

ADOPTED BUDGET

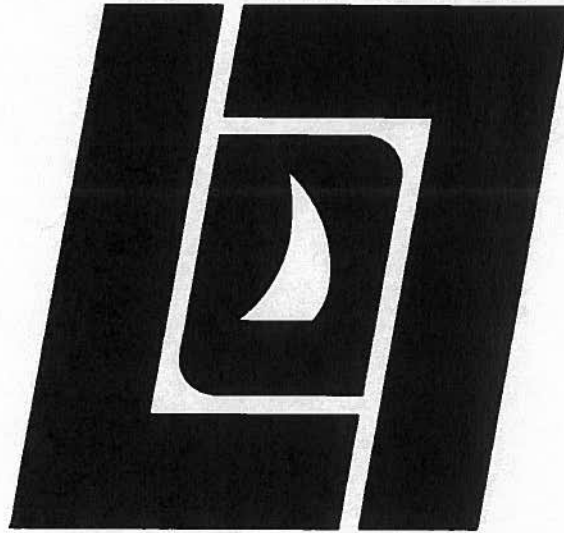
2015-16



Lake Oswego School District 7J
Clackamas County, Oregon

LAKE OSWEGO SCHOOL DISTRICT 7J

**2455 Country Club Road
Lake Oswego, OR 97034**



2015-16

(For the Fiscal Year Ending June 30, 2016)

ADOPTED BUDGET

Prepared by the Business Services Department

Stuart Ketzler, Executive Director of Finance

Budget Message

We are pleased to present the 2015-16 proposed budget, especially as it builds on the 2014-15 turning point budget. As we look forward to the 2015-16 fiscal year, the district will be able to maintain all current programs and student-to-staff classroom ratios. In addition, we will be able to make additional modest targeted investments, most importantly the elimination of the three furlough days which have been in place since the 2010-11 fiscal year. This is due primarily to a significant improvement in the district's local option property tax revenues and modest improvement in state funding. Local option property tax revenues are expected to exceed \$7.3 million in both 2014-15 and 2015-16, a \$1.4 million increase over the \$5.9 million received in 2013-14. State revenues are presently expected to rise from \$6.65 billion for the 2013-15 biennium to a currently approved \$7 billion state allocation for the 2015-17 biennium, a modest 5.2% improvement in state funding for the biennium, or 2.6% per year. This \$7 billion is net of the extra \$220 million statewide allocation to fund the implementation of kindergarten on a full-day basis. While the district offers a full-day kindergarten option at each elementary school, it has been on a tuition basis and for less than half of the kindergarten classes. This statewide investment will allow the district to provide full day kindergarten tuition free and for all classes.

The six years of disinvestment in K-12 public education in the state of Oregon in the wake of the great recession presented the most challenging period of school funding the district has experienced. Direct state school funding appropriations received by the district for each of the 2008-09 through 2013-14 fiscal years were all less than the \$23.5 million received by the district in the 2007-08 fiscal year, reaching a low of \$15.8 million in the 2010-11 fiscal year (please refer to the Revenues and Expenditure Summary at page 22). At an expected \$24.5 million for 2014-15, this fiscal year is the first in six years that direct state school funding will exceed the amount received in the 2007-08 fiscal year. With those revenue improvements, we are pleased to present a balanced 2015-16 budget that builds on the targeted investments implemented in the 2014-15 budget. As noted in last year's budget message, the 2014-15 budget represented the first budget since 2008-09 where the district was able to not only propose a balanced budget that maintained all current programs and current target ratios, but also allowed for targeted re-investment in certain areas, primarily at the elementary level. While the district has been able to make targeted investments over the prior several years, such as the resumption of the seven period day at the junior high schools in 2012 or the phased implementation of the elementary Spanish immersion program, those targeted investments occurred simultaneously with reductions in staffing or programs in other areas.

In summary, the implemented and planned targeted investments for the current 2014-15 and 2015-16 school years are as follows:

2014-15 Investments:

- Full-time Instructional Specialist at each elementary school (previously half time positions)
- Added counseling, physical education and music specialist time at all elementary schools
- Major investments in new math and English language arts curriculum materials
- Added a data coordinator and research position to improve data analysis

2015-16 Planned Investments:

- Elimination of the three furlough days (four for administrators) that have been in place since 2010-11
- Implementation of full-day kindergarten on a tuition free basis for all kindergarten classes
- The final expansion of the elementary Spanish Immersion program to serve all grades K-5 and consolidation of that program at River Grove Elementary School
- Implementation of straight-grade first through fourth grade classes , with blended classrooms as needed (cost neutral)
- Upgrade to new laptop computers for all licensed staff to increase teacher efficacy
- Implementation of a district-wide safety and security wireless radio communications system

While the district is fortunate to be able to make those additional investments in its educational programs, state funding is still inadequate to allow the district to add back the programs lost since 2009 or reduce class size target ratios, which were increased by two students across all grades over the course of the recession. Even with those increases, the district's class sizes are, on average, among the lowest in the Portland Metro area, at 26:1 as an overall average in the elementary schools, 29:1 at the junior high schools, and 28:1 at the high schools.

As shared in prior years' budget messages, 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. 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 configuration of elementary schools is still forthcoming.

To address significant facility issues and better prepare its schools for the educational programs needed to teach our students the skills essential to be successful in a global 21st century economy, facility investments are also necessary, but funding must first be secured. A real estate study completed in April of 2014 identified \$25 million in needed capital investments at district elementary and junior high schools to address deferred maintenance items alone that have accumulated since the district last made major investments in those schools during the 2001-02 through 2003-04 fiscal years. Most of those investments were funded from the proceeds of the 2001 General Obligation (GO) bond, but many facility investments from that bond planned for the elementary and junior high schools were not undertaken due to higher than planned costs incurred at Lakeridge High School and construction defects at Lake Oswego High School.

To gain expert advice and perspective on its facility issues, a Facilities Advisory Committee was appointed in the fall of 2014 and presented its report to the School Board in January 2015. Comprised of citizen experts in various aspects of facility planning or construction, the Facility Advisory Committee recognized the need for improved facility investments and a GO bond, and made several recommendations to help ensure its projects are properly planned and successfully executed. A Safety and Technology Committee, also convened in the fall of 2014, identified the need to further study safety and security deficiencies. The district last made major investments in its technology infrastructure in 2001-02. The reports from each committee are at the district website under the Board Appointed Committees tab under the School Board web page.

The district is in the preliminary stages of planning a request to its voters to approve a GO bond in 2016. Much additional planning is still necessary and to that end the district recently created a new position, a Director of Project Management, a key recommendation of the Facility Advisory Committee. The district hired Randy Miller as its Executive Director of Project Management in April 2015 to develop the long-term plans and the safeguards and process controls needed to ensure the district's capital improvements are completed on time and on budget. Mr. Miller was the Director of Project Management for the Portland Public School District (PPS), which passed a \$482 million GO bond in 2012 to address PPS's facility issues.

We expect to present the facility investment plans to the School Board during the winter of 2015-16, with finalization tentatively scheduled for February, 2016. Community input will be sought at various times during the fall and early winter and the district intends to appoint a Long-Term Facility Planning Committee to ensure that facility investments best position the district to meet its long-term facility needs.

An enrollment study and forecast was commissioned and delivered in December 2012, predicting essentially flat enrollment over the next ten years. An update of that enrollment study was delivered in December 2014; while predicting modest enrollment gains over the 2012 forecast, it is still predicting essentially flat enrollment.

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, and in addition to developing a GO bond and informational campaign, the district must also undertake other strategic initiatives in 2015-16. Chief among them will be the negotiation of new contracts with the district's bargaining groups to replace the current contracts that expire on June 30, 2016. The current three year contracts all have principal terms of 1% Cost of Living Allowance (COLA) increases for 2013-14 and then 2% COLA in each of the two following years. In 2014-15, in response to mandates, the district also implemented 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.

In addition to building on the 2014-15 turning point budget, this budget message also marks a very significant first: It is the first budget message from Superintendent Dr. Heather Beck, our new superintendent effective July 1, 2014. Following a three day planning session with the School Board last summer, Dr. Beck worked with her administrative team late last summer to develop a strategic plan to guide major initiatives for the next three years. A summary of that plan follows; the full plan is available at the district website:

**Strategic Plan: Goals and Objectives
2014 - 2017**

Mission	Our mission is to be an inclusive and safe learning community with challenging opportunities that develop lifelong learners and contributing world citizens
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Goals	1. Improve student success through educational achievement
	2. Develop comprehensive vision for safe and updated facilities, space utilization, and enrollment changes

1. Instructional Program

Objectives	
1.	District leaders implement cohesive, consistent, and aligned instructional goals
2.	District leaders, school administrators and teachers increase student growth at all levels and for all subgroups in all content areas

2. Facilities, Safety, & Technology

Objectives	
1.	Build capacity in all staff for responding effectively to emergencies
2.	Develop plans for updating district facilities to meet uniform safety and security standards
3.	Develop plans for improving technology infrastructure
4.	Develop plans for addressing deferred and on-going major maintenance needs to ensure facilities provide safe, warm, dry environments that support instruction

Dr. Beck has been busy visiting all schools, seeing firsthand the great work that occurs in the classroom each and every day. She has also been very active in meeting with patrons of the district and developing relationships with the City of Lake Oswego, the Lake Oswego Chamber of Commerce, the Lake Oswego Rotary Club, and the many other groups and organizations that comprise this great community.

Financial Model

Based on the data currently available in early April 2015, the district prepared a financial model (page 6) with actual results for 2010-11 through 2013-14 and projections for 2014-15 through 2016-17, showing the relationship between general operating revenues and expenditures. The model incorporates projections for revenues and expenditures based on data available as of April 17, 2015, including preliminary Foundation revenue of \$1.5 million for the next fiscal year and beyond. The final amount raised for 2015-16 will not be known until this summer. For fiscal year 2014-15 and 2015-16, the current district formula revenue projections from the Oregon Department of Education are used; for 2016-17 the model uses the 2015-16 estimate as the base, adjusted for an estimated state-wide increase of approximately 1.5% for expected statewide property tax revenue increases. The 2015-17 formula revenues are based on a state-wide appropriation to K-12 education of \$7.25 billion per the recently approved legislative budget, which will be allocated 50/50 instead of the typical 49/51 allocation. Planned small reductions in staff of 2.5 FTE to match the current target ratios are accounted for in the financial model, but, as small enrollment growth is possible, those reductions are not in the proposed 2015-16 budget. Expected cost increases in specific areas, such as the targeted reinvestments as more fully discussed above, are accounted for in the financial model on page 6 and in the proposed 2015-16 budget.

Special Education Instructional Programs

As reflected on pages 11 and 12, the costs for the instructional components of our Special Education programs are expected to significantly increase in 2015-16. These increases are the result of an increase in the number of students requiring out-placements and/or 1:1 aides, many as a result of new restraint legislation passed in the 2013 legislative session, modest program improvements, such as the new Forest Hills Structured Learning Center classroom, the elimination of the three furlough days, and salary and wage increases of two percent (2%) and step increases for eligible staff.

Capital Improvement Projects

For 2015-16, the district has no major targeted district capital improvement projects proposed as capital efforts at this time will be focused on preparing the district for a GO bond informational campaign next spring. Planning efforts to properly prepare for a GO bond campaign are already underway. 2015-16 bond related expenditures, including the new Director of Project Management position and other direct planning costs, will be captured in the Bond Capital Projects Fund with the intention of being reimbursed by bond proceeds. Along with roughly \$360,000 in General Funds and possibly some booster funds, the district will use approximately \$180,000 of Construction Excise Tax resources to jumpstart upgrading all teaching staff computers, but the district is not planning any new major district capital activity for the 2015-16 fiscal year. Ongoing debt service is budgeted to service expected principal and interest payments on the remaining \$6.2 million of Full Faith and Credit debt resulting from the Lake Oswego High School construction defect repairs. That debt matures in June 2015 at which time the district plans to refinance it over a 15 year term.

Projected Tax Rates

Maximum District property tax rates are presently \$6.8133 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. The maximum rates are projected to fall slightly under \$6.80 in 2015-16, 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, caused by falling real market values, had significantly depressed the district's local option tax revenues beginning in 2011. As real property values have now increased at a rate greater than increases in assessed values, compression is reduced. Assuming a modest increase of 4% in real market values above 2014-15 values, the local option is projected to raise \$7.5 million in 2015-16, roughly \$150,000 more than estimated 2014-15 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 for the local option. The current \$1.39 local option authority expires June 2015, but 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 \$41,400,000, of which \$37,950,000 is estimated to be collected in 2015-16. The balance is either lost to discounts, compression under Measure 5, or will be collected in future years.

The debt service levy for 2015-16 is proposed to be \$6,600,000, \$6,250,000 of which is estimated to be collected in 2015-16. This \$6,600,000 is a \$100,000 increase over the 2014-15 levy and is expected to result in a 2015-16 debt service tax rate of approximately \$0.933, slightly less than the current rate of \$0.953 per \$1,000 taxable value. This follows minor reductions each year since 2010-11, 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 1990 GO bond that matured 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. Of the 9 neighboring districts that are closest to Lake Oswego, Lake Oswego School District has the second lowest Total and Operating tax rates and the lowest GO Debt tax rate. Rates are 2014-15 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	\$0.953	\$6.814
West Linn/Wilsonville School District	\$4.868	\$1.500	\$2.886	\$9.255
Riverdale School District	\$3.815	\$1.070	\$2.452	\$7.337
Portland Public School District	\$5.278	\$1.990	\$1.085	\$8.353
Tigard/Tualatin School District	\$4.989	\$1.000	\$1.475	\$7.464
Oregon City School District	\$4.963	\$0	\$1.453	\$6.416
Sherwood School District	\$4.812	\$0	\$4.006	\$8.819
Gladstone School District	\$4.865	\$0	\$4.479	\$9.344
North Clackamas School District	\$4.870	\$0	\$1.945	\$6.815
Beaverton School District	\$4.693	\$1.250	\$2.094	\$8.037

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 \$190,000 for the Park, \$180,000 of which is estimated to be collected in 2015-16.

Budget Capacity and Contingency

The 2014-15 General Fund budget reduced spending authority in certain line-items to more closely align the budget with anticipated expenditures. This increased budgeting precision is repeated and even increased in the 2015-16 proposed budget. This reduced 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 contingency budget was increased to \$1 million from its historical standard budget amount of \$500,000.

Fund Balance Policy

The School Board adopted a new fund balance policy in March 2015 which, among other things, established a minimum ending fund balance target of eight percent (8%) of General Fund expenditures and a maximum of fifteen percent (15%). Ending fund balances projected to be outside of the range require a corrective plan of action for the School Board's consideration. Projected ending fund balances for both 2014-15 and 2015-16 are presently anticipated to be approximately nine percent (9%) of projected expenditures.

Dr. Heather Beck, Superintendent
Stuart Ketzler, Executive Director of Finance

Lake Oswego School District
Operating Funds Financial Model (General Fund & Foundation)
Revenues and Expenditures Forecast - \$7.255 Billion for 2015-17, \$6.65 for 2013-15
Approved State K-12 Budget & w/ Current Community Support & No Furlough Days
April 22, 2015 Update

	Audited 2010-11	Audited 2011-12	Audited 2012-13	Audited 2013-14	Projected		
					2014-15	2015-16	2016-17
State Budget Biennium	-----] [-----] [-----] [-----] [-----]						
Local Option Levy (To June 2020)	[-----] [-----] [-----] [-----] [-----]						
LOEA & LOSEA Contracts	-----] [-----] [-----] [-----] [-----]						
Demographics							
Total Oct. 1 Student Enrollment	6767	6751	6786	6846	6868	6868	6868
ADMw	7186.1	7197.0	7223.0	7342.9	7405.6	7663.6	7663.6
State Formula Revenues	\$41,737,000	\$44,393,000	\$45,656,000	\$51,569,000	\$53,225,000	\$55,750,000	\$56,400,000
State High Cost Special Ed Fund	\$175,000	\$148,000	\$210,000	\$298,000	\$250,000	\$400,000	\$400,000
Local Non-Formula Revenue	\$2,595,000	\$2,917,000	\$3,277,000	\$1,975,000	\$2,500,000	\$2,000,000	\$2,000,000
Total Standard Revenues	\$44,507,000	\$47,458,000	\$49,143,000	\$53,842,000	\$55,975,000	\$58,150,000	\$58,800,000
Supplemental Revenues							
Local Option	\$7,237,000	\$6,674,000	\$5,909,000	\$5,883,000	\$7,365,000	\$7,450,000	\$7,450,000
Foundation	\$1,400,000	\$2,100,000	\$1,700,000	\$1,600,000	\$1,600,000	\$1,500,000	\$1,500,000
City Support	\$150,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0
Federal Stimulus Funds/State Sub-Acct.	\$3,432,000	\$2,812,000	\$0	\$0	\$0	\$0	\$0
Total w/ Supplemental Revenues	\$56,726,000	\$61,044,000	\$56,752,000	\$61,325,000	\$64,940,000	\$67,100,000	\$67,750,000
Expenditures							
Total GF & Foundation Salaries	\$31,167,000	\$30,237,000	\$30,905,000	\$31,444,000	\$32,800,000	\$34,850,000	\$36,070,000
PERS at Regular Rates	\$6,010,000	\$7,250,000	\$7,340,000	\$7,900,000	\$8,245,000	\$8,700,000	\$8,925,000
Annual PERS Side Acct Savings	(\$4,188,000)	(\$3,145,000)	(\$3,174,000)	(\$3,291,000)	(\$3,405,000)	(\$4,860,000)	(\$4,955,000)
PERS Net of Side A/C Savings	\$1,822,000	\$4,105,000	\$4,166,000	\$4,609,000	\$4,840,000	\$3,840,000	\$3,970,000
Health & Related Benefits	\$8,832,000	\$8,456,000	\$9,022,000	\$9,276,000	\$9,750,000	\$10,400,000	\$10,920,000
Other (Primarily FICA)	\$2,821,000	\$2,693,000	\$2,715,000	\$2,723,000	\$2,890,000	\$3,070,000	\$3,175,000
Total Assoc. Salary Costs	\$13,475,000	\$15,254,000	\$15,903,000	\$16,608,000	\$17,480,000	\$17,310,000	\$18,065,000
PERS Bond Payments	\$2,521,000	\$2,730,000	\$2,784,000	\$2,942,000	\$3,100,000	\$3,250,000	\$3,250,000
Total Supplies/Equip/Services	\$8,238,000	\$9,976,000	\$11,765,000	\$9,453,000	\$11,370,000	\$11,050,000	\$11,050,000
Total Planned Expenditures	\$55,401,000	\$58,197,000	\$61,357,000	\$60,447,000	\$64,750,000	\$66,460,000	\$68,435,000
Ending Balances							
Revenue/Expenditures Shortfall	\$1,325,000	\$2,847,000	(\$4,605,000)	\$878,000	\$190,000	\$640,000	(\$685,000)
Beginning Cash Balance	\$5,161,000	\$6,486,000	\$9,333,000	\$4,728,000	\$5,606,000	\$5,796,000	\$6,436,000
Ending Cash Balance	\$6,486,000	\$9,333,000	\$4,728,000	\$5,606,000	\$5,796,000	\$6,436,000	\$5,751,000
Accrued Future Revenues (capped at approximately \$3 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 mid April 2015 and are considered approximations. This financial model is based on the April 7, 2015 state revenue forecast for the 2014-2015 fiscal year and a 3/23/2015 state revenue estimate for the next biennium based on the Legislatively Approved Budget of \$7.255 billion for the 2015-17 biennium. Adjustments have been made for the implementation of Full-Day K (FDK) and the elimination of furlough days in the next biennium. Except as noted, other staffing and enrollment projections are kept flat to reduce variables.

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

- 2010-11 through 2013-14: Audited. 2011-12 one-time sub-account funding is shown separately.
- 2014-15 SSF based on State April 2015 formal estimate of \$6.65 Billion K-12 Budget for biennium under normal 49/51 split plus \$1 million from the Special Session, with higher ADMw due primarily to Poverty ADMw adjustments plus higher enrollment.
- 2015-17 SSF based on Legislatively Approved State \$7.255 Billion K-12 Budget for 2015-17 biennium under atypical 50/50 split per the State School Fund formal district-level estimate as of 3/23/2015. All state-wide projections are updated to the early April 2015 information available.
- Local Non-Formula Revenues increased in 2014-15 for ESD shared revenues and then reduced \$500,000 effective 2015-16 due to no FDK tuition revenue.
- Local Option projections based on November 2014 projection from County data and assumes RMVs is roughly equal to AV growth thereafter.

3 Furlough Days included as appropriate in all years (Audited and Projected) except for the 2015-17 fiscal years.

For 2014-15, salaries are based on current staffing. Wage increases include 2% COLA, Steps for eligible staff, projected for final fiscal-year end costs. For 2015-16, salaries are projected with an increase of 5 FTE for FDK minus 2.5 FTE to hit target ratios plus increases in bargained agreements (2% COLA plus steps for eligible staff), plus an extra \$500,000 in estimated wages to eliminate the three furlough days (4 for administrators).

For 2016-17, salaries are projected with 2% COLA and with Steps and maintaining 2015-16 staffing. Increases are solely for financial modeling. PERS employer rate at 9.97% average effective July 1, 2013 through June 30, 2015 and then reduce to average of 6.3% effective July 1, 2015. These are established rates from the PERS 2013 Actuarial Valuation. Declines for 2015-17 are due to 2013 PERS reform and investment returns through 2013.

This analysis separately calculates estimated normal PERS costs and then the annual savings from its PERS arbitrage strategy. Health Costs projected with increases of 5% for 2014-15 based on actual experience fiscal year to date and estimated at 5% per year through 2016-17. 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, \$250,000 in 2013-14, \$1,250,000 for 2014-15, and \$250,000 per year for adoptions in 2015-2017 plus \$250,000 for technology. Modest increases for inflation are also included in 2015-16 but then assumed flat for 2016-17.

Major repair and improvement projects at actual of \$1.8 million in 2011-12, \$3 million in 12-13 and \$500,000 each fiscal years 2013-14 through 2014-15 and \$250,000 for each year thereafter.

General Fund - Revenues by Source

Source	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budgeted 2014-15	Proposed & Approved 2015-16	Adopted 2015-16	
1000 From Local Sources							
01111	CURRENT YEAR'S PROPERTY TAXES	25,973,928	26,828,460	27,752,205	28,300,000	29,600,000	29,600,000
01112	PRIOR YEARS' PROPERTY TAXES	723,524	789,645	848,028	800,000	850,000	850,000
01121	LOCAL OPTION PROPERTY TAXES	6,441,292	5,687,035	5,647,805	6,280,000	7,250,000	7,250,000
01122	LOCAL OPTION PRIOR YEAR P. TAXE	232,987	222,026	235,101	150,000	250,000	250,000
01201	CITY OF LAKE OSWEGO SUPPORT	2,000,000	0	0	0	0	0
01311	TUITION-PUPILS OR PARENTS	729,773	552,436	691,335	500,000	200,000	200,000
01315	TUITION-OTHR LEA TRANS ED	19,132	790	612	60,000	60,000	60,000
01510	INTEREST ON INVESTMENTS	103,513	120,720	107,947	100,000	100,000	100,000
01710	COCURRIC GATE/ADMISSN FEE	65,970	120,944	56,784	50,000	60,000	60,000
01730	COCURRIC PARTICIPATN FEE	523,531	505,007	555,658	550,000	550,000	550,000
01740	ASB STUDENT FEES	59,782	54,056	97,748	50,000	50,000	50,000
01911	FACILITY RENTAL FEES	0	0	0	10,000	10,000	10,000
01915	PROPERTY LEASE FEES	292,534	312,468	297,155	300,000	300,000	300,000
01920	CONTRIBUTIONS/DONATIONS	250,100	9,719	0	0	0	0
01980	INDIRECT COST CHARGES	44,424	51,418	49,656	55,000	55,000	55,000
01990	MISCELLANEOUS INCOME	474,346	1,192,538	109,826	100,000	100,000	100,000
	Sub-Total From Local Sources	37,934,836	36,447,262	36,449,860	37,305,000	39,435,000	39,435,000
2000 From Intermediate Sources							
02101	COUNTY SCHOOL FUND/OTHER	13,364	35,285	645	5,000	5,000	5,000
02102	CESD CHOICE FUNDS	0	0	0	350,000	450,000	450,000
02200	CESD HANDICAPPED FUNDS	335,517	332,480	342,215	350,000	350,000	350,000
	Sub-Total From Intermediate Sources	348,881	367,765	342,860	705,000	805,000	805,000
3000 From State Sources							
03101	BASIC SCHOOL SUPPORT	17,253,766	17,566,906	22,294,070	23,500,000	25,000,000	25,280,000
03101	OTHER SSF (NON-RECURRING)	1,359,953	0	0	0	0	0
03103	COMMON SCHOOL FUND	552,006	609,677	595,435	600,000	650,000	650,000
	Sub-Total From State Sources	19,165,725	18,176,583	22,889,505	24,100,000	25,650,000	25,930,000
4000 From Federal Sources							
04500	ARRA STIMULUS FUNDS (NON-RECUF	1,452,226	0	0	0	0	0
04801	FEDERAL FOREST FEES	38,395	35,202	34,390	30,000	0	0
	Sub-Total From Federal Sources	1,490,621	35,202	34,390	30,000	0	0
5000 From Other Sources							
05100	FINANCING SOURCES (NET)	4,237	0	0	0	0	2,150,000
05200	INTERFUND TRANSFERS	0	0	0	1	1	1
05300	SALE/COMP LOSS FXD ASSETS	0	25,100	7,875	10,000	10,000	10,000
05400	BEGINNING FUND BALANCE	6,486,410	9,332,967	4,727,582	4,700,000	5,800,000	5,800,000
	Sub-Total From Other Sources	6,490,647	9,358,067	4,735,457	4,710,001	5,810,001	7,960,001
	Grand Totals	65,430,710	64,384,879	64,452,072	66,850,001	71,700,001	74,130,001

General Fund - Expenditures

Func	Object	Description	Actual	Actual	Budgeted	14-15	Proposed	Adopted	15-16
			2012-13	2013-14	2014-15	FTE	& Approved 2015-16	2015-16	FTE
Elementary Programs									
1111	00111	CERTIFICATED SALARIES	6,054,338	6,104,439	6,916,969	112.62	7,579,131	7,579,131	116.82
1111	00112	NONCERTIFICATED SALARIE	617,691	581,721	675,905	27.90	616,790	616,790	25.01
1111	00121	CERTIF SALARIES SUBS	277,168	340,101	295,000		360,000	360,000	
1111	00122	NONCERTIF SALARIES SUBS	24,197	18,699	20,000		20,000	20,000	
1111	00132	LEADERSHIP STIPEND	55,348	53,991	56,400		56,400	56,400	
1111	00136	EXTENDED CONTRACTS	24,623	6,858	26,973		26,973	26,973	
1111	00210	PERS	970,055	1,077,513	1,245,306		1,049,746	1,049,746	
1111	00220	SOCIAL SECURITY	528,641	536,215	607,506		662,437	662,437	
1111	00231	WORKER'S COMP INSURANC	25,405	20,484	28,589		25,978	25,978	
1111	00233	UNEMPLOYMENT INSURANC	7,009	0	0		0	0	
1111	00241	HEALTH INSURANCE-CERT	1,622,046	1,639,158	1,862,934		2,044,350	2,044,350	
1111	00242	HEALTH INSURANCE-CLASS	323,283	316,543	460,458		437,679	437,679	
1111	00312	INSTR PROG IMPROV-TCHR	0	363	200		200	200	
1111	00322	REPAIRS/MAINT SERVICES	18,763	23,614	26,210		25,356	25,356	
1111	00324	RENTALS	25,576	24,547	26,950		34,500	34,500	
1111	00341	TRAVEL LOCAL IN DISTRICT	236	16	400		400	400	
1111	00390	OTHER PROF/TECH NON INE	5,306	5,264	0		0	0	
1111	00410	CONSUMABLE SUPPLIES	103,392	128,045	109,985		129,873	129,873	
1111	00420	TEXTBOOKS	49,954	41,911	266,100		39,850	39,850	
1111	00460	NON CONSUMABLE SUPPLIE	11,342	5,192	14,600		10,200	10,200	
1111	00470	COMPUTER SOFTWARE	11,412	7,627	2,000		1,000	1,000	
1111	00480	NON CONSUMABLE TECHNC	0	23,854	12,000		112,146	112,146	
1111	00541	INITIAL/ADDL EQUIPMENT	0	3,366	4,000		4,000	4,000	
1111	00542	REPLACEMENT EQUIPMENT	0	0	1,800		0	0	
1111	00550	TECHNOLOGY EQUIPMENT	73,168	1,801	23,163		0	0	
Sub-Totals for Elementary Programs			10,828,953	10,961,322	12,683,448	140.52	13,237,009	13,237,009	141.83
Jr High Programs									
1121	00111	CERTIFICATED SALARIES	3,666,976	3,832,019	3,828,032	59.39	4,030,050	4,030,050	62.09
1121	00112	NONCERTIFICATED SALARIE	101,055	94,923	116,046	4.75	93,476	93,476	3.63
1121	00121	CERTIF SALARIES SUBS	126,802	138,809	131,000		140,000	140,000	
1121	00122	NONCERTIF SALARIES SUBS	1,304	2,832	1,000		3,000	3,000	
1121	00132	LEADERSHIP STIPEND	42,118	45,005	44,000		44,000	44,000	
1121	00136	EXTENDED CONTRACTS	5,334	797	0		0	0	
1121	00210	PERS	547,161	642,317	643,024		524,070	524,070	
1121	00220	SOCIAL SECURITY	295,408	310,359	312,892		329,756	329,756	
1121	00231	WORKER'S COMP INSURANC	13,924	11,593	14,725		12,931	12,931	
1121	00233	UNEMPLOYMENT INSURANC	3,796	0	0		0	0	
1121	00241	HEALTH INSURANCE-CERT	983,434	1,067,461	979,935		1,086,642	1,086,642	
1121	00242	HEALTH INSURANCE-CLASS	70,523	56,525	78,375		63,437	63,437	
1121	00312	INSTR PROG IMPROV-TCHR	925	250	0		0	0	
1121	00322	REPAIRS/MAINT SERVICES	8,450	11,305	5,575		5,584	5,584	
1121	00324	RENTALS	26,459	20,403	31,780		31,319	31,319	
1121	00341	TRAVEL LOCAL IN DISTRICT	140	0	0		0	0	
1121	00355	PRINTING & BINDING	0	397	0		0	0	
1121	00390	OTHER PROF/TECH NON INE	0	500	0		0	0	
1121	00410	CONSUMABLE SUPPLIES	62,286	56,402	65,211		58,291	58,291	
1121	00420	TEXTBOOKS	54,071	4,529	275,500		20,500	20,500	
1121	00460	NON CONSUMABLE SUPPLIE	2,503	1,552	500		500	500	
1121	00470	COMPUTER SOFTWARE	3,600	14,145	3,000		8,000	8,000	
1121	00480	NON CONSUMABLE TECHNC	0	39,037	45,275		95,275	95,275	
1121	00541	INITIAL/ADDL EQUIPMENT	0	7,842	0		0	0	
1121	00550	TECHNOLOGY EQUIPMENT	2,600	0	0		0	0	
Sub-Totals for Jr High Programs			6,018,869	6,359,002	6,575,870	64.14	6,546,831	6,546,831	65.72

Functi Object	Description	Actual 2012-13	Actual 2013-14	Budgeted 2014-15	14-15 FTE	Proposed	Adopted	15-16	
						& Approved 2015-16	2015-16	FTE	
Jr. High Co-curricular									
1122	00112	NONCERTIFICATED SALARIE	26,987	19,523	19,908	0.76	21,678	21,678	0.75
1122	00133	COCURRICULAR STIPENDS	142,131	135,155	152,000		152,000	152,000	
1122	00210	PERS	20,360	21,052	20,010		15,728	15,728	
1122	00220	SOCIAL SECURITY	12,758	11,757	13,150		13,286	13,286	
1122	00231	WORKER'S COMP INSURANC	685	442	618		522	522	
1122	00233	UNEMPLOYMENT INSURANC	260	0	0		0	0	
1122	00242	HEALTH INSURANCE-CLASS	10,429	5,252	12,376		13,126	13,126	
1122	00322	REPAIRS/MAINT SERVICES	1,612	1,259	1,361		1,361	1,361	
1122	00341	TRAVEL LOCAL IN DISTRICT	459	431	0		0	0	
1122	00389	NON INSTRUCT PROF/TECH	13,500	11,607	14,674		14,674	14,674	
1122	00410	CONSUMABLE SUPPLIES	1,379	2,597	2,151		2,151	2,151	
1122	00460	NON CONSUMABLE SUPPLIE	0	152	570		570	570	
Sub-Totals for Jr. High Co-curricular		230,560.00	209,227	236,818	0.76	235,096	235,096	0.75	
Junior High Co-curricular Music									
1126	00133	COCURRICULAR STIPENDS	15,694	11,727	18,000		18,000	18,000	
1126	00210	PERS	2,130	1,702	1,996		2,210	2,210	
1126	00220	SOCIAL SECURITY	1,190	863	1,378		1,378	1,378	
1126	00231	WORKER'S COMP INSURANC	55	32	64		54	54	
1126	00233	UNEMPLOYMENT INSURANC	17	0	0		0	0	
1126	00322	REPAIRS/MAINT SERVICES	0	55	1,925		1,366	1,366	
1126	00410	CONSUMABLE SUPPLIES	3,286	3,135	3,638		3,638	3,638	
1126	00420	TEXTBOOKS	2,703	1,972	2,300		2,300	2,300	
Sub-Totals for Junior High Co-curricular Music		25,075	19,486	29,301	0.00	28,946	28,946	0.00	
Sub-Totals for 112X Junior High Programs		6,274,504	6,587,715	6,841,989	64.90	6,810,873	6,810,873	66.47	
High School Programs									
1131	00111	CERTIFICATED SALARIES	5,472,431	5,674,282	5,855,630	91.31	6,165,592	6,165,592	91.58
1131	00112	NONCERTIFICATED SALARIE	31,539	38,204	43,090	1.75	44,970	44,970	1.75
1131	00121	CERTIF SALARIES SUBS	179,829	183,645	195,000		195,000	195,000	
1131	00122	NONCERTIF SALARIES SUBS	866	8,464	5,000		5,000	5,000	
1131	00132	LEADERSHIP STIPEND	39,482	45,437	50,000		50,000	50,000	
1131	00136	EXTENDED CONTRACTS	2,363	1,099	0		0	0	
1131	00210	PERS	802,482	897,240	957,032		782,922	782,922	
1131	00220	SOCIAL SECURITY	429,383	502,453	470,378		494,234	494,234	
1131	00231	WORKER'S COMP INSURANC	20,235	16,708	22,135		19,382	19,382	
1131	00233	UNEMPLOYMENT INSURANC	5,585	0	0		0	0	
1131	00241	HEALTH INSURANCE-CERT	1,535,145	1,579,889	1,506,617		1,602,650	1,602,650	
1131	00242	HEALTH INSURANCE-CLASS	19,994	20,313	28,875		30,625	30,625	
1131	00322	REPAIRS/MAINT SERVICES	33,096	35,921	15,110		15,746	15,746	
1131	00324	RENTALS	45,442	41,579	43,445		43,946	43,946	
1131	00341	TRAVEL LOCAL IN DISTRICT	265	174	0		0	0	
1131	00390	OTHER PROF/TECH NON INS	1,060	613	500		500	500	
1131	00410	CONSUMABLE SUPPLIES	77,044	97,449	116,796		106,100	106,100	
1131	00420	TEXTBOOKS	53,427	36,479	277,609		90,611	90,611	
1131	00460	NON CONSUMABLE SUPPLIE	8,319	1,825	12,826		13,823	13,823	
1131	00470	COMPUTER SOFTWARE	22,727	30,181	21,270		21,100	21,100	
1131	00480	NON CONSUMABLE TECHNC	0	13,425	0		86,002	86,002	
1131	00541	INITIAL/ADDL EQUIPMENT	0	0	8,500		8,500	8,500	
1131	00542	REPLACEMENT EQUIPMENT	0	0	2,000		0	0	
1131	00550	TECHNOLOGY EQUIPMENT	91,274	4,458	24,000		0	0	
Sub-Totals for High School Programs		8,871,988	9,229,838.00	9,655,813	93.06	9,776,703	9,776,703	93.33	

Functi	Object	Description	Proposed						
			Actual 2012-13	Actual 2013-14	Budgeted 2014-15	14-15 FTE	& Approved 2015-16	Adopted 2015-16	15-16 FTE
High School Co-curricular									
1132	00112	NONCERTIFICATED SALARIE	89,365	81,553	100,824	3.00	103,947	103,947	2.50
1132	00116		184,865	186,598	190,300	2.00	193,482	193,482	2.00
1132	00133	COCURRICULAR STIPENDS	732,497	730,589	700,000		700,000	700,000	
1132	00136	EXTENDED CONTRACTS	1,082	35	2,000		2,000	2,000	
1132	00210	PERS	82,969	89,444	114,061		96,942	96,942	
1132	00220	SOCIAL SECURITY	76,620	76,093	75,973		76,456	76,456	
1132	00231	WORKER'S COMP INSURANC	3,992	2,887	3,575		2,998	2,998	
1132	00241	HEALTH INSURANCE-CERT	45,798	44,165	33,000		35,000	35,000	
1132	00242	HEALTH INSURANCE-CLASS	26,142	27,412	49,500		52,500	52,500	
1132	00322	REPAIRS/MAINT SERVICES	19,884	8,978	11,750		12,000	12,000	
1132	00324	RENTALS	3,435	7,391	2,700		4,500	4,500	
1132	00329	LAUNDRY SERVICE	4,172	105	1,000		1,000	1,000	
1132	00342	TRAVEL OUT OF DISTRICT	3,641	1,963	1,150		1,150	1,150	
1132	00389	NON INSTRUCT PROF/TECH	54,111	65,115	58,530		61,990	61,990	
1132	00410	CONSUMABLE SUPPLIES	25,314	25,331	18,935		17,175	17,175	
1132	00460	NON CONSUMABLE SUPPLIE	28,349	19,558	31,435		30,785	30,785	
1132	00470	COMPUTER SOFTWARE	500	999	2,000		1,650	1,650	
1132	00640	DUES AND FEES	32,836	37,310	20,450		21,700	21,700	
Sub-Totals for High School Co-curricular			1,418,156	1,405,526.00	1,419,183	5.00	1,415,275	1,415,275	4.50
High School Co-curricular Music									
1136	00133	COCURRICULAR STIPENDS	35,269	40,230	32,000		40,000	40,000	
1136	00210	PERS	4,978	5,221	3,548		4,912	4,912	
1136	00220	SOCIAL SECURITY	2,834	2,991	2,448		3,060	3,060	
1136	00231	WORKER'S COMP INSURANC	127	111	116		120	120	
1136	00329	LAUNDRY SERVICE	213	0	440		440	440	
1136	00389	NON INSTRUCT PROF/TECH	(2,199)	-200	0		0	0	
1136	00410	CONSUMABLE SUPPLIES	586	603	800		800	800	
1136	00420	TEXTBOOKS	3,883	4,411	6,100		6,100	6,100	
1136	00460	NON CONSUMABLE SUPPLIE	932	0	1,000		1,000	1,000	
1136	00470	COMPUTER SOFTWARE	0	140	200		200	200	
Sub-Totals for High School Co-curricular Music			46,656	53,584	46,652		56,632	56,632	
Sub-Totals for 113X High School Programs			10,336,800	10,688,948	11,121,648	98.06	11,248,610	11,248,610	97.83
Regular District-Wide Programs									
1199	00341	TRAVEL LOCAL IN DISTRICT	1,310	965	3,500		3,500	3,500	
Sub-Totals for Regular District-Wide Programs			1,310	965	3,500		3,500	3,500	
Talented and Gifted Programs									
1210	00111	CERTIFICATED SALARIES	160,618	180,061	187,720	2.87	199,175	199,175	3.00
1210	00121	CERTIF SALARIES TEMPORA	10,400	14,065	10,000		10,000	10,000	
1210	00136	EXTENDED CONTRACTS	78	68	0		0	0	
1210	00210	PERS	23,065	29,682	31,319		25,687	25,687	
1210	00220	SOCIAL SECURITY	12,537	14,060	15,126		16,002	16,002	
1210	00231	WORKER'S COMP INSURANC	609	544	712		628	628	
1210	00233	UNEMPLOYMENT INSURANC	167	0	0		0	0	
1210	00241	HEALTH INSURANCE-CERT	41,267	57,474	47,355		52,500	52,500	
1210	00341	TRAVEL LOCAL IN DISTRICT	286	131	500		0	0	
1210	00410	CONSUMABLE SUPPLIES	1,416	723	2,210		2,750	2,750	
1210	00420	TEXTBOOKS	0	0	400		400	400	
1210	00440	PERIODICALS	0	0	200		200	200	
1210	00640	DUES AND FEES	0	0	400		400	400	
Sub-Totals for Talented and Gifted Programs			250,443	296,808	295,942	2.87	307,742	307,742	3.00

Functi Object	Description	Actual 2012-13	Actual 2013-14	Budgeted 2014-15	14-15 FTE	Proposed	Adopted	15-16
						& Approved 2015-16	2015-16	FTE
Restrictive Programs for Students with Disabilities								
1220 00111	CERTIFICATED SALARIES	367,248	407,144	430,277	7.44	575,048	575,048	9.94
1220 00112	NONCERTIFICATED SALARIE	465,089	478,927	502,396	20.33	767,526	767,526	28.46
1220 00114	SPECIALIST SALARIES	212,426	216,480	220,782	3.12	225,664	225,664	3.15
1220 00121	CERTIF SALARIES TEMPORA	14,380	17,172	24,000		24,000	24,000	
1220 00122	NONCERTIF SALARIES TEMF	31,138	25,100	30,000		30,000	30,000	
1220 00135	HOME TEACHERS	19,730	5,886	10,000		10,000	10,000	
1220 00136	EXTENDED CONTRACTS	16,991	11,936	10,000		10,000	10,000	
1220 00210	PERS	150,863	168,319	194,429		201,667	201,667	
1220 00220	SOCIAL SECURITY	82,124	86,754	93,900		125,631	125,631	
1220 00231	WORKER'S COMP INSURANC	4,067	3,354	4,418		4,927	4,927	
1220 00233	UNEMPLOYMENT INSURANC	1,080	0	0		0	0	
1220 00241	HEALTH INSURANCE-CERT	123,133	149,205	122,719		169,531	169,531	
1220 00242	HEALTH INSURANCE-CLASS	311,898	286,339	385,070		573,563	573,563	
1220 00322	REPAIRS/MAINT SERVICES	0	199	0		0	0	
1220 00341	TRAVEL LOCAL IN DISTRICT	5,687	3,053	2,800		2,800	2,800	
1220 00342	TRAVEL OUT OF DISTRICT	3,544	2,695	0		0	0	
1220 00371	TUITION DIST IN STATE	100,747	2,945	100,000		150,000	150,000	
1220 00373	TUITION PRIVATE SCHOOLS	504,876	727,196	500,000		1,000,000	1,000,000	
1220 00389	NON INSTRUCT PROF/TECH	82,678	115,935	0		100,000	100,000	
1220 00410	CONSUMABLE SUPPLIES	4,538	6,292	2,200		2,200	2,200	
1220 00420	TEXTBOOKS	0	0	400		400	400	
1220 00460	NON CONSUMABLE SUPPLIE	5,359	16,600	1,800		3,300	3,300	
1220 00470	COMPUTER SOFTWARE	141	2,757	1,500		1,500	1,500	
1220 00480	NON CONSUMABLE TECHNC	0	1,786	0		1,000	1,000	
1220 00541	NEW EQUIPMENT	0	0	1,500		0	0	
1220 00550	TECHNOLOGY EQUIPMENT	3,567	0	1,000		0	0	
ub-totals for Restrictive Programs for Disabilities		2,511,304	2,736,074	2,639,191	30.89	3,978,757	3,978,757	41.55
More Restrictive Programs - Elementary Access								
1222 00111	CERTIFICATED SALARIES	108,276	114,094	123,121	2.00	125,723	125,723	2.00
1222 00112	NONCERTIFICATED SALARIE	159,472	136,101	142,131	5.81	167,804	167,804	6.69
1222 00121	CERTIF SALARIES TEMPORA	1,299	1,367	10,000		10,000	10,000	
1222 00122	NONCERTIF SALARIES TEMF	12,203	12,979	10,000		10,000	10,000	
1222 00136	EXTENDED CONTRACTS	2,489	2,540	2,000		2,000	2,000	
1222 00210	PERS	36,137	37,813	45,501		38,747	38,747	
1222 00220	SOCIAL SECURITY	20,295	20,040	21,975		24,137	24,137	
1222 00231	WORKER'S COMP INSURANC	1,031	787	0		947	947	
1222 00233	UNEMPLOYMENT INSURANC	264	0	1,034		0	0	
1222 00241	HEALTH INSURANCE-CERT	38,811	36,676	33,000		35,000	35,000	
1222 00242	HEALTH INSURANCE-CLASS	111,304	84,191	95,906		117,031	117,031	
1222 00460	NON CONSUMABLE SUPPLIE	0	175	0		0	0	
Sub-Totals for Elementary Access		491,581	446,763	484,668	7.81	531,389	531,389	8.69
More Restrictive Programs - Transition Ed.								
1223 00111	CERTIFICATED SALARIES	87,933	55,544	59,391	1.00	63,410	63,410	1.00
1223 00112	NONCERTIFICATED SALARIE	113,236	138,604	154,602	6.03	152,676	152,676	5.56
1223 00121	CERTIF SALARIES TEMPORA	3,900	3,930	4,000		4,000	4,000	
1223 00122	NONCERTIF SALARIES TEMF	4,626	8,703	6,000		6,000	6,000	
1223 00136	EXTENDED CONTRACTS	3,732	5,496	1,000		1,000	1,000	
1223 00210	PERS	27,855	31,160	35,639		27,886	27,886	
1223 00220	SOCIAL SECURITY	15,630	16,027	17,212		17,372	17,372	
1223 00231	WORKER'S COMP INSURANC	765	625	810		681	681	
1223 00233	UNEMPLOYMENT INSURANC	194	0	0		0	0	
1223 00241	HEALTH INSURANCE-CERT	25,617	14,364	16,500		17,500	17,500	
1223 00242	HEALTH INSURANCE-CLASS	72,334	79,827	99,413		97,344	97,344	

Functi	Object	Description	Proposed						
			Actual 2012-13	Actual 2013-14	Budgeted 2014-15	14-15 FTE	& Approved 2015-16	Adopted 2015-16	15-16 FTE
1223	00341	TRAVEL LOCAL IN DISTRICT	1,140	794	2,450		2,450	2,450	
1223	00351	TELEPHONE/CELL PHONE	463	581	0		0	0	
1223	00410	CONSUMABLE SUPPLIES	1,673	1,549	1,500		1,500	1,500	
Sub-Totals for Transition Ed.			359,098	357,204	398,517	7.03	391,819	391,819	6.56
Less Restrictive Programs For Students with Disabilities									
1250	00111	CERTIFICATED SALARIES	1,017,099	1,011,458	1,061,422	16.50	997,461	997,461	15.00
1250	00112	NONCERTIFICATED SALARIE	712,123	817,806	907,742	38.89	813,166	813,166	31.95
1250	00121	CERTIF SALARIES TEMPORA	64,392	56,940	55,000		55,000	55,000	
1250	00122	NONCERTIF SALARIES TEMF	59,583	66,747	30,000		70,000	70,000	
1250	00136	EXTENDED CONTRACTS	28,924	35,753	15,000		30,000	30,000	
1250	00210	PERS	250,686	278,502	327,755		241,379	241,379	
1250	00220	SOCIAL SECURITY	138,004	146,434	158,292		150,370	150,370	
1250	00231	WORKER'S COMP INSURANC	6,756	5,792	7,449		5,897	5,897	
1250	00233	UNEMPLOYMENT INSURANC	1,771	0	0		0	0	
1250	00241	HEALTH INSURANCE-CERT	231,838	235,105	272,250		262,500	262,500	
1250	00242	HEALTH INSURANCE-CLASS	403,436	462,965	625,043		558,907	558,907	
1250	00341	TRAVEL LOCAL IN DISTRICT	3,244	4,464	1,500		1,500	1,500	
1250	00370	TUITION	0	845	0		0	0	
1250	00342	TRAVEL OUT-OF-DISTRICT	0	0	1,500		1,500	1,500	
1250	00389	NON INSTRUCT PROF/TECH	1,246	1,012	0		0	0	
1250	00410	CONSUMABLE SUPPLIES	5,823	2,920	5,500		5,500	5,500	
1250	00420	TEXTBOOKS	664	21	4,000		4,000	4,000	
1250	00440	PERIODICALS	0	165	0		0	0	
1250	00460	NON CONSUMABLE SUPPLIE	135	194	3,000		4,000	4,000	
1250	00470	COMPUTER SOFTWARE	76	2,731	1,000		1,000	1,000	
1250	00480	NON CONSUMABLE TECHNC	0	790	0		1,000	1,000	
1250	00541	INITIAL/ADDL EQUIPMENT	0	0	1,000		0	0	
1250	00550	TECHNOLOGY EQUIPMENT	1,404	0	1,000		0	0	
Sub-Totals for Less Restrictive Programs for Disabilities			2,927,204	3,130,644	3,478,453	55.39	3,203,180	3,203,180	46.95
Sub-Totals for 122X & 1250 Special Ed Programs			6,289,187	6,670,685	7,000,829	101.12	8,105,145	8,105,145	103.75
Alternative Learning Programs									
1280	00135	HOME SCHOOL TEACHERS	13,778	10,081	20,000		20,000	20,000	
1280	00210	PERS	525	757	2,218		1,719	1,719	
1280	00220	SOCIAL SECURITY	1,048	761	1,530		1,530	1,530	
1280	00231	WORKER'S COMP INSURANC	41	30	72		60	60	
1280	00233	UNEMPLOYMENT INSURANC	1	0	0		0	0	
1280	00341	TRAVEL LOCAL IN DISTRICT	1,805	1,000	1,800		1,800	1,800	
1280	00371	TUITION DIST IN STATE	115,809	72,008	120,000		120,000	120,000	
1280	00373	TUITION PRIVATE SCHOOLS	3,071	108,198	50,000		50,000	50,000	
1280	00410	CONSUMABLE SUPPLIES	0	280	0		0	0	
1280	00420	TEXTBOOKS	3,909	173,783	2,000		2,000	2,000	
1280	00470	COMPUTER SOFTWARE	0	157,869	0		30,000	30,000	
1280	00480	NON CONSUMABLE TECHNC	0	13,578	0		0	0	
Sub-Totals for Alternative Learning Programs			139,987	538,345	197,620		227,109	227,109	
Charter Schools									
1288	00360	Charter School Payments	0	-496	10,000		10,000	10,000	
Sub-Totals for Charter Schools			0	(496)	10,000		10,000	10,000	
English Second Language Programs									
1291	00111	CERTIFICATED SALARIES	93,908	117,494	138,301	2.00	143,317	143,317	2.00
1291	00121	CERTIF SALARIES TEMPORA	0	513	0		0	0	
1291	00136	EXTENDED CONTRACTS	2,576	4,495	1,000		1,000	1,000	

Functi	Object	Description	Actual 2012-13	Actual 2013-14	Budgeted 2014-15	14-15 FTE	Proposed	Adopted	15-16
							& Approved 2015-16	2015-16	FTE
1291	00210	PERS	13,730	19,577	22,065		17,722	17,722	
1291	00220	SOCIAL SECURITY	7,233	9,320	10,657		11,040	11,040	
1291	00231	WORKER'S COMP INSURANC	327	347	501		433	433	
1291	00233	UNEMPLOYMENT INSURANC	72	0	0		0	0	
1291	00241	HEALTH INSURANCE-CERT	22,477	27,395	33,000		35,000	35,000	
1291	00341	TRAVEL LOCAL IN DISTRICT	799	2,380	0		0	0	
1291	00410	CONSUMABLE SUPPLIES	177	1,833	0		0	0	
1291	00420	TEXTBOOKS	280	0	0		0	0	
1291	00460	NON CONSUMABLE SUPPLIE	0	139	1,500		1,500	1,500	
1291	00480	NON CONSUMABLE TECHNC	0	798	0		0	0	
b-Totals for English Second Language Programs			141,579	184,291	207,024	2.00	210,012	210,012	2.00

Total Instruction	34,262,763	35,928,583	38,362,000	409.47	40,160,000	40,160,000	414.88
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Counseling Programs

2120	00111	CERTIFICATED SALARIES	772,097	802,153	930,349	14.50	963,236	963,236	14.50
2120	00112	NONCERTIFICATED SALARIE	214,986	259,855	272,835	8.88	277,145	277,145	8.88
2120	00121	CERTIF SALARIES TEMPORA	0	0	1,000		1,000	1,000	
2120	00122	NONCERTIF SALARIES TEMF	2,078	4,372	4,000		4,000	4,000	
2120	00136	EXTENDED CONTRACTS	31,860	38,006	25,000		25,000	25,000	
2120	00210	PERS	144,989	176,358	195,336		156,004	156,004	
2120	00220	SOCIAL SECURITY	76,182	82,732	94,339		97,184	97,184	
2120	00231	WORKER'S COMP INSURANC	3,656	3,148	4,440		3,816	3,816	
2120	00233	UNEMPLOYMENT INSURANC	1,030	0	0		0	0	
2120	00241	HEALTH INSURANCE-CERT	210,669	214,358	255,750		253,750	253,750	
2120	00242	HEALTH INSURANCE-CLASS	120,817	138,247	129,938		155,312	155,312	
2120	00355	PRINTING	1,016	339	820		820	820	
2120	00410	CONSUMABLE SUPPLIES	729	2,625	2,199		2,220	2,220	
2120	00420	TEXTBOOKS	0	497	150		150	150	
2120	00460	NON CONSUMABLE SUPPLIE	0	0	200		200	200	
2120	00470	COMPUTER SOFTWARE	2,903	0	5,700		7,230	7,230	
2120	00640	DUES AND FEES	605	605	860		885	885	
Sub-Totals for Counseling Programs			1,583,617	1,723,295	1,922,916	23.38	1,947,952	1,947,952	23.38

Nursing Services

2134	00112	NONCERTIFICATED SALARIE	0	27,980	0	0.00	0	0	0.00
2134	00114	SUPERVISOR SALARIES	64,507	67,050	68,230	1.00	76,453	76,453	1.00
2134	00136	EXTENDED CONTRACTS	2,153	317	500		500	500	
2134	00210	PERS	8,884	14,424	10,887		9,450	9,450	
2134	00220	SOCIAL SECURITY	4,953	7,097	5,258		5,887	5,887	
2134	00231	WORKER'S COMP INSURANC	236	269	248		231	231	
2134	00233	UNEMPLOYMENT INSURANC	66	0	0		0	0	
2134	00241	HEALTH INSURANCE-CERT	22,547	23,150	16,500		17,500	17,500	
2134	00242	HEALTH INSURANCE-CLASS	0	6,135	0		0	0	
2134	00341	TRAVEL LOCAL IN DISTRICT	1,120	884	600		600	600	
2134	00353	POSTAGE	0	0	400		400	400	
2134	00389	OTHER PROF. SERVICES	220	0	0		0	0	
2134	00410	CONSUMABLE SUPPLIES	1,906	2,145	3,411		2,675	2,675	
2134	00460	NONCONSUMABLE SUPPLIE:	0	0	300		300	300	
Sub-Totals for Nursing Servid			106,592	149,451	106,334	1.00	113,996	113,996	1.00

Psychological Services

2140	00111	CERTIFICATED SALARIES	237,732	239,826	241,164	4.00	247,674	247,674	4.00
2140	00136	EXTENDED CONTRACTS	6,642	2,098	2,000		2,000	2,000	
2140	00210	PERS	34,096	36,883	38,517		30,660	30,660	
2140	00220	SOCIAL SECURITY	18,365	18,156	18,602		19,100	19,100	

Funcnt	Object	Description	Actual	Actual	Budgeted	14-15	Proposed	Adopted	15-16
			2012-13	2013-14	2014-15	FTE	& Approved 2015-16	2015-16	FTE
2140	00231	WORKER'S COMP INSURANC	867	677	875		749	749	
2140	00233	UNEMPLOYMENT INSURANC	241	0	0		0	0	
2140	00241	HEALTH INSURANCE-CERT	57,054	68,970	66,000		70,000	70,000	
2140	00312	INSTR PROG IMPROV-TCHR	0	0	400		400	400	
2140	00341	TRAVEL LOCAL IN DISTRICT	856	1,316	500		500	500	
2140	00389	OTHER PROF. SERVICES	350	31,172	100,000		50,000	50,000	
2140	00410	CONSUMABLE SUPPLIES	407	8,836	4,000		4,000	4,000	
2140	00460	NON CONSUMABLE SUPPLIE	0	0	1,000		1,000	1,000	
2140	00470	COMPUTER SOFTWARE	0	0	650		650	650	
Sub-Totals for Psychological Services			356,610	407,934	473,708	4.00	426,733	426,733	4.00

Speech and Hearing Services

2150	00111	CERTIFICATED SALARIES	326,028	363,553	380,214	6.10	400,722	400,722	6.10
2150	00121	CERTIF SALARIES TEMPORA	4,962	5,646	0		0	0	
2150	00136	EXTENDED CONTRACTS	4,752	3,154	10,000		10,000	10,000	
2150	00210	PERS	46,649	49,332	61,810		50,437	50,437	
2150	00220	SOCIAL SECURITY	24,739	27,609	29,851		31,420	31,420	
2150	00231	WORKER'S COMP INSURANC	1,191	1,044	1,405		1,232	1,232	
2150	00233	UNEMPLOYMENT INSURANC	331	0	0		0	0	
2150	00241	HEALTH INSURANCE-CERT	81,124	89,351	100,650		106,750	106,750	
2150	00322	REPAIRS/MAINT SERVICES	0	0	200		200	200	
2150	00341	TRAVEL LOCAL IN DISTRICT	433	340	500		500	500	
2150	00389	NON INSTRUCT PROF/TECH	3,955	470	0		0	0	
2150	00390	OTHER PROF/TECH NON INS	1,620	0	0		0	0	
2150	00410	CONSUMABLE SUPPLIES	1,273	5,526	1,000		1,000	1,000	
2150	00420	TEXTBOOKS	0	0	750		750	750	
2150	00460	NON CONSUMABLE SUPPLIE	218	0	450		450	450	
Sub-Totals for Speech and Hearing Services			497,275	546,025	586,830	6.10	603,461	603,461	6.10

Special Services Administration

2190	00113	ADMINISTRATIVE SALARIES	114,699	115,792	118,089	1.00	122,325	122,325	1.00
2190	00112	NONCERTIFICATED SALARIE	43,964	43,979	45,718	1.00	47,168	47,168	1.00
2190	00136	EXTENDED CONTRACTS	601	27	1,000		1,000	1,000	
2190	00210	PERS	23,728	26,346	26,105		20,937	20,937	
2190	00220	SOCIAL SECURITY	11,884	12,069	12,608		13,043	13,043	
2190	00231	WORKER'S COMP INSURANC	585	439	593		511	511	
2190	00233	UNEMPLOYMENT INSURANC	236	0	0		0	0	
2190	00240	HEALTH INSURANCE-ADMIN	14,235	14,692	16,500		17,500	17,500	
2190	00242	HEALTH INSURANCE-CLASS	14,722	15,224	16,500		17,500	17,500	
2190	00290	ADMINISTRATIVE DUES	600	595	1,000		1,000	1,000	
2190	00322	REPAIRS/MAINT SERVICES	44	32	0		0	0	
2190	00324	RENTALS	1,089	1,028	3,000		3,000	3,000	
2190	00341	TRAVEL LOCAL IN DISTRICT	1,269	1,554	1,000		1,000	1,000	
2190	00342	TRAVEL OUT OF DISTRICT	2,042	6,614	1,000		1,000	1,000	
2190	00353	POSTAGE	652	588	500		500	500	
2190	00389	OTHER PROF. SERVICES	8,212	1,812	0		0	0	
2190	00390	OTHER PROF/TECH NON INS	3,975	0	3,000		3,000	3,000	
2190	00410	CONSUMABLE SUPPLIES	1,771	2,304	5,000		5,000	5,000	
2190	00430	LIBRARY BOOKS	0	0	700		700	700	
2190	00440	PERIODICALS	380	90	0		0	0	
2190	00460	NON CONSUMABLE SUPPLIE	0	428	1,000		1,000	1,000	
2190	00470	COMPUTER SOFTWARE	3,544	3,898	0		0	0	
2190	00480	NON CONSUMABLE TECHNC	0	0	0		600	600	
2190	00550	TECHNOLOGY EQUIPMENT	900	0	600		0	0	
2190	00640	DUES AND FEES	0	0	1,100		1,100	1,100	
Sub-Totals for Special Services Administration			249,132	247,511	255,013	2.00	257,884	257,884	2.00

Functi	Object	Description	Actual 2012-13	Actual 2013-14	Budgeted 2014-15	14-15 FTE	Proposed	Adopted	15-16
							& Approved 2015-16	2015-16	FTE
Instructional Improvement Services									
2210	00116	SUPERVISORY SALARIES	0	0	0	0.00	94,024	94,024	1.00
2210	00113	ADMINISTRATIVE SALARIES	229,410	231,587	236,177	2.00	246,707	246,707	2.00
2210	00112	NONCERTIFICATED SALARIE	68,632	71,106	72,012	1.75	64,727	64,727	1.50
2210	00121	CERTIF SALARIES TEMPORA	10,073	4,271	37,238		23,700	23,700	
2210	00122	NONCERTIF SALARIES TEMF	81	0	0		0	0	
2210	00131	CURRIC DEVELPMT WAGES	26,570	54,054	75,000		35,000	35,000	
2210	00136	EXTENDED CONTRACTS	56,488	62,621	109,000		109,000	109,000	
2210	00210	PERS	55,727	67,113	92,551		71,369	71,369	
2210	00220	SOCIAL SECURITY	28,936	32,119	41,886		43,059	43,059	
2210	00231	WORKER'S COMP INSURANC	1,500	1,182	2,209		1,690	1,690	
2210	00233	UNEMPLOYMENT INSURANC	581	0	0				
2210	00240	HEALTH INSURANCE-ADMIN	39,845	29,289	33,000		52,500	52,500	
2210	00242	HEALTH INSURANCE-CLASS	19,515	28,274	28,875		26,250	26,250	
2210	00244	TUITION REIMBURSEMENT-C	222,715	180,244	220,000		220,000	220,000	
2210	00290	ADMINISTRATIVE DUES	1,200	1,190	1,300		1,300	1,300	
2210	00312	INSTR PROG IMPROV-TCHR	42,695	50,893	81,000		145,000	145,000	
2210	00322	REPAIRS/MAINT SERVICES	0	345	320		320	320	
2210	00341	TRAVEL LOCAL IN DISTRICT	2,396	2,280	1,780		1,780	1,780	
2210	00342	TRAVEL OUT OF DISTRICT	5,689	11,751	6,000		6,000	6,000	
2210	00389	NON INSTRUCT PROF/TECH	6,870	19,341	0		40,000	40,000	
2210	00390	OTHER PROF/TECH NON INE	155	0	2,000		2,000	2,000	
2210	00410	CONSUMABLE SUPPLIES	11,230	9,395	25,000		25,000	25,000	
2210	00430	LIBRARY BOOKS	0	458	2,000		2,000	2,000	
2210	00440	PERIODICALS	52	0	500		500	500	
2210	00460	NON CONSUMABLE SUPPLIE	0	0	1,000		3,000	3,000	
2210	00470	COMPUTER SOFTWARE	0	1,650	0		0	0	
2210	00541	INITIAL/ADDL EQUIPMENT	0	0	2,000		0	0	
2210	00640	DUES AND FEES	1,479	262	1,500		1,500	1,500	
ub-Totals for Instructional Improvement Services			831,839	859,425	1,072,348	3.75	1,216,426	1,216,426	4.50
Media Services									
2220	00112	NONCERTIFICATED SALARIE	261,262	278,245	316,913	10.95	335,785	335,785	11.40
2220	00122	NONCERTIF SALARIES TEMF	10,457	6,742	5,400		5,800	5,800	
2220	00128	TEXTBOOK WORKERS	7,072	7,282	9,000		9,000	9,000	
2220	00136	EXTENDED CONTRACTS	782	2,310	0		0	0	
2220	00210	PERS	39,366	47,198	52,480		42,662	42,662	
2220	00220	SOCIAL SECURITY	20,345	21,288	25,345		26,820	26,820	
2220	00231	WORKER'S COMP INSURANC	1,048	880	1,192		1,042	1,042	
2220	00233	UNEMPLOYMENT INSURANC	294	0	0		0	0	
2220	00242	HEALTH INSURANCE-CLASS	143,312	146,535	180,472		199,066	199,066	
2220	00322	REPAIRS/MAINT SERVICES	29,970	7,735	16,349		16,349	16,349	
2220	00410	CONSUMABLE SUPPLIES	8,389	7,163	5,973		5,593	5,593	
2220	00420	TEXTBOOKS	1,854	795	5,900		5,400	5,400	
2220	00430	LIBRARY BOOKS	26,186	22,965	16,823		18,283	18,283	
2220	00440	PERIODICALS	4,296	4,000	4,011		3,991	3,991	
2220	00460	NON CONSUMABLE SUPPLIE	4,823	1,041	4,135		2,825	2,825	
2220	00470	COMPUTER SOFTWARE	25,457	36,760	26,831		25,351	25,351	
2220	00550	TECHNOLOGY EQUIPMENT	6,184	0	0		0	0	
Sub-Totals for Media Services			591,097	590,939	670,824	10.95	697,967	697,967	11.40
Media Specialists									
2221	00111	CERTIFICATED SALARIES	54,171	56,475	59,391	1.00	63,410	63,410	1.00
2221	00121	CERTIF SALARIES TEMPORA	0	0	2,000		2,000	2,000	
2221	00132	LEADERSHIP STIPEND	2,553	2,578	3,000		3,000	3,000	

Functi	Object	Description	Actual 2012-13	Actual 2013-14	Budgeted 2014-15	14-15 FTE	Proposed	Adopted	15-16
							& Approved 2015-16	2015-16	FTE
2221	00136	EXTENDED CONTRACTS	5,255	4,507	3,000		3,000	3,000	
2221	00210	PERS	8,272	9,303	10,675		8,769	8,769	
2221	00220	SOCIAL SECURITY	4,740	4,861	5,155		5,463	5,463	
2221	00231	WORKER'S COMP INSURANC	225	179	243		214	214	
2221	00233	UNEMPLOYMENT INSURANC	70	0	0		0	0	
2221	00241	HEALTH INSURANCE-CERT	15,058	15,886	16,500		17,500	17,500	
Sub-Totals for Media Specialists			90,344	93,789	99,964	1.00	103,356	103,356	1.00

Student Assessment Services

2230	00136	EXTENDED CONTRACTS	0	438	0		0	0	
2230	00210	PERS	0	38	0		0	0	
2230	00220	SOCIAL SECURITY	0	33	0		0	0	
2230	00231	WORKER'S COMP INSURANC	0	1	0		0	0	
2230	00389	NON INSTRUCT PROF/TECH	0	0	6,000		6,000	6,000	
2230	00410	CONSUMABLE SUPPLIES	3,337	1,144	3,750		3,750	3,750	
2230	00460	NON CONSUMABLE SUPPLIE	0	2,116	0		0	0	
2230	00640	DUES AND FEES	0	0	250		250	250	
Sub-Totals for Student Assessment Services			3,337	3,770	10,000		10,000	10,000	

Board of Education Services

2310	00342	TRAVEL OUT OF DISTRICT	0	7,258	0		0	0	
2310	00381	AUDIT SERVICES	48,000	36,250	45,000		45,000	45,000	
2310	00382	LEGAL SERVICES	60,279	13,798	95,000		95,000	95,000	
2310	00388	ELECTIONS	5,665	16,485	20,000		20,000	20,000	
2310	00389	PROFESSIONAL/NON INSTRU	27,467	53,016	45,000		45,000	45,000	
2310	00410	CONSUMABLE SUPPLIES	372	235	500		500	500	
2310	00460	NON CONSUMABLE SUPPLIE	0	1,736	0		0	0	
2310	00470	COMPUTER SOFTWARE	31,875	12,248	0		15,000	15,000	
2310	00640	DUES AND FEES	10,979	20,922	12,000		12,000	12,000	
Sub-Totals for Board of Education Services			184,637	161,948	217,500		232,500	232,500	

Executive Services

2321	00113	ADMINISTRATIVE SALARIES	150,880	152,283	160,502	1.00	166,260	166,260	1.00
2321	00112	NONCERTIFICATED SALARIE	98,075	90,163	96,925	1.88	99,341	99,341	1.88
2321	00122	NONCERTIF SALARIES TEMF	1,252	611	1,000		1,000	1,000	
2321	00136	EXTENDED CONTRACTS	7,503	4,313	5,000		5,000	5,000	
2321	00210	PERS	14,892	14,942	41,727		33,353	33,353	
2321	00220	SOCIAL SECURITY	16,754	16,126	17,641		17,229	17,229	
2321	00231	WORKER'S COMP INSURANC	902	642	948		815	815	
2321	00233	UNEMPLOYMENT INSURANC	364	0	0		0	0	
2321	00240	HEALTH INSURANCE-ADMIN	23,612	18,236	16,500		17,500	17,500	
2321	00242	HEALTH INSURANCE-CLASS	20,491	20,792	30,938		32,813	32,813	
2321	00290	ADMINISTRATIVE DUES	600	1,031	1,000		1,000	1,000	
2321	00319	OTHER INSTRUCT PRO/TECI	0	0	3,000		3,000	3,000	
2321	00341	TRAVEL LOCAL IN DISTRICT	1,430	0	3,500		3,500	3,500	
2321	00342	TRAVEL OUT OF DISTRICT	116	0	1,250		1,250	1,250	
2321	00353	POSTAGE	41	14	1,000		1,000	1,000	
2321	00354	ADVERTISING	0	4,451	0		0	0	
2321	00389	NON INSTRUCT PROF/TECH	0	400	0		0	0	
2321	00410	CONSUMABLE SUPPLIES	10,173	4,801	10,000		10,000	10,000	
2321	00440	PERIODICALS	52	59	400		400	400	
2321	00480	NON CONSUMABLE TECHNOC	0	1,542	0		0	0	
2321	00640	DUES AND FEES	4,970	4,682	5,000		5,000	5,000	
2321	00652	FIDELITY BOND INSURANCE	0	0	350		350	350	
Sub-Totals for Executive Services			352,107	335,088	396,681	2.88	398,811	398,811	2.88

Functi	Object	Description	Proposed					15-16 FTE	
			Actual 2012-13	Actual 2013-14	Budgeted 2014-15	14-15 FTE	& Approved 2015-16		Adopted 2015-16
Principal Administrative Services									
2410	00113	ADMINISTRATIVE SALARIES	1,647,914	1,580,038	1,631,069	16.00	1,704,414	1,704,414	16.00
2410	00112	NONCERTIFICATED SALARIE	668,469	662,966	612,875	18.12	601,095	601,095	17.24
2410	00111	CERTIFICATED SALARIES	8,435	40,830	0	0.00	0	0	0.00
2410	00121	CERTIF SALARIES TEMPORA	81	85	0		0	0	
2410	00122	NONCERTIF SALARIES TEMF	5,764	2,283	4,000		4,400	4,400	
2410	00136	EXTENDED CONTRACTS	73,911	100,565	43,700		43,700	43,700	
2410	00139	CHAPERONES	14,738	17,649	0		0	0	
2410	00210	PERS	349,434	346,071	362,998		290,283	290,283	
2410	00220	SOCIAL SECURITY	183,918	184,264	175,312		180,051	180,051	
2410	00231	WORKER'S COMP INSURANC	9,125	6,778	8,252		7,060	7,060	
2410	00233	UNEMPLOYMENT INSURANC	3,278	0	0		0	0	
2410	00240	HEALTH INSURANCE-ADMIN	298,311	300,613	264,000		280,000	280,000	
2410	00241	HEALTH INSURANCE-CERT	5,320	9,550	0		0	0	
2410	00242	HEALTH INSURANCE-CLASS	312,262	323,608	298,857		301,657	301,657	
2410	00290	ADMINISTRATIVE DUES	9,600	9,520	13,370		13,400	13,400	
2410	00312	INSTR PROG IMPROV-TCHR	0	1,000	0		0	0	
2410	00322	REPAIRS/MAINT SERVICES	5,146	1,271	3,871		2,433	2,433	
2410	00324	RENTALS	2,491	4,179	3,121		3,121	3,121	
2410	00341	TRAVEL LOCAL IN DISTRICT	14,520	13,531	12,360		13,661	13,661	
2410	00342	TRAVEL OUT-OF-DISTRICT	0	16,636	0		0	0	
2410	00353	POSTAGE	18,762	3,918	24,092		22,179	22,179	
2410	00355	PRINTING & BINDING	1,233	0	2,000		2,000	2,000	
2410	00381	AUDIT SERVICES	0	0	5,588		0	0	
2410	00389	NON INSTRUCT PROF/TECH	210	0	0		0	0	
2410	00410	CONSUMABLE SUPPLIES	45,841	42,172	55,133		62,614	62,614	
2410	00460	NON CONSUMABLE SUPPLIE	10,855	5,613	11,012		12,181	12,181	
2410	00470	COMPUTER SOFTWARE	3,797	313	0		0	0	
2410	00480	NON CONSUMABLE TECHNC	0	3,005	700		4,562	4,562	
2410	00550	TECHNOLOGY EQUIPMENT	12,042	601	2,281		0	0	
2410	00640	DUES AND FEES	2,902	4,846	2,921		2,921	2,921	
Sub-Totals for Principal Administrative Services			3,708,359	3,681,905	3,537,512	34.12	3,551,732	3,551,732	33.24
Business Services									
2520	00113	ADMINISTRATIVE SALARIES	114,739	115,791	118,089	1.00	122,325	122,325	1.00
2520	00112	NONCERTIFICATED SALARIE	285,501	291,551	319,943	6.70	343,554	343,554	6.70
2520	00122	NONCERTIF SALARIES TEMF	1,774	7,613	0		0	0	
2520	00136	EXTENDED CONTRACTS	20,773	24,732	5,000		15,000	15,000	
2520	00210	PERS	62,535	65,961	70,176		59,052	59,052	
2520	00220	SOCIAL SECURITY	31,699	33,235	33,893		45,769	45,769	
2520	00231	WORKER'S COMP INSURANC	1,550	1,222	1,595		1,443	1,443	
2520	00233	UNEMPLOYMENT INSURANC	602	0	0		0	0	
2520	00240	HEALTH INSURANCE-ADMIN	35,368	22,331	16,500		17,500	17,500	
2520	00242	HEALTH INSURANCE-CLASS	83,809	99,413	110,550		117,250	117,250	
2520	00322	REPAIRS/MAINT SERVICES	3,877	3,589	8,000		6,000	6,000	
2520	00324	RENTALS	7,255	11,728	6,500		11,500	11,500	
2520	00341	TRAVEL LOCAL IN DISTRICT	841	1,989	1,100		1,100	1,100	
2520	00342	TRAVEL OUT OF DISTRICT	0	1,066	500		1,500	1,500	
2520	00353	POSTAGE	10,521	7,091	13,000		9,000	9,000	
2520	00354	ADVERTISING	225	54	500		500	500	
2520	00389	NON INSTRUCT PROF/TECH	22,630	5,437	5,500		5,500	5,500	
2520	00410	CONSUMABLE SUPPLIES	4,327	3,142	5,000		5,000	5,000	
2520	00440	PERIODICALS	52	0	150		150	150	
2520	00460	NON CONSUMABLE SUPPLIE	487	528	250		250	250	
2520	00640	DUES AND FEES	1,426	9,217	1,500		1,500	1,500	
Sub-Totals for Business Serv			689,991	705,690	717,746	7.70	763,893	763,893	7.70

Funcnti Object	Description	Actual 2012-13	Actual 2013-14	Budgeted 2014-15	14-15 FTE	Proposed		15-16 FTE	
						& Approved 2015-16	Adopted 2015-16		
Operation/Maint. of Plant									
2540	00325	ELECTRICITY	654,611	653,442	710,000		710,000	710,000	
2540	00326	HEATING FUEL	250,894	342,510	373,000		373,000	373,000	
2540	00327	WATER AND SEWAGE	378,829	463,397	410,000		500,000	500,000	
2540	00328	GARBAGE	66,363	67,555	90,000		90,000	90,000	
2540	00351	TELEPHONE/CELL PHONE	134,495	185,997	180,000		180,000	180,000	
2540	00354	ADVERTISING	0	317	0		0	0	
2540	00389	NON INSTRUCT PROF/TECH	2,652	3,888	0		0	0	
2540	00390	OTHER PROF/TECH NON INS	3,071	0	0		0	0	
2540	00391	SAFETY SERVICES	55,693	11,490	65,000		65,000	65,000	
2540	00393	ADA	6,351	1,476	2,000		2,000	2,000	
2540	00394	ASBESTOS	2,929	4,728	7,000		7,000	7,000	
2540	00640	DUES AND FEES	1,312	6,581	7,000		7,000	7,000	
2540	00651	LIABILITY INSURANCE	83,107	101,403	110,000		120,000	120,000	
2540	00653	PROPERTY INSURANCE	185,130	221,223	240,000		260,000	260,000	
2540	00655	JUDGEMENTS & SETTLEMEN	25,000	0	0		0	0	
2540	00670	PROPERTY TAXES	22,571	24,232	12,000		12,000	12,000	
Sub-Totals for Operation/Maint. of Plant			1,873,008	2,088,239	2,206,000		2,326,000	2,326,000	
Building Maintenance									
2542	00112	NONCERTIFICATED SALARIE	1,208,963	1,192,618	1,251,594	31.65	1,283,681	1,283,681	31.91
2542	00116	SUPERVISORY SALARIES	176,993	132,112	150,551	2.00	151,234	151,234	2.00
2542	00122	NONCERTIF SALARIES TEMF	3,857	934	50,000		50,000	50,000	
2542	00127	SUBS-CUSTODIAL	56,823	40,181	0		0	0	
2542	00136	EXTENDED CONTRACTS	45,710	37,059	23,400		35,550	35,550	
2542	00210	PERS	205,940	207,728	233,108		184,869	184,869	
2542	00220	SOCIAL SECURITY	112,423	106,243	112,879		116,318	116,318	
2542	00231	WORKER'S COMP INSURANC	40,734	30,444	56,276		56,044	56,044	
2542	00233	UNEMPLOYMENT INSURANC	2,143	0	0		0	0	
2542	00240	HEALTH INSURANCE-ADMIN	35,726	40,585	33,000		35,000	35,000	
2542	00242	HEALTH INSURANCE-CLASS	452,323	457,669	522,860		558,922	558,922	
2542	00322	REPAIRS/MAINT SERVICES	177,670	197,217	11,682		15,682	15,682	
2542	00324	RENTALS	37,771	90,701	1,000		150,000	150,000	
2542	00341	TRAVEL LOCAL IN DISTRICT	2,340	2,657	2,500		2,500	2,500	
2542	00342	TRAVEL OUT OF DISTRICT	1,899	77	0		0	0	
2542	00351	TELEPHONE/CELL PHONE	943	602	360		360	360	
2542	00383	ADA	0	3,811	0		0	0	
2542	00389	NON INSTRUCT PROF/TECH	29,595	438	0		0	0	
2542	00410	CONSUMABLE SUPPLIES	117,532	225,917	113,150		112,500	112,500	
2542	00460	NON CONSUMABLE SUPPLIE	47,592	5,917	6,743		6,443	6,443	
2542	00470	SOFTWARE	2,907	355	0		0	0	
2542	00480	NON CONSUMABLE TECHN	0	0	0		1,500	1,500	
2542	00541	INITIAL/ADDL EQUIPMENT	0	3,357	0		0	0	
2542	00550	TECHNOLOGY EQUIPMENT	2,521	0	1,500		0	0	
2542	00640	DUES AND FEES	250	435	0		0	0	
Sub-Totals for Building Maintenance			2,762,655	2,777,057	2,570,603	33.65	2,760,603	2,760,603	33.91
Grounds Maintenance									
2543	00112	NONCERTIFICATED SALARIE	76,354	79,774	83,633	2.00	86,297	86,297	2.00
2543	00122	NONCERTIF SALARIES TEMF	0	1,087	0		0	0	
2543	00136	EXTENDED CONTRACTS	176	207	500		500	500	
2543	00210	PERS	10,758	12,492	13,327		10,659	10,659	
2543	00220	SOCIAL SECURITY	5,840	6,229	6,436		6,640	6,640	
2543	00231	WORKER'S COMP INSURANC	2,292	1,891	3,534		3,645	3,645	
2543	00233	UNEMPLOYMENT INSURANC	108	0	0		0	0	

Functi	Object	Description	Proposed						
			Actual 2012-13	Actual 2013-14	Budgeted 2014-15	14-15 FTE	& Approved 2015-16	Adopted 2015-16	15-16 FTE
2543	00242	HEALTH INSURANCE-CLASS	40,497	43,991	33,000		35,000	35,000	
2543	00322	REPAIRS/MAINT SERVICES	103,165	64,220	64,000		64,000	64,000	
2543	00324	RENTALS	17,238	17,787	6,500		18,000	18,000	
2543	00389	NON INSTRUCT PROF/TECH	1,764	0	3,000		3,000	3,000	
2543	00390	OTHER PROF/TECH NON INE	0	0	100		100	100	
2543	00410	CONSUMABLE SUPPLIES	8,619	1,194	18,100		18,100	18,100	
2543	00542	REPLACEMENT EQUIPMENT	19,990	0	2,000		2,000	2,000	
Sub-Totals for Grounds Maintenance			286,801	228,872	234,130	2.00	247,941	247,941	2.00
District Wide Maintenance									
2544	00322	REPAIRS/MAINT SERVICES	227,552	128,643	155,000		155,000	155,000	
2544	00324	RENTALS	4,137	593	2,000		2,000	2,000	
2544	00351	TELEPHONE/CELL PHONE	360	26,449	0		0	0	
2544	00383	ARCHITECTS/ENGINEERS	31,224	0	0		0	0	
2544	00389	NON INSTRUCT PROF/TECH	53,860	1,843	500		500	500	
2544	00410	CONSUMABLE SUPPLIES	63,712	2,515	50,000		50,000	50,000	
2544	00413	VEHICLE GAS OIL LUBE	21,585	15,885	15,000		15,000	15,000	
2544	00414	TIRES TUBES	0	2,353	500		500	500	
2544	00460	NON CONSUMABLE SUPPLIE	87,166	0	0		0	0	
2544	00470	COMPUTER SOFTWARE	0	0	5,300		5,300	5,300	
2544	00541	INITIAL/ADDL EQUIPMENT	5,512	0	0		0	0	
Sub-Totals for District Wide Maintenance			495,108	178,281	228,300		228,300	228,300	
Targeted Maintenance									
2549	00322	REPAIRS/MAINT SERVICES	191,811	188,081	480,000		250,000	250,000	
2549	00354	ADVERTISING	313	418	0		0	0	
2549	00383	ARCHITECTS/ENGINEERS	179,411	1,744	250,000		50,000	50,000	
2549	00389	NON INSTRUCT PROF/TECH	35,067	0	0		0	0	
2549	00410	CONSUMABLE SUPPLIES	7,984	10,113	0		0	0	
2549	00460	NON CONSUMABLE SUPPLIE	44,473	29,804	0		0	0	
2549	00520	CAPITAL OUTLAY-BUILDINGE	2,381,255	33,557	0		0	0	
2549	00542	REPLACEMENT EQUIPMENT	75,293	0	0		0	0	
2549	00640	DUES AND FEES	12,944	6,491	0		0	0	
Sub-Totals for Targeted Maintenance			2,928,551	270,208	730,000		300,000	300,000	
Student Transportation									
2550	00331	REIMBURSABLE TRANSP	2,726,399	2,747,182	2,650,000		3,000,000	3,400,000	
2550	00332	FIELD TRIPS	89,295	91,136	51,126		52,706	52,706	
2550	00413	VEHICLE GAS OIL LUBE	147,048	124,242	135,000		150,000	150,000	
Sub-Totals for Student Transportation			2,962,742	2,962,560	2,836,126		3,202,706	3,602,706	
Information Services									
2630	00116	SUPERVISORY SALARIES	88,462	90,342	92,129	1.00	95,064	95,064	1.00
2630	00210	PERS	13,144	14,896	14,593		11,674	11,674	
2630	00220	SOCIAL SECURITY	6,713	6,841	7,048		7,272	7,272	
2630	00231	WORKER'S COMP INSURANC	338	248	332		285	285	
2630	00233	UNEMPLOYMENT INSURANC	132	0	0		0	0	
2630	00240	HEALTH INSURANCE-ADMIN	21,240	21,865	16,500		17,500	17,500	
2630	00354	ADVERTISING	22,967	10,524	23,000		23,000	23,000	
2630	00355	PRINTING & BINDING	0	0	3,000		3,000	3,000	
2630	00389	NON INSTRUCT PROF/TECH	0	0	3,500		3,500	3,500	
2630	00410	CONSUMABLE SUPPLIES	355	238	500		500	500	
Sub-Totals for Information Services			153,351	144,954	160,602	1.00	161,795	161,795	1.00
Personnel Services									
2640	00113	ADMINISTRATIVE SALARIES	100,148	102,535	118,089	1.00	122,325	122,325	1.00

Func	Object	Description	Proposed						
			Actual 2012-13	Actual 2013-14	Budgeted 2014-15	14-15 FTE	& Approved 2015-16	Adopted 2015-16	15-16 FTE
2640	00112	NONCERTIFICATED SALARIE	72,176	83,411	84,978	2.00	92,706	92,706	2.00
2640	00122	NONCERTIF SALARIES TEMF	637	997	0		0	0	
2640	00136	EXTENDED CONTRACTS	14,460	2,828	10,000		10,000	10,000	
2640	00210	PERS	19,803	25,955	33,750		27,634	27,634	
2640	00220	SOCIAL SECURITY	13,630	14,315	16,300		17,027	17,027	
2640	00231	WORKER'S COMP INSURANC	710	527	767		675	675	
2640	00233	UNEMPLOYMENT INSURANC	246	0	0		0	0	
2640	00240	HEALTH INSURANCE-ADMIN	24,899	21,061	16,500		17,500	17,500	
2640	00242	HEALTH INSURANCE-CLASS	23,377	32,239	33,000		35,000	35,000	
2640	00245	CLASSIFIED INSERVICE	10,267	11,380	18,000		18,000	18,000	
2640	00290	ADMINISTRATIVE DUES	406	595	1,000		1,000	1,000	
2640	00322	REPAIRS/MAINT SERVICES	0	371	200		200	200	
2640	00341	TRAVEL LOCAL IN DISTRICT	2,127	1,223	1,640		1,640	1,640	
2640	00342	TRAVEL OUT OF DISTRICT	79	0	160		160	160	
2640	00353	POSTAGE	1	15	0		0	0	
2640	00354	ADVERTISING	883	3,804	1,000		1,000	1,000	
2640	00355	PRINTING & BINDING	1,363	2,587	3,000		3,000	3,000	
2640	00385	MANAGEMENT SERVICES	7,859	8,180	14,000		14,000	14,000	
2640	00389	NON INSTRUCT PROF/TECH	6,873	10,806	10,500		10,500	10,500	
2640	00392	BLOODBORNE PATHOG. TR/	79	628	2,500		2,500	2,500	
2640	00410	CONSUMABLE SUPPLIES	4,926	7,117	3,000		3,000	3,000	
2640	00440	PERIODICALS	892	840	500		500	500	
2640	00460	NON CONSUMABLE SUPPLIE	0	2,457	500		500	500	
2640	00470	COMPUTER SOFTWARE	10,142	10,418	11,650		26,650	26,650	
2640	00640	DUES AND FEES	0	500	0		0	0	
Sub-Totals for Personnel Services			315,983	344,789	381,034	3.00	405,517	405,517	3.00

Technology & Information Services

2661	00112	NONCERTIFICATED SALARIE	153,601	163,778	166,998	3.00	172,344	172,344	3.00
2661	00116	SUPERVISORY SALARIES	88,463	90,343	92,129	1.00	95,064	95,064	1.00
2661	00136	EXTENDED CONTRACTS	6,972	26	0		10,000	10,000	
2661	00210	PERS	34,706	39,772	41,046		34,065	34,065	
2661	00220	SOCIAL SECURITY	18,652	19,273	19,823		21,222	21,222	
2661	00231	WORKER'S COMP INSURANC	958	706	933		832	832	
2661	00233	UNEMPLOYMENT INSURANC	370	0	0		0	0	
2661	00240	HEALTH INSURANCE-ADMIN	22,505	20,960	16,500		17,500	17,500	
2661	00242	HEALTH INSURANCE-CLASS	51,339	49,801	49,500		52,500	52,500	
2661	00322	REPAIRS/MAINT SERVICES	15	9,230	10,000		27,000	27,000	
2661	00324	RENTALS	0	739	10,000		10,000	10,000	
2661	00341	TRAVEL LOCAL IN DISTRICT	3,186	3,534	3,500		3,500	3,500	
2661	00342	TRAVEL OUT OF DISTRICT	0	807	0		0	0	
2661	00353	POSTAGE	0	127	0		0	0	
2661	00386	DATA PROCESSING	63,903	46,200	89,000		89,000	89,000	
2661	00389	NON INSTRUCT PROF/TECH	11,392	12,391	15,000		15,000	15,000	
2661	00410	CONSUMABLE SUPPLIES	10,225	5,674	10,500		10,500	10,500	
2661	00430	LIBRARY BOOKS	0	0	400		400	400	
2661	00440	PERIODICALS	52	0	600		600	600	
2661	00460	NON CONSUMABLE SUPPLIE	7,595	1,587	15,200		15,200	15,200	
2661	00470	COMPUTER SOFTWARE	33,964	55,481	62,000		56,000	56,000	
2661	00480	NON CONSUMABLE TECHNC	0	18,693	0		6,000	6,000	
2661	00550	TECHNOLOGY EQUIPMENT	81,045	19,943	90,700		90,700	90,700	
2661	00640	DUES AND FEES	300	0	0		0	0	
ub-Totals for Technology & Information Services			589,243	559,065	693,829	4.00	727,427	727,427	4.00

Early Retiree Incentive Programs

2700	00116	RETIREMENT STIPEND	320,508	236,495	340,000		300,000	300,000	
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Func	Object	Description	Proposed						
			Actual 2012-13	Actual 2013-14	Budgeted 2014-15	14-15 & Approved FTE 2015-16	Adopted 2015-16	15-16 FTE	
2700	00240	HEALTH INSURANCE-ADMIN	69,955	71,716	90,000		100,000	100,000	
2700	00241	HEALTH INSURANCE-CERT	351,465	316,789	400,000		380,000	380,000	
2700	00242	HEALTH INSURANCE-CLASS	135,796	159,131	150,000		170,000	170,000	
Sub-Totals for Early Retirees			881,161	784,131	980,000		950,000	950,000	
Total Supporting Services			22,493,540	19,844,926	21,088,000	140.53	21,635,000	22,035,000	141.11
Facilities Acquisition/Improvement									
4110	00113	ADMINISTRATIVE SALARIES	0	0	1		1	1	
Totals for Facilities Acquisition/Improvement			0	0	1		1	1	
Long-Term Debt Service									
5110	00610	PRINCIPAL	957,677	989,042	1,100,000		1,200,000	3,350,000	
5110	00620	INTEREST	1,920,713	2,055,373	2,200,000		2,250,000	2,250,000	
Totals for Long-Term Debt Service			2,878,390	3,044,415	3,300,000		3,450,000	5,600,000	
Interfund Transfers									
5200	00720	Interfund Transfers	22,604	27,747	350,000		225,000	225,000	
Totals for Interfund Transfers			22,604	27,747	350,000		225,000	225,000	
Contingency									
6110	00810	Contingency	0	0	1,000,000		1,000,000	1,000,000	
Totals for Contingency			0	0	1,000,000		1,000,000	1,000,000	
Unappropriated Ending Fund Balance									
7000	00820	Unapprop. Ending Fund Balance	4,727,582	5,606,399	2,750,000		5,230,000	5,110,000	
Totals for Unapprop. Ending Fund Balance			4,727,582	5,606,399	2,750,000		5,230,000	5,110,000	
Total Requirements			64,384,879	64,452,070	66,850,001	550.00	71,700,001	74,130,001	555.99

General Fund - Revenues and Expenditures Summary

Series	Actual										Proposed				
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	Budgeted 2014-15	Budgeted 2015-16	Adopted 2015-16	FTE 2015-16
Revenues & Beginning Fund Balance															
1000 From Local Sources	24,465,130	26,360,605	28,573,302	29,970,606	30,838,047	32,712,721	34,204,673	35,680,704	37,934,828	36,447,261	36,449,860	35,695,000	37,305,000	39,435,000	
2000 From Intermediate Sources	443,520	433,477	474,713	472,237	439,862	408,530	377,719	275,985	348,881	367,765	342,860	405,000	705,000	805,000	
3000 From State Sources	20,670,641	16,428,142	20,011,797	20,321,826	23,559,736	21,071,235	21,005,836	19,814,633	19,165,725	18,176,583	22,899,505	21,100,000	24,100,000	25,650,000	
4000 From Federal Sources	172,335	173,778	173,474	173,026	169,928	152,377	136,830	3,564,609	1,490,621	35,202	34,390	0	30,000	0	
5000 From Other Sources	1,969,801	3,031,105	549,974	2,796,287	3,215,498	4,348,440	2,602,577	5,161,551	6,490,647	9,358,068	4,735,457	6,010,000	4,710,001	5,810,001	7,960,001
Total Revenues	47,721,427	46,427,107	49,783,260	53,733,982	58,223,071	58,689,303	58,327,634	60,487,482	65,430,702	64,384,878	64,452,072	63,210,000	66,850,001	71,700,001	74,130,001
Expenditures & Ending Fund Balance-Function:															
1000 Instruction	26,280,332	26,893,407	27,142,139	29,189,686	31,769,954	32,673,807	31,429,290	32,597,378	32,043,387	34,262,763	35,928,563	37,721,000	38,362,000	40,160,000	414.88
2000 Support Services	16,330,457	16,836,661	17,546,211	18,781,227	19,194,744	20,547,464	18,761,554	18,708,116	21,103,272	22,493,540	19,844,928	20,988,989	21,088,000	22,035,000	141.11
4000 Facilities Acquisition & Const.	0	320,452	0	0	0	0	0	0	0	0	0	1	1	1	
5100 Debt Service	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	3,044,415	3,150,000	3,300,000	3,450,000	5,600,000
5200 Interfund Transactions	47,643	140,776	78,918	78,728	297,087	320,249	302,573	37,216	152,013	22,604	27,747	200,000	350,000	225,000	
6000 Contingency	0	0	0	0	0	0	0	0	0	0	0	500,000	1,000,000	1,000,000	
7000 Unappropriated Ending	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	5,606,399	680,000	2,750,000	5,230,000	5,110,000
Total Expenditures	47,721,427	46,427,107	49,783,260	53,733,982	58,223,071	58,689,303	58,327,634	60,487,482	65,430,702	64,384,878	64,452,072	63,210,000	66,850,001	71,700,001	74,130,001
Expenditures & Ending Fund Balance-Object:															
100 Salaries & Wages	26,942,300	26,939,818	26,323,000	27,642,167	29,751,648	31,061,173	30,298,026	30,214,408	28,879,694	29,812,980	30,436,444	30,498,883	32,131,297	33,969,690	555.99
200 Associated Payroll Costs	10,390,658	10,353,957	10,833,846	11,344,466	11,881,771	12,816,426	12,529,774	13,106,758	14,635,207	15,400,038	16,111,100	18,726,988	17,493,328	17,469,104	
300 Purchased Services	4,263,925	4,943,070	5,488,754	5,531,732	6,684,634	6,204,899	5,890,201	5,719,680	5,923,586	7,025,014	7,056,775	6,954,812	7,264,819	8,169,043	8,569,043
400 Materials and Supplies	727,341	1,425,983	1,438,210	1,928,378	2,112,296	1,431,105	1,095,273	1,675,260	1,336,324	1,374,554	1,654,474	1,942,408	1,945,907	1,635,358	1,635,358
500 Capital Outlay	28,859	101,299	237,115	245,567	241,882	1,396,082	178,418	273,748	2,017,739	2,757,906	76,010	176,766	199,319	105,200	
600 Other Objects	2,289,596	1,972,230	2,487,129	2,747,446	2,905,313	2,866,782	2,870,818	2,974,012	3,153,172	3,284,201	3,483,123	3,530,143	3,715,331	3,896,606	6,046,606
700 Interfund Transactions	47,643	140,776	78,918	78,728	297,087	320,249	302,573	37,216	152,013	22,604	27,747	200,000	350,000	225,000	
800 Planned Reserve	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	5,606,399	1,180,000	3,750,000	6,230,000	6,110,000
Total Expenditures	47,721,427	46,427,107	49,783,260	53,733,982	58,223,071	58,689,303	58,327,634	60,487,482	65,430,702	64,384,878	64,452,072	63,210,000	66,850,001	71,700,001	74,130,001
Total Expenditures Net of Planned Reserve															
	44,690,322	45,877,133	46,986,972	50,518,484	53,874,631	56,096,726	58,227,634	54,001,082	56,097,735	58,657,297	58,845,673	82,030,000	83,100,001	85,470,001	88,020,001

█ = End of State Biennium

General Fund - Revenues and Expenditures Summary - Per Student Data

Series	Actual 2009-10	Per Student 6,701	Actual 2010-11	Per Student 6,767	Actual 2011-12	Per Student 6,751	Actual 2012-13	Per Student 6,786	Actual 2013-14	Per Student 6,846	Budgeted 2014-15	Per Student 6,866	Adopted 2015-16	Per Student 6,868
Revenues & Beginning Fund Balance														
1000 From Local Sources	\$ 34,204,673	\$ 5,104	\$ 35,680,704	\$ 5,273	\$ 37,934,828	\$ 5,619	\$ 36,447,261	\$ 5,371	\$ 36,449,860	\$ 5,324	\$ 37,305,000	\$ 5,432	\$ 39,435,000	\$ 5,742
2000 From Intermediate Sources	\$ 377,719	\$ 56	\$ 275,995	\$ 41	\$ 348,881	\$ 52	\$ 367,765	\$ 54	\$ 342,860	\$ 50	\$ 705,000	\$ 103	\$ 805,000	\$ 117
3000 From State Sources	\$ 21,005,835	\$ 3,135	\$ 15,814,633	\$ 2,337	\$ 19,165,725	\$ 2,839	\$ 18,176,583	\$ 2,679	\$ 22,689,505	\$ 3,343	\$ 24,100,000	\$ 3,509	\$ 25,930,000	\$ 3,775
4000 From Federal Sources	\$ 136,830	\$ 20	\$ 3,554,609	\$ 525	\$ 1,480,621	\$ 221	\$ 35,202	\$ 5	\$ 34,390	\$ 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	\$ 4,735,457	\$ 692	\$ 4,710,001	\$ 686	\$ 7,960,001	\$ 1,159
Total Revenues	\$ 58,227,634	\$ 8,704	\$ 60,487,482	\$ 8,939	\$ 65,430,702	\$ 9,692	\$ 64,384,879	\$ 9,488	\$ 64,452,072	\$ 9,415	\$ 66,850,001	\$ 9,734	\$ 74,130,001	\$ 10,794
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	\$ 59,716,615	\$ 8,723	\$ 62,140,000	\$ 9,048	\$ 66,170,000	\$ 9,635
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	\$ 35,928,583	\$ 5,248	\$ 38,362,000	\$ 5,586	\$ 40,160,000	\$ 5,847
2000 Support Services	\$ 18,761,554	\$ 2,800	\$ 18,708,116	\$ 2,765	\$ 21,103,272	\$ 3,126	\$ 22,489,540	\$ 3,315	\$ 19,844,928	\$ 2,899	\$ 21,088,000	\$ 3,070	\$ 22,035,000	\$ 3,208
4000 Facilities Acquisition & Const.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 0	\$ 1	\$ 0
5100 Debt Service	\$ 2,572,666	\$ 384	\$ 2,658,372	\$ 393	\$ 2,798,063	\$ 415	\$ 2,878,390	\$ 424	\$ 3,044,415	\$ 445	\$ 3,300,000	\$ 480	\$ 5,600,000	\$ 815
5200 Interfund Transactions	\$ 302,573	\$ 45	\$ 37,216	\$ 5	\$ 152,013	\$ 23	\$ 27,747	\$ 4	\$ -	\$ -	\$ 350,000	\$ 51	\$ 225,000	\$ 33
6000 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 146	\$ 1,000,000	\$ 146
7000 Unappropriated Ending	\$ 5,161,551	\$ 770	\$ 6,468,410	\$ 959	\$ 9,332,967	\$ 1,382	\$ 4,727,582	\$ 697	\$ 5,606,399	\$ 819	\$ 2,750,000	\$ 400	\$ 5,110,000	\$ 744
Total Expenditures	\$ 58,227,634	\$ 8,689	\$ 60,487,482	\$ 8,939	\$ 65,430,702	\$ 9,692	\$ 64,384,879	\$ 9,488	\$ 64,452,072	\$ 9,415	\$ 66,850,001	\$ 9,734	\$ 74,130,001	\$ 10,794
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	\$ 30,436,444	\$ 4,446	\$ 32,131,297	\$ 4,678	\$ 33,969,690	\$ 4,946
200 Associated Payroll Costs	\$ 12,529,774	\$ 1,870	\$ 13,106,758	\$ 1,937	\$ 14,635,207	\$ 2,168	\$ 15,400,038	\$ 2,269	\$ 16,111,100	\$ 2,353	\$ 17,493,328	\$ 2,547	\$ 17,469,104	\$ 2,544
300 Purchased Services	\$ 5,890,201	\$ 879	\$ 5,719,680	\$ 845	\$ 5,923,586	\$ 877	\$ 7,025,014	\$ 1,035	\$ 7,056,775	\$ 1,031	\$ 7,284,819	\$ 1,058	\$ 8,569,043	\$ 1,248
400 Materials and Supplies	\$ 1,096,273	\$ 164	\$ 1,675,260	\$ 248	\$ 1,336,324	\$ 198	\$ 1,374,554	\$ 203	\$ 1,654,474	\$ 242	\$ 1,945,907	\$ 283	\$ 1,635,358	\$ 238
500 Capital Outlay	\$ 178,418	\$ 27	\$ 273,748	\$ 40	\$ 2,017,739	\$ 299	\$ 2,757,906	\$ 406	\$ 76,010	\$ 11	\$ 199,319	\$ 29	\$ 105,200	\$ 15
600 Other Objects	\$ 2,870,818	\$ 428	\$ 2,974,012	\$ 439	\$ 3,153,172	\$ 467	\$ 3,284,201	\$ 481	\$ 3,483,123	\$ 509	\$ 3,715,331	\$ 541	\$ 6,046,606	\$ 880
700 Interfund Transactions	\$ 302,573	\$ 45	\$ 37,216	\$ 5	\$ 152,013	\$ 23	\$ 27,747	\$ 4	\$ -	\$ -	\$ 350,000	\$ 51	\$ 225,000	\$ 33
800 Planned Reserve	\$ 5,161,551	\$ 770	\$ 6,468,410	\$ 959	\$ 9,332,967	\$ 1,382	\$ 4,727,582	\$ 697	\$ 5,606,399	\$ 819	\$ 3,750,000	\$ 546	\$ 6,110,000	\$ 890
Total Expenditures	\$ 58,227,634	\$ 8,704	\$ 60,487,482	\$ 8,939	\$ 65,430,702	\$ 9,692	\$ 64,384,879	\$ 9,488	\$ 64,452,072	\$ 9,415	\$ 66,850,001	\$ 9,734	\$ 74,130,001	\$ 10,794
Total Expenditures Net of Planned Reserve														
	\$ 58,227,634	\$ 8,689	\$ 54,001,062	\$ 7,980	\$ 58,940,055	\$ 8,310	\$ 55,026,811	\$ 8,109	\$ 59,716,615	\$ 8,723	\$ 63,100,001	\$ 9,188	\$ 68,020,001	\$ 9,904

=End of State Biennium

General Fund - Salary Range Summary

Func	Object	Description	Regular Contract Days	Annual Salary Range	Actual 2012-13	Actual 2013-14	Budgeted 2013-14	13-14 FTE	Budgeted 2014-15	14-15 FTE	Proposed, Approved & Adopted	
											2015-16	2015-16
Instructional Salaries:												
Elementary Programs (Formerly Functions 1111 and 1112 - K-6 to 2011-12, K-5 thereafter)												
1111	00111	LICENSED SALARIES	191	Page 29	6,054,338	6,104,439	6,366,280	104.56	6,916,969	112.62	7,579,131	116.82
1111	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185 to 195	Page 30	617,691	581,721	647,542	26.90	675,905	27.90	616,790	25.01
Sub-Totals for Elementary Programs					6,672,029	6,686,160	7,013,822	131.46	7,592,874	140.52	8,195,921	141.83
Jr. High Programs (Grades 7 & 8 to 2011-12, Grades 6 to 8 thereafter)												
1121	00111	LICENSED SALARIES	191	Page 29	3,666,976	3,832,019	3,643,387	59.99	3,828,032	59.39	4,030,050	62.09
1121	00112	CLASSIFIED SALARIES (Secretary I, II & Educational Assistant)	185 to 195	Page 30	101,055	94,923	97,376	3.93	116,046	4.75	93,476	3.63
Sub-Totals for Junior High Programs					3,768,031	3,926,942	3,740,763	63.92	3,944,078	64.14	4,123,526	65.72
Jr. High Co-curricular Programs												
1122	00112	CLASSIFIED SALARIES (Secretary II)	185	Page 29	26,987	19,523	19,715	0.74	19,908	0.76	21,678	0.75
Sub-Totals for Junior High Co-Curricular					26,987	19,523	19,715	0.74	19,908	0.76	21,678	0.75
High School Programs												
1131	00111	LICENSED SALARIES	191	Page 29	5,472,431	5,674,282	5,527,325	90.00	5,855,630	91.31	6,165,592	91.58
1131	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185-195	Page 30	31,539	38,204	31,950	1.31	43,090	1.75	44,970	1.75
Sub-Totals for High School Programs					5,503,970	5,712,486	5,559,275	91.31	5,898,720	93.06	6,210,562	93.33
High School Co-Curricular												
1132	00116	SUPERVISOR SALARIES	201	Page 29	184,865	186,598	188,432	2.00	190,300	2.00	193,482	2.00
1132	00112	CLASSIFIED SALARIES (Sec II & Athletic Trainer)	189-212	Page 30	89,365	81,553	84,655	2.50	100,824	3.00	103,947	2.50
Sub-Totals for High School Co-Curricular					274,230	268,151	273,087	4.50	291,124	5.00	297,429	4.50
Talented & Gifted Programs												
1210	00111	LICENSED SALARIES	191	Page 29	160,618	180,061	195,478	3.12	187,720	2.87	199,175	3.00
Sub-Totals for Talented & Gifted Programs					160,618	180,061	195,478	3.12	187,720	2.87	199,175	3.00

Funcnt	Object Description	Regular Contract Days	Annual Salary Range 2015-16	Actual 2012-13	Actual 2013-14	Budgeted 2013-14	13-14 FTE	Budgeted 2014-15	14-15 FTE	Proposed, Approved & Adopted 2015-16	15-16 FTE
Restrictive Programs for Students with Disabilities											
1220	00111	LICENSED SALARIES	191 Page 29	367,248	407,144	374,904	6.40	430,277	7.44	575,048	9.94
1220	00112	CLASSIFIED SALARIES (Ed. Assistant, Special Ed. Assist., Sec II, & Lic. Prac. Nurse)	185-192 Page 30	465,089	478,927	478,701	19.23	502,396	20.33	767,526	28.46
1220	00114	SPECIALIST SALARIES	190-191 Page 30	212,426	216,480	216,627	3.12	220,782	3.12	225,664	3.15
Sub-Totals for Restrictive Programs				1,044,763	1,102,551	1,070,232	28.75	1,153,455	30.89	1,568,238	41.55
Restrictive Programs - Elementary ACCESS											
1222	00111	LICENSED SALARIES	191 Page 29	108,276	114,094	113,690	2.00	123,121	2.00	125,723	2.00
1222	00112	CLASSIFIED SALARIES (Special Ed. Assistant)	185-192 Page 30	159,472	136,101	165,416	6.93	142,131	5.81	167,804	6.69
Sub-Totals for Restrictive Programs - Elementary ACCESS				267,748	250,195	279,106	8.93	265,252	7.81	293,527	8.69
Restrictive Programs - Transition Ed.											
1223	00111	LICENSED SALARIES	191 Page 29	87,933	55,544	91,454	1.50	59,391	1.00	63,410	1.00
1223	00112	CLASSIFIED SALARIES (Special Ed. Assistant, Transition Specialist)	185-192 Page 30	113,236	138,604	104,804	4.27	154,602	6.03	152,676	5.56
Sub-Totals for Restrictive Programs - Transition Ed.				201,169	194,148	196,258	5.77	213,993	7.03	216,086	6.56
Less Restrictive Programs for Students with Disabilities											
1250	00111	LICENSED SALARIES	191 Page 29	1,017,099	1,011,458	1,061,955	17.00	1,061,422	16.50	997,461	15.00
1250	00112	CLASSIFIED SALARIES (Educational Assist., Special Ed. Assist. & Secretary II)	185-192 Page 30	712,123	817,806	764,648	34.59	907,742	38.89	813,166	31.95
Sub-Totals for Less Restrictive Programs				1,729,222	1,829,264	1,826,603	51.59	1,969,164	55.39	1,810,627	46.95
English Second Language Programs											
1291	00111	LICENSED SALARIES	191 Page 29	93,908	117,494	111,334	1.67	138,301	2.00	143,317	2.00
Sub-Totals for English Second Language Programs				93,908	117,494	111,334	1.67	138,301	2.00	143,317	2.00
Total 1000 Instruction Salaries				19,742,675	20,286,975	20,285,673	391.76	21,674,589	409.47	23,080,086	414.88
Summary by Classification:											
00111	LICENSED SALARIES	Page 29	17,028,827	17,496,535	17,485,807	286.24	18,600,863	295.13	19,878,907	303.43	
00112	CLASSIFIED SALARIES	Page 30	2,316,557	2,387,362	2,394,807	100.40	2,662,644	109.22	2,782,033	106.30	
00116	SUPERVISOR SALARIES	Page 31	184,865	186,598	188,432	2.00	190,300	2.00	193,482	2.00	
00114	SPECIALIST SALARIES	Page 31	212,426	216,480	216,627	3.12	220,782	3.12	225,664	3.15	
Total 1000 Instruction Salaries				19,742,675	20,286,975	20,285,673	391.76	21,674,589	409.47	23,080,086	414.88

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 for all periods through 2014-15. 2015-16's proposed budget has zero furlough days. The wage or salary amounts for actual and budget are net of all furlough days for all periods through 2014-15.

Funci	Object Description	Regular Contract Days	Annual Salary Range 2015-16	Actual 2012-13	Actual 2013-14	Budgeted 2013-14	13-14 FTE	Budgeted 2014-15	14-15 FTE	Proposed, Approved & Adopted 2015-16	15-16 FTE	
Support Services Salaries:												
Counseling Programs												
2120	00111	LICENSED SALARIES	191	Page 29	772,097	802,153	780,704	12.88	930,349	14.50	963,236	14.50
2120	00112	CLASSIFIED SALARIES (Secretary II & HS Data Processor)	200-219	Page 30	214,986	259,855	240,338	7.87	272,835	8.88	277,145	8.88
Sub-Totals for Counseling Programs					987,083	1,062,008	1,021,042	20.75	1,203,184	23.38	1,240,381	23.38
Nursing Services												
2134	00112	CLASSIFIED SALARIES	185	Page 30	0	27,980	0	0.00	0	0.00	0	0.00
2134	00114	SPECIALIST SALARIES	201	Page 29	64,507	67,050	65,677	1.00	68,230	1.00	76,453	1.00
Sub-Totals for Nursing Services					64,507	95,030	65,677	1.00	68,230	1.00	76,453	1.00
Psychological Services												
2140	00111	LICENSED SALARIES	191	Page 29	237,732	239,826	255,645	4.50	241,164	4.00	247,674	4.00
Sub-Totals for Psychological Services					237,732	239,826	255,645	4.50	241,164	4.00	247,674	4.00
Speech and Hearing Services												
2150	00111	LICENSED SALARIES	191	Page 29	326,028	363,553	350,068	5.80	380,214	6.10	400,722	6.10
Sub-Totals for Speech and Hearing Services					326,028	363,553	350,068	5.80	380,214	6.10	400,722	6.10
Special Services Administration												
2190	00113	ADMINISTRATOR SALAF	261	Page 30	114,699	115,792	116,914	1.00	118,089	1.00	122,325	1.00
2190	00112	CLASSIFIED SALARIES (Secretary IV)	261	Page 29	43,964	43,979	45,264	1.00	45,718	1.00	47,168	1.00
Sub-Totals for Special Services Administration					158,663	159,771	162,178	2.00	163,807	2.00	169,493	2.00
Instructional Improvement Services												
2210	00116	SUPERVISOR SALARIES	261	Page 31	0	0	0	0.00	0	0.00	94,024	1.00
2210	00113	ADMINISTRATOR SALAF	261	Page 30	229,410	231,587	233,829	2.00	236,177	2.00	246,707	2.00
2210	00112	CLASSIFIED SALARIES (Educational Assistant, Secretary II & Confidential)	210-261	Page 30/31	68,632	71,106	70,289	1.75	72,012	1.75	64,727	1.50
Sub-Totals for Instructional Improvement Services					298,042	302,693	304,118	3.75	308,189	3.75	405,458	4.50
Media Services												
2220	00112	CLASSIFIED SALARIES (Library Tech. Assistant, AV Tech. I & Printer)	192-238	Page 30	261,262	278,245	298,752	10.40	316,913	10.95	335,785	11.40
Sub-Totals for Media Services					261,262	278,245	298,752	10.40	316,913	10.95	335,785	11.40
Media Specialists												
2221	00111	LICENSED SALARIES	191	Page 29	54,171	56,475	57,022	1.00	59,391	1.00	63,410	1.00
Sub-Totals for Media Specialists					54,171	56,475	57,022	1.00	59,391	1.00	63,410	1.00
Executive Services												
2321	00113	SUPERINTENDENT SALAF	261	N/A	150,880	152,283	152,457	1.00	160,502	1.00	166,260	1.00
2321	00112	CLASSIFIED SALARIES (Secretary II & Executive)	261	Page 30/31	98,075	90,163	94,985	1.88	96,925	1.88	99,341	1.88
Sub-Totals for Executive Services					248,955	242,446	247,442	2.88	257,427	2.88	265,601	2.88

Functl	Object	Description	Regular Contract Days	Annual Salary Range	Page	Actual	Actual	Budgeted	13-14	Budgeted	14-15	Proposed, Approved	15-16
						2012-13	2013-14	2013-14	FTE	2014-15	FTE	& Adopted 2015-16	FTE
Principal Administrative Services													
2410	00111	LICENSED SALARIES	191	Page 29		8,435	40,830	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 30		668,469	662,966	655,327	20.05	612,875	18.12	601,095	17.24
2410	00113	ADMINISTRATIVE SALAF	261	Page 31		1,647,914	1,580,038	1,637,348	16.00	1,631,069	16.00	1,704,414	16.00
Sub-Totals for Principal Administrative Services						2,324,818	2,283,834	2,292,675	36.05	2,243,944	34.12	2,305,509	33.24
Business Services													
2520	00113	ADMINISTRATOR SALAF	261	Page 31		114,739	115,791	116,914	1.00	118,089	1.00	122,325	1.00
2520	00112	CLASSIFIED SALARIES (Bookkeeper III, Payroll Spec & Confidential)	261	Page 30/31		285,501	291,551	315,918	6.70	319,943	6.70	343,554	6.70
Sub-Totals for Business Services						400,240	407,342	432,832	7.70	438,032	7.70	465,879	7.70
Building Maintenance													
2542	00112	CLASSIFIED SALARIES (Custodian, Warehouseman, Engineer I, II, IV, & Maint. Worker)	261	Page 30		1,208,963	1,192,618	1,247,873	31.27	1,251,594	31.65	1,283,681	31.91
2542	00116	SUPERVISOR SALARIES	261	Page 31		176,993	132,112	147,953	2.00	150,551	2.00	151,234	2.00
Sub-Totals for Building Maintenance						1,385,956	1,324,730	1,395,826	33.27	1,402,145	33.65	1,434,915	33.91
Grounds Maintenance													
2543	00112	CLASSIFIED SALARIES (Groundskeeper I & II)	261	Page 30		76,354	79,774	82,148	2.00	83,633	2.00	86,297	2.00
Sub-Totals for Grounds Maintenance						76,354	79,774	82,148	2.00	83,633	2.00	86,297	2.00
Information Services													
2630	00116	SUPERVISOR SALARIES	261	Page 31		88,462	90,432	90,211	1.00	92,129	1.00	95,064	1.00
Sub-Totals for Information Services						88,462	90,432	90,211	1.00	92,129	1.00	95,064	1.00
Personnel Services													
2640	00113	ADMINISTRATOR SALAF	261	Page 31		100,148	102,535	103,109	0.90	118,089	1.00	122,325	1.00
2640	00112	CLASSIFIED SALARIES (Secretary II & Confidential)	261	Page 30/31		72,176	83,411	89,520	2.00	84,978	2.00	92,706	2.00
Sub-Totals for Personnel Services						172,324	185,946	192,629	2.90	203,067	3.00	215,031	3.00
Technology Services													
2661	00112	CLASSIFIED SALARIES (Technology Tech II)	210-261	Page 30		153,601	163,778	164,401	3.00	166,998	3.00	172,344	3.00
2661	00116	SUPERVISOR SALARIES	261	Page 31		88,463	90,343	90,211	1.00	92,129	1.00	95,064	1.00
Sub-Totals for Technology Services						242,064	254,121	254,612	4.00	259,127	4.00	267,408	4.00
Total 2000 Support Services Salaries						7,326,661	7,426,226	7,502,877	139.00	7,720,596	140.53	8,075,080	141.11

Functi Object Description	Regular Contract Days	Annual Salary Range 2015-16	Actual	Actual	Budgeted	13-14	Budgeted	14-15	Proposed, Approved & Adopted	15-16
			2012-13	2013-14	2013-14	FTE	2014-15	FTE	2015-16	FTE
Total 2000 Support Services Salaries										
2000 Function Summary by Classification:										
00111 LICENSED SALARIES			1,398,463	1,502,837	1,443,439	24.18	1,611,118	25.60	1,675,042	25.60
00112 CLASSIFIED SALARIES			3,216,490	3,312,476	3,370,492	87.92	3,392,654	87.93	3,480,296	87.51
00113 ADMINISTRATOR SALARIES			2,357,790	2,298,026	2,360,571	21.90	2,382,015	22.00	2,484,356	22.00
00116 SUPERVISOR SALARIES			353,918	312,887	328,375	5.00	334,809	5.00	435,386	6.00
Total 2000 Support Services Salaries			7,326,661	7,426,226	7,502,877	139.00	7,720,596	140.53	8,075,080	141.11
Total Regular Salaries			27,069,336	27,713,201	27,788,550	530.76	29,395,185	550.00	31,155,166	555.99
Total 1000 and 2000 Summary by Classification:										
00111 LICENSED SALARIES			18,427,290	18,999,372	18,929,246	310.42	20,211,981	320.73	21,553,949	329.03
00112 CLASSIFIED SALARIES			5,533,047	5,699,838	5,765,299	188.32	6,055,298	197.15	6,262,329	193.81
00113 ADMINISTRATOR SALARIES			2,357,790	2,298,026	2,360,571	21.90	2,382,015	22.00	2,484,356	22.00
00116 SUPERVISOR SALARIES			538,783	499,485	516,807	7.00	525,109	7.00	628,868	8.00
00114 SPECIALIST SALARIES			212,426	216,480	216,627	3.12	220,782	3.12	225,664	3.15
Total Regular Salaries			27,069,336	27,713,201	27,788,550	530.76	29,395,185	550.00	31,155,166	555.99

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 for all periods through 2014-15. 2015-16's proposed budget has zero furlough days. The wage or salary amounts for actual and budget are net of all furlough days for all periods through 2014-15.

Lake Oswego School District 7J

Licensed Salary Schedule
July 1, 2015 - June 30, 2016

Steps	BA	BA+24	BA+45	MA BA+60	MA+24 BA+84	MA+45 BA+105	Steps
1	\$37,300	\$38,793	\$40,284	\$41,777	\$43,269	\$44,760	1
2	\$39,166	\$40,658	\$42,149	\$43,642	\$45,134	\$46,625	2
3	\$41,031	\$42,523	\$44,014	\$45,506	\$46,998	\$48,490	3
4	\$42,896	\$44,386	\$45,880	\$47,372	\$48,863	\$50,355	4
5	\$44,760	\$46,252	\$47,744	\$49,237	\$50,729	\$52,221	5
6	\$46,625	\$48,117	\$49,610	\$51,101	\$52,594	\$54,087	6
7	\$48,490	\$49,983	\$51,475	\$52,967	\$54,459	\$55,951	7
8	\$50,355	\$51,848	\$53,340	\$54,832	\$56,324	\$57,815	8
9	\$52,221	\$53,713	\$55,204	\$56,697	\$58,189	\$59,680	9
10	\$54,087	\$55,578	\$57,069	\$58,561	\$60,054	\$61,546	10
11	\$55,951	\$57,442	\$58,935	\$60,427	\$61,918	\$63,410	11
12	\$57,815	\$59,307	\$60,800	\$62,291	\$63,784	\$65,276	12
13	\$59,680	\$61,172	\$62,665	\$64,157	\$65,649	\$67,142	13
14			\$64,529	\$66,022	\$67,515	\$69,006	14
15			\$66,395	\$67,887	\$69,378	\$70,870	15
16				\$69,752	\$71,244	\$72,735	16
17						\$74,601	17
			Longevity	\$1,139	\$1,171	\$1,203	
				17) \$70,891	17) \$72,415	18) \$75,804	

Lake Oswego School District 7J

WAGE SCHEDULE FOR CLASSIFIED EMPLOYEES

JULY 1, 2015 - JUNE 30, 2016

Range	1 st	2 nd	3 rd	4 th	5 th	6 th	Longevity*	Range	JOB TITLES
2	10.97	11.41	11.89	12.47	13.29	14.11	14.34	2	FSA I
3	11.41	11.89	12.47	12.99	13.92	14.86	15.10	3	FSA II
4	11.88	12.47	12.99	13.60	14.57	15.50	15.75	4	
5	12.47	12.99	13.60	14.25	15.23	16.20	16.46	5	
6	12.99	13.60	14.25	14.94	15.98	17.00	17.27	6	Educational Assistant, Special Educational Assistant, Extended Day Provider, Pre-K/Pre-School Provider, FSA III (Cook)
7	13.60	14.25	14.94	15.58	16.67	17.78	18.06	7	Secretary I, Special Educational Assistant: DELTA/ACCESS/Essential Life Skills/CTP
8	14.25	14.94	15.58	16.30	17.47	18.59	18.89	8	Secretary II, Library Technology Assistant
9	14.94	15.58	16.30	17.13	18.32	19.53	19.84	9	Support Services Coordinator, Custodian, Substitute/Application Coordinator, Data Processor
10	15.58	16.30	17.13	17.87	19.20	20.50	20.83	10	Bookkeeper II, Secretary III, Printer, Warehouseman, Groundskeeper I
11	16.30	17.13	17.87	18.69	20.12	21.54	21.89	11	Bookkeeper III, Special Education Data Specialist, Food Services Specialist, Transition Specialist
12	17.13	17.87	18.69	19.60	21.11	22.59	22.95	12	Payroll Specialist, Secretary IV, Food Services Manager III, Extended Day Program Manager III
13	17.87	18.69	19.60	20.58	21.54		21.89	13	Engineer I, Maintenance Worker/HVAC I
14	18.69	19.60	20.52	21.55	22.59		22.95	14	Engineer III, Maintenance Worker/HVAC II, Groundskeeper II
15	19.60	20.52	21.50	22.61	23.75		24.11	15	Engineer IV, Maintenance Worker/HVAC III, Maintenance Worker, Licensed Practical Nurse
16	20.01	20.99	22.03	23.12	24.31		24.69	16	Athletic Trainer, Lead Payroll Specialist
17	22.57	23.64	24.79	26.05	27.37		27.80	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, 2015 to June 30, 2016

<u>Position</u>	<u>Range of Contract Days</u>	<u>General Fund FTE Budgeted</u>		<u>Annual Salary Range 2015-16</u>
		<u>2015-16</u>	<u>2014-15</u>	
Administrators:				
Executive Director	261	5	5	\$116,149 - 122,325
High School Principal	261	2	2	\$114,912 - 121,089
Junior High Principal	261	2	2	\$105,304 - 111,484
Elementary Principal	261	6	6	\$102,958 - 109,137
H.S. Assistant/Vice Princ.	261	4	4	\$95,143 - 101,321
Jr. High Vice Principal	261	<u>2</u>	<u>2</u>	\$92,670 - 98,849
Total Administrators		<u><u>21</u></u>	<u><u>21</u></u>	
Directors, Professional & Technical, & Confidential:				
Assistant Director/Director	201-261	8	7	\$54,113 - 99,503
Exec. Sectry./Sr. Accountant	261	2	1	\$57,243 - 66,040
Confidential Staff	261	4	5	\$44,508 - 54,663
Therapist & Specialist	191-210	3.13	3.13	\$37,300 - 92,232
Nurse	201	1	1	\$39,253-79,773

Community Contributions Fund - Revenues by Source

Object Series	Description	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	Proposed, Approved & Adopted 2015-16
From Local Sources							
01920	CONTRIBUTIONS/DONATIONS	56,291	40,994	22,303	70,000	70,000	70,000
01921	CONTRIB/DONATIONS-PTO/A	288,621	501,199	453,970	448,000	448,000	448,000
01922	CONTRIB/DONATN-FOUNDATION	2,100,000	1,700,000	1,600,000	2,000,000	2,000,000	2,000,000
	Sub-Total from Local Sources	2,444,912	2,242,193	2,076,273	2,518,000	2,518,000	2,518,000
From Other Sources							
05400	BEGINNING FUND BALANCE	97,564	133,596	209,629	55,000	55,000	55,000
	Sub-Totals From Other Sources	97,564	133,596	209,629	55,000	55,000	55,000
	Grand Totals	2,542,476	2,375,789	2,285,902	2,573,000	2,573,000	2,573,000

Community Contributions Fund - Expenditures

Function	Object Series Description	Actual 2012-13	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	2014-15 FTE	Proposed, Approved & Adopted 2015-16	2015-16 FTE
Elementary Programs								
1111	100 SALARIES	596,995	556,929	600,000	600,000	12.00	600,000	12.00
1111	200 ASSOCIATED PAYROLL COSTS	265,855	272,266	335,000	335,000		335,000	
1111	300 PURCHASED SERVICES	304	-	23,000	23,000		23,000	
1111	400 MATERIALS AND SUPPLIES	17,424	156,492	35,000	35,000		35,000	
1111	500 CAPITAL OUTLAY	111,476	40	100,000	100,000		100,000	
Sub-Totals for Elementary Programs		992,054	985,727	1,093,000	1,093,000	12.00	1,093,000	12.00
Jr. High Programs								
1121	100 SALARIES	200,680	185,325	250,000	250,000	5.00	250,000	5.00
1121	200 ASSOCIATED PAYROLL COSTS	94,259	99,150	150,000	150,000		150,000	
1121	300 PURCHASED SERVICES	600	-	0	0		0	
1121	400 MATERIALS AND SUPPLIES	8,432	71,363	7,000	7,000		7,000	
1121	500 CAPITAL OUTLAY	69,963	-	25,000	25,000		25,000	
Sub-Totals for Jr. High Programs		373,934	355,838	432,000	432,000	5.00	432,000	5.00
High School Programs								
1131	100 SALARIES	294,214	265,104	300,000	300,000	6.00	300,000	6.00
1131	200 ASSOCIATED PAYROLL COSTS	142,913	124,816	281,000	281,000		281,000	
1131	300 PURCHASED SERVICES	3,200	400	0	0		0	
1131	400 MATERIALS AND SUPPLIES	9,510	158,650	35,000	35,000		35,000	
1131	500 CAPITAL OUTLAY	158,315	32,711	65,000	65,000		65,000	
Sub-Totals for High School Programs		608,152	581,681	681,000	681,000	6.00	681,000	6.00
High School Cocurricular*								
1132	300 PURCHASED SERVICES	2,329	-	5,000	5,000		5,000	
1132	400 MATERIALS AND SUPPLIES	2,034	1,136	0	0		0	
1132	500 CAPITAL OUTLAY	13,006	-	1,000	1,000		1,000	
Sub-Totals for High School Cocurricular		17,369	1,136	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	1,542	1,591	1,000	1,000		1,000	
1250	500 CAPITAL OUTLAY	-	-	2,000	2,000		2,000	
Sub-Totals for Less Restrictive Services		1,542	1,591	3,000	3,000	-	3,000	-
Sub-Totals 1000 Instruction		1,993,051	1,925,973	2,220,000	2,220,000	23.00	2,220,000	23.00

Function	Object Series	Description	Actual 2012-13	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	2014-15 FTE	Proposed, Approved & Adopted 2015-16	2015-16 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	20,000	0	20,000	0
Media Services*									
2220	400	MATERIALS AND SUPPLIES	-	3,220	0	0		0	
2220	500	CAPITAL OUTLAY	-	-	45,000	45,000		45,000	
Sub-Totals for Media Services			-	3,220	45,000	45,000	0	45,000	0
Principal Administrative Services*									
2410	300	PURCHASED SERVICES	26,823	29,619	0	0		0	
2410	400	MATERIALS AND SUPPLIES	10,570	2,616	0	0		0	
2410	500	CAPITAL OUTLAY	15,132	-	20,000	20,000		20,000	
Sub-Totals for Principal Administrative Services			52,525	32,235	20,000	20,000	0	20,000	0
Operation and Maintenance of Plant*									
2540	300	PURCHASED SERVICES	6,172	20,343	30,000	30,000		30,000	
2540	400	MATERIALS AND SUPPLIES	5,696	315	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	20,658	80,000	80,000	0	80,000	0
Sub-Totals 2000 Supporting Services			67,650	56,113	165,000	165,000	0	165,000	0
Facilities Acquisition and Construction*									
4150	500	CAPITAL OUTLAY	-	16,395	98,000	78,000		78,000	
Sub-Totals for Facilities Acquisition and Const.			-	16,395	98,000	78,000	0	78,000	0
Sub-Totals 4000 Facilities Acquisitions and Const.			-	16,395	98,000	78,000	0	78,000	0
Long-Term Debt Service									
5110	600	OTHER OBJECTS	105,459	96,409	90,000	110,000		110,000	
Sub-Totals for Long-Term Debt Service			105,459	96,409	90,000	110,000	0	110,000	0
Unappropriated Ending Fund Balance									
7000	00820	RESERVE FOR NEXT YEAR	209,629	191,012	0	0		0	
Sub-Totals 7000 Unappropriated Ending Fund Bal.			209,629	191,012	0	0	0	0	0
Grand Totals			2,375,789	2,285,902	2,573,000	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	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	Proposed, Approved & Adopted 2015-16
From Local Sources							
01920	CONTRIBUTIONS/DONATIONS	0	0	0	4,000	4,000	4,000
Sub-Totals From Local Sources		0	0	0	4,000	4,000	4,000
From Intermediate Sources							
02100	OTHER GRANTS	0	0	128,531	46,000	46,000	46,000
Sub-Totals for Intermediate Sources		0	0	128,531	46,000	46,000	46,000
From State Sources							
03209	OTHER GRANTS	79,694	140,835	12,138	180,000	180,000	180,000
Sub-Totals From State Sources		79,694	140,835	12,138	180,000	180,000	180,000
From Federal Sources							
04501	TITLE IA GRANTS	271,367	368,175	381,686	350,000	350,000	350,000
04508	IDEA GRANTS	1,208,360	915,900	854,668	1,281,000	1,281,000	1,281,000
04507	OTHER GRANTS	144,500	128,271	114,807	190,000	190,000	190,000
045XX	OTHER GRANTS	0	0	1,500	0	0	0
Sub-Totals From Federal Sources		1,624,227	1,412,346	1,352,661	1,821,000	1,821,000	1,821,000
From Other Sources							
05200	INTERFUND TRANSFERS	0	0	17,980	0	0	0
Sub-Totals From Other Sources		0	0	17,980	0	0	0
Grand Totals		1,703,921	1,553,181	1,511,310	2,051,000	2,051,000	2,051,000

Grants Fund - Expenditures

Function	Object Series	Description	Actual 2012-13	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	2014-15 FTE	Proposed, Approved & Adopted 2015-16	2015-16 FTE
Special Programs									
1200	100	SALARIES	462,359	430,318	715,000	715,000	17.10	715,000	17.10
1200	200	ASSOCIATED PAYROLL COSTS	273,033	237,827	385,000	385,000		385,000	
1200	300	PURCHASED SERVICES	8,308	5,705	66,000	66,000		66,000	
1200	400	MATERIALS AND SUPPLIES	31,904	19,220	45,000	45,000		45,000	
1200	500	CAPITAL OUTLAY	5,685	0	35,000	35,000		35,000	
1200	600	OTHER OBJECTS	26,801	13,281	4,000	4,000		4,000	
Sub-Totals for Special Programs			808,090	706,351	1,250,000	1,250,000	17.10	1,250,000	17.10
Sub-Total 1000 Instruction			808,090	706,351	1,250,000	1,250,000	17.10	1,250,000	17.10
Student Support Services									
2100	100	SALARIES	0	0	0	0		0	
2100	200	ASSOCIATED PAYROLL COSTS	0	0	0	0		0	
Sub-Totals for Student Support Services			0	0	0	0		0	
Instructional Improvement Services									
2210	100	SALARIES	78,998	37,058	170,000	170,000	0.50	170,000	0.50
2210	200	ASSOCIATED PAYROLL COSTS	12,130	5,816	36,000	36,000		36,000	
2210	300	PURCHASED SERVICES	29,308	70,428	44,000	44,000		44,000	
2210	400	MATERIALS AND SUPPLIES	889	10,092	0	0		0	
2210	500	CAPITAL OUTLAY	0	1,400	0	0		0	
Sub-Totals for Instructional Improvement Services			121,325	124,794	250,000	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	356,339	385,807	250,000	250,000	4.50	250,000	4.50
2190	200	ASSOCIATED PAYROLL COSTS	172,996	176,963	120,000	120,000		120,000	
2190	300	PURCHASED SERVICES	3,788	1,709	25,000	25,000		25,000	
2190	400	MATERIALS AND SUPPLIES	0	10,043	16,000	16,000		16,000	
Sub-Totals for Special Services Administration			533,123	596,009	411,000	411,000	4.50	411,000	4.50
Indirect Cost Charges									
2601	600	OTHER OBJECTS	12,628	2,888	42,500	42,500		42,500	
Sub-Totals for Indirect Cost Charges			12,628	2,888	42,500	42,500		42,500	
Sub-Totals 2000 Support Services			667,076	723,691	716,000	716,000	5.00	716,000	5.00
Long-Term Debt Service									
5110	600	OTHER OBJECTS	78,015	81,268	85,000	85,000		85,000	
Sub-Totals for Long-Term Debt Service			78,015	81,268	85,000	85,000		85,000	
Grand Totals			1,553,181	1,511,310	2,051,000	2,051,000	22.10	2,051,000	22.10

Grants Fund - Expenditures by Grant

Function	Object Series	Description	Actual 2012-13	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	2014-15 FTE	Proposed, Approved & Adopted 2015-16	2015-16 FTE
IDEA GRANTS									
Special Services Direct Programs									
1200	100	SALARIES	168,820	121,443	420,000	420,000	11.00	420,000	11.00
1200	200	ASSOCIATED PAYROLL COSTS	121,125	87,142	240,000	240,000		240,000	
1200	300	PURCHASED SERVICES	0	0	50,000	50,000		50,000	
1200	400	MATERIALS AND SUPPLIES	21,197	-311	30,000	30,000		30,000	
1200	500	CAPITAL OUTLAY	0	0	35,000	35,000		35,000	
1200	600	OTHER OBJECTS	23,223	0	0	0		0	
Sub-Totals for Special Svcs. Direct Programs			334,365	208,274	775,000	775,000	11.00	775,000	11.00
Special Services Support Programs									
2100	100	SALARIES	356,339	385,807	250,000	250,000	4.50	250,000	4.50
2100	200	ASSOCIATED PAYROLL COSTS	172,996	176,963	120,000	120,000		120,000	
2100	300	PURCHASED SERVICES	3,788	1,709	25,000	25,000		25,000	
2100	400	MATERIALS AND SUPPLIES	0	10,018	15,000	15,000		15,000	
2100	600	OTHER OBJECTS	0	21,487	0	0		0	
Sub-Totals for Special Svcs. Support Programs			533,123	595,984	410,000	410,000	4.50	410,000	4.50
Indirect Cost Charges									
2601	600	OTHER OBJECTS	0	0	30,000	30,000		30,000	
Sub-Totals for Indirect Cost Charges			0	0	30,000	30,000		30,000	
Long-Term Debt Service									
5110	600	OTHER OBJECTS	48,412	50,410	60,000	60,000		60,000	
Sub-Totals for Long-Term Debt Service			48,412	50,410	60,000	60,000		60,000	
Sub-Totals for IDEA GRANT			915,900	854,668	1,275,000	1,275,000	15.50	1,275,000	15.50
TITLE IA GRANT									
Learning Disabilities Services									
1272	100	SALARIES	197,390	210,509	195,000	195,000	4.50	195,000	4.50
1272	200	ASSOCIATED PAYROLL COSTS	121,149	118,184	100,000	100,000		100,000	
1272	300	PURCHASED SERVICES	6,782	4,350	15,000	15,000		15,000	
1272	400	MATERIALS AND SUPPLIES	10,707	19,531	15,000	15,000		15,000	
1272	500	CAPITAL OUTLAY	5,685	0	0	0		0	
1272	600	OTHER OBJECTS	0	9,600	0	0		0	
Sub-Totals for Learning Disabilities Services			341,713	362,174	325,000	325,000	4.50	325,000	4.50
Special Services Administration									
2190	400	MATERIALS AND SUPPLIES	0	25	1,000	1,000		1,000	
Sub-Totals for Special Services Administration			0	25	1,000	1,000		1,000	
Indirect Cost Charges									
2601	600	OTHER OBJECTS	9,365	0	9,000	9,000		9,000	
Sub-Totals for Indirect Cost Charges			9,365	0	9,000	9,000		9,000	
Long-Term Debt Service									
5110	600	OTHER OBJECTS	17,097	19,487	15,000	15,000		15,000	
Sub-Totals for Long-Term Debt Service			17,097	19,487	15,000	15,000		15,000	
Sub-Totals for TITLE IA GRANT			368,175	381,686	350,000	350,000	4.50	350,000	4.50

Function	Object Series	Description	Actual 2012-13	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	Proposed, Approved	
							2014-15 FTE	& Adopted 2015-16 FTE
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								
Instructional Improvement Services								
2210	100	SALARIES	78,998	35,966	125,000	125,000		125,000
2210	200	ASSOCIATED PAYROLL COSTS	12,130	5,408	25,000	25,000		25,000
2210	300	PURCHASED SERVICES	29,308	66,817	34,000	34,000		34,000
2210	400	MATERIALS AND SUPPLIES	889	2,103	0	0		0
Sub-Totals for Instructional Improvement Services			121,325	110,294	184,000	184,000		184,000
Indirect Cost Charges								
2601	600	OTHER OBJECTS	3,263	2,888	3,000	3,000		3,000
Sub-Totals for Indirect Cost Charges			3,263	2,888	3,000	3,000		3,000
Long-Term Debt Service								
5110	600	OTHER OBJECTS	3,683	1,625	3,000	3,000		3,000
Sub-Totals for Long-Term Debt Service			3,683	1,625	3,000	3,000		3,000
Sub-Totals for Title II			128,271	114,807	190,000	190,000	0.00	190,000 0.00
OTHER GRANTS*								
Special Services Direct Programs								
1200	100	SALARIES	96,149	98,366	100,000	100,000	1.60	100,000 1.60
1200	200	ASSOCIATED PAYROLL COSTS	30,759	32,501	45,000	45,000		45,000
1200	300	PURCHASED SERVICES	1,526	1,355	1,000	1,000		1,000
1200	600	OTHER OBJECTS	3,578	3,681	4,000	4,000		4,000
Sub-Totals for Special Services Direct Programs			132,012	135,903	150,000	150,000	1.60	150,000 1.60
Instructional Improvement Services								
2210	100	SALARIES	0	1,092	40,000	40,000	0.50	40,000 0.50
2210	200	ASSOCIATED PAYROLL COSTS	0	408	10,000	10,000		10,000
2210	300	PURCHASED SERVICES	0	3,611	10,000	10,000		10,000
2210	400	MATERIALS AND SUPPLIES	0	7,128	0	0		0
2210	500	CAPITAL OUTLAY	0	1,400	0	0		0
Sub-Totals for Instructional Improvement Services			0	13,639	60,000	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	0	861	0	0		0
Sub-Totals for Student Assessment Services			0	861	12,500	12,500		12,500
Indirect Cost Charges								
2601	600	OTHER OBJECTS	0	0	500	500		500
Sub-Totals for Indirect Cost Charges			0	0	500	500		500
Long-Term Debt Service								
5110	600	OTHER OBJECTS	8,823	9,746	7,000	7,000		7,000
Sub-Totals for Long-Term Debt Service			8,823	9,746	7,000	7,000		7,000
Sub-Totals for OTHER GRANTS			140,835	160,149	230,000	230,000	2.10	230,000 2.10
Grand Totals			1,553,181	1,511,310	2,051,000	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	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	Proposed, Approved & Adopted 2015-16
From Local Sources							
01625	FOOD SALES TO PUPILS	1,146,632	1,157,199	1,132,639	1,210,000	1,210,000	1,210,000
01630	BANQUETS/CATERING	87,495	87,300	57,404	100,000	100,000	100,000
Sub-Totals From Local Sources		1,234,127	1,244,499	1,190,043	1,310,000	1,310,000	1,310,000
From State Sources							
03102	BASIC SCHL SUPPORT LUNCH	12,461	13,462	13,256	20,000	20,000	20,000
Sub-Totals From State Sources		12,461	13,462	13,256	20,000	20,000	20,000
From Federal Sources							
04505	NSLP PROG REIMBURSEMENTS	310,451	320,529	306,319	300,000	340,000	340,000
04910	COMMODITIES BY USDA	75,609	60,255	59,054	95,000	75,000	75,000
Sub-Totals From Federal Sources		386,060	380,784	365,373	395,000	415,000	415,000
From Other Sources							
05200	INTERFUND TRANSFERS	0	602	9,767	75,000	75,000	75,000
05400	BEGINNING FUND BALANCE	0	42,467	45,734	65,000	65,000	65,000
Sub-Totals From Other Sources		0	43,069	55,501	140,000	140,000	140,000
Grand Totals		1,632,648	1,681,814	1,624,173	1,865,000	1,885,000	1,885,000

Food Services Fund - Expenditures

Function	Object Series	Description	Actual 2012-13	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	2014-15 FTE	Proposed, Approved & Adopted 2015-16	2015-16 FTE
Food Services									
3100	100	SALARIES	480,628	490,539	530,000	530,000	7.88	530,000	7.88
3100	200	ASSOCIATED PAYROLL COSTS	214,133	212,840	240,000	240,000		240,000	
3100	300	PURCHASED SERVICES	27,106	27,113	35,000	35,000		35,000	
3100	400	MATERIALS AND SUPPLIES	822,234	787,274	885,000	885,000		885,000	
3100	500	CAPITAL OUTLAY	7,599	21,291	10,000	10,000		10,000	
3100	600	OTHER OBJECTS	4,470	5,145	5,000	5,000		5,000	
Sub-Totals for Food Services			1,556,170	1,544,202	1,705,000	1,705,000	7.88	1,705,000	7.88
Long-Term Debt Service									
5110	600	OTHER OBJECTS	79,910	79,971	90,000	110,000		110,000	
Sub-Totals for Long-Term Debt Service			79,910	79,971	90,000	110,000		110,000	
Unappropriated Ending Reserve									
7000	820	RESERVE FOR NEXT YEAR	45,734	-	70,000	70,000		70,000	
Sub-Totals for Unappropriated Ending Reserve			45,734	-	70,000	70,000		70,000	
Grand Totals			1,681,814	1,624,173	1,865,000	1,885,000	7.88	1,885,000	7.88
Salary Allocation:									
		Contracted Positions*	454,253	467,560	283,000	283,000	7.88	293,000	7.88
		Extra Duty/Hourly	26,375	22,979	247,000	247,000		237,000	
Total Salaries			480,628	490,539	530,000	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	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	Proposed, Approved & Adopted 2015-16
From Local Sources							
01801	COMMUNITY SCHOOL TUITION	1,139,851	1,101,599	1,118,664	1,371,000	1,371,000	1,371,000
01805	CHILD CARE	1,052,287	1,122,067	1,082,482	1,260,000	1,260,000	1,260,000
01810	POOL FEES	94,023	122,316	182,431	150,000	150,000	150,000
01815	DRIVERS ED PUPIL FEES (801)	68,272	65,360	64,878	90,000	90,000	90,000
01911	RENT FROM SCHOOL FACILITY (808)	127,455	147,859	100,303	110,000	110,000	110,000
01920	CONTRIBUTIONS/DONATIONS	100	0	900	0	0	0
01990	MISCELLANEOUS INCOME	0	0	9,449	10,000	10,000	10,000
Sub-Totals From Local Sources		2,481,988	2,559,201	2,559,107	2,991,000	2,991,000	2,991,000
From Other Sources							
05200	INTERFUND TRANSFERS	152,012	22,002	0	125,000	275,000	150,000
Sub-Totals From Other Sources		152,012	22,002	0	125,000	275,000	150,000
Grand Totals		2,634,000	2,581,203	2,559,107	3,116,000	3,266,000	3,141,000

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 2012-13	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	2014-15 FTE	Proposed, Approved & Adopted 2015-16	2015-16 FTE
Community School Programs									
3200	100	SALARIES	582,999	538,706	700,000	690,000	3.50	690,000	3.75
3200	200	ASSOCIATED PAYROLL COSTS	134,960	126,708	150,000	150,000		150,000	
3200	300	PURCHASED SERVICES	313,733	297,966	350,000	350,000		350,000	
3200	400	MATERIALS AND SUPPLIES	253,499	243,110	345,000	345,000		345,000	
3200	500	CAPITAL OUTLAY	36,891	-	5,000	5,000		5,000	
3200	600	OTHER OBJECTS	5,468	6,920	10,000	10,000		10,000	
Sub-Totals for Community School Programs			1,327,550	1,213,410	1,560,000	1,550,000	3.50	1,550,000	3.75
Swim Center Programs									
3250	100	SALARIES	60,952	80,164	130,000	130,000	0.75	130,000	0.75
3250	200	ASSOCIATED PAYROLL COSTS	16,156	22,339	35,000	35,000		35,000	
3250	300	PURCHASED SERVICES	74,538	114,814	160,000	160,000		160,000	
3250	400	MATERIALS AND SUPPLIES	15,079	19,986	20,000	20,000		20,000	
3250	500	CAPITAL OUTLAY	-	-	0	150,000		25,000	
3250	600	OTHER OBJECTS	-	612	1,000	1,000		1,000	
Sub-Totals for Swim Center Programs			166,725	237,915	346,000	496,000	0.75	371,000	0.75
Child Care Programs									
3500	100	SALARIES	611,801	585,165	640,000	640,000	16.38	640,000	16.38
3500	200	ASSOCIATED PAYROLL COSTS	327,602	306,348	385,000	385,000		385,000	
3500	300	PURCHASED SERVICES	34,947	46,300	40,000	40,000		40,000	
3500	400	MATERIALS AND SUPPLIES	55,591	48,705	80,000	80,000		80,000	
3500	500	CAPITAL OUTLAY	2,142	-	5,000	5,000		5,000	
Sub-Totals for Child Care Programs			1,032,083	986,518	1,150,000	1,150,000	16.38	1,150,000	16.38
Sub-Totals for Enterprise and Community Svcs.			2,526,358	2,437,843	3,056,000	3,196,000	20.63	3,071,000	20.88
Long-Term Debt Service									
5110	600	OTHER OBJECTS	54,846	55,559	60,000	70,000		70,000	
Sub-Totals for Long-Term Debt Service			54,846	55,559	60,000	70,000		70,000	
Unappropriated Ending Reserve									
7000	820	RESERVE FOR NEXT YEAR	-	65,705	0	0		0	
Sub-Totals for Unappropriated Ending Reserve			-	65,705	0	0		0	
Grand Totals			2,581,204	2,559,107	3,116,000	3,266,000	20.63	3,141,000	20.88
Salary Allocation:									
Contracted Positions: Community School			224,723	177,584	225,000	200,000	3.50	200,000	3.75
Contracted Positions: Swim Center			18,921	19,118	25,000	25,000	0.75	25,000	0.75
Contracted Positions: Child Care			536,545	461,895	420,000	420,000	16.38	420,000	16.38
Extra Duty/Hourly			475,563	545,438	800,000	815,000		815,000	
Total Salaries			1,255,752	1,204,035	1,470,000	1,460,000	20.63	1,460,000	20.88

Student Activity Funds - Revenues by Source

Object Series	Description	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	Proposed, Approved & Adopted 2015-16
From Local Sources							
01720	COCURRIC PARTICIPATION FEES	2,568,367	2,796,055	2,674,024	2,850,000	2,850,000	2,850,000
	Sub-Totals From Local Sources	2,568,367	2,796,055	2,674,024	2,850,000	2,850,000	2,850,000
From Other Sources							
05400	BEGINNING FUND BALANCE	1,750,978	1,644,019	1,491,314	1,750,000	1,750,000	1,750,000
	Sub-Totals From Other Sources	1,750,978	1,644,019	1,491,314	1,750,000	1,750,000	1,750,000
	Grand Totals	4,319,345	4,440,074	4,165,338	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 2012-13	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	2014-15 FTE	Proposed, Approved & Adopted 2015-16	2015-16 FTE
1113 - Intermediate Elementary Co-curricular Programs								
400	Materials and Supplies	163,250	131,097	275,000	225,000		225,000	
1122 - Junior High Co-curricular Activities								
400	Materials and Supplies	442,339	463,881	475,000	500,000		500,000	
1132 - High School Co-curricular Activities								
400	Materials and Supplies	2,343,171	2,002,530	2,200,000	2,325,000		2,325,000	
	Total Instruction	2,948,760	2,597,508	2,950,000	3,050,000		3,050,000	
800	Planned Reserve	1,491,314	1,567,830	1,650,000	1,550,000	-	1,550,000	-
Grand Totals		4,440,074	4,165,338	4,600,000	4,600,000	-	4,600,000	-

Debt Repayment Fund - Revenues by Source

Object Series	Description	Actual 2012-13	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	Proposed, Approved & Adopted 2015-16
From Local Sources						
01111	CURRENT YEARS	5,913,933	6,085,663	6,015,000	6,110,000	6,250,000
01112	PRIOR YEARS	195,262	200,673	185,000	195,000	210,000
01510	INTEREST ON INVESTMENTS	111	908	15,000	15,000	15,000
Sub-Totals From Local Sources		6,109,306	6,287,244	6,215,000	6,320,000	6,475,000
From Other Sources						
05400	BEGINNING FUND BALANCE	320,406	290,256	250,000	250,000	250,000
Sub-Totals From Other Sources		320,406	290,256	250,000	250,000	250,000
Grand Totals		6,429,712	6,577,500	6,465,000	6,570,000	6,725,000
Reconciliation of Levy to Current Year's Collections:						
	Levy Amount	6,250,000	6,400,000	6,400,000	6,500,000	6,600,000
	Less Discounts or Amounts to be Collected in Future Years	-336,067	-314,337	-385,000	-390,000	-350,000
	Current Year Collection	5,913,933	6,085,663	6,015,000	6,110,000	6,250,000

Debt Repayment Fund - Expenditures

Function	Object		Actual 2012-13	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	Proposed, Approved	
	Series	Description					2014-15 FTE	& Adopted 2015-16 FTE
Long-Term Debt Service								
5110	610	REDEMPTION OF PRINCIPAL	2,640,000	2,925,000	2,925,000	3,235,000		3,585,000
5110	620	REDEMPTION OF INTEREST	3,499,456	3,389,686	3,390,000	3,260,000		3,090,000
Sub-Totals for Long-Term Debt Service			6,139,456	6,314,686	6,315,000	6,495,000		6,675,000
Unappropriated Ending Reserve								
7000	820	RESERVE FOR NEXT YEAR	290,256	262,814	150,000	75,000		50,000
Sub-Totals for Unappropriated Ending Reserve			290,256	262,814	150,000	75,000		50,000
Grand Totals			6,429,712	6,577,500	6,465,000	6,570,000		6,725,000

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

SCHEDULE OF GENERAL OBLIGATION BOND REDEMPTION AND INTEREST REQUIREMENTS
June 30, 2015

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
2014-15	0	0		3,235,000	3,257,506	5.19%	3,235,000	3,257,506	6,492,506
Remaining Payments:									
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>\$ 59,705,000</u>	<u>\$ 19,817,648</u>		<u>\$ 59,705,000</u>	<u>\$ 19,817,648</u>	<u>79,522,648</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	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	Proposed, Approved & Adopted 2015-16
From Local Sources							
01510	INTEREST ON INVESTMENTS	11,763	11,994	6,692	5,000	5,000	5,000
01920	DONATIONS	0	0	528,523	530,000	450,000	450,000
01990	MISCELLANEOUS	6,720,166	9,653	1,500,000	0	0	0
Sub-Totals From Local Sources		6,731,929	21,647	2,035,215	535,000	455,000	455,000
Intermediate Sources							
02170	CLACK ESD SB 1149	457,040	222,034	128,240	525,000	525,000	425,000
02190	CONSTRUCTION EXCISE TAX	352,168	264,179	416,028	350,000	350,000	450,000
Sub-Totals from Intermediate Sources		809,208	486,213	544,268	875,000	875,000	875,000
From Other Sources							
05100	LONG-TERM DEBT PROCEEDS	0	0	0	0	6,950,000	0
05400	BEGINNING FUND BALANCE	435,002	2,346,099	1,181,864	2,300,001	1,500,001	1,500,001
Sub-Totals from Other Sources		435,002	2,346,099	1,181,864	2,300,001	8,450,001	1,500,001
Grand Totals		7,976,139	2,853,959	3,761,347	3,710,001	9,780,001	2,830,001

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

Function Series	Function Description	Actual 2012-13	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	2014-15 FTE	Proposed, Approved & Adopted 2015-16	2015-16 FTE
1000	Instruction	8,971	0	50,000	50,000		150,000	
2000	Support Services	0	0	50,000	50,000		100,000	
4000	Facilities Acquisition & Const	298,199	1,552,569	1,550,000	2,390,000	0.00	1,390,000	2.00
5100	Debt Service	1,364,925	649,925	375,000	6,805,000		705,000	
5200	Transfers	0	0	1	1		1	
6000	Contingency	0	0	250,000	250,000		250,000	
7000	Unappropriated Ending	1,181,864	1,558,853	1,435,000	235,000		235,000	
Grand Totals		2,853,959	3,761,347	3,710,001	9,780,001	0.00	2,830,001	2.00

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

Object Series	Object	Actual 2012-13	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	2014-15 FTE	Proposed, Approved & Adopted 2015-16	2015-16 FTE
100	Salaries	0	0	25,000	25,000	0.00	200,000	2.00
200	Associated Payroll Costs	0	0	10,000	10,000		100,000	
300	Purchased Services	42,477	768,325	365,000	365,000		365,000	
400	Materials and Supplies	4,060	10,177	50,000	50,000		50,000	
500	Capital Outlay	252,433	767,611	1,200,000	2,040,000		925,000	
600	Other Objects	1,373,125	656,381	375,000	6,805,000		705,000	
700	Transfers	0	0	1	1		1	
800	Planned Reserve	1,181,864	1,558,853	1,685,000	485,000		485,000	
Grand Totals		2,853,959	3,761,347	3,710,001	9,780,001	0.00	2,830,001	2.00

Lake Grove Park - Component Unit - Revenues by Source

Object Series	Description	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	Proposed, Approved & Adopted 2015-16
From Local Sources							
01111	CURRENT YEARS	157,490	162,452	168,390	166,000	171,000	180,000
01112	PRIOR YEARS	4,021	4,567	4,974	5,000	5,000	5,000
01510	INTEREST ON INVESTMENTS	9	2	23	100	100	100
01750	CONCESSION SALES-SWIMMING	15,304	18,404	16,781	14,900	14,900	14,900
Sub-Totals From Local Sources		176,824	185,425	190,168	186,000	191,000	200,000
From Other Sources							
05400	BEGINNING FUND BALANCE	74,100	123,618	147,395	135,000	160,000	210,000
Sub-Totals From Other Sources		74,100	123,618	147,395	135,000	160,000	210,000
Grand Totals		250,924	309,043	337,563	321,000	351,000	410,000

Lake Grove Park - Component Unit - Expenditures by Object

Object Series	Object	Actual 2012-13	Actual 2013-14	Budgeted 2013-14	Budgeted 2014-15	2014-15 FTE	Proposed, Approved & Adopted 2015-16	2015-16 FTE
100	Salaries	73,477	71,200	83,000	83,000	2.00	83,000	2.00
200	Associated Payroll Costs	10,063	8,992	15,000	15,000		15,000	
Sub-Totals for Personal Services		83,540	80,192	98,000	98,000	2.00	98,000	2.00
300	Purchased Services	24,623	25,950	30,000	35,000		36,000	
400	Materials and Supplies	14,899	14,542	16,000	21,000		21,000	
600	Other Objects	21,502	25,367	24,000	24,000		30,000	
Sub-Totals for Materials & Services		61,024	65,859	70,000	80,000		87,000	
500	Capital Outlay	17,084	638	10,000	10,000		25,000	
800	Planned Reserve	147,395	190,874	143,000	163,000		200,000	
Grand Totals - Community Programs		309,043	337,563	321,000	351,000	2.00	410,000	2.00
Salary Allocation:								
	Contracted Positions	14,686	14,832	16,000	16,000	2.00	16,000	2.00
	Extra Duty/Hourly	58,791	56,368	67,000	67,000		67,000	
	Total Salaries	73,477	71,200	83,000	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 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 2015-16 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 \$6,600,000, and

WHEREAS, the Lake Oswego School District Legal Budget Committee has held public meetings on the proposed 2015-16 fiscal year budgets.

NOW THEREFORE, BE IT RESOLVED that the Legal Budget Committee of Lake Oswego School District hereby approves the budget for 2015-16 in a total sum of \$95,505,002 for the District and \$410,000 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 2015-16 to be \$41,400,000 for the District General Fund and \$190,000 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, 2015 and approves taxes imposed for the District Debt Service Fund in the amount of \$6,600,000.

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 2015-16 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	\$6,600,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$6,600,000
TOTAL RATE/TAXES	\$5.8607 per \$1000	\$.042 per \$1000	\$6,600,000

Resolution Approving the Budget

Page 2

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2015, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

100 GENERAL FUND

1000	Instruction	\$40,160,000
2000	Support Services	21,635,000
4000	Facilities Acquisition Services	1
5100	Debt Service	3,450,000
5200	Interfund Transfers	225,000
6000	Contingency	1,000,000
	Total General Fund Appropriations	\$66,470,001

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	\$3,071,000
5100	Debt Service	70,000
	Total Community Services Fund Appropriations	\$3,141,000

207 STUDENT ACTIVITY FUNDS

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

301 DEBT SERVICE FUND

5100	Debt Service	\$6,675,000
	Total Debt Service Fund Appropriations	\$6,675,000

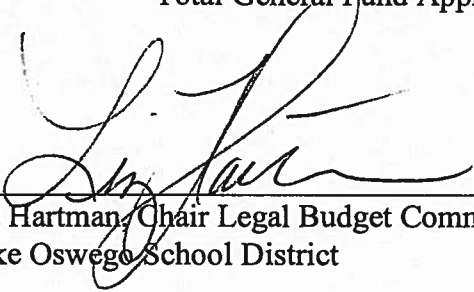
406 CAPITAL PROJECTS FUND

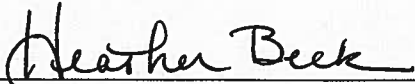
1000	Instruction	\$150,000
2000	Support Services	100,000
4000	Facilities Acquisition & Const.	1,390,000
5100	Debt Service	705,000
5200	Interfund Transfers	1
6000	Contingency	250,000
	Total Capital Projects Fund Appropriations	\$2,595,001

LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$98,000
Materials & Services	87,000
Capital Outlay	25,000
Total General Fund Appropriations	\$210,000


Liz Hartman, Chair Legal Budget Committee
Lake Oswego School District


Dr. Heather Beck, Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: May 6, 2015

RESOLUTION ADOPTING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and approved the 2015-16 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, with the General Fund's Supporting Services and Debt Services appropriation amounts modified to reflect the two budget adjustments that were recommended at the June 1 Board meeting, 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 \$6,600,000, and

WHEREAS, the Lake Oswego School District Board of Directors held public hearings on the approved 2015-16 fiscal year Park budget and the 2015-16 fiscal year District Budget on June 1, 2015.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of Lake Oswego School District hereby adopts the budget for 2015-16 in a total sum of \$98,055,002 for the District and \$410,000 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 2015-16 to be \$41,400,000 for the District General Fund and \$190,000 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, 2015 and approves taxes imposed for the District Debt Service Fund in the amount of \$6,600,000.

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 2015-16 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	\$6,600,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$6,600,000
TOTAL RATE/TAXES	\$5.8607 per \$1000	\$.042 per \$1000	\$6,600,000

Resolution Adopting the Budget
Page 2

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2015, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

100 GENERAL FUND

1000	Instruction	\$40,160,000
2000	Support Services	22,035,000
4000	Facilities Acquisition Services	1
5100	Debt Service	5,600,000
5200	Interfund Transfers	225,000
6000	Contingency	1,000,000
	Total General Fund Appropriations	\$69,020,001

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	\$3,071,000
5100	Debt Service	70,000
	Total Community Services Fund Appropriations	\$3,141,000

Resolution Adopting the Budget
Page 3

207 STUDENT ACTIVITY FUNDS

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

301 DEBT SERVICE FUND

5100	Debt Service	\$6,675,000
	Total Debt Service Fund Appropriations	\$6,675,000

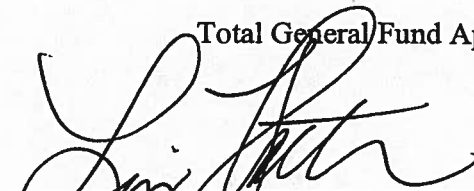
406 CAPITAL PROJECTS FUND

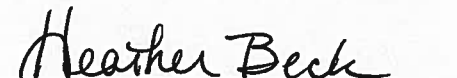
1000	Instruction	\$150,000
2000	Support Services	100,000
4000	Facilities Acquisition & Const.	1,390,000
5100	Debt Service	705,000
5200	Interfund Transfers	1
6000	Contingency	250,000
	Total Capital Projects Fund Appropriations	\$2,595,001

LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$98,000
Materials & Services	87,000
Capital Outlay	25,000
Total General Fund Appropriations	\$210,000


Liz Hartman, School Board Chair
Lake Oswego School District


Dr. Heather Beck, Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: June 8, 2015



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

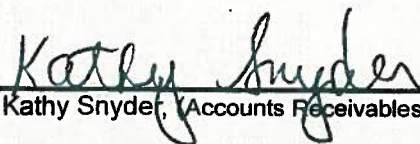
AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS I, Kathy Snyder, being the first duly sworn, depose and say that I am the Accounts Receivables 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
 LOR13200**

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

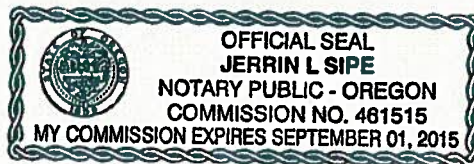
1 week in the following issue:
April 9, 2015


 Kathy Snyder, (Accounts Receivables Manager)

Subscribed and sworn to before me this April 9, 2015.


 NOTARY PUBLIC FOR OREGON
 My commission expires Sept 1, 2015

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



Size: 2 x 3.25"
 Amount Due: \$58.83*
 *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, 2015 to June 30, 2016 will be held at the Administration Building, 2455 SW Country Club Road, Lake Oswego, Oregon. The meeting will take place on the **22th of April, 2015, at 7:00 p.m.** The purpose of the meeting is to receive the budget message and document of the district and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained at the time of the meeting or thereafter at the Administration Building between the hours of 8:00 a.m. and 4:00 p.m. on regular work days.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. This notice is also available on or after April 10, 2015 at the district's website:
http://www.edline.net/pages/Lake_Oswego_School_District.
 Publish 04/09/2015.

LOR13200



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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 – Lake Grove
 Park District
 LOR13219**

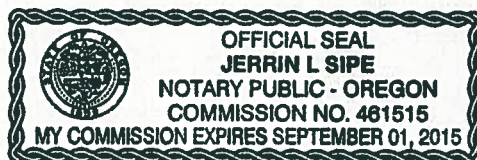
A copy of which is hereto annexed, was published in the entire issue of said newspaper for **1** week in the following issue:
May 21, 2015

Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this May 21, 2015.

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

Acct#134036
PO #153401
 Lake Oswego Schools
Attn: Brenda Hanson
 PO Box 70
 Lake Oswego OR 97034-2024



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

FORM LB-1 NOTICE OF BUDGET HEARING

A public meeting of the Lake Grove Park District will be held on June 1, 2015 at 6:00 pm at 2455 SW Country Club Rd., Lake Oswego, Oregon. The meeting is to discuss the budget for the fiscal year beginning July 1, 2015 as approved by the Lake Oswego School District Board. A copy of the budget may be inspected or obtained at the above address, between the hours of 8 a.m. and 5 p.m. during the 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@lgsd.org

FINANCIAL SUMMARY - RESOURCES		
TOTAL OF ALL FUNDS	Actual Amount 2013-14	Adopted This Year
Beginning Fund Balance/Net Working Capital	147,395	
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	16,781	
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	23	
Property Taxes Estimated to be Received	173,364	
Total Resources	337,563	

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION	
Personnel Services	80,192
Materials and Services	65,859
Capital Outlay	638
Debt Service	0
Interfund Transfers	0
Contingencies	0
Special Payments	0
Unappropriated Ending Balance and Reserved for Future Expenditure	190,874
Total Requirements	337,563

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM	
Name of Organizational Unit or Program	FTE for that unit or program
General Fund - Park Operations	146,689
FTE	2
Non-Departmental / Non-Program	190,874
FTE	2
Total Requirements	337,563
Total FTE	2

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

The 2015-16 budget is largely status quo excepting some planned equipment upgrades. The Park's operating season is from mid-May to mid-October. 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
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,	Estimated Debt Outstanding 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 or add lines as needed.

Publish 05/21/2105.

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, 2015 to June 30, 2016 will be held at the Administration Building, 2455 SW Country Club Road, Lake Oswego, Oregon. The meeting will take place on the 22th of April, 2015, at 7:00 p.m. The purpose of the meeting is to receive the budget message and document of the district and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained at the time of the meeting or thereafter at the Administration Building between the hours of 8:00 a.m. and 4:00 p.m. on regular work days.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. This notice is also available on or after April 10, 2015 at the district's website: http://www.edline.net/pages/Lake_Oswego_School_District.

150-504-075-1 (Rev. 10-14)

(Publish April 9, 2015)

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 1, 2015 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, 2015 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 2013-14	Adopted Budget This Year 2014-15	Approved Budget Next Year 2015-16
Beginning Fund Balance	\$7,946,379	\$8,320,001	\$9,420,001
Current Year Property Taxes, other than Local Option Taxes	33,837,868	34,410,000	35,850,000
Current Year Local Option Property Taxes	5,647,805	6,280,000	7,250,000
Other Revenue from Local Sources	14,202,121	13,063,000	12,938,000
Revenue from Intermediate Sources	599,631	1,626,000	1,726,000
Revenue from State Sources	22,914,899	24,300,000	25,850,000
Revenue from Federal Sources	1,752,424	2,266,000	2,236,000
Interfund Transfers	27,747	350,001	225,001
All Other Budget Resources	7,875	6,960,000	10,000
Total Resources	\$86,936,749	\$97,575,002	\$95,505,002

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$33,991,560	\$36,449,297	\$38,462,690
Other Associated Payroll Costs	17,696,173	19,624,828	19,690,604
Purchased Services	8,439,497	8,416,819	9,321,043
Supplies & Materials	5,795,971	6,540,907	6,230,358
Capital Outlay	915,458	2,810,319	1,476,200
Other Objects (except debt service & interfund transfers)	514,984	477,831	509,106
Debt Service*	10,302,746	16,975,000	11,205,000
Interfund Transfers*	27,747	350,001	225,001
Operating Contingency	0	1,250,000	1,250,000
Unappropriated Ending Fund Balance & Reserves	9,252,613	4,680,000	7,135,000
Total Requirements	\$86,936,749	\$97,575,002	\$95,505,002

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$41,178,239	\$44,932,000	\$46,830,000
FTE	444.98	449.57	454.98
2000 Support Services	20,624,395	22,019,000	22,616,000
FTE	144.75	145.53	146.11
3000 Enterprise & Community Service	3,982,045	4,901,000	4,776,000
FTE	37.85	28.51	28.76
4000 Facility Acquisition & Construction	1,568,964	2,468,001	1,468,001
FTE	0	0	2
5000 Other Uses	0	0	0
5100 Debt Service*	10,302,746	16,975,000	11,205,000
5200 Interfund Transfers*	27,747	350,001	225,001
6000 Contingency	0	1,250,000	1,250,000
7000 Unappropriated Ending Fund Balance	9,252,613	4,680,000	7,135,000
Total Requirements	\$86,936,749	\$97,575,002	\$95,505,002
Total FTE	627.58	623.61	631.85

* 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, elimination of the three furlough days in 2015-16, and additional revenues and costs for the implementation of full-day kindergarten for all kindergarten classes. 2013-14 FTE is as of 10/1/13 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 10 FTE for the the 2014-15 and 2015-16 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	\$6,400,000	\$6,500,000	\$6,600,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1, 2015	Estimated Debt Authorized, But Not Incurred on July 1, 2015
General Obligation Bonds	\$59,705,000	\$0
Other Bonds	\$32,699,175	\$0
Other Borrowings	\$8,611,742	\$0
Total	\$101,015,917	\$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 1, 2015 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, 2015 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 2013-14	Adopted Budget This Year 2014-15	Approved Budget Next Year 2015-16
Beginning Fund Balance/Net Working Capital	147,395	160,000	210,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	16,781	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	23	5,100	5,100
Property Taxes Estimated to be Received	173,364	171,000	180,000
Total Resources	337,563	351,000	410,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	80,192	98,000	98,000
Materials and Services	65,859	80,000	87,000
Capital Outlay	638	10,000	25,000
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	190,874	163,000	200,000
Total Requirements	337,563	351,000	410,000

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
General Fund - Park Operations	146,689	188,000	210,000
FTE	2	2	2
Non-Departmental / Non-Program	190,874	163,000	200,000
FTE			
Total Requirements	337,563	351,000	410,000
Total FTE	2	2	2

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The 2015-16 budget is largely status quo excepting some planned equipment upgrades. 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 .042 per \$1,000)	.042	.042	.042
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS

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

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

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

FORM ED-50 2015-2016

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 District No. 7J 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</small>	<u>June 25, 2015</u> <small>Date Submitted</small>
<u>Stuart Ketzler</u> <small>Contact Person</small>	<u>Exec. 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.

- 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		Excluded from Measure 5 Limits Amount of Levy
		Rate	-or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.4707		
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.			\$6,600,000
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.			\$6,600,000

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 5, 2013	2015-16	2019-20	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
2015-2016**

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 District No. 7J has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

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

County Name

<u>PO Box 70</u>	<u>Lake Oswego</u>	<u>OR</u>	<u>97034</u>	<u>June 25, 2015</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>Zip</small>	<small>Date Submitted</small>
<u>Stuart Ketzler</u>	<u>Exec. Director of Finance</u>	<u>503-534-2000</u>	<u>ketzlers@loswego.k12.or.us</u>	
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>	<small>Contact Person E-mail</small>	

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.		\$6,600,000
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.		\$6,600,000

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 5, 2013	2015-16	2019-20	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 2015-2016

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 District No. 7J has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

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

County Name

<u>PO Box 70</u>	<u>Lake Oswego</u>	<u>OR</u>	<u>97034</u>	<u>June 25, 2015</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>Zip</small>	<small>Date Submitted</small>
<u>Stuart Ketzler</u>	<u>Exec. Director of Finance</u>	<u>503-534-2000</u>		<u>ketzlers@loswego.k12.or.us</u>
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>		<small>Contact Person E-mail</small>

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		Excluded from Measure 5 Limits Amount of Levy
		Rate	-or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.4707		
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.			\$6,600,000
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.			\$6,600,000

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 5, 2013	2015-16	2019-20	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	3,585,000.00	3,089,770.00	6,674,770.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total A			6,674,770.00

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)			6,674,770.00

Total Bonds

Total A	=	<u>\$6,674,770.00</u>	=	Allocation %	=	Bond Levy	=	<u>\$6,600,000</u> (enter on line 4a on the front)
Total A + B	=	<u>\$6,674,770.00</u>		100%		<u>\$6,600,000</u>		
 Total B	=	<u>\$0.00</u>	=	Allocation %	B	Bond Levy	=	<u>\$0</u> (enter on line 4b on the front)
Total A + B	=	<u>\$0.00</u>		0 %		<u>\$0</u>		
							Total Bond Levy	<u>\$6,600,000</u> (enter on line 4c on the front)

Example - Total Bond Levy = \$5,000

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

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

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

FORM LB-50 2015-2016

To assessor of Clackamas County

Check here if this is an amended form.

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

The Lake Grove Park District Name has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Clackamas County Name County. The property tax, fee, charge or assessment is categorized as stated by this form.

PO Box 70 <small>Mailing Address of District</small>	Lake Oswego <small>City</small>	OR <small>State</small>	97034 <small>ZIP code</small>	June 25, 2015 <small>Date</small>
Stuart Ketzler <small>Contact Person</small>	Exec. Director of Finance <small>Title</small>	503-534-2000 <small>Daytime Telephone</small>	ketzlers@loswego.k12.or.us <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: TAXES TO BE IMPOSED

		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	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
2. Local option operating tax	2	0	
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 = 0 = Allocation % **X** Bond Levy = 0 (enter on line 5a on the front)

Total A + B = 0 - % 0

Total B = 0 = Allocation % **X** Bond Levy = 0 (enter on line 5b on the front)

Total A + B = 0 0.00 % 0

Total Bond Levy 0 (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)

	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 = \$ 3,818.00 (enter on line 5a on the front)

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

Total B = \$ 3,050.00 = Allocation % **X** Bond Levy = \$ 1,182.00 (enter on line 5b on the front)

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

Total Bond Levy \$ 5,000.00 (enter on line 5c on the front)