5.77	213,993	7.03	
Less Restrictive Programs for Students with Disabilities											
1250 00111 LICENSED SALARIES	191	Page 28	793,548	1,017,099	879,185	15.23	1,061,955	17.00	1,061,422	16.50	
1250 00112 CLASSIFIED SALARIES	185-192	Page 29	658,151	712,123	645,700	26.78	764,648	34.59	907,742	38.89	
(Educational Assist., Special Ed. Assist. & Secretary II)											
Sub-Totals for Less Restrictive Programs			1,451,699	1,729,222	1,524,885	42.01	1,826,603	51.59	1,969,164	55.39	
English Second Language Programs											
1291 00111 LICENSED SALARIES	191	Page 28	97,306	93,908	99,302	1.50	111,334	1.67	138,301	2.00	
ib-Totals for English Second Language Programs			97,306	93,908	99,302	1.50	111,334	1.67	138,301	2.00	
Total 1000 Instruction Salaries			18,679,070	19,742,675	19,532,132	388.71	20,285,673	391.76	21,674,589	409.47	
Summary by Classification:											
00111 LICENSED SALARIES		Page 28	16,059,641	17,028,827	16,794,475	287.74	17,485,807	286.24	18,600,863	295.13	
00112 CLASSIFIED SALARIES		Page 29	2,222,391	2,316,557	2,340,535	95.84	2,394,807	100.40	2,662,644	109.22	
00116 SUPERVISOR SALARIES		Page 30	184,739	184,865	184,739	2.00	188,432	2.00	190,300	2.00	
00114 SPECIALIST SALARIES		Page 30	212,299	212,426	212,383	3.13	216,627	3.12	220,782	3.12	
Total 1000 Instruction Salaries			18,679,070	19,742,675	19,532,132	388.71	20,285,673	391.76	21,674,589	409.47	

Note: Regular Contract Days are not net of furlough days, which is 3 days for all licensed, classified, specialists and supervisory staff and 4 days for all administrators. The wage or salary amounts for actual and budget are net of all furlough days.

Funci Object Description	Regular Contract Days	Annual Salary Range 2014-15	Actual 2011-12	Actual 2012-13	Budgeted 2012-13	12-13 FTE	Budgeted 2013-14	13-14 FTE	Proposed Approved & Adopted 2014-15	14-15 FTE	
Support Services Salaries:											
Counseling Programs											
2120 00111	LICENSED SALARIES	191	Page 28	652,894	772,097	737,818	12.13	780,704	12.88	930,349	14.50
2120 00112	CLASSIFIED SALARIES	200-219	Page 29	190,519	214,986	193,812	6.43	240,338	7.87	272,835	8.88
	(Secretary II & HS Data Processor)										
Sub-Totals for Counseling Programs				843,413	987,083	931,630	18.56	1,021,042	20.75	1,203,184	23.38
Nursing Services											
2134 00114	SPECIALIST SALARIES	201	Page 28	61,609	64,507	62,557	1.00	65,677	1.00	68,230	1.00
Sub-Totals for Nursing Services				61,609	64,507	62,557	1.00	65,677	1.00	68,230	1.00
Psychological Services											
2140 00111	LICENSED SALARIES	191	Page 28	229,803	237,732	236,766	4.30	255,645	4.50	241,164	4.00
Sub-Totals for Psychological Services				229,803	237,732	236,766	4.30	255,645	4.50	241,164	4.00
Speech and Hearing Services											
2150 00111	LICENSED SALARIES	191	Page 28	394,511	326,028	389,695	6.10	350,068	5.80	380,214	6.10
2150 00112	CLASSIFIED SALARIES	185	Page 29	1,138	0	1,413	0.07	0	0.00	0	0.00
	(Educational Assistant)										
Sub-Totals for Speech and Hearing Services				395,649	326,028	391,108	6.17	350,068	5.80	380,214	6.10
Special Services Administration											
2190 00113	ADMINISTRATOR SALAF	261	Page 29	114,627	114,699	114,627	1.00	116,914	1.00	118,089	1.00
2190 00112	CLASSIFIED SALARIES	261	Page 28	44,366	43,964	44,376	1.00	45,264	1.00	45,718	1.00
	(Secretary IV)										
Sub-Totals for Special Services Administration				158,993	158,663	159,003	2.00	162,178	2.00	163,807	2.00
Instructional Improvement Services											
2210 00113	ADMINISTRATOR SALAF	261	Page 29	229,254	229,410	229,254	2.00	233,829	2.00	236,177	2.00
2210 00112	CLASSIFIED SALARIES	210-261	Page 29/30	71,220	68,632	68,686	1.75	70,289	1.75	72,012	1.75
	(Educational Assistant, Secretary II & Confidential)										
Sub-Totals for Instructional Improvement Services				300,474	298,042	297,940	3.75	304,118	3.75	308,189	3.75
Media Services											
2220 00112	CLASSIFIED SALARIES	192-238	Page 29	313,968	261,262	278,211	9.97	298,752	10.40	316,913	10.95
	(Library Tech. Assistant, AV Tech. I & Printer)										
Sub-Totals for Media Services				313,968	261,262	278,211	9.97	298,752	10.40	316,913	10.95
Media Specialists											
2221 00111	LICENSED SALARIES	191	Page 28	52,410	54,171	54,159	1.00	57,022	1.00	59,391	1.00
Sub-Totals for Media Specialists				52,410	54,171	54,159	1.00	57,022	1.00	59,391	1.00
Executive Services											
2321 00113	SUPERINTENDENT SAL.	261	N/A	114,613	150,880	149,665	1.00	152,457	1.00	160,502	1.00

2321	00112	CLASSIFIED SALARIES (Secretary II & Executive)	261	Page 29/30	93,114	98,075	93,114	1.87	94,985	1.88	96,925	1.88
Sub-Totals for Executive Services					207,727	248,955	242,779	2.87	247,442	2.88	257,427	2.88

Func	Object	Description	Regular Contract Days	Annual Salary Range	Actual 2011-12	Actual 2012-13	Budgeted 2012-13	12-13 FTE	Budgeted 2013-14	13-14 FTE	Proposed Approved & Adopted 2014-15	14-15 FTE
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Principal Administrative Services

2410	00111	LICENSED SALARIES	191	Page 28	0	8,435	0	0.00	0	0.00	0	0.00
2410	00112	CLASSIFIED SALARIES (Secretary I, II, III, IV, Support Svcs. Coord., & Data Processor)	184-261	Page 29	704,184	668,469	629,777	19.61	655,327	20.05	612,875	18.12
2410	00113	ADMINISTRATIVE SALARIES	261	Page 30	1,851,074	1,647,914	1,541,217	16.00	1,637,348	16.00	1,631,069	16.00
Sub-Totals for Principal Administrative Services					2,555,258	2,324,818	2,170,994	35.61	2,292,675	36.05	2,243,944	34.12

Business Services

2520	00113	ADMINISTRATOR SALARIES	261	Page 30	114,617	114,739	114,627	1.00	116,914	1.00	118,089	1.00
2520	00112	CLASSIFIED SALARIES (Bookkeeper III, Payroll Spec & Confidential)	261	Page 29/30	287,527	285,501	301,502	6.53	315,918	6.70	319,943	6.70
Sub-Totals for Business Services					402,144	400,240	416,129	7.53	432,832	7.70	438,032	7.70

Building Maintenance

2542	00112	CLASSIFIED SALARIES (Custodian, Warehouseman, Engineer I, II, IV, & Maint. Worker)	261	Page 29	1,358,474	1,208,963	1,202,520	31.26	1,247,873	31.27	1,251,594	31.65
2542	00116	SUPERVISOR SALARIES	261	Page 30	176,899	176,993	176,899	2.00	147,953	2.00	150,551	2.00
Sub-Totals for Building Maintenance					1,535,373	1,385,956	1,379,419	33.26	1,395,826	33.27	1,402,145	33.65

Grounds Maintenance

2543	00112	CLASSIFIED SALARIES (Groundskeeper I & II)	261	Page 29	85,226	76,354	80,543	2.00	82,148	2.00	83,633	2.00
Sub-Totals for Grounds Maintenance					85,226	76,354	80,543	2.00	82,148	2.00	83,633	2.00

Information Services

2630	00116	SUPERVISOR SALARIES	261	Page 30	75,247	88,462	75,247	1.00	90,211	1.00	92,129	1.00
Sub-Totals for Information Services					75,247	88,462	75,247	1.00	90,211	1.00	92,129	1.00

Personnel Services

2640	00113	ADMINISTRATOR SALARIES	261	Page 30	98,996	100,148	99,381	0.90	103,109	0.90	118,089	1.00
2640	00112	CLASSIFIED SALARIES (Secretary II & Confidential)	261	Page 29/30	67,813	72,176	63,760	1.60	89,520	2.00	84,978	2.00
Sub-Totals for Personnel Services					166,809	172,324	163,141	2.50	192,629	2.90	203,067	3.00

Technology Services

2661	00112	CLASSIFIED SALARIES (Technology Tech II)	210-261	Page 29	150,550	153,601	150,550	3.00	164,401	3.00	166,998	3.00
2661	00116	SUPERVISOR SALARIES	261	Page 30	88,449	88,463	88,449	1.00	90,211	1.00	92,129	1.00
Sub-Totals for Technology Services					238,999	242,064	238,999	4.00	254,612	4.00	259,127	4.00

Total 2000 Support Services Salaries

7,623,102	7,326,661	7,178,625	135.52	7,502,877	139.00	7,720,596	140.53
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Funci Object Description	Regular Contract Days	Annual Salary Range 2014-15	Actual 2011-12	Actual 2012-13	Budgeted 2012-13	12-13 FTE	Budgeted 2013-14	13-14 FTE	Proposed Approved & Adopted 2014-15	14-15 FTE
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Total 2000 Support Services Salaries

2000 Function Summary by Classification:

00111 LICENSED SALARIES			1,329,618	1,398,463	1,418,438	23.53	1,443,439	24.18	1,611,118	25.60
00112 CLASSIFIED SALARIES			3,429,708	3,216,490	3,170,821	85.09	3,370,492	87.92	3,392,654	87.93
00113 ADMINISTRATOR SALARIES			2,523,181	2,357,790	2,248,771	21.90	2,360,571	21.90	2,382,015	22.00
00116 SUPERVISOR SALARIES			340,595	353,918	340,595	5.00	328,375	5.00	334,809	5.00

Total 2000 Support Services Salaries

7,623,102	7,326,661	7,178,625	135.52	7,502,877	139.00	7,720,596	140.53
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Total Regular Salaries

26,302,172	27,069,336	26,710,757	524.23	27,788,550	530.76	29,395,185	550.00
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Total 1000 and 2000 Summary by Classification:

00111 LICENSED SALARIES			17,389,259	18,427,290	18,212,913	311.27	18,929,246	310.42	20,211,981	320.73
00112 CLASSIFIED SALARIES			5,652,099	5,533,047	5,511,356	180.93	5,765,299	188.32	6,055,298	197.15
00113 ADMINISTRATOR SALARIES			2,523,181	2,357,790	2,248,771	21.90	2,360,571	21.90	2,382,015	22.00
00116 SUPERVISOR SALARIES			525,334	538,783	525,334	7.00	516,807	7.00	525,109	7.00
00114 SPECIALIST SALARIES			212,299	212,426	212,383	3.13	216,627	3.12	220,782	3.12

Total Regular Salaries

26,302,172	27,069,336	26,710,757	524.23	27,788,550	530.76	29,395,185	550.00
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Note: Regular Contract Days are not net of furlough days, which is 3 days for all licensed, classified, specialists and supervisory staff and 4 days for all administrators. The wage or salary amounts for actual and budget are net of all furlough days.

Lake Oswego School District 7J

Licensed Salary Schedule
July 1, 2014 - June 30, 2015

Steps	BA	BA+24	BA+45	MA BA+60	MA+24 BA+84	MA+45 BA+105	Steps
1	\$36,569	\$38,032	\$39,494	\$40,958	\$42,421	\$43,882	1
2	\$38,398	\$39,861	\$41,323	\$42,786	\$44,249	\$45,711	2
3	\$40,226	\$41,689	\$43,151	\$44,614	\$46,076	\$47,539	3
4	\$42,055	\$43,516	\$44,980	\$46,443	\$47,905	\$49,368	4
5	\$43,882	\$45,345	\$46,808	\$48,272	\$49,734	\$51,197	5
6	\$45,711	\$47,174	\$48,637	\$50,099	\$51,563	\$53,026	6
7	\$47,539	\$49,003	\$50,741	\$51,928	\$53,391	\$54,854	7
8	\$49,368	\$50,831	\$52,294	\$53,757	\$55,220	\$56,681	8
9	\$51,197	\$52,660	\$54,122	\$55,585	\$57,048	\$58,510	9
10	\$53,026	\$54,488	\$55,950	\$57,413	\$58,876	\$60,339	10
11	\$54,854	\$56,316	\$57,779	\$59,242	\$60,704	\$62,167	11
12	\$56,681	\$58,144	\$59,608	\$61,070	\$62,533	\$63,996	12
13	\$58,510	\$59,973	\$61,436	\$62,899	\$64,362	\$65,825	13
14			\$63,264	\$64,727	\$66,191	\$67,653	14
15			\$65,093	\$66,556	\$68,018	\$69,480	15
16				\$68,384	\$69,847	\$71,309	16
17						\$73,138	17
			Longevity	\$1,117	\$1,148	\$1,179	
				17) \$69,501	17) \$70,995	18) \$74,317	

Lake Oswego School District 7J

WAGE SCHEDULE FOR CLASSIFIED EMPLOYEES

JULY 1, 2014 - JUNE 30, 2015

Range	1 st	2 nd	3 rd	4 th	5 th	6 th	Longevity*	Range	JOB TITLES
2	10.75	11.19	11.66	12.23	13.03	13.83	14.06	2	FSA I
3	11.19	11.66	12.23	12.74	13.65	14.57	14.80	3	FSA II
4	11.65	12.23	12.74	13.33	14.28	15.20	15.44	4	
5	12.23	12.74	13.33	13.97	14.93	15.88	16.14	5	
6	12.74	13.33	13.97	14.65	15.67	16.67	16.93	6	Educational Assistant, Special Educational Assistant, Extended Day Provider, Pre-K/Pre-School Provider, FSA III (Cook)
7	13.33	13.97	14.65	15.27	16.34	17.43	17.71	7	Secretary I, Special Educational Assistant: DELTA/ACCESS/Essential Life Skills/CTP
8	13.97	14.65	15.27	15.98	17.13	18.23	18.52	8	Secretary II, Library Technology Assistant
9	14.65	15.27	15.98	16.79	17.96	19.15	19.45	9	Support Services Coordinator, Custodian, Substitute/Application Coordinator, Data Processor
10	15.27	15.98	16.79	17.52	18.82	20.10	20.42	10	Bookkeeper II, Secretary III, Printer, Warehouseman, Groundskeeper I
11	15.98	16.79	17.52	18.32	19.73	21.12	21.46	11	Bookkeeper III, Special Education Data Specialist, Food Services Specialist, Transition Specialist
12	16.79	17.52	18.32	19.22	20.70	22.15	22.50	12	Payroll Specialist, Secretary IV, Food Services Manager III, Extended Day Program Manager III
13	17.52	18.32	19.22	20.18	21.12		21.46	13	Engineer I, Maintenance Worker/HVAC I
14	18.32	19.22	20.12	21.13	22.15		22.50	14	Engineer III, Maintenance Worker/HVAC II, Groundskeeper II
15	19.22	20.12	21.08	22.17	23.28		23.64	15	Engineer IV, Maintenance Worker/HVAC III, Maintenance Worker, Licensed Practical Nurse
16	19.62	20.58	21.60	22.67	23.83		24.21	16	Athletic Trainer, Lead Payroll Specialist
17	22.13	23.18	24.30	25.54	26.83		27.25	17	Technology Technician II

*Longevity pay occurs the next fiscal year after an employee reaches 10 years of service in the district.

Lake Oswego School District 7J
Salary Schedule for Administrators and Other Staff
July 1, 2014 to June 30, 2015

<u>Position</u>	<u>Range of Contract Days</u>	<u>General Fund FTE Budgeted</u>		<u>Annual Salary* Range 2014-15</u>
		<u>2013-14</u>	<u>2014-15</u>	
Administrators:				
Executive Director	261	4.9	5	\$113,871 - 119,927
High School Principal	261	2	2	\$112,659- 118,715
Junior High Principal	261	2	2	\$103,239 - 109,298
Elementary Principal	261	6	6	\$100,939 - 106,997
H.S. Assistant/Vice Princ.	261	4	4	\$93,277 - 99,334
Jr. High Vice Principal	261	<u>2</u>	<u>2</u>	\$90,853 - 96,911
Total Administrators		<u>20.9</u>	<u>21</u>	

Directors, Professional & Technical,
& Confidential:

Assistant Director/Director	201-261	7	7	\$53,052 - 97,552
Executive Secretary	261	1	1	\$56,120 - 64,745
Confidential Staff	261	4	5	\$43,635 - 53,591
Therapist & Specialist	191-210	3.13	3.13	\$36,569 - 90,424
Nurse	201	1	1	\$36,569 - 74,317

* Amounts are per current bargained agreements, but are not net of furlough days (4 for administrators, 3 for all other staff)

Community Contributions Fund - Revenues by Source

Object Series	Description	Actual 2011-12	Actual 2012-13	Budgeted 2012-13	Budgeted 2013-14	Prop'd, App'd & Adopted 2014-15
From Local Sources						
01920	CONTRIBUTIONS/DONATIONS	56,291	40,994	70,000	70,000	70,000
01921	CONTRIB/DONATIONS-PTO/A	288,621	501,199	448,000	448,000	448,000
01922	CONTRIB/DONATN-FOUNDATION	2,100,000	1,700,000	2,000,000	2,000,000	2,000,000
Sub-Total from Local Sources		2,444,912	2,242,193	2,518,000	2,518,000	2,518,000
From Other Sources						
05400	BEGINNING FUND BALANCE	97,564	133,596	55,000	55,000	55,000
Sub-Totals From Other Sources		97,564	133,596	55,000	55,000	55,000
Grand Totals		2,542,476	2,375,789	2,573,000	2,573,000	2,573,000

Community Contributions Fund - Expenditures

Function	Object Series	Description	Actual 2011-12	Actual 2012-13	Budgeted 2012-13	2012-13 FTE	Budgeted 2013-14	2013-14 FTE	Prop'd, App'd & Adopted 2014-15	2014-15 FTE
Elementary K-5 (formerly Primary, K-3 Programs and 1112 Intermediate)										
1111	100	SALARIES	783,930	596,995	600,000	12.00	600,000	12.00	600,000	12.00
1111	200	ASSOCIATED PAYROLL COSTS	347,814	265,855	335,000		335,000		335,000	
1111	300	PURCHASED SERVICES	-	304	23,000		23,000		23,000	
1111	400	MATERIALS AND SUPPLIES	13,872	17,424	35,000		35,000		35,000	
1111	500	CAPITAL OUTLAY	109,483	111,476	100,000		100,000		100,000	
Sub-Totals for Primary, K-3 Programs			1,255,099	992,054	1,093,000	12.00	1,093,000	12.00	1,093,000	12.00
Jr. High Programs										
1121	100	SALARIES	254,612	200,680	250,000	5.00	250,000	5.00	250,000	5.00
1121	200	ASSOCIATED PAYROLL COSTS	119,592	94,259	150,000		150,000		150,000	
1121	300	PURCHASED SERVICES	-	600	0		0		0	
1121	400	MATERIALS AND SUPPLIES	121	8,432	7,000		7,000		7,000	
1121	500	CAPITAL OUTLAY	39,222	69,963	25,000		25,000		25,000	
Sub-Totals for Jr. High Programs			413,547	373,934	432,000	5.00	432,000	5.00	432,000	5.00
High School Programs										
1131	100	SALARIES	318,905	294,214	300,000	6.00	300,000	6.00	300,000	6.00
1131	200	ASSOCIATED PAYROLL COSTS	151,662	142,913	281,000		281,000		281,000	
1131	300	PURCHASED SERVICES	3,500	3,200	0		0		0	
1131	400	MATERIALS AND SUPPLIES	9,769	9,510	35,000		35,000		35,000	
1131	500	CAPITAL OUTLAY	67,300	158,315	65,000		65,000		65,000	
Sub-Totals for High School Programs			551,136	608,152	681,000	6.00	681,000	6.00	681,000	6.00
High School Cocurricular*										
1132	300	PURCHASED SERVICES	109	2,329	5,000		5,000		5,000	
1132	400	MATERIALS AND SUPPLIES	-	2,034	0		0		0	
1132	500	CAPITAL OUTLAY	12,316	13,006	1,000		1,000		1,000	
Sub-Totals for High School Cocurricular			12,425	17,369	6,000	-	6,000	-	6,000	-
High School Cocurricular- Music*										
1136	500	CAPITAL OUTLAY	-	-	5,000		5,000		5,000	
Sub-Totals for High School Cocurricular- Music			-	-	5,000	-	5,000	-	5,000	-
Less Restrictive Services (Formerly 1290)*										
1250	400	MATERIALS AND SUPPLIES	1,053	1,542	1,000		1,000		1,000	
1250	500	CAPITAL OUTLAY	-	-	2,000		2,000		2,000	
Sub-Totals for Less Restrictive Services			1,053	1,542	3,000	-	3,000	-	3,000	-
Sub-Totals 1000 Instruction			2,233,260	1,993,051	2,220,000	23.00	2,220,000	23.00	2,220,000	23.00

Function	Object Series	Description	Actual 2011-12	Actual 2012-13	Budgeted 2012-13	2012-13 FTE	Budgeted 2013-14	2013-14 FTE	Prop'd, App'd & Adopted 2014-15	2014-15 FTE
Improvement of Instruction*										
2210	100	SALARIES	-	-	10,000		10,000		10,000	
2210	200	ASSOCIATED PAYROLL COSTS	-	-	3,000		3,000		3,000	
2210	300	PURCHASED SERVICES	-	-	6,000		6,000		6,000	
2210	400	MATERIALS AND SUPPLIES	-	-	1,000		1,000		1,000	
Sub-Totals for Improvement of Instruction			-	-	20,000	0	20,000	0	20,000	0
Media Services*										
2220	400	MATERIALS AND SUPPLIES	194	-	0		0		0	
2220	500	CAPITAL OUTLAY	-	-	45,000		45,000		45,000	
Sub-Totals for Media Services			194	-	45,000	0	45,000	0	45,000	0
Principal Administrative Services*										
2410	300	PURCHASED SERVICES	28,101	26,823	0		0		0	
2410	400	MATERIALS AND SUPPLIES	6,750	10,570	0		0		0	
2410	500	CAPITAL OUTLAY	-	15,132	20,000		20,000		20,000	
Sub-Totals for Principal Administrative Services			34,851	52,525	20,000	0	20,000	0	20,000	0
Operation and Maintenance of Plant*										
2540	300	PURCHASED SERVICES	-	6,172	30,000		30,000		30,000	
2540	400	MATERIALS AND SUPPLIES	-	5,696	25,000		25,000		25,000	
2540	500	CAPITAL OUTLAY	-	3,257	25,000		25,000		25,000	
Sub-Totals for Operation and Maintenance of Plant			-	15,125	80,000	0	80,000	0	80,000	0
Sub-Totals 2000 Supporting Services			35,045	67,650	165,000	0	165,000	0	165,000	0
Facilities Acquisition and Construction*										
4150	500	CAPITAL OUTLAY	17,090	-	98,000		98,000		78,000	
Sub-Totals for Facilities Acquisition and Const.			17,090	-	98,000	0	98,000	0	78,000	0
Sub-Totals 4000 Facilities Acquisitions and Const.			17,090	-	98,000	0	98,000	0	78,000	0
Long-Term Debt Service										
5110	600	OTHER OBJECTS	123,485	105,459	90,000		90,000		110,000	
Sub-Totals for Long-Term Debt Service			123,485	105,459	90,000	0	90,000	0	110,000	0
Unappropriated Ending Fund Balance										
7000	00820	RESERVE FOR NEXT YEAR	133,596	209,629	0		0		0	
Sub-Totals 7000 Unappropriated Ending Fund Bal.			133,596	209,629	0	0	0	0	0	0
Grand Totals			2,542,476	2,375,789	2,573,000	23.00	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 2011-12	Actual 2012-13	Budgeted 2012-13	Budgeted 2013-14	Prop'd, App'd & Adopted 2014-15
From Local Sources						
01920	CONTRIBUTIONS/DONATIONS	0	0	4,000	4,000	4,000
Sub-Totals From Local Sources		0	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	79,694	140,835	30,000	180,000	180,000
Sub-Totals From State Sources		79,694	140,835	30,000	180,000	180,000
From Federal Sources						
04501	TITLE IA GRANTS	271,367	368,175	350,000	350,000	350,000
04508	IDEA GRANTS	1,208,360	915,900	1,296,000	1,281,000	1,281,000
04507	OTHER GRANTS	144,500	128,271	195,000	190,000	190,000
04530	DRUG AND ALCOHOL GRANTS	0	0	23,000	0	0
Sub-Totals From Federal Sources		1,624,227	1,412,346	1,864,000	1,821,000	1,821,000
Grand Totals		1,703,921	1,553,181	1,944,000	2,051,000	2,051,000

Grants Fund - Expenditures

Function	Object Series	Description	Actual 2011-12	Actual 2012-13	Budgeted 2012-13	2012-13 FTE	Budgeted 2013-14	2013-14 FTE	Prop'd, App'd	
									2014-15	2014-15 FTE
Special Programs										
1200	100	SALARIES	585,573	462,359	615,000	15.50	715,000	17.10	715,000	17.10
1200	200	ASSOCIATED PAYROLL COSTS	324,707	273,033	340,000		385,000		385,000	
1200	300	PURCHASED SERVICES	2,707	8,308	65,000		66,000		66,000	
1200	400	MATERIALS AND SUPPLIES	28,797	31,904	45,000		45,000		45,000	
1200	500	CAPITAL OUTLAY	5,319	5,685	35,000		35,000		35,000	
1200	600	OTHER OBJECTS	0	26,801	0		4,000		4,000	
Sub-Totals for Special Programs			947,103	808,090	1,100,000	15.50	1,250,000	17.10	1,250,000	17.10
Sub-Total 1000 Instruction			947,103	808,090	1,100,000	15.50	1,250,000	17.10	1,250,000	17.10
Student Support Services										
2100	100	SALARIES	0	0	5,000		0		0	
2100	200	ASSOCIATED PAYROLL COSTS	0	0	1,000		0		0	
Sub-Totals for Student Support Services			0	0	6,000		0		0	
Instructional Improvement Services										
2210	100	SALARIES	76,033	78,998	170,000	0.50	170,000	0.50	170,000	0.50
2210	200	ASSOCIATED PAYROLL COSTS	10,261	12,130	36,000		36,000		36,000	
2210	300	PURCHASED SERVICES	44,719	29,308	60,000		44,000		44,000	
2210	400	MATERIALS AND SUPPLIES	7,399	889	0		0		0	
Sub-Totals for Instructional Improvement Services			138,412	121,325	266,000	0.50	250,000	0.50	250,000	0.50
Student Assessment Services										
2230	100	SALARIES	0	0	8,000		8,000		8,000	
2230	200	ASSOCIATED PAYROLL COSTS	0	0	1,500		1,500		1,500	
2230	300	PURCHASED SERVICES	0	0	3,000		3,000		3,000	
Sub-Totals for Student Assessment Services			0	0	12,500		12,500		12,500	
Special Services Administration										
2190	100	SALARIES	348,984	356,339	250,000	4.50	250,000	4.50	250,000	4.50
2190	200	ASSOCIATED PAYROLL COSTS	172,119	172,996	120,000		120,000		120,000	
2190	300	PURCHASED SERVICES	13,688	3,788	25,000		25,000		25,000	
2190	400	MATERIALS AND SUPPLIES	469	0	16,000		16,000		16,000	
Sub-Totals for Special Services Administration			535,260	533,123	411,000	4.50	411,000	4.50	411,000	4.50
Indirect Cost Charges										
2601	600	OTHER OBJECTS	33,784	12,628	57,500		42,500		42,500	
Sub-Totals for Indirect Cost Charges			33,784	12,628	57,500		42,500		42,500	
Sub-Totals 2000 Support Services			707,456	667,076	753,000	5.00	716,000	5.00	716,000	5.00
Long-Term Debt Service										
5110	600	OTHER OBJECTS	49,362	78,015	91,000		85,000		85,000	
Sub-Totals for Long-Term Debt Service			49,362	78,015	91,000		85,000		85,000	
Grand Totals			1,703,921	1,553,181	1,944,000	20.50	2,051,000	22.10	2,051,000	22.10

Grants Fund - Expenditures by Grant

Function	Object Series	Description	Actual	Actual	Budgeted	2012-13	Budgeted	Prop'd, App'd	
			2011-12	2012-13	2012-13	FTE	2013-14	FTE	2013-14 & Adopted 2014-15
IDEA GRANTS									
Special Services Direct Programs									
1200	100	SALARIES	377,215	168,820	420,000	11.00	420,000	11.00	420,000 11.00
1200	200	ASSOCIATED PAYROLL COSTS	220,325	121,125	240,000		240,000		240,000
1200	300	PURCHASED SERVICES	1,175	0	50,000		50,000		50,000
1200	400	MATERIALS AND SUPPLIES	18,708	21,197	30,000		30,000		30,000
1200	500	CAPITAL OUTLAY	4,562	0	35,000		35,000		35,000
1200	600	OTHER OBJECTS	0	23,223	0		0		0
Sub-Totals for Special Svcs. Direct Programs			621,985	334,365	775,000	11.00	775,000	11.00	775,000 11.00
Special Services Support Programs									
2100	100	SALARIES	348,984	356,339	250,000	4.50	250,000	4.50	250,000 4.50
2100	200	ASSOCIATED PAYROLL COSTS	172,119	172,996	120,000		120,000		120,000
2100	300	PURCHASED SERVICES	13,688	3,788	25,000		25,000		25,000
2100	400	MATERIALS AND SUPPLIES	469	0	15,000		15,000		15,000
Sub-Totals for Special Svcs. Support Programs			535,260	533,123	410,000	4.50	410,000	4.50	410,000 4.50
Indirect Cost Charges									
2601	600	OTHER OBJECTS	20,729	0	45,000		30,000		30,000
Sub-Totals for Indirect Cost Charges			20,729	0	45,000		30,000		30,000
Long-Term Debt Service									
5110	600	OTHER OBJECTS	30,386	48,412	60,000		60,000		60,000
Sub-Totals for Long-Term Debt Service			30,386	48,412	60,000		60,000		60,000
Sub-Totals for IDEA GRANT			1,208,360	915,900	1,290,000	15.50	1,275,000	15.50	1,275,000 15.50
TITLE IA GRANT									
Learning Disabilities Services									
1272	100	SALARIES	153,618	197,390	195,000	4.50	195,000	4.50	195,000 4.50
1272	200	ASSOCIATED PAYROLL COSTS	86,449	121,149	100,000		100,000		100,000
1272	300	PURCHASED SERVICES	1,200	6,782	15,000		15,000		15,000
1272	400	MATERIALS AND SUPPLIES	10,089	10,707	15,000		15,000		15,000
1272	500	CAPITAL OUTLAY	757	5,685	0		0		0
Sub-Totals for Learning Disabilities Services			252,113	341,713	325,000	4.50	325,000	4.50	325,000 4.50
Special Services Administration									
2190	400	MATERIALS AND SUPPLIES	0	0	1,000		1,000		1,000
Sub-Totals for Special Services Administration			0	0	1,000		1,000		1,000
Indirect Cost Charges									
2601	600	OTHER OBJECTS	7,211	9,365	9,000		9,000		9,000
Sub-Totals for Indirect Cost Charges			7,211	9,365	9,000		9,000		9,000
Long-Term Debt Service									
5110	600	OTHER OBJECTS	12,043	17,097	15,000		15,000		15,000
Sub-Totals for Long-Term Debt Service			12,043	17,097	15,000		15,000		15,000
Sub-Totals for TITLE IA GRANT			271,367	368,175	350,000	4.50	350,000	4.50	350,000 4.50

Object Function Series Description	Actual 2011-12	Actual 2012-13	Budgeted 2012-13	2012-13 FTE	Budgeted 2013-14	Prop'd, App'd		2014-15 FTE	
						2013-14 FTE	& Adopted 2014-15		
IDEA INTERVENTION GRANTS (213)									
Instructional Improvement Services									
2210 100 SALARIES	0	0	5,000		5,000			5,000	
2210 200 ASSOCIATED PAYROLL COSTS	0	0	1,000		1,000			1,000	
Sub-Totals for Instructional Improvement Services	0	0	6,000		6,000			6,000	
Sub-Totals for IDEA INTERVENTION	0	0	6,000		6,000			6,000	
TITLE II GRANT (Formerly Class-Size Reduction)									
Instructional Improvement Services									
2210 100 SALARIES	76,033	78,998	125,000		125,000			125,000	
2210 200 ASSOCIATED PAYROLL COSTS	10,261	12,130	25,000		25,000			25,000	
2210 300 PURCHASED SERVICES	44,719	29,308	34,000		34,000			34,000	
2210 400 MATERIALS AND SUPPLIES	7,345	889	0		0			0	
Sub-Totals for Instructional Improvement Services	138,358	121,325	184,000		184,000			184,000	
Indirect Cost Charges									
2601 600 OTHER OBJECTS	3,726	3,263	3,000		3,000			3,000	
Sub-Totals for Indirect Cost Charges	3,726	3,263	3,000		3,000			3,000	
Long-Term Debt Service									
5110 600 OTHER OBJECTS	2,416	3,683	8,000		3,000			3,000	
Sub-Totals for Long-Term Debt Service	2,416	3,683	8,000		3,000			3,000	
Sub-Totals for CLASS SIZE REDUCTION GRANT	144,500	128,271	195,000	0.00	190,000	0.00		190,000	0.00
OTHER GRANTS*									
Special Services Direct Programs									
1200 100 SALARIES	54,740	96,149	0	0.00	100,000	1.60		100,000	1.60
1200 200 ASSOCIATED PAYROLL COSTS	17,933	30,759	0		45,000			45,000	
1200 300 PURCHASED SERVICES	332	1,526	0		1,000			1,000	
1200 600 OTHER OBJECTS	0	3,578	0		4,000			4,000	
Sub-Totals for Special Services Direct Programs	73,005	132,012	0	0.00	150,000	1.60		150,000	1.60
Instructional Improvement Services									
2210 100 SALARIES	0	0	40,000	0.50	40,000	0.50		40,000	0.50
2210 200 ASSOCIATED PAYROLL COSTS	0	0	10,000		10,000			10,000	
2210 300 PURCHASED SERVICES	0	0	10,000		10,000			10,000	
Sub-Totals for Instructional Improvement Services	0	0	60,000	0.50	60,000	0.50		60,000	0.50
Student Assessment Services									
2230 100 SALARIES	0	0	8,000		8,000			8,000	
2230 200 ASSOCIATED PAYROLL COSTS	0	0	1,500		1,500			1,500	
2230 300 PURCHASED SERVICES	0	0	3,000		3,000			3,000	
2230 400 MATERIALS AND SUPPLIES	54	0	0		0			0	
Sub-Totals for Student Assessment Services	54	0	12,500		12,500			12,500	
Indirect Cost Charges									
2601 600 OTHER OBJECTS	2,118	0	500		500			500	
Sub-Totals for Indirect Cost Charges	2,118	0	500		500			500	
Long-Term Debt Service									
5110 600 OTHER OBJECTS	4,517	8,823	7,000		7,000			7,000	
Sub-Totals for Long-Term Debt Service	4,517	8,823	7,000		7,000			7,000	
Sub-Totals for OTHER GRANTS	79,694	140,835	80,000	0.50	230,000	2.10		230,000	2.10

Function	Object Series	Description	Actual 2011-12	Actual 2012-13	Budgeted 2012-13	2012-13 FTE	Budgeted 2013-14	2013-14 FTE	Proposed 2014-15	2014-15 FTE
DRUG AND ALCOHOL GRANT										
Instructional Improvement Services										
2210	100	SALARIES	0	0	5,000		0		0	
2210	200	ASSOCIATED PAYROLL COSTS	0	0	1,000		0		0	
2210	300	PURCHASED SERVICES	0	0	16,000		0		0	
Sub-Totals for Counseling Programs			-	-	22,000		0		0	
Long-Term Debt Service										
5110	600	OTHER OBJECTS	-	-	1,000		0		0	
Sub-Totals for Long-Term Debt Service			-	-	1,000		0		0	
Sub-Totals for DRUG & ALCOHOL GRANT			-	-	23,000		0		0	
Grand Totals			1,703,921	1,553,181	1,944,000	20.50	2,051,000	22.10	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 2011-12	Actual 2012-13	Budgeted 2012-13	Budgeted 2013-14	Prop'd, App'd & Adopted 2014-15
From Local Sources						
01625	FOOD SALES TO PUPILS	1,146,632	1,157,199	1,310,000	1,210,000	1,210,000
01630	BANQUETS/CATERING	87,495	87,300	100,000	100,000	100,000
Sub-Totals From Local Sources		1,234,127	1,244,499	1,410,000	1,310,000	1,310,000
From State Sources						
03102	BASIC SCHL SUPPORT LUNCH	12,461	13,462	20,000	20,000	20,000
Sub-Totals From State Sources		12,461	13,462	20,000	20,000	20,000
From Federal Sources						
04505	NSLP PROG REIMBURSEMENTS	310,451	320,529	300,000	300,000	340,000
04910	COMMODITIES BY USDA	75,609	60,255	95,000	95,000	75,000
Sub-Totals From Federal Sources		386,060	380,784	395,000	395,000	415,000
From Other Sources						
05200	INTERFUND TRANSFERS	0	602	75,000	75,000	75,000
05400	BEGINNING FUND BALANCE	0	42,467	0	65,000	65,000
Sub-Totals From Other Sources		0	43,069	75,000	140,000	140,000
Grand Totals		1,632,648	1,681,814	1,900,000	1,865,000	1,885,000

Food Services Fund - Expenditures

Function	Object Series	Description	Actual 2011-12	Actual 2012-13	Budgeted 2012-13	2012-13 FTE	Budgeted 2013-14	Prop'd, App'd		
								2013-14 FTE	& Adopted 2014-15	2014-15 FTE
Food Services										
3100	100	SALARIES	481,615	480,628	600,000	8.38	530,000	7.88	530,000	7.88
3100	200	ASSOCIATED PAYROLL COSTS	218,698	214,133	285,000		240,000		240,000	
3100	300	PURCHASED SERVICES	22,729	27,106	35,000		35,000		35,000	
3100	400	MATERIALS AND SUPPLIES	792,529	822,234	885,000		885,000		885,000	
3100	500	CAPITAL OUTLAY	100	7,599	10,000		10,000		10,000	
3100	600	OTHER OBJECTS	4,100	4,470	5,000		5,000		5,000	
Sub-Totals for Food Services			1,519,771	1,556,170	1,820,000	8.38	1,705,000	7.88	1,705,000	7.88
Long-Term Debt Service										
5110	600	OTHER OBJECTS	70,410	79,910	80,000		90,000		110,000	
Sub-Totals for Long-Term Debt Service			70,410	79,910	80,000		90,000		110,000	
Unappropriated Ending Reserve										
7000	820	RESERVE FOR NEXT YEAR	42,467	45,734	0		70,000		70,000	
Sub-Totals for Unappropriated Ending Reserve			42,467	45,734	0		70,000		70,000	
Grand Totals			1,632,648	1,681,814	1,900,000	8.38	1,865,000	7.88	1,885,000	7.88
Salary Allocation:										
		Contracted Positions*	452,861	454,253	316,240	8.38	283,000	7.88	283,000	7.88
		Extra Duty/Hourly	28,754	26,375	283,760		247,000		247,000	
Total Salaries			481,615	480,628	600,000	8.38	530,000	7.88	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 2011-12	Actual 2012-13	Budgeted 2012-13	Budgeted 2013-14	Prop'd, App'd & Adopted 2014-15
From Local Sources						
01801	COMMUNITY SCHOOL TUITION	1,139,851	1,101,599	1,371,000	1,371,000	1,371,000
01805	CHILD CARE	1,052,287	1,122,067	1,260,000	1,260,000	1,260,000
01810	POOL FEES	94,023	122,316	150,000	150,000	150,000
01815	DRIVERS ED PUPIL FEES (801)	68,272	65,360	90,000	90,000	90,000
01911	RENT FROM SCHOOL FACILITY (808)	127,455	147,859	110,000	110,000	110,000
01920	CONTRIBUTIONS/DONATIONS	100	0	0	0	0
01990	MISCELLANEOUS INCOME	0	0	10,000	10,000	10,000
Sub-Totals From Local Sources		2,481,988	2,559,201	2,991,000	2,991,000	2,991,000
From Other Sources						
05200	INTERFUND TRANSFERS	152,012	22,002	125,000	125,000	275,000
Sub-Totals From Other Sources		152,012	22,002	125,000	125,000	275,000
Grand Totals		2,634,000	2,581,203	3,116,000	3,116,000	3,266,000

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 2011-12	Actual 2012-13	Budgeted 2012-13	2012-13 FTE	Budgeted 2013-14	2013-14 FTE	Prop'd, App'd & Adopted 2014-15	2014-15 FTE
Community School Programs										
3200	100	SALARIES	517,782	582,999	675,000	3.50	700,000	3.50	690,000	3.50
3200	200	ASSOCIATED PAYROLL COSTS	134,028	134,960	125,000		150,000		150,000	
3200	300	PURCHASED SERVICES	381,098	313,733	350,000		350,000		350,000	
3200	400	MATERIALS AND SUPPLIES	255,340	253,499	395,000		345,000		345,000	
3200	500	CAPITAL OUTLAY	-	36,891	5,000		5,000		5,000	
3200	600	OTHER OBJECTS	5,026	5,468	10,000		10,000		10,000	
Sub-Totals for Community School Programs			1,293,274	1,327,550	1,560,000	3.50	1,560,000	3.50	1,550,000	3.50
Swim Center Programs										
3250	100	SALARIES	64,318	60,952	130,000	0.50	130,000	0.75	130,000	0.75
3250	200	ASSOCIATED PAYROLL COSTS	16,304	16,156	35,000		35,000		35,000	
3250	300	PURCHASED SERVICES	97,583	74,538	160,000		160,000		160,000	
3250	400	MATERIALS AND SUPPLIES	25,517	15,079	20,000		20,000		20,000	
3250	500	CAPITAL OUTLAY	9,684	-	0		0		150,000	
3250	600	OTHER OBJECTS	354	-	1,000		1,000		1,000	
Sub-Totals for Swim Center Programs			213,760	166,725	346,000	0.50	346,000	0.75	496,000	0.75
Child Care Programs										
3500	100	SALARIES	676,296	611,801	660,000	15.40	640,000	16.44	640,000	16.38
3500	200	ASSOCIATED PAYROLL COSTS	361,665	327,602	365,000		385,000		385,000	
3500	300	PURCHASED SERVICES	31,140	34,947	40,000		40,000		40,000	
3500	400	MATERIALS AND SUPPLIES	57,865	55,591	80,000		80,000		80,000	
3500	500	CAPITAL OUTLAY	-	2,142	5,000		5,000		5,000	
Sub-Totals for Child Care Programs			1,126,966	1,032,083	1,150,000	15.40	1,150,000	16.44	1,150,000	16.38
Sub-Totals for Enterprise and Community Svcs.			2,634,000	2,526,358	3,056,000	19.40	3,056,000	20.69	3,196,000	20.63
Long-Term Debt Service										
5110	600	OTHER OBJECTS	-	54,846	60,000		60,000		70,000	
Sub-Totals for Long-Term Debt Service			-	54,846	60,000		60,000		70,000	
Grand Totals			2,634,000	2,581,204	3,116,000	19.40	3,116,000	20.69	3,266,000	20.63
Salary Allocation:										
Contracted Positions: Community School			220,453	224,723	220,000	3.50	225,000	3.50	200,000	3.50
Contracted Positions: Swim Center			21,880	18,921	45,000	0.50	25,000	0.75	25,000	0.75
Contracted Positions: Child Care			602,369	536,545	420,000	15.40	420,000	16.44	420,000	16.38
Extra Duty/Hourly			413,694	475,563	780,000		800,000		815,000	
Total Salaries			1,258,396	1,255,752	1,465,000	19.40	1,470,000	20.69	1,460,000	20.63

Student Activity Funds - Revenues by Source

Object Series	Description	Actual 2011-12	Actual 2012-13	Budgeted 2012-13	Budgeted 2013-14	Prop'd, App'd & Adopted 2014-15
From Local Sources						
01720	COCURRIC PARTICIPATION FEES	2,568,367	2,796,055	2,850,000	2,850,000	2,850,000
Sub-Totals From Local Sources		2,568,367	2,796,055	2,850,000	2,850,000	2,850,000
From Other Sources						
05400	BEGINNING FUND BALANCE	1,750,978	1,644,019	1,750,000	1,750,000	1,750,000
Sub-Totals From Other Sources		1,750,978	1,644,019	1,750,000	1,750,000	1,750,000
Grand Totals		4,319,345	4,440,074	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 2011-12	Actual 2012-13	Budgeted 2012-13	2012-13 FTE	Budgeted 2013-14	2013-14 FTE	Prop'd, App'd & Adopted 2014-15	2014-15 FTE
1113 - Intermediate Elementary Co-curricular Programs									
400	Materials and Supplies	284,154	163,250	275,000		275,000		225,000	
1122 - Junior High Co-curricular Activities									
400	Materials and Supplies	331,886	442,339	475,000		475,000		500,000	
1132 - High School Co-curricular Activities									
400	Materials and Supplies	2,059,285	2,343,171	2,200,000		2,200,000		2,325,000	
	Total Instruction	2,675,325	2,948,760	2,950,000		2,950,000		3,050,000	
800	Planned Reserve	1,644,020	1,491,314	1,650,000	-	1,650,000	-	1,550,000	-
Grand Totals		4,319,345	4,440,074	4,600,000	-	4,600,000	-	4,600,000	-

Debt Repayment Fund - Revenues by Source

Object Series	Description	Actual 2011-12	Actual 2012-13	Budgeted 2012-13	Budgeted 2013-14	Prop'd, App'd & Adopted 2014-15
From Local Sources						
01111	CURRENT YEARS	5,749,909	5,913,933	5,875,000	6,015,000	6,110,000
01112	PRIOR YEARS	190,457	195,262	200,000	185,000	195,000
01510	INTEREST ON INVESTMENTS	12,431	111	15,000	15,000	15,000
Sub-Totals From Local Sources		5,952,797	6,109,306	6,090,000	6,215,000	6,320,000
From Other Sources						
05400	BEGINNING FUND BALANCE	346,690	320,406	200,000	250,000	250,000
Sub-Totals From Other Sources		346,690	320,406	200,000	250,000	250,000
Grand Totals		6,299,487	6,429,712	6,290,000	6,465,000	6,570,000

Debt Repayment Fund - Expenditures

Function	Object		Actual 2011-12	Actual 2012-13	Budgeted 2012-13	Budgeted 2013-14	Prop'd, App'd	
	Series	Description					2013-14 FTE	& Adopted 2014-15 FTE
Long-Term Debt Service								
5110	610	REDEMPTION OF PRINCIPAL	2,390,000	2,640,000	2,640,000	2,925,000		3,235,000
5110	620	REDEMPTION OF INTEREST	3,589,081	3,499,456	3,500,000	3,390,000		3,260,000
Sub-Totals for Long-Term Debt Service			5,979,081	6,139,456	6,140,000	6,315,000		6,495,000
Unappropriated Ending Reserve								
7000	820	RESERVE FOR NEXT YEAR	320,406	290,256	150,000	150,000		75,000
Sub-Totals for Unappropriated Ending Reserve			320,406	290,256	150,000	150,000		75,000
Grand Totals			6,299,487	6,429,712	6,290,000	6,465,000		6,570,000

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

SCHEDULE OF GENERAL OBLIGATION BOND REDEMPTION AND INTEREST REQUIREMENTS
June 30, 2014

FISCAL YEAR	REFUNDING ISSUE OF 4/6/2004			REFUNDING ISSUE OF 8/4/2005			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
2013-14	0	0		2,925,000	3,389,686	4.46%	2,925,000	3,389,686	6,314,686
Remaining Payments:									
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)
Original Issue Date: June 1, 2001

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 2011-12	Actual 2012-13	Budgeted 2012-13	Budgeted 2013-14	Prop'd, App'd & Adopted 2014-15
From Local Sources						
01510	INTEREST ON INVESTMENTS	11,763	11,994	5,000	5,000	5,000
01920	DONATIONS	0	0	0	530,000	450,000
01990	MISCELLANEOUS	6,720,166	9,653	0	0	0
Sub-Totals From Local Sources		6,731,929	21,647	5,000	535,000	455,000
Intermediate Sources						
02170	CLACK ESD SB 1149	457,040	222,034	525,000	525,000	525,000
02190	CONSTRUCTION EXCISE TAX	352,168	264,179	175,000	350,000	350,000
Sub-Totals from Intermediate Sources		809,208	486,213	700,000	875,000	875,000
From Other Sources						
05100	LONG-TERM DEBT PROCEEDS	0	0	0	0	6,950,000
05400	BEGINNING FUND BALANCE	435,002	2,346,099	1,570,001	2,300,001	1,500,001
Sub-Totals from Other Sources		435,002	2,346,099	1,570,001	2,300,001	8,450,001
Grand Totals		7,976,139	2,853,959	2,275,001	3,710,001	9,780,001

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

Function Series	Function Description	Actual 2011-12	Actual 2012-13	Budgeted 2012-13	2012-13 FTE	Budgeted 2013-14	2013-14 FTE	Prop'd, App'd & Adopted 2014-15	
								2014-15	FTE
1000	Instruction	0	8,971	50,000		50,000		50,000	
2000	Support Services	0	0	50,000		50,000		50,000	
4000	Facilities Acquisition & Cons	5,256,032	298,199	1,550,000		1,550,000		2,390,000	
5100	Debt Service	374,008	1,364,925	375,000		375,000		6,805,000	
5200	Transfers	0	0	1	1	1		1	
6000	Contingency	0	0	250,000		250,000		250,000	
7000	Unappropriated Ending	2,346,099	1,181,864	0		1,435,000		235,000	
Grand Totals		7,976,139	2,853,959	2,275,001		3,710,001		9,780,001	

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

Object Series	Object	Actual 2011-12	Actual 2012-13	Budgeted 2012-13	2012-13 FTE	Budgeted 2013-14	2013-14 FTE	Prop'd, App'd & Adopted 2014-15	
								2014-15	FTE
100	Salaries	12,581	0	25,000		25,000		25,000	
200	Associated Payroll Costs	1,245	0	10,000		10,000		10,000	
300	Purchased Services	1,474,483	42,477	365,000		365,000		365,000	
400	Materials and Supplies	49,963	4,060	50,000		50,000		50,000	
500	Capital Outlay	3,712,632	252,433	1,200,000		1,200,000		2,040,000	
600	Other Objects	379,136	1,373,125	375,000		375,000		6,805,000	
700	Transfers	0	0	1	1	1		1	
800	Planned Reserve	2,346,099	1,181,864	250,000		1,685,000		485,000	
Grand Totals		7,976,139	2,853,959	2,275,001		3,710,001		9,780,001	

Lake Grove Park - Component Unit - Revenues by Source

Object Series	Description	Actual 2011-12	Actual 2012-13	Budgeted 2012-13	Budgeted 2013-14	Prop'd, App'd & Adopted 2014-15
From Local Sources						
01111	CURRENT YEARS	157,490	162,452	160,000	166,000	171,000
01112	PRIOR YEARS	4,021	4,567	5,000	5,000	5,000
01510	INTEREST ON INVESTMENTS	9	2	100	100	100
01750	CONCESSION SALES-SWIMMING	15,304	18,404	14,900	14,900	14,900
Sub-Totals From Local Sources		176,824	185,425	180,000	186,000	191,000
From Other Sources						
05400	BEGINNING FUND BALANCE	74,100	123,618	89,000	135,000	160,000
Sub-Totals From Other Sources		74,100	123,618	89,000	135,000	160,000
Grand Totals		250,924	309,043	269,000	321,000	351,000

Lake Grove Park - Component Unit - Expenditures by Object

Object Series	Object	Actual 2011-12	Actual 2012-13	Budgeted 2012-13	2012-13 FTE	Budgeted 2013-14	Prop'd, App'd		
							2013-14 FTE	& Adopted 2014-15	2014-15 FTE
100	Salaries	71,195	73,477	83,000	2.00	83,000	2.00	83,000	2.00
200	Associated Payroll Costs	9,802	10,063	15,000		15,000		15,000	
Sub-Totals for Personal Services		80,997	83,540	98,000	2.00	98,000	2.00	98,000	2.00
300	Purchased Services	5,751	24,623	30,000		30,000		35,000	
400	Materials and Supplies	11,452	14,899	16,000		16,000		21,000	
600	Other Objects	20,106	21,502	24,000		24,000		24,000	
Sub-Totals for Materials & Services		37,309	61,024	70,000		70,000		80,000	
500	Capital Outlay	-	17,084	40,000		10,000		10,000	
800	Planned Reserve	132,618	147,395	61,000		143,000		163,000	
Grand Totals - Community Programs		250,924	309,043	269,000	2.00	321,000	2.00	351,000	2.00

Salary Allocation:

Contracted Positions	14,686	14,686	16,000	2.00	16,000	2.00	16,000	2.00
Extra Duty/Hourly	56,509	58,791	67,000		67,000		67,000	
Total Salaries	71,195	73,477	83,000	2.00	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 2014-15 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 \$6,500,000, and

WHEREAS, the Lake Oswego School District Legal Budget Committee has held public meetings on the proposed 2014-15 fiscal year budgets.

NOW THEREFORE, BE IT RESOLVED that the Legal Budget Committee of Lake Oswego School District hereby approves the budget for 2014-15 in a total sum of \$97,575,002 for the District and \$351,000 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 2014-15 to be \$39,470,000 for the District General Fund and \$182,000 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, 2014 and approves taxes imposed for the District Debt Service Fund in the amount of \$6,500,000.

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 2014-15 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	\$6,500,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$6,500,000
TOTAL RATE/TAXES	\$5.8607 per \$1000	\$.042 per \$1000	\$6,500,000

Resolution Approving the Budget

Page 2

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2014, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

100 GENERAL FUND

1000	Instruction	\$38,362,000
2000	Support Services	21,088,000
4000	Facilities Acquisition Services	1
5100	Debt Service	3,300,000
5200	Interfund Transfers	350,000
6000	Contingency	1,000,000
	Total General Fund Appropriations	\$64,100,001

200 COMMUNITY CONTRIBUTIONS FUND

1000	Instruction	\$2,220,000
2000	Support Services	165,000
4000	Facilities Acquisition & Const.	78,000
5100	Debt Service	110,000
	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	110,000
	Total Food Service Fund Appropriations	\$1,815,000

290 COMMUNITY SERVICES FUND

3000	Community Services	\$3,196,000
5100	Debt Service	70,000
	Total Community Services Fund Appropriations	\$3,266,000

207 STUDENT ACTIVITY FUNDS

1000	Instruction	\$3,050,000
	Total Student Activity Funds Appropriations	\$3,050,000

301 DEBT SERVICE FUND

5100	Debt Service	\$6,495,000
	Total Debt Service Fund Appropriations	\$6,495,000

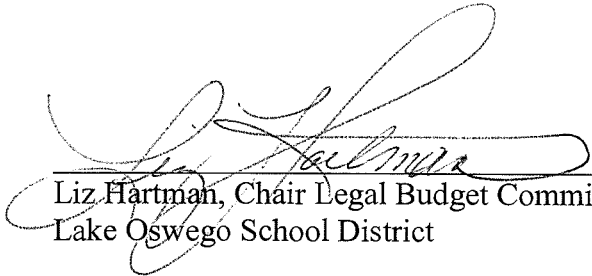
406 CAPITAL PROJECTS FUND


1000	Instruction	\$50,000
2000	Support Services	50,000
4000	Facilities Acquisition & Const.	2,390,000
5100	Debt Service	6,805,000
5200	Interfund Transfers	1
6000	Contingency	250,000
	Total Capital Projects Fund Appropriations	\$9,545,001

LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$98,000
Materials & Services	80,000
Capital Outlay	10,000
Total General Fund Appropriations	\$188,000


Liz Hartman, Chair Legal Budget Committee
Lake Oswego School District


Bill Korach, Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: May 7, 2014

RESOLUTION ADOPTING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and approved the 2014-15 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 \$6,500,000, and

WHEREAS, the Lake Oswego School District Board of Directors held public hearings on the approved 2014-15 fiscal year Park budget and the 2014-15 fiscal year District Budget on June 2, 2014.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of Lake Oswego School District hereby adopts the budget for 2014-15 in a total sum of \$97,575,002 for the District and \$351,000 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 2014-15 to be \$39,470,000 for the District General Fund and \$182,000 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, 2014 and certifies taxes imposed for the District Debt Service Fund in the amount of \$6,500,000.

The following allocation and categorization subject to the limits of section 11b, to be imposed for the 2014-15 fiscal year:

	<u>Subject to the Education Limitation</u>	<u>Subject to the General Government Limitation</u>	<u>Excluded from the Limitation</u>
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	\$6,500,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$6,500,000
TOTAL RATE/TAXES	\$5.8607 per \$1000	\$.042 per \$1000	\$6,500,000

Resolution Adopting the Budget

Page 2

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2014, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

100 GENERAL FUND

1000	Instruction	\$38,362,000
2000	Support Services	21,088,000
4000	Facilities Acquisition Services	1
5100	Debt Service	3,300,000
5200	Interfund Transfers	350,000
6000	Contingency	1,000,000
	Total General Fund Appropriations	\$64,100,001

200 COMMUNITY CONTRIBUTIONS FUND

1000	Instruction	\$2,220,000
2000	Support Services	165,000
4000	Facilities Acquisition & Const.	78,000
5100	Debt Service	110,000
	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	110,000
	Total Food Service Fund Appropriations	\$1,815,000

290 COMMUNITY SERVICES FUND

3000	Community Services	\$3,196,000
5100	Debt Service	70,000
	Total Community Services Fund Appropriations	\$3,266,000

207 STUDENT ACTIVITY FUNDS

1000	Instruction	\$3,050,000
	Total Student Activity Funds Appropriations	\$3,050,000

301 DEBT SERVICE FUND

5100	Debt Service	\$6,495,000
	Total Debt Service Fund Appropriations	\$6,495,000

406 CAPITAL PROJECTS FUND

1000	Instruction	\$50,000
2000	Support Services	50,000
4000	Facilities Acquisition & Const.	2,390,000
5100	Debt Service	6,805,000
5200	Interfund Transfers	1
6000	Contingency	250,000
	Total Capital Projects Fund Appropriations	\$9,545,001

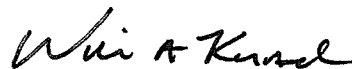
LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$98,000
Materials & Services	80,000
Capital Outlay	10,000
Total General Fund Appropriations	\$188,000



Patti Zebrowski, School Board Chair
Lake Oswego School District



Bill Korach, Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: June 9, 2014



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
 LOR13062**

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

1
 week in the following issue:
April 3, 2014

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this April 3, 2014.

Gene 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

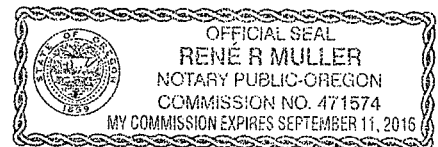
Size: 2 x 3"
 Amount Due: \$ 54.30 *
 *Please remit to above address.

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of **Lake Oswego School District 7J**, Clackamas, Multnomah and Washington Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2014 to June 30, 2015 will be held at the Administration Building, 2455 Country Club Rd., Lake Oswego, Oregon. The meeting will take place on the **16th of April, 2014 at 7:00 p.m.** The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained 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 on or after April 3, 2014 at the district's website:

http://www.edline.net/pages/Lake_Oswego_School_District
 Publish 04/03/2014. LOR 13062



RECEIVED APR 14 2014



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 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 Hearing
 LOR13090**

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

1 week in the following issue:
May 22, 2014

Charlotte Allsop

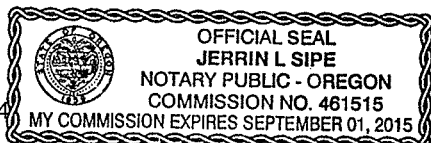
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
 May 22, 2014.

Jerrin L. Sipe

NOTARY PUBLIC FOR OREGON
 My commission expires *Sept 1, 2015*

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



Size: 3 x 7.5"
 Amount Due: \$203.62*
 *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 2, 2014 at 6:00 p.m. in the Administration Building on June 2, 2014 at 6:00 p.m. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or copied on the basis of accounting used during the preceding year.

Contact: Stuart Ketzler Telephone: 503-534-2000 Email: ketzlers@l

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES	
	Actual Amount Last Year 2012-13	Adopted This Year
Beginning Fund Balance	\$13,819,555	
Current Year Property Taxes, other than Local Option Taxes	32,742,392	
Current Year Local Option Property Taxes	5,687,035	
Other Revenue from Local Sources	12,890,736	
Revenue from Intermediate Sources	853,378	
Revenue from State Sources	18,330,880	
Revenue from Federal Sources	1,828,332	
Interfund Transfers	22,604	
All Other Budget Resources	25,100	
Total Resources	\$86,300,612	

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION	
Salaries	\$33,538,945
Other Associated Payroll Costs	17,054,075
Purchased Services	3,598,647
Supplies & Materials	5,561,778
Capital Outlay	3,433,805
Other Objects (except debt service & interfund transfers)	443,378
Debt Service*	10,701,001
Interfund Transfers*	22,604
Operating Contingency	0
Unappropriated Ending Fund Balance & Reserves	7,946,379
Total Requirements	\$82,300,612

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION	
1000 Instruction	\$40,021,635
FTE	442.81
2000 Support Services	23,228,266
FTE	144.75
3000 Enterprise & Community Service	4,082,528
FTE	37.64
4000 Facility Acquisition & Construction	298,199
FTE	0
5000 Other Uses	0
5100 Debt Service*	10,701,001
5200 Interfund Transfers*	22,604
6000 Contingency	0
7000 Unappropriated Ending Fund Balance	7,946,379
Total Requirements	\$86,300,612
Total FTE	625.2

* 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 state funding increases following recovery from the 2008-09 recession, additional revenue and an update of demographic factors that are positively influencing 2014-15 LOSD budgeted state formula revenues. The authority for a potential stadium improvement, pending final board action on priorities and funding. The 2014-15 budget is well as a refunding of a debt with a July 1, 2014 principal balance of \$6.6 million. 2012-13 FTE is as of 10/1/12 and is for seasonal or casual employees. Note that for budgeting purposes, staff that are not benefit eligible (generally non-licensee are less than full-year) are not included in budgeted FTE, though their costs are budgeted. These non-benefitted positions the 2013-14 and 2014-15 periods that are not included in the above budgeted FTE amounts.

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

STATEMENT OF INDEBTEDNESS		
	Estimated Debt Outstanding July 1, 2014	Estim: Not
General Obligation Bonds	\$62,940,000	
Other Bonds	\$33,602,928	
Other Borrowings	\$9,281,194	
Total	\$105,774,122	

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

Publish 05/22/2014.



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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 – Lake Grove
 Park District
 LOR13091**

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

week in the following issue:
May 22, 2014

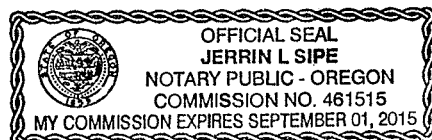
Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
 May 22, 2014.

Jerrin L. Sipe
 NOTARY PUBLIC FOR OREGON
 My commission expires *Sept 1, 2015*

Acct#134036
 Lake Oswego Schools/
 Lake Grove Park District
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 2, 2014 at 6:00 pm at 2455 SW Country Club Rd., Lake Os... is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the Lake Oswego School District Budget Comm... 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... 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@...

FINANCIAL SUMMARY - RESOURCES		
TOTAL OF ALL FUNDS	Actual Amount 2012-13	Adopted This Year
Beginning Fund Balance/Net Working Capital	123,618	
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	18,404	
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	2	
Property Taxes Estimated to be Received	167,019	
Total Resources	309,043	

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION		
Personnel Services	83,540	
Materials and Services	61,024	
Capital Outlay	164,479	
Debt Service	0	
Interfund Transfers	0	
Contingencies	0	
Special Payments	0	
Unappropriated Ending Balance and Reserved for Future Expenditure	147,395	
Total Requirements	309,043	

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM		
Name of Organizational Unit or Program		
FTE for that unit or program		
General Fund - Park Operations	309,043	
FTE	2	
Non-Departmental / Non-Program		
FTE		
Total Requirements	309,043	
Total FTE	2	

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 The 2014-15 budget is largely status quo. The Park's operating season is from mid-June to the first weekend of September each and Assistant Director - all other staff are seasonal or casual employees.

PROPERTY TAX LEVIES		
	Rate or Amount Imposed	Rate or Amount
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,	E:
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 may delete...

Published 05/22/2014.

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 2, 2014 at 6:00 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, 2014 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 2012-13	Adopted Budget This Year 2013-14	Approved Budget Next Year 2014-15
Beginning Fund Balance	\$13,819,555	\$10,420,001	\$8,320,001
Current Year Property Taxes, other than Local Option Taxes	32,742,392	33,365,000	34,410,000
Current Year Local Option Property Taxes	5,687,035	5,850,000	6,280,000
Other Revenue from Local Sources	12,990,736	12,903,000	13,063,000
Revenue from Intermediate Sources	853,978	1,326,000	1,626,000
Revenue from State Sources	18,330,880	21,300,000	24,300,000
Revenue from Federal Sources	1,828,332	2,216,000	2,266,000
Interfund Transfers	22,604	200,001	350,001
All Other Budget Resources	25,100	9,999	6,960,000
Total Resources	\$86,300,612	\$87,590,001	\$97,575,002

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$33,538,945	\$34,826,883	\$36,449,297
Other Associated Payroll Costs	17,054,075	20,858,488	19,624,828
Purchased Services	3,598,647	8,106,812	8,416,819
Supplies & Materials	5,561,778	6,437,408	6,540,907
Capital Outlay	3,433,805	1,817,766	2,810,319
Other Objects (except debt service & interfund transfers)	443,378	442,643	477,831
Debt Service*	10,701,001	10,165,000	16,975,000
Interfund Transfers*	22,604	200,001	350,001
Operating Contingency	0	750,000	1,250,000
Unappropriated Ending Fund Balance & Reserves	7,946,379	3,985,000	4,680,000
Total Requirements	\$82,300,612	\$87,590,001	\$97,575,002

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$40,021,635	\$44,191,000	\$44,932,000
FTE	442.81	431.86	449.57
2000 Support Services	23,228,266	21,889,999	22,019,000
FTE	144.75	144.00	145.53
3000 Enterprise & Community Service	4,082,528	4,761,000	4,901,000
FTE	37.64	28.57	28.51
4000 Facility Acquisition & Construction	298,199	1,648,001	2,468,001
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	10,701,001	10,165,000	16,975,000
5200 Interfund Transfers*	22,604	200,001	350,001
6000 Contingency	0	750,000	1,250,000
7000 Unappropriated Ending Fund Balance	7,946,379	3,985,000	4,680,000
Total Requirements	\$86,300,612	\$87,590,001	\$97,575,002
Total FTE	625.2	604.43	623.61

* 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 state funding increases following recovery from the 2008-09 recession, additional revenues from the 2013 Special Session, and an update of demographic factors that are positively influencing 2014-15 LOSD budgeted state formula revenues. The 2014-15 Budget also has appropriation authority for a potential stadium improvement, pending final board action on priorities and funding. The 2014-15 budget assumes a financing for that project, as well as a refunding of a debt with a July 1, 2014 principal balance of \$6.6 million. 2012-13 FTE is as of 10/1/12 and is for regular staff only; it does not include seasonal or casual employees. 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-benefitted position comprise approximately 20 FTE for the the 2013-14 and 2014-15 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	\$6,250,000	\$6,400,000	\$6,500,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1, 2014	Estimated Debt Authorized, But Not Incurred on July 1, 2014
General Obligation Bonds	\$62,940,000	\$0
Other Bonds	\$33,602,928	\$0
Other Borrowings	\$9,231,194	\$0
Total	\$105,774,122	\$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 2, 2014 at 6:00 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, 2014 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 2012-13	Adopted Budget This Year 2013-14	Approved Budget Next Year 2014-15
Beginning Fund Balance/Net Working Capital	123,618	135,000	160,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	18,404	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	2	5,100	5,100
Property Taxes Estimated to be Received	167,019	166,000	171,000
Total Resources	309,043	321,000	351,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	83,540	98,000	98,000
Materials and Services	61,024	70,000	80,000
Capital Outlay	17,084	10,000	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	147,395	143,000	163,000
Total Requirements	309,043	321,000	351,000

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
General Fund - Park Operations	309,043	321,000	351,000
FTE	2	2	2
Non-Departmental / Non-Program			
FTE			
Total Requirements	309,043	321,000	351,000
Total FTE	2	2	2

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 The 2014-15 budget is largely status quo. The Park's operating season is from mid-June to the first weekend of September each year. FTE only reflects the Park Director and Assistant Director - all other staff are seasonal or casual employees.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit <u> .042 </u> 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 2014-2015

To assessor of Clackamas County

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

Check here if this is an amended form.

The 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 Lake Oswego OR 97034 June 25, 2014
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	0	
4a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$6,500,000
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 or Measure 50 (total of 4a + 4b)	4c.		\$6,500,000

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	Tax amount -or- rate authorized per year by voters
Operating	November 4, 2008	2010	2014	1.390

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

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

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

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

FORM ED-50 2014-2015

To assessor of Multnomah County

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

Check here if this is an amended form.

The 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 Mailing Address of District Lake Oswego City OR State 97034 Zip June 25, 2014 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	0	
4a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$6,500,000
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 or Measure 50 (total of 4a + 4b)	4c.		\$6,500,000

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	Tax amount -or- rate authorized per year by voters
Operating	November 4, 2008	2010	2014	1.390

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

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

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

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

FORM ED-50 2014-2015

To assessor of Washington County

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

Check here if this is an amended form.

The 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 June 25, 2014
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	0	
4a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 4a.			\$6,500,000
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 or Measure 50 (total of 4a + 4b) 4c.			\$6,500,000

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	Tax amount -or- rate authorized per year by voters
Operating	November 4, 2008	2010	2014	1.390

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

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

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

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	3,235,000.00	3,257,506.00	6,492,506.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total A			6,492,506.00

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)			6,492,506.00

Total Bonds

Total A = \$6,492,506.00 = Allocation % **X** Bond Levy = \$6,500,000 (enter on line 4a on the front)

Total A + B = \$6,492,506.00 = 100 % \$6,500,000

Total B = \$ = Allocation % **X** Bond Levy = \$ (enter on line 4b on the front)

Total A + B = \$ = % \$

Total Bond Levy \$6,500,000 (enter on line 4c on the front)

Example - Total Bond Levy = \$5,000

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

Bonds approved **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 = \$ 9,850.00 = Allocation % **X** Bond Levy = \$ 3,817.83 (enter on line 4a on the front)

Total A + B = \$ 12,900.00 = 0.7636 % \$ 5,000.00

Total B = \$ 3,050.00 = Allocation % **X** Bond Levy = \$ 1,182.17 (enter on line 4b on the front)

Total A + B = \$ 12,900.00 = 0.2364 % \$ 5,000.00

Total Bond Levy \$ 5,000.00 (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 2014-2015

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

Check here if this is an amended form.

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

District Name

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

County Name

<u>PO Box 70</u> <small>Mailing Address of District</small>	<u>Lake Oswego</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97034</u> <small>ZIP code</small>	<u>June 25, 2014</u> <small>Date</small>
<u>Stuart Ketzler</u> <small>Contact Person</small>	<u>Director of Finance</u> <small>Title</small>	<u>503-534-2000</u> <small>Daytime Telephone</small>	<u>ketzlers@loswego.k12.or.us</u> <small>Contact Person E-Mail</small>	

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	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
3. Local option capital project tax	3	0	
4. City of Portland 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	0.042
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> </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> </u> (enter on line 5b on the front)
Total A + B	=	<u> 0 </u>	=	_____ %		<u> 0 </u>	
							Total Bond Levy = <u> </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)