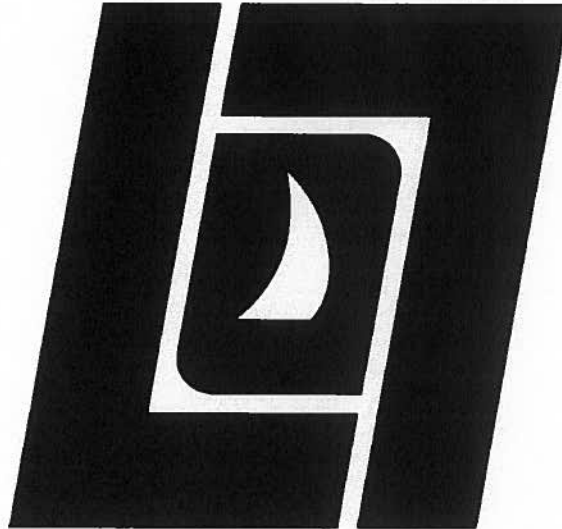


LAKE OSWEGO SCHOOL DISTRICT 7J

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



2016-17

(For the Fiscal Year Ending June 30, 2017)

ADOPTED BUDGET

Prepared by the Business Services Department

Stuart Ketzler, Sr. Executive Director of Finance

Budget Message

Executive Summary

The pages that follow include the full budget message and detail for the 2016-17 proposed and approved budget, which marks the first three-year period since the early part of this millennium that the district is able to not only maintain its current service level, but also improve on it with targeted additional investments. This is due in no small part to improvements and stability in state funding, but more significantly is due to substantial improvements in revenues from the district's voter approved local option property tax levy. Local option property tax revenues are expected to be \$9.1 million in fiscal year 2016-17, an increase over the \$8.7 million expected in 2015-16 and the \$7.5 million received in 2014-15. These are all significantly higher than the \$5.9 million of local option property tax revenues received in 2013-14.

There is much that the Lake Oswego School District is rightfully proud of and thankful for – we enjoy great community support, our students regularly perform at or among the highest of all students in Oregon, and the district was ranked #1 nationally in 2015 by StartClass, an education research website. However, there is no mistaking that much has been lost in Lake Oswego School District as a result of property tax Measures 5 and 50 - passed in the 1990s -- both of which reduced property taxes statewide. A significant additional pernicious effect of both measures is the shift in funding for schools to primarily state funds derived largely from income taxes has introduced significant volatility in school funding. School funding has also declined as a percent of the state budget as it must also compete with the state's funding of its public safety, social and health service obligations.

The effects of Measures 5 and 50, coupled with the funding reductions and long recovery from the Great Recession, have contributed to a significant list of deferred capital maintenance items. A complete Facility Condition Assessment delivered in 2015 estimated district-wide deferred maintenance at a construction cost of \$51 million, and included seismic assessments that, if all buildings were brought to or above current seismic code, would cost an additional \$47 million, for \$98 million in total. To address these issues and provide other improvements to our facilities, the Lake Oswego School District is currently focused on developing a long-term bond program and bond measure referral that is expected for the November 2016 election. Additionally, much planning and work continues around improving and building on the targeted investments and program enhancements made within the last several years to ensure our programs meet the educational needs of all students and to allow us to better fulfill our Mission Statement and Goals adopted in our three year strategic plan in 2014:

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

Other than the targeted investments, the approved 2016-17 budget is largely status quo, with increases in certain costs, primarily a 2% cost of living increase in salaries and wages as per the recent one-year contract extensions with both of the district's bargaining groups. The district's property tax rates are among the lowest compared to its neighbor districts and will remain essentially flat for 2016-17 compared to 2015-16 tax rates.

Budget Message

Introduction

We are pleased to present the 2016-17 proposed budget, especially as it builds on targeted investments from funding improvements that began with the 2014-15 “turning point” budget, which was the first fiscal year at the end of a state biennial budget cycle since 2007 where state school funding actually improved over the prior year’s and biennium’s state budget allocation. While the Lake Oswego School District is currently focused on developing a long-term bond program and bond measure referral that is expected for the November 2016 election, much planning and work continues around improving and building on the add-backs and program enhancements made within the last several years to ensure our programs meet the educational needs of all students.

There are many things the Lake Oswego School District is rightfully proud of and thankful for – we enjoy great community support and our students regularly perform at or among the highest of all students in Oregon. The district was ranked #1 nationally in 2015 by StartClass, an education research website, all schools continue to receive the highest report card rating from the state of Oregon, and both of our high schools were recently recognized as the top regular high schools in Oregon by U.S. News and World Report. As we look forward to the 2016-17 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, including additional supports for struggling high school students and two Teachers on Special Assignment (TOSA) to improve technology utilization to improve student outcomes and implement the new Next Generation Science Standards. Three additional teachers will also be added at the high schools for more elective opportunities and to comply with an unfunded state mandate to increase high school student seat time requirements. This builds on the improvements made in 2014-15 and 2015-16, most importantly the elimination of furlough days that had been instituted as a cost-savings measure. Three furlough days (four for administrators) had been in place from 2010-11 through 2014-15.

These enhancements are due primarily to a significant improvement in the district’s local option property tax revenues, modest improvements in state funding, and the continued support of the community through donations to the Lake Oswego School District Foundation. Total local option property tax revenues are expected to be \$9.1 million in fiscal year 2016-17, an increase over the \$8.7 million expected in 2015-16 and the \$7.5 million received in 2014-15. These are all significantly higher than the \$5.9 million of local option property tax revenues received in 2013-14.

Approximately 85% of the district’s operating funding is controlled by the state under the State School Fund Grant program, which distributes school funding statewide on essentially a per student basis. Statewide, state K-12 funding increased from \$6.65 billion for the 2013-15 biennium to a \$7.15 billion state allocation for the current 2015-17 biennium, a 7.5% improvement in state funding over the prior biennium, or 3.7% per year. This \$7.15 billion is net of the extra \$220 million statewide allocation to fund the 2015-16 statewide implementation of kindergarten on a full-day basis. Beginning with 2015-16, this statewide investment allowed the district to provide full day kindergarten for all students, eliminating the tuition-based option previously in place.

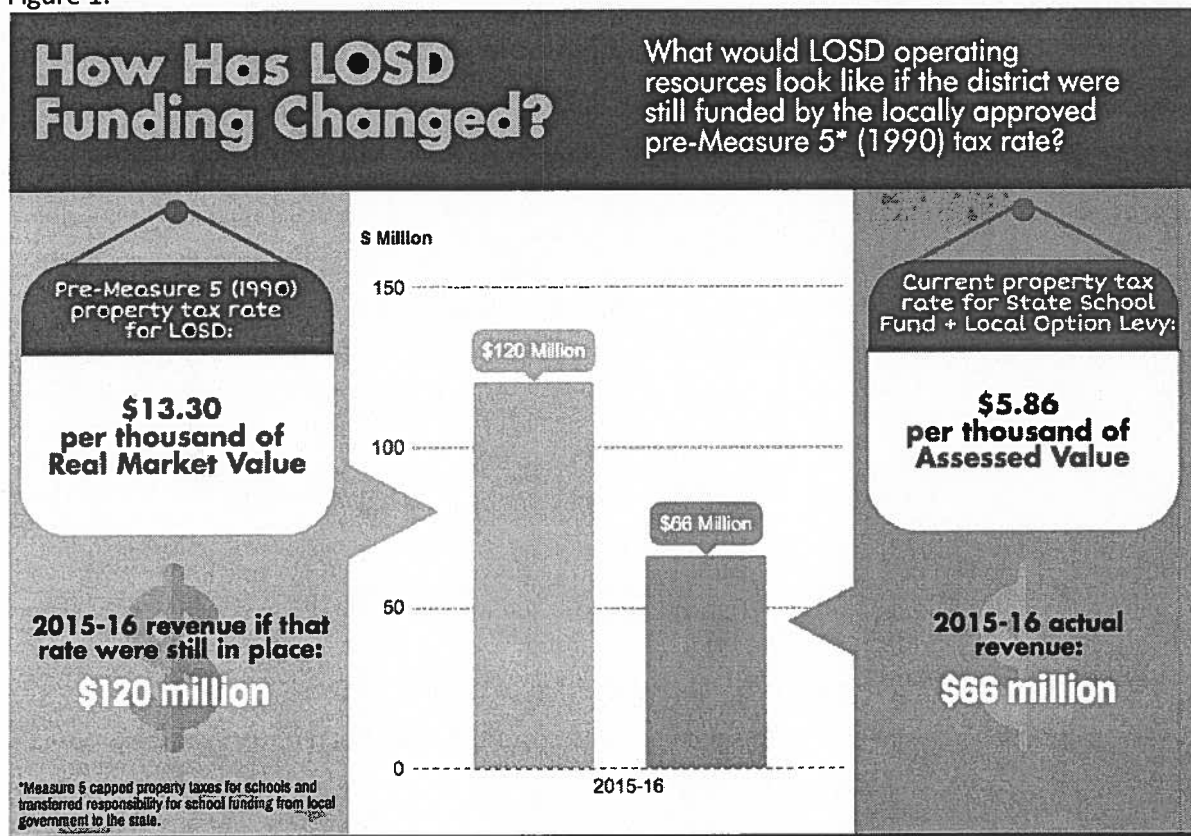
Oregon School Funding Post Measures 5 and 50

While there have been gains in the past several years, there is no mistaking that much has been lost in Lake Oswego School District as a result of Measure 5 (passed in 1990) and Measure 50 (passed in 1998), both of which reduced property taxes statewide. A significant additional pernicious effect of both measures is the shift to state

funds derived primarily from income taxes introduced significant volatility in school funding, and has school funding competing at the state level with the state’s public safety, social and health service obligations.

Many primarily urban and suburban school districts saw reduced school funding in the wake of Measures 5 and 50, which also implemented equalization of education funding across school districts and shifted statewide school funding makeup from approximately 2/3 local property taxes in 1990 to the current approximately 2/3 of education funding from state income taxes. The impact to Lake Oswego has been especially pronounced. As shown in Figure 1, the district received over \$54 million less in operating funds in 2015-16 under the current funding system compared to what the district would have received under the locally approved funding structure in place in 1990. If Lake Oswego still had the same funding structure today as was in place in 1990, it would have raised over \$120 million in local property taxes for operations for this year alone. This stands in stark contrast to the district’s total state and property tax operating funds for this year of \$66 million. Local property tax bills would admittedly be much higher today, but the local property tax rates in effect in 1990 funded our schools at program and service levels that reflected community support and expectations.

Figure 1:



Additionally, with school funding now derived primarily from state income taxes, education funding has become more volatile. As shown in Figure 2, school funding for the district under the State School Fund Grant, referred to as State Formula Revenues, fell precipitously following the 2002 “Dot.Com Bubble” recession and again in the wake of the 2008 Great Recession. This is despite the district’s annual enrollment being relatively flat during that time period. Figure 3 provides annual State School Fund Grant Fund revenues on an Average Daily Membership weighted (ADMw) basis, which is essentially per student; it mirrors the graphics in Figure 2.

More significantly, it took 4 to 6 years before state funding rebounded to pre-recession levels, and 6 to 8 years before funding returned to the new post Measure 5 definition of “adequate.” While it is difficult to calculate the total amount of funding the district has lost as a result of those recessions and the state’s reliance on income taxes for its primary source of operating funds, it is cumulatively more than \$16 million if one assumes simple flat funding following each recession, or more than \$30 million if one assumes that per student funding should grow at a reasonable rate each year.

Figure 2:

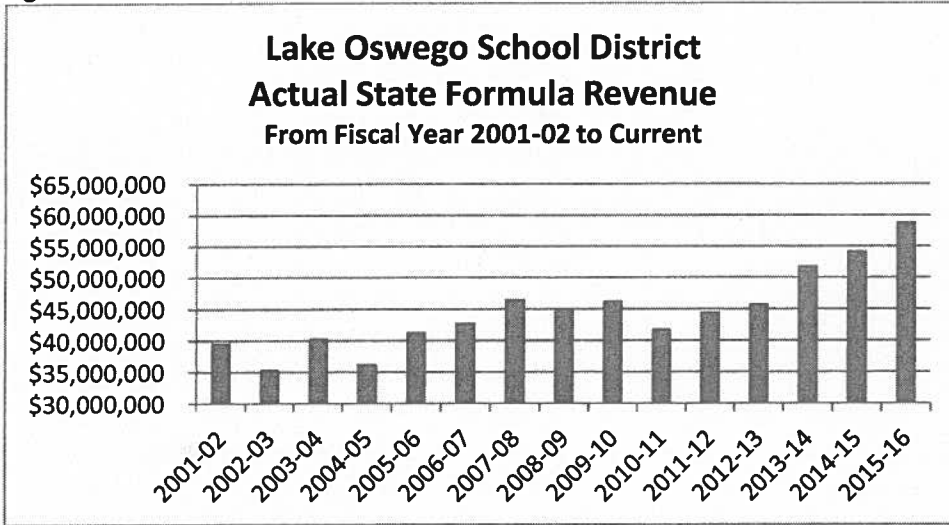
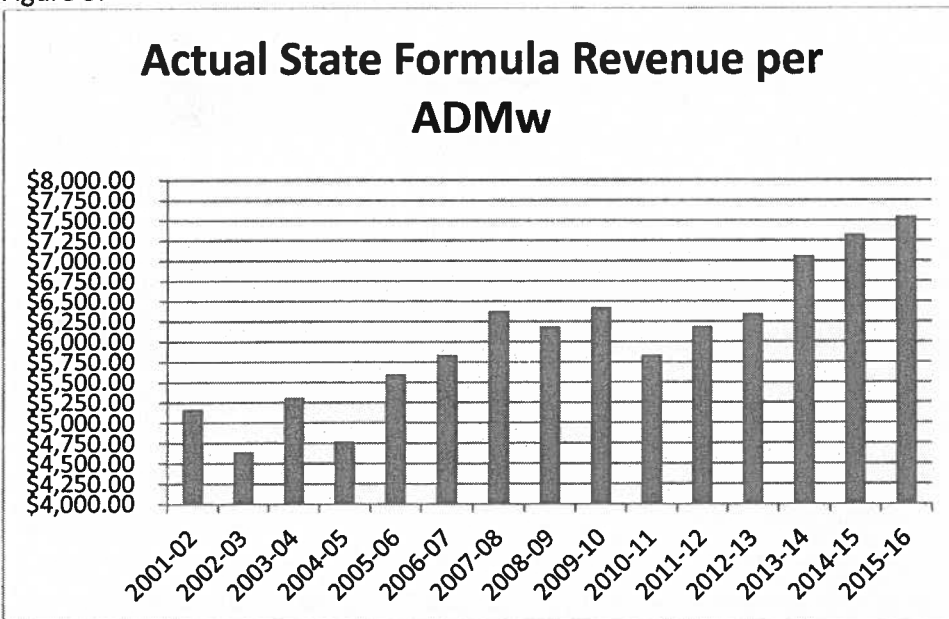


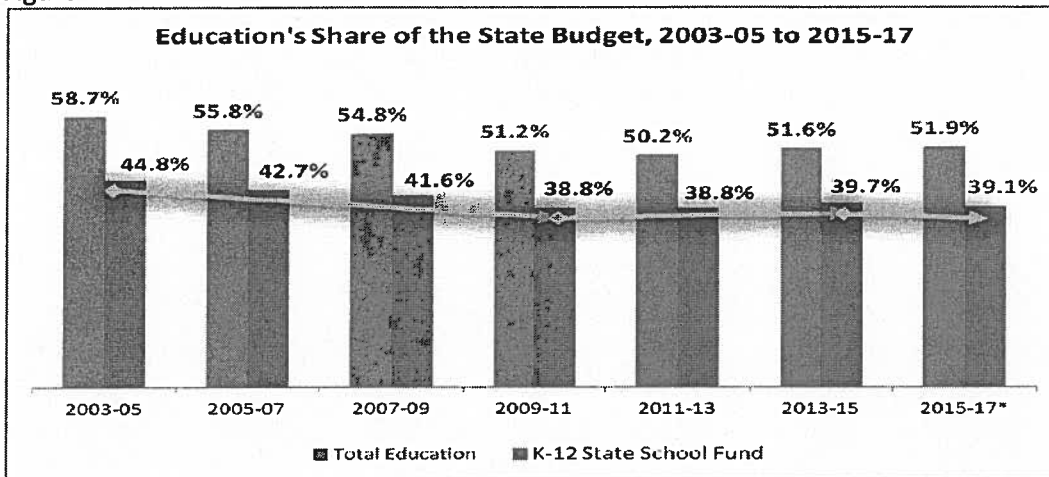
Figure 3:



Finally, as shown in Figure 4, education funding as a percentage of the state’s General Fund budget has not fared well since the 2002 recession, falling from 44.8% for the 2003-2005 biennium to 39.1% for the 2015-17 biennium. For the current biennium, each 1% of the state’s total General Fund budget represents approximately \$190 million per biennium – Lake Oswego receives just over 1% of statewide school funding as its enrollment is

approximately 1% of total statewide enrollment. While many factors have contributed to this relative reduction, a significant factor is the state has mandates in public safety, health and social services that it must fulfill.

Figure 4:



*Projected

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 grants 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 28). At \$24.5 million, the 2014-15 fiscal year was the first year that direct state school funding exceeded the amount received in the 2007-08 fiscal year.

Direct state school funding is expected to exceed \$26 and \$26.5 million in the 2015-16 and 2016-17 fiscal years, respectively. With those revenue improvements, we are pleased to present a balanced 2016-17 budget that builds on the targeted investments implemented beginning with the 2014-15 budget. As noted in that 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 addition to making targeted investments 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.

A summary of the targeted investments for the 2014-15, 2015-16 and 2016-17 school years are as follows:

2014-15 Investments (all implemented and ongoing):

- Full-time Instructional Specialist at each elementary school (previously half time positions)
- Added counseling, physical education and music specialist time at all elementary schools
- Added a data coordinator and research position to improve data analysis

2015-16 Investments (all implemented and planned as ongoing):

- Elimination of the three furlough days (four for administrators) that had been in place since 2010-11
- Implementation of full-day kindergarten on a tuition-free basis for all kindergarten classes
- 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 single-grade first through fourth grade classes, with blended classrooms as needed (cost neutral)
- Added physical education and/or music specialist time at all elementary schools
- Added a .5 Full-Time Equivalent (FTE) Response to Intervention (RTI) teacher specialist at each high school
- Major investments in new math and English language arts curriculum materials
- 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

2016-17 Additional Planned Investments:

- Additional 3 FTE to expand class opportunities at the high schools (necessary to comply with mandated state increase in high school student's seat time requirement to 85% from current 80%)
- Additional 2 FTE for Teachers on Special Assignment (TOSA) to enhance utilization of technology for teacher efficacy and implementation of the Next Generation Science Standards and related curriculum
- Additional .5 FTE RTI teacher specialist at each high school
- Major investments in new world languages curriculum materials
- Upgrade computers for classified staff to increase staff efficacy
- Referral of a General Obligation Bond measure to district voters that, if approved, will allow needed capital investments in our schools and facilities

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 great recession. Even with those increases, the district's class sizes are, on average, among the lowest in the Portland Metro area, at less than 26:1 as an overall average in the elementary schools, less than 29:1 at the junior high schools, and less than 29:1 at the high schools.

Since the early stages of the great recession and the long-term economic downturn that followed, 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.

Capital Investments Post Measures 5 and 50

To address significant facility issues and ensure our schools are educationally adequate for the programs and skills our students will need in the future, funding must be secured for major facility investments. Before Measure 5, general obligation bonds in the district were used almost exclusively for new facilities or major renovations. Operating budgets prior to Measure 5 enabled the school district to not only offer a robust level of programs with low class sizes, they also provided sufficient resources to address many ongoing major maintenance issues. In 1990-91, the district had 68 FTE in its maintenance, custodial and grounds crews. With

almost the same total amount of space, today that number is 36 FTE. The disinvestment in schools has resulted in a growing list of deferred maintenance items, not only locally, but also on a regional and national level. Over the past two years, the district has engaged experts and appointed committees to provide advice and perspective on facility issues:

- A real estate study and appraisals were commissioned to review all elementary and junior high school properties and was completed in April, 2014.
- A Facilities Advisory Committee was appointed in the fall of 2014. Comprised of citizen experts in various aspects of facility planning or construction, the committee presented its report in January, 2015. The report recognized the need for improved facility investments and a GO bond, and made several recommendations to help ensure 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.

More recently, the district began extensive work in preparation for a GO bond measure, which is currently planned for the November 2016 election. The district created a new position in the spring of 2015 for 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.

A complete Facility Condition Assessment (FCA) was commissioned in the summer of 2015 for all district properties and included evaluation of seismic upgrades to bring all facilities up to, or in excess of, current seismic codes. For construction costs alone, the FCA identified \$51 million in deferred maintenance and \$47 million for seismic upgrades to meet or exceed current seismic codes, for \$98 million in total.

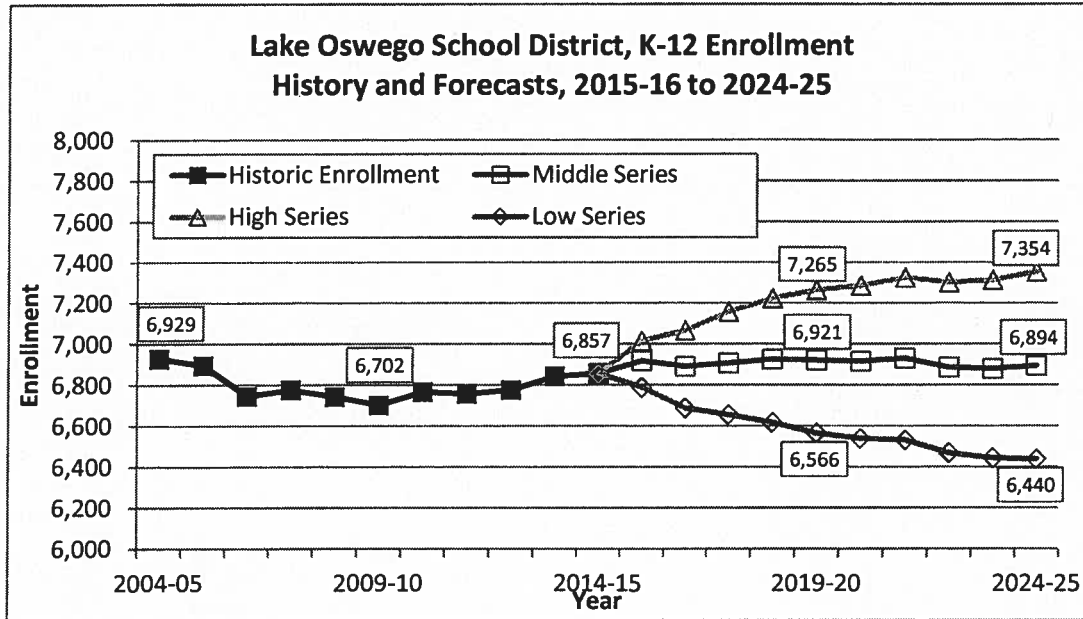
A Long-Range Facility Planning Committee was appointed in the summer of 2015 to ensure that facility investments best position the district to meet its long-term facility needs. This committee issued its report to the School Board in January 2016; the report from this committee is at the district website under the Board Appointed Committees tab under the School Board web page.

A Bond Development Committee was appointed in January 2016 to develop project prioritization recommendations for facility improvements; those should be presented to the School Board in June 2016, with School Board decisions scheduled for July or August 2016. Community input was and will continue to be sought at various times during the process and the district intends to appoint a Citizen Bond Oversight Committee to help ensure projects are completed as intended.

A related element of facility planning is adequate capacity at each school, especially at certain elementary schools and both junior high schools. A full demographic and 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. A summary of actual enrollment and projections under 3 different growth assumptions from the 2014 enrollment study are included at Figure 5. An additional full study based on October 1, 2016 enrollment is being commissioned with delivery expected early in calendar year 2017.

The district's actual enrollment as of October 1, 2015 was 7,023, which most closely matches the high growth series.

Figure 5:



Strategic Considerations

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 2016-17. Chief among them will be the negotiation of new contracts with the district's bargaining groups to replace the current contracts that were both extended for one year and will now expire on June 30, 2017. The current four 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 three following years. Due to the Oregon Supreme Court's reversal in 2015 of PERS reforms enacted in 2013 and recent lower than projected PERS' investment returns, the district's PERS rates will increase effective July 1, 2017, increasing expenditures by over \$1.3 million per year; the exact amount will not be known until late this fall. Additional state mandated seat time and program requirements will also be required beginning with the 2017-18 school year.

In addition to building on the 2014-15 turning point budget, the 2014-15 fiscal year also marked the first completed fiscal year for Superintendent Dr. Heather Beck, our new superintendent effective July 1, 2014. Following a three day planning session with the School Board in the summer of 2014, Dr. Beck worked with her administrative team late that summer to develop a strategic plan to guide major initiatives for the next three years. The plan was updated during the summer of 2015 and 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 and communicating effectively in 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
5. Develop plans for efficient use of building space and capacity for educational programs
6. Revise Long Range Facility Plan (LRFP) with updated Facility Condition Assessment for each district building and plan which meets the requirements of ORS 195.110
7. Produce and execute a Bond Development Plan

Financial Model

On April 4, 2016, the district updated its financial model (page 12) with actual results for fiscal years 2011-12 through 2014-15 and projections for 2015-16 and 2016-17, showing the relationship between general operating revenues and expenditures. The model is based on current data and while still an estimate, it is a more precise estimate than the budget. The 2015-16 budget was prepared a year ago and necessarily includes assumptions, contingency and small amounts of budget capacity for small reasonable increases in costs such as more classroom teachers due to higher than projected enrollment, increased utility costs from unusually cold weather, etc.

The April 4 financial model incorporates projections for revenues and expenditures based on data available as of March 31, 2016, including preliminary Foundation revenue of \$1.5 million for the next fiscal year. The final amount raised for 2016-17 will not be known until this summer. For fiscal year 2015-16 and 2016-17, the most recent district State School Fund Grant formula revenue projections from the Oregon Department of Education were used. The 2015-17 formula revenues are based on a statewide appropriation to K-12 education of \$7.376 billion per the legislative state budget approved in 2015, which will be allocated 49.2%/50.8% to the 2015-16/2016-17 fiscal years. Planned staff additions of 6.5 FTE are in both the financial model and in the proposed 2016-17 budget. Expected cost increases in specific areas, such as the targeted reinvestments as more fully discussed above, are also accounted for in the financial model on page 12 and in the proposed 2016-17 budget.

Special Education Instructional Programs

As reflected on pages 17 and 18, the costs for the instructional components of our Special Education programs have increased beginning in 2015-16. These increases are the result of a higher 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, salary and wage increases of two percent (2%), and step increases for eligible staff. Under a state High Cost Disability (HCD) grant program, a portion of the district's direct special education costs above \$30,000 per student are reimbursed by the state. The reimbursement rate for the HCD grant had recently been as low as approximately 40%, but funding was increased beginning with the 2015-16 fiscal year such that current estimates are an approximate 70% reimbursement rate. HCD grant revenues are shown separately in the financial model but are included in the budget's General Fund's state basic school support revenues as it is a sub-allocation of the State School Fund Grant.

Capital Improvement Projects

For 2016-17, the district has proposed \$350,000 in targeted district capital improvement projects. The largest projects within that total are \$200,000 to replace the lighting systems and controls in the high school auditoriums. The systems have failed at each high school and their replacement will eliminate rental costs in excess of \$10,000 per month. Major efforts for capital improvements continue to be focused on preparing the district for a GO bond informational campaign this summer and fall in anticipation of a measure on the November 2016 ballot. 2015-16 and 2016-17 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. Ongoing debt service is budgeted to service principal and interest payments on the remaining \$6 million of Full Faith and Credit debt resulting from the Lake Oswego High School construction defect repairs. That debt was refinanced in June 2015 and matures in June 2030.

Projected Tax Rates

Maximum District property tax rates are presently \$6.7867 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 remain essentially flat in 2016-17, 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 2015-16 values, the local option levy is projected to raise \$9.1 million in total in 2016-17, roughly \$350,000 more than estimated 2015-16 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 levy authority expires June 2020 following its renewal with a 78% yes vote in the November 2013 General Election. These rates will result in a total General Fund levy of approximately \$43,700,000, of which \$40,230,000 (comprised of \$31,400,000 in regular and \$8,830,000 in local option property taxes) is estimated to be collected in 2016-17. The balance of \$3.47 million is either lost to discounts, compression under Measure 5, or will be collected in future years.

The 2016-17 debt service levy for the 2001 GO bond approved in 2000 is proposed to be \$7,050,000, \$6,700,000 of which is estimated to be collected in 2016-17. The balance is lost to discounts or will be collected in future years. This \$7,050,000 is a \$450,000 increase over the 2015-16 levy and is expected to result in a 2016-17 debt service tax rate of approximately \$0.95 per \$1,000 of assessed value, roughly equivalent to the current rate of \$0.926. 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. The 2001 GO bond matures in 2026; its full payment schedule is at page 52.

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 2015-16 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	\$0.926	\$6.787
West Linn/Wilsonville School District	\$4.868	\$1.500	\$2.867	\$9.235
Riverdale School District	\$3.815	\$1.070	\$2.948	\$7.833
Portland Public School District	\$5.278	\$1.990	\$1.095	\$8.363
Tigard/Tualatin School District	\$4.989	\$1.000	\$1.473	\$7.463
Oregon City School District	\$4.963	\$0	\$1.431	\$6.393
Sherwood School District	\$4.812	\$0	\$3.716	\$8.529
Gladstone School District	\$4.865	\$0	\$4.465	\$9.330
North Clackamas School District	\$4.870	\$0	\$2.371	\$7.241
Beaverton School District	\$4.693	\$1.250	\$2.014	\$7.957

Lake Grove Swim Park (Component Unit)

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 \$200,000 for the Park, \$190,000 of which is estimated to be collected in 2016-17; the balance is lost to discounts or will be collected in future years. Its proposed 2016-17 budget is largely a current service budget, though additional budget authority in purchased services and contingency is proposed in anticipation of a possible remodel or replacement of its bathroom facilities, possibly during the 2017-18 fiscal year.

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 was repeated and even improved in the 2015-16 and 2016-17 proposed budgets. 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 beginning in 2014-15 to \$1 million and then to \$2 million in the 2016-17 approved budget 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 2015-16 and 2016-17 are presently anticipated to be within these parameters.

Dr. Heather Beck, Superintendent
 Stuart Ketzler, Senior Executive Director of Finance and Business Services

Lake Oswego School District
Operating Funds Financial Model (General Fund & Foundation)
Revenues and Expenditures Forecast - \$7.376 Billion for 2015-17
Approved State K-12 Budget & w/ Current Community Support & No Furlough Days
April 4, 2016 Update

	Audited 2011-12	Audited 2012-13	Audited 2013-14	Audited 2014-15	Projected 2015-16 2016-17	
State Budget Biennium	[-----]		[-----]		[-----]	
Local Option Levy (To June 2020)	[-----]		[-----]		[-----]	
LOEA & LOSEA Contracts	[-----]		[-----]		[-----]	
Demographics						
Total Oct. 1 Student Enrollment	6751	6786	6846	6868	7023	7023
ADMw	7197.0	7223.0	7342.9	7375.3	7807.8	7835.1
State Formula Revenues	\$44,393,000	\$45,656,000	\$51,569,000	\$53,973,000	\$56,850,000	\$58,350,000
State High Cost Special Ed Fund	\$148,000	\$210,000	\$298,000	\$293,000	\$550,000	\$550,000
Local Non-Formula Revenue	\$2,917,000	\$3,277,000	\$1,975,000	\$2,477,000	\$2,000,000	\$2,000,000
Total Standard Revenues	\$47,458,000	\$49,143,000	\$53,842,000	\$56,743,000	\$59,400,000	\$60,900,000
Supplemental Revenues						
Local Option	\$6,674,000	\$5,909,000	\$5,883,000	\$7,460,000	\$8,685,000	\$9,050,000
Foundation	\$2,100,000	\$1,700,000	\$1,600,000	\$1,600,000	\$1,200,000	\$1,500,000
City Support	\$2,000,000	\$0	\$0	\$0	\$0	\$0
Federal Stimulus Funds/State Sub-Acct.	\$2,812,000	\$0	\$0	\$0	\$0	\$0
Total w/ Supplemental Revenues	\$61,044,000	\$56,752,000	\$61,325,000	\$65,803,000	\$69,285,000	\$71,450,000
Expenditures						
Total GF & Foundation Salaries & Wages	\$30,237,000	\$30,905,000	\$31,444,000	\$32,577,000	\$34,430,000	\$36,050,000
PERS at Regular Rates	\$7,250,000	\$7,340,000	\$7,900,000	\$8,210,000	\$8,550,000	\$8,910,000
Annual PERS Side Acct Savings	(\$3,145,000)	(\$3,174,000)	(\$3,291,000)	(\$3,400,000)	(\$4,795,000)	(\$5,015,000)
PERS Net of Side A/C Savings	\$4,105,000	\$4,166,000	\$4,609,000	\$4,810,000	\$3,755,000	\$3,895,000
Health & Related Benefits	\$8,456,000	\$9,022,000	\$9,276,000	\$9,576,000	\$10,775,000	\$11,630,000
Other (Primarily FICA)	\$2,693,000	\$2,715,000	\$2,723,000	\$2,814,000	\$2,995,000	\$3,175,000
Total Assoc. Salary Costs	\$15,254,000	\$15,903,000	\$16,608,000	\$17,200,000	\$17,525,000	\$18,700,000
PERS Bond Payments	\$2,730,000	\$2,784,000	\$2,942,000	\$3,101,000	\$3,250,000	\$3,400,000
Total Supplies/Equip/Services	\$9,976,000	\$11,765,000	\$9,453,000	\$11,443,000	\$11,480,000	\$11,980,000
Total Planned Expenditures	\$58,197,000	\$61,357,000	\$60,447,000	\$64,321,000	\$66,685,000	\$70,130,000
Ending Balances						
Revenue/Expenditures Shortfall	\$2,847,000	(\$4,605,000)	\$878,000	\$1,482,000	\$2,600,000	\$1,320,000
Beginning Cash Balance	\$6,486,000	\$9,333,000	\$4,728,000	\$5,606,000	\$7,088,000	\$9,688,000
Ending Cash Balance	\$9,333,000	\$4,728,000	\$5,606,000	\$7,088,000	\$9,688,000	\$11,008,000
Accrued Future Revenues (capped at approximately \$3 million)						
Subsequent Year SSF	\$0	\$0	\$0	\$0	\$0	\$0

Notes to Financial Model:

Projected data is based on many variable assumptions available in March 2016 & are considered approximations. This financial model is based on the latest formal state revenue estimates, which account for our higher enrollment & increased transportation costs. The state estimates are based on the Final State K-12 Ed Budget of \$7.376 billion for the 2015-17 biennium. The forecast periods fully account for the implementation of Full-Day K (FDK) & the elimination of furlough days in this biennium. Except as noted, other staffing & enrollment projections are kept flat to reduce variables.

State Formula Revenue amounts from current ODE estimates with following adjustments (if any):

2011-12 through 2014-15: Audited. 2011-12 one-time sub-account funding is shown separately.

2015-16 SSF based on State March 17, 2016 formal estimate of \$7.376 Billion K-12 Budget for biennium under 49.2/50.8 split

2016-17 SSF based on State March 7, 2016 formal estimate of \$7.376 Billion K-12 Budget for biennium under 49.2/50.8 split

Local Non-Formula Revenues increased in 2014-15 for ESD shared revenues & then reduced \$500,000 effective 2015-16 due to no FDK tuition rev.

Local Option projections based on November 2015 projection from County data and assumes RMV is roughly equal to AV growth thereafter.

Foundation projection for 2015-16 lower than prior years' actuals due to transition gap and improving economy.

3 Furlough Days included as appropriate in all years (Audited) but none for the 2015-17 fiscal years.

For 2015-16, salaries are based on current staffing. Wages include 2% COLA, Steps for eligible staff, projected for final fiscal-year end costs.

For 2016-17, salaries are projected with 2% COLA per recent agreements and with Steps and 6.5 FTE increase over 2015-16 staffing for following:

3 FTE for increased High School Seat Time requirements, 2 for TOSAs, 1 for HS Response to Intervention staff, .5 other.

PERS employer rate at current average of 6.3% effective July 1, 2015. They are estimated to increase 6% or more effective July 1, 2017; the final PERS rate increase will not be known until September 2016.

This analysis separately calculates estimated normal PERS costs and then the annual savings from the district's PERS arbitrage strategy.

Health Costs projected for 2015-16 based on February 2016 enrollment elections and then with a preliminary estimated increase at 7% for 2016-17.

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

Textbook Adoptions included in Supplies as follows: None in 2011-13, \$250,000 in 2013-14, \$1,250,000 for 2014-15 (Math & LA), & \$250,000/year for adoptions in 2015-2017 plus \$250,000 for technology. Modest increases for inflation are also included in 2015-16 and 2016-17.

Major repair & improvement projects at actual of \$1.8 million in 2011-12, \$3 million in 12-13 & \$500,000 each fiscal years 2013-14 through 2014-15 & \$250,000 each year thereafter. If not covered elsewhere, debt service costs for LOH repairs of \$500,000/yr will need to be included beginning in 2017-18.

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General Fund - Revenues by Source

Source	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	Proposed Approved & Adopted 2016-17	
1000 From Local Sources						
01111	CURRENT YEAR'S PROPERTY TAXES	26,828,460	27,752,205	29,102,613	29,600,000	31,400,000
01112	PRIOR YEARS' PROPERTY TAXES	789,645	848,028	668,255	850,000	700,000
01121	LOCAL OPTION PROPERTY TAXES	5,687,035	5,647,805	7,248,108	7,250,000	8,830,000
01122	LOCAL OPTION PRIOR YEAR P. TAXE:	222,026	235,101	212,299	250,000	220,000
01311	TUITION-PUPILS OR PARENTS	552,436	691,335	759,716	200,000	200,000
01315	TUITION-OTHR LEA TRANS ED	790	612	0	60,000	60,000
01510	INTEREST ON INVESTMENTS	120,720	107,947	95,902	100,000	100,000
01710	COCURRIC GATE/ADMISSN FEE	120,944	56,784	58,986	60,000	60,000
01730	COCURRIC PARTICIPATN FEE	505,007	555,658	557,352	550,000	550,000
01740	ASB STUDENT FEES	54,056	97,748	58,824	50,000	50,000
01911	FACILITY RENTAL FEES	0	0	3,000	10,000	10,000
01915	PROPERTY LEASE FEES	312,468	297,155	298,326	300,000	300,000
01920	CONTRIBUTIONS/DONATIONS	9,719	0	0	0	0
01980	INDIRECT COST CHARGES	51,418	49,656	55,966	55,000	55,000
01990	MISCELLANEOUS INCOME	1,192,538	109,826	60,544	100,000	100,000
	Sub-Total From Local Sources	36,447,262	36,449,860	39,179,891	39,435,000	42,635,000
2000 From Intermediate Sources						
02101	COUNTY SCHOOL FUND/OTHER	35,285	645	2,103	5,000	5,000
02102	CESD CHOICE FUNDS	0	0	342,522	450,000	600,000
02200	CESD HANDICAPPED FUNDS	332,480	342,215	180,949	350,000	350,000
	Sub-Total From Intermediate Sources	367,765	342,860	525,574	805,000	955,000
3000 From State Sources						
03101	BASIC SCHOOL SUPPORT	17,566,906	22,294,070	23,802,149	25,280,000	26,300,000
03101	OTHER SSF (NON-RECURRING)	0	0	21,407	0	0
03103	COMMON SCHOOL FUND	609,677	595,435	637,626	650,000	700,000
	Sub-Total From State Sources	18,176,583	22,889,505	24,461,182	25,930,000	27,000,000
4000 From Federal Sources						
04801	FEDERAL FOREST FEES	35,202	34,390	34,241	0	0
	Sub-Total From Federal Sources	35,202	34,390	34,241	0	0
5000 From Other Sources						
05100	FINANCING SOURCES (NET)	0	0	2,137,209	2,150,000	0
05200	INTERFUND TRANSFERS	0	0	0	1	1
05300	SALE/COMP LOSS FXD ASSETS	25,100	7,875	2,375	10,000	10,000
05400	BEGINNING FUND BALANCE	9,332,967	4,727,582	5,606,399	5,800,000	9,750,000
	Sub-Total From Other Sources	9,358,067	4,735,457	7,745,983	7,960,001	9,760,001
	Grand Totals	64,384,879	64,452,072	71,946,871	74,130,001	80,350,001

General Fund - Expenditures

Functi Object	Description	Actual	Actual	Budgeted	15-16	Proposed, Approved	16-17
		2013-14	2014-15	2015-16	FTE	2016-17	FTE
Elementary Programs							
1111 00111	CERTIFICATED SALARIES	6,104,439	6,644,634	7,579,131	116.82	7,995,571	122.57
1111 00112	NONCERTIFICATED SALARIE	581,721	586,285	616,790	25.01	674,264	26.97
1111 00121	CERTIF SALARIES SUBS	340,101	232,366	360,000		360,000	
1111 00122	NONCERTIF SALARIES SUBS	18,699	24,223	20,000		20,000	
1111 00132	LEADERSHIP STIPEND	53,991	57,003	56,400		78,000	
1111 00136	EXTENDED CONTRACTS	6,858	420	26,973		26,973	
1111 00210	PERS	1,077,513	1,139,300	1,049,746		1,039,260	
1111 00220	SOCIAL SECURITY	536,215	570,691	662,437		700,346	
1111 00231	WORKER'S COMP INSURANC	20,484	20,599	25,978		24,716	
1111 00241	HEALTH INSURANCE-CERT	1,639,158	1,739,659	2,044,350		2,392,065	
1111 00242	HEALTH INSURANCE-CLASS	316,543	336,422	437,679		445,070	
1111 00312	INSTR PROG IMPROV-TCHR	363	0	200		200	
1111 00322	REPAIRS/MAINT SERVICES	23,614	27,866	25,356		25,500	
1111 00324	RENTALS	24,547	19,567	34,500		27,703	
1111 00341	TRAVEL LOCAL IN DISTRICT	16	315	400		400	
1111 00390	OTHER PROF/TECH NON INS	5,264	6,420	0		0	
1111 00410	CONSUMABLE SUPPLIES	128,045	122,583	129,873		145,154	
1111 00420	TEXTBOOKS	41,911	827,760	39,850		42,093	
1111 00460	NON CONSUMABLE SUPPLIE	5,192	16,427	10,200		21,100	
1111 00470	COMPUTER SOFTWARE	7,627	9,825	1,000		2,000	
1111 00480	NON CONSUMABLE TECHNC	23,854	28,802	112,146		43,500	
1111 00541	INITIAL/ADDL EQUIPMENT	3,366	0	4,000		4,000	
1111 00550	TECHNOLOGY EQUIPMENT	1,801	1,870	0		24,000	
Sub-Totals for Elementary Programs		10,961,322	12,413,037	13,237,009	141.83	14,091,915	149.54
Jr High Programs							
1121 00111	CERTIFICATED SALARIES	3,832,019	3,801,990	4,030,050	62.09	4,421,442	68.91
1121 00112	NONCERTIFICATED SALARIE	94,923	83,495	93,476	3.63	98,985	3.75
1121 00121	CERTIF SALARIES SUBS	138,809	119,033	140,000		140,000	
1121 00122	NONCERTIF SALARIES SUBS	2,832	1,685	3,000		3,000	
1121 00132	LEADERSHIP STIPEND	45,005	40,654	44,000		50,000	
1121 00136	EXTENDED CONTRACTS	797	138	0		0	
1121 00210	PERS	642,317	622,551	524,070		537,014	
1121 00220	SOCIAL SECURITY	310,359	306,574	329,756		360,577	
1121 00231	WORKER'S COMP INSURANC	11,593	10,849	12,931		12,730	
1121 00241	HEALTH INSURANCE-CERT	1,067,461	1,058,378	1,086,642		1,343,940	
1121 00242	HEALTH INSURANCE-CLASS	56,525	64,698	63,437		62,040	
1121 00312	INSTR PROG IMPROV-TCHR	250	0	0		0	
1121 00322	REPAIRS/MAINT SERVICES	11,305	13,483	5,584		13,376	
1121 00324	RENTALS	20,403	12,995	31,319		22,500	
1121 00341	TRAVEL LOCAL IN DISTRICT	0	1,032	0		0	
1121 00355	PRINTING & BINDING	397	0	0		0	
1121 00390	OTHER PROF/TECH NON INS	500	215	0		0	
1121 00410	CONSUMABLE SUPPLIES	56,402	51,611	58,291		63,190	
1121 00420	TEXTBOOKS	4,529	128,554	20,500		127,563	
1121 00460	NON CONSUMABLE SUPPLIE	1,552	1,533	500		500	
1121 00470	COMPUTER SOFTWARE	14,145	6,758	8,000		16,800	
1121 00480	NON CONSUMABLE TECHNC	39,037	44,413	95,275		64,720	
1121 00541	INITIAL/ADDL EQUIPMENT	7,842	0	0		0	
Sub-Totals for Jr High Programs		6,359,002	6,370,639	6,546,831	65.72	7,338,377	72.66

Func	Object	Description					Proposed,	16-17
			Actual	Actual	Budgeted	15-16	Approved	
			2013-14	2014-15	2015-16	FTE	& Adopted	FTE
							2016-17	
Jr. High Co-curricular								
1122	00112	NONCERTIFICATED SALARIE	19,523	20,257	21,678	0.75	22,112	0.75
1122	00133	COCURRICULAR STIPENDS	135,155	125,037	152,000		152,000	
1122	00210	PERS	21,052	18,339	15,728		15,930	
1122	00220	SOCIAL SECURITY	11,757	11,077	13,286		13,260	
1122	00231	WORKER'S COMP INSURANC	442	429	522		470	
1122	00242	HEALTH INSURANCE-CLASS	5,252	4,911	13,126		12,540	
1122	00322	REPAIRS/MAINT SERVICES	1,259	1,055	1,361		1,361	
1122	00341	TRAVEL LOCAL IN DISTRICT	431	449	0		400	
1122	00389	NON INSTRUCT PROF/TECH	11,607	10,293	14,674		6,925	
1122	00410	CONSUMABLE SUPPLIES	2,597	2,632	2,151		1,030	
1122	00460	NON CONSUMABLE SUPPLIE	152	336	570		570	
Sub-Totals for Jr. High Co-curricular			209,227	194,815	235,096	0.75	226,598	0.75
Junior High Co-curricular Music								
1126	00133	COCURRICULAR STIPENDS	11,727	12,945	18,000		18,000	
1126	00210	PERS	1,702	1,784	2,210		1,648	
1126	00220	SOCIAL SECURITY	863	990	1,378		1,378	
1126	00231	WORKER'S COMP INSURANC	32	35	54		48	
1126	00322	REPAIRS/MAINT SERVICES	55	0	1,366		245	
1126	00410	CONSUMABLE SUPPLIES	3,135	3,201	3,638		2,835	
1126	00420	TEXTBOOKS	1,972	1,746	2,300		2,300	
Sub-Totals for Junior High Co-curricular Music			19,486	20,701	28,946	0.00	26,454	0.00
Sub-Totals for 112X Junior High Programs			6,587,715	6,586,155	6,810,873	66.47	7,591,429	73.41
High School Programs								
1131	00111	CERTIFICATED SALARIES	5,674,282	5,907,018	6,165,592	91.58	6,951,627	102.27
1131	00112	NONCERTIFICATED SALARIE	38,204	43,090	44,970	1.75	46,398	1.75
1131	00121	CERTIF SALARIES SUBS	183,645	147,246	195,000		195,000	
1131	00122	NONCERTIF SALARIES SUBS	8,464	745	5,000		5,000	
1131	00132	LEADERSHIP STIPEND	45,437	51,961	50,000		72,000	
1131	00136	EXTENDED CONTRACTS	1,099	1,890	0		0	
1131	00210	PERS	897,240	949,209	782,922		843,913	
1131	00220	SOCIAL SECURITY	502,453	463,554	494,234		556,157	
1131	00231	WORKER'S COMP INSURANC	16,708	16,359	19,382		19,630	
1131	00233	UNEMPLOYMENT INSURANC	0	-41	0		0	
1131	00241	HEALTH INSURANCE-CERT	1,579,889	1,673,117	1,602,650		1,994,265	
1131	00242	HEALTH INSURANCE-CLASS	20,313	26,065	30,625		28,875	
1131	00322	REPAIRS/MAINT SERVICES	35,921	41,918	15,746		18,720	
1131	00324	RENTALS	41,579	17,808	43,946		46,000	
1131	00341	TRAVEL LOCAL IN DISTRICT	174	1,131	0		0	
1131	00390	OTHER PROF/TECH NON INE	613	10,285	500		0	
1131	00410	CONSUMABLE SUPPLIES	97,449	91,982	106,100		126,393	
1131	00420	TEXTBOOKS	36,479	316,965	90,611		382,938	
1131	00460	NON CONSUMABLE SUPPLIE	1,825	7,642	13,823		13,042	
1131	00470	COMPUTER SOFTWARE	30,181	19,673	21,100		22,600	
1131	00480	NON CONSUMABLE TECHNOC	13,425	21,411	86,002		43,020	
1131	00541	INITIAL/ADDL EQUIPMENT	0	2,621	8,500		6,000	
1131	00550	TECHNOLOGY EQUIPMENT	4,458	0	0		12,500	
Sub-Totals for High School Programs			9,229,838	9,811,649	9,776,703	93.33	11,384,078	104.02
High School Co-curricular								
1132	00112	NONCERTIFICATED SALARIE	81,553	100,310	103,947	2.50	106,026	3.00
1132	00113	ADMINISTRATIVE SALARIES	0	0	0	0.00	196,612	2.00

Functl Object	Description	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	15-16 FTE	Proposed, Approved	16-17 FTE
						& Adopted 2016-17	
1132 00116	SUPERVISORY SALARIES	186,598	189,606	193,482	2.00	0	0.00
1132 00133	COCURRICULAR STIPENDS	730,589	713,013	700,000		700,000	
1132 00136	EXTENDED CONTRACTS	35	2,825	2,000		2,000	
1132 00210	PERS	89,444	92,536	96,942		92,660	
1132 00220	SOCIAL SECURITY	76,093	76,630	76,456		76,855	
1132 00231	WORKER'S COMP INSURAN	2,887	2,783	2,998		2,713	
1132 00240	HEALTH INSURANCE-ADMIN	0	0	0		44,100	
1132 00241	HEALTH INSURANCE-CERT	44,165	46,883	35,000		0	
1132 00242	HEALTH INSURANCE-CLASS	27,412	38,457	52,500		49,500	
1132 00322	REPAIRS/MAINT SERVICES	8,978	11,521	12,000		12,000	
1132 00324	RENTALS	7,391	5,436	4,500		4,500	
1132 00329	LAUNDRY SERVICE	105	0	1,000		1,000	
1132 00342	TRAVEL OUT OF DISTRICT	1,963	2,923	1,150		1,150	
1132 00389	NON INSTRUCT PROF/TECH	65,115	60,250	61,990		64,490	
1132 00410	CONSUMABLE SUPPLIES	25,331	32,773	17,175		16,900	
1132 00460	NON CONSUMABLE SUPPLIE	19,558	11,762	30,785		26,560	
1132 00470	COMPUTER SOFTWARE	999	2,378	1,650		1,650	
1132 00480	NON CONSUMABLE TECHN	0	189	0		0	
1132 00640	DUES AND FEES	37,310	31,769	21,700		26,850	
Sub-Totals for High School Co-curricular		1,405,526	1,422,044	1,415,275	4.50	1,425,566	5.00
High School Co-curricular Music							
1136 00133	COCURRICULAR STIPENDS	40,230	40,786	40,000		40,000	
1136 00210	PERS	5,221	5,954	4,912		3,660	
1136 00220	SOCIAL SECURITY	2,991	3,107	3,060		3,060	
1136 00231	WORKER'S COMP INSURAN	111	109	120		108	
1136 00241	HEALTH INSURANCE-CERT	77	0	0		0	
1136 00329	LAUNDRY SERVICE	0	205	440		440	
1136 00389	NON INSTRUCT PROF/TECH	-200	2,250	0		0	
1136 00410	CONSUMABLE SUPPLIES	603	758	800		800	
1136 00420	TEXTBOOKS	4,411	4,877	6,100		6,100	
1136 00460	NON CONSUMABLE SUPPLIE	0	0	1,000		1,000	
1136 00470	COMPUTER SOFTWARE	140	0	200		200	
b-Totals for High School Co-curricular Music		53,584	58,046	56,632		55,368	
Sub-Totals for 113X High School Programs		10,688,948	11,291,739	11,248,610	97.83	12,865,012	109.02
Regular District-Wide Programs							
1199 00341	TRAVEL LOCAL IN DISTRICT	965	0	3,500		3,500	
Sub-Totals for Regular District-Wide Programs		965	0	3,500		3,500	
Talented and Gifted Programs							
1210 00111	CERTIFICATED SALARIES	180,061	176,266	199,175	3.00	243,034	3.50
1210 00121	CERTIF SALARIES TEMPOR	14,065	1,544	10,000		10,000	
1210 00136	EXTENDED CONTRACTS	68	0	0		0	
1210 00210	PERS	29,682	27,356	25,687		27,697	
1210 00220	SOCIAL SECURITY	14,060	12,962	16,002		19,357	
1210 00231	WORKER'S COMP INSURAN	544	467	628		683	
1210 00241	HEALTH INSURANCE-CERT	57,474	63,589	52,500		68,250	
1210 00341	TRAVEL LOCAL IN DISTRICT	131	129	0		0	
1210 00410	CONSUMABLE SUPPLIES	723	4,811	2,750		2,750	
1210 00420	TEXTBOOKS	0	0	400		400	
1210 00440	PERIODICALS	0	0	200		200	
1210 00640	DUES AND FEES	0	0	400		400	
Sub-Totals for Talented and Gifted Programs		296,808	287,124	307,742	3.00	372,771	3.50

Functi Object	Description	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	15-16 FTE	Proposed, Approved	16-17 FTE
						& Adopted 2016-17	
More Restrictive Programs for Students with Disabilities							
1220 00111	CERTIFICATED SALARIES	407,144	479,094	575,048	9.94	541,572	8.00
1220 00112	NONCERTIFICATED SALARIE	478,927	709,718	767,526	28.46	1,054,828	41.26
1220 00114	SPECIALIST SALARIES	216,480	221,130	225,664	3.15	225,665	3.15
1220 00121	CERTIF SALARIES TEMPOR/	17,172	50,596	24,000		24,000	
1220 00122	NONCERTIF SALARIES TEMI	25,100	67,105	30,000		60,000	
1220 00135	HOME TEACHERS	5,886	13,401	10,000		10,000	
1220 00136	EXTENDED CONTRACTS	11,936	14,316	10,000		20,000	
1220 00210	PERS	168,319	213,990	201,667		206,565	
1220 00220	SOCIAL SECURITY	86,754	116,794	125,631		148,109	
1220 00231	WORKER'S COMP INSURANC	3,354	4,532	4,927		5,632	
1220 00241	HEALTH INSURANCE-CERT	149,205	168,596	169,531		156,000	
1220 00242	HEALTH INSURANCE-CLASS	286,339	341,933	573,563		732,765	
1220 00322	REPAIRS/MAINT SERVICES	199	0	0		0	
1220 00341	TRAVEL LOCAL IN DISTRICT	3,053	5,065	2,800		2,800	
1220 00342	TRAVEL OUT OF DISTRICT	2,695	2,298	0		0	
1220 00371	TUITION DIST IN STATE	2,945	14,959	150,000		150,000	
1220 00373	TUITION PRIVATE SCHOOLS	727,196	895,151	1,000,000		1,000,000	
1220 00389	NON INSTRUCT PROF/TECH	115,935	144,998	100,000		105,200	
1220 00410	CONSUMABLE SUPPLIES	6,292	8,813	2,200		3,900	
1220 00420	TEXTBOOKS	0	0	400		400	
1220 00460	NON CONSUMABLE SUPPLIE	16,600	1,685	3,300		3,300	
1220 00470	COMPUTER SOFTWARE	2,757	21,281	1,500		1,500	
1220 00480	NON CONSUMABLE TECHNOC	1,786	7,374	1,000		61,000	
1220 00541	NEW EQUIPMENT	0	3,168	0		0	
Sub-Totals for More Restrictive Programs/Disabilities		2,736,074	3,505,997	3,978,757	41.55	4,513,236	52.41
More Restrictive Programs - Elementary Access							
1222 00111	CERTIFICATED SALARIES	114,094	111,032	125,723	2.00	116,824	2.00
1222 00112	NONCERTIFICATED SALARIE	136,101	144,260	167,804	6.69	214,913	8.56
1222 00121	CERTIF SALARIES TEMPOR/	1,367	2,830	10,000		10,000	
1222 00122	NONCERTIF SALARIES TEMI	12,979	26,009	10,000		10,000	
1222 00136	EXTENDED CONTRACTS	2,540	3,323	2,000		4,000	
1222 00210	PERS	37,813	36,065	38,747		36,914	
1222 00220	SOCIAL SECURITY	20,040	21,700	24,137		27,213	
1222 00231	WORKER'S COMP INSURANC	787	866	947		961	
1222 00241	HEALTH INSURANCE-CERT	36,676	28,956	35,000		39,000	
1222 00242	HEALTH INSURANCE-CLASS	84,191	77,548	117,031		154,605	
1222 00460	NON CONSUMABLE SUPPLIE	175	0	0		0	
Sub-Totals for Elementary Access		446,763	452,589	531,389	8.69	614,430	10.56
More Restrictive Programs - Transition Ed.							
1223 00111	CERTIFICATED SALARIES	55,544	59,391	63,410	1.00	66,582	1.00
1223 00112	NONCERTIFICATED SALARIE	138,604	140,783	152,676	5.56	103,897	3.75
1223 00121	CERTIF SALARIES TEMPOR/	3,930	1,801	4,000		4,000	
1223 00122	NONCERTIF SALARIES TEMI	8,703	1,237	6,000		6,000	
1223 00136	EXTENDED CONTRACTS	5,496	981	1,000		1,000	
1223 00210	PERS	31,160	31,114	27,886		16,729	
1223 00220	SOCIAL SECURITY	16,027	15,495	17,372		13,884	
1223 00231	WORKER'S COMP INSURANC	625	602	681		490	
1223 00241	HEALTH INSURANCE-CERT	14,364	15,462	17,500		19,500	
1223 00242	HEALTH INSURANCE-CLASS	79,827	71,913	97,344		61,875	
1223 00341	TRAVEL LOCAL IN DISTRICT	794	528	2,450		2,450	

Functi Object	Description	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	15-16 FTE	Proposed, Approved	16-17 FTE
						& Adopted 2016-17	
1223 00351	TELEPHONE/CELL PHONE	581	608	0		0	
1223 00410	CONSUMABLE SUPPLIES	1,549	958	1,500		1,500	
Sub-Totals for Transition Ed.		357,204	340,873	391,819	6.56	297,907	4.75

Less Restrictive Programs For Students with Disabilities

1250 00111	CERTIFICATED SALARIES	1,011,458	928,766	997,461	15.00	1,114,334	16.60
1250 00112	NONCERTIFICATED SALARIE	817,806	756,109	813,166	31.95	695,966	27.88
1250 00121	CERTIF SALARIES TEMPOR/	56,940	62,230	55,000		65,000	
1250 00122	NONCERTIF SALARIES TEMI	66,747	33,191	70,000		50,000	
1250 00132	LEADERSHIP STIPEND	0	0	0		6,000	
1250 00136	EXTENDED CONTRACTS	35,753	35,640	30,000		35,000	
1250 00210	PERS	278,502	261,623	241,379		215,480	
1250 00220	SOCIAL SECURITY	146,434	134,187	150,370		150,423	
1250 00231	WORKER'S COMP INSURANK	5,792	5,290	5,897		5,309	
1250 00241	HEALTH INSURANCE-CERT	235,105	205,834	262,500		323,700	
1250 00242	HEALTH INSURANCE-CLASS	462,965	453,063	558,907		460,020	
1250 00341	TRAVEL LOCAL IN DISTRICT	4,464	3,244	1,500		1,500	
1250 00370	TUITION	845	0	0		0	
1250 00342	TRAVEL OUT-OF-DISTRICT	0	172	1,500		1,500	
1250 00371	TUITION DIST IN STATE	0	55	0		0	
1250 00389	NON INSTRUCT PROF/TECH	1,012	1,094	0		0	
1250 00410	CONSUMABLE SUPPLIES	2,920	17,770	5,500		5,500	
1250 00420	TEXTBOOKS	21	2,872	4,000		4,000	
1250 00440	PERIODICALS	165	0	0		0	
1250 00460	NON CONSUMABLE SUPPLIE	194	534	4,000		4,000	
1250 00470	COMPUTER SOFTWARE	2,731	729	1,000		1,000	
1250 00480	NON CONSUMABLE TECHNC	790	7,842	1,000		22,000	
1250 00541	INITIAL/ADDL EQUIPMENT	0	0	0		1,000	
als for Less Restrictive Programs/Disabilities		3,130,644	2,910,245	3,203,180	46.95	3,161,732	44.48

-Totals for 122X & 1250 Special Ed Programs		6,670,685	7,209,704	8,105,145	103.75	8,587,305	112.20
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Alternative Learning Programs

1280 00111	CERTIFICATED SALARIES	0	0	0	0.00	115,279	2.00
1280 00135	HOME SCHOOL TEACHERS	10,081	20,840	20,000		20,000	
1280 00136	EXTENDED CONTRACTS	0	0	0		5,400	
1280 00210	PERS	757	1,763	1,719		13,030	
1280 00220	SOCIAL SECURITY	761	1,594	1,530		10,762	
1280 00231	WORKER'S COMP INSURANK	30	58	60		380	
1280 00241	HEALTH INSURANCE-CERT	0	0	0		39,000	
1280 00341	TRAVEL LOCAL IN DISTRICT	1,000	2,102	1,800		1,800	
1280 00371	TUITION DIST IN STATE	72,008	101,531	120,000		120,000	
1280 00373	TUITION PRIVATE SCHOOLS	108,198	126,621	50,000		100,000	
1280 00410	CONSUMABLE SUPPLIES	280	1,080	0		0	
1280 00420	TEXTBOOKS	173,783	16,621	2,000		2,000	
1280 00470	COMPUTER SOFTWARE	157,869	98,391	30,000		30,000	
1280 00480	NON CONSUMABLE TECHNC	13,578	9,840	0		0	
Sub-Totals for Alternative Learning Programs		538,345	380,441	227,109	0.00	457,651	2.00

Charter Schools

1288 00360	Charter School Payments	-496	0	10,000		10,000	
Sub-Totals for Charter Schools		(496)	0	10,000		10,000	

Funcnti Object	Description	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	15-16 FTE	Proposed, Approved	16-17 FTE
						& Adopted 2016-17	
English Second Language Programs							
1291 00111	CERTIFICATED SALARIES	117,494	135,962	143,317	2.00	148,086	2.00
1291 00112	NONCERTIFICATED SALARIE	0	0	0	0.00	6,518	0.25
1291 00121	CERTIF SALARIES TEMPOR/	513	600	0		0	
1291 00136	EXTENDED CONTRACTS	4,495	874	1,000		1,000	
1291 00210	PERS	19,577	21,556	17,722		17,864	
1291 00220	SOCIAL SECURITY	9,320	10,339	11,040		11,904	
1291 00231	WORKER'S COMP INSURAN	347	361	433		420	
1291 00241	HEALTH INSURANCE-CERT	27,395	28,836	35,000		39,000	
1291 00242	HEALTH INSURANCE-CLASS	0	0	0		4,125	
1291 00341	TRAVEL LOCAL IN DISTRICT	2,380	672	0		0	
1291 00389	NON INSTRUCT PROF/TECH	0	350	0		0	
1291 00410	CONSUMABLE SUPPLIES	1,833	1,502	0		0	
1291 00460	NON CONSUMABLE SUPPLIE	139	0	1,500		1,500	
1291 00480	NON CONSUMABLE TECHNC	798	0	0		0	
b-Totals for English 2nd Language Programs		184,291	201,052	210,012	2.00	230,417	2.25

Total Instruction	35,928,583	38,369,252	40,160,000	414.88	44,210,000	451.92
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Counseling Programs							
2120 00111	CERTIFICATED SALARIES	802,153	903,777	963,236	14.50	906,150	14.25
2120 00112	NONCERTIFICATED SALARIE	259,855	266,103	277,145	8.88	301,439	9.50
2120 00121	CERTIF SALARIES TEMPOR/	0	19,879	1,000		1,000	
2120 00122	NONCERTIF SALARIES TEMI	4,372	83	4,000		4,000	
2120 00136	EXTENDED CONTRACTS	38,006	32,851	25,000		30,000	
2120 00210	PERS	176,358	192,591	156,004		145,292	
2120 00220	SOCIAL SECURITY	82,732	91,677	97,184		95,058	
2120 00231	WORKER'S COMP INSURAN	3,148	3,362	3,816		3,356	
2120 00241	HEALTH INSURANCE-CERT	214,358	268,884	253,750		277,875	
2120 00242	HEALTH INSURANCE-CLASS	138,247	132,137	155,312		156,750	
2120 00355	PRINTING	339	753	820		2,000	
2120 00389	NON INSTRUCT PROF/TECH	0	325	0		0	
2120 00410	CONSUMABLE SUPPLIES	2,625	1,854	2,220		2,425	
2120 00420	TEXTBOOKS	497	0	150		350	
2120 00460	NON CONSUMABLE SUPPLIE	0	0	200		550	
2120 00470	COMPUTER SOFTWARE	0	2,905	7,230		7,700	
2120 00640	DUES AND FEES	605	510	885		910	
Sub-Totals for Counseling Programs		1,723,295	1,917,691	1,947,952	23.38	1,934,855	23.75

Nursing Services							
2134 00112	NONCERTIFICATED SALARIE	27,980	0	0	0.00	0	0.00
2134 00114	SUPERVISOR SALARIES	67,050	71,299	76,453	1.00	78,507	1.00
2134 00136	EXTENDED CONTRACTS	317	0	500		500	
2134 00210	PERS	14,424	10,438	9,450		7,229	
2134 00220	SOCIAL SECURITY	7,097	5,436	5,887		6,044	
2134 00231	WORKER'S COMP INSURAN	269	187	231		213	
2134 00241	HEALTH INSURANCE-CERT	23,150	20,121	17,500		16,500	
2134 00242	HEALTH INSURANCE-CLASS	6,135	0	0		0	
2134 00341	TRAVEL LOCAL IN DISTRICT	884	1,421	600		600	
2134 00353	POSTAGE	0	0	400		400	
2134 00389	OTHER PROF. SERVICES	0	600	0		0	
2134 00410	CONSUMABLE SUPPLIES	2,145	3,572	2,675		2,675	
2134 00460	NONCONSUMABLE SUPPLIE	0	0	300		300	
Sub-Totals for Nursing Servi		149,451	113,074	113,996	1.00	112,968	1.00

Functi	Object	Description					Proposed,	16-17
			Actual	Actual	Budgeted	15-16	& Adopted	
			2013-14	2014-15	2015-16	FTE	2016-17	FTE
Psychological Services								
2140	00111	CERTIFICATED SALARIES	239,826	215,575	247,674	4.00	275,544	4.00
2140	00136	EXTENDED CONTRACTS	2,098	1,020	2,000		2,000	
2140	00210	PERS	36,883	32,755	30,660		29,023	
2140	00220	SOCIAL SECURITY	18,156	16,263	19,100		21,231	
2140	00231	WORKER'S COMP INSURAN	677	588	749		749	
2140	00241	HEALTH INSURANCE-CERT	68,970	40,665	70,000		78,000	
2140	00312	INSTR PROG IMPROV-TCHR	0	0	400		400	
2140	00341	TRAVEL LOCAL IN DISTRICT	1,316	976	500		500	
2140	00389	OTHER PROF. SERVICES	31,172	37,060	50,000		50,000	
2140	00410	CONSUMABLE SUPPLIES	8,836	1,851	4,000		4,000	
2140	00460	NON CONSUMABLE SUPPLIE	0	0	1,000		1,000	
2140	00470	COMPUTER SOFTWARE	0	239	650		650	
Sub-Totals for Psychological Services			407,934	346,992	426,733	4.00	463,097	4.00
Speech and Hearing Services								
2150	00111	CERTIFICATED SALARIES	363,553	367,075	400,722	6.10	418,604	6.10
2150	00121	CERTIF SALARIES TEMPOR/	5,646	2,744	0		0	
2150	00136	EXTENDED CONTRACTS	3,154	4,019	10,000		10,000	
2150	00210	PERS	49,332	57,888	50,437		45,096	
2150	00220	SOCIAL SECURITY	27,609	27,875	31,420		32,788	
2150	00231	WORKER'S COMP INSURAN	1,044	991	1,232		1,157	
2150	00241	HEALTH INSURANCE-CERT	89,351	97,532	106,750		118,950	
2150	00322	REPAIRS/MAINT SERVICES	0	1,088	200		200	
2150	00341	TRAVEL LOCAL IN DISTRICT	340	1,414	500		500	
2150	00389	NON INSTRUCT PROF/TECH	470	0	0		0	
2150	00410	CONSUMABLE SUPPLIES	5,526	1,237	1,000		1,000	
2150	00420	TEXTBOOKS	0	0	750		750	
2150	00460	NON CONSUMABLE SUPPLIE	0	0	450		450	
Sub-Totals for Speech and Hearing Services			546,025	561,863	603,461	6.10	629,495	6.10
Special Services Administration								
2190	00113	ADMINISTRATIVE SALARIES	115,792	118,089	122,325	1.00	124,772	1.00
2190	00112	NONCERTIFICATED SALARIE	43,979	45,062	47,168	1.00	48,111	1.00
2190	00136	EXTENDED CONTRACTS	27	1,256	1,000		1,000	
2190	00210	PERS	26,346	27,298	20,937		24,019	
2190	00220	SOCIAL SECURITY	12,069	12,454	13,043		13,303	
2190	00231	WORKER'S COMP INSURAN	439	438	511		470	
2190	00240	HEALTH INSURANCE-ADMIN	14,692	17,882	17,500		22,050	
2190	00242	HEALTH INSURANCE-CLASS	15,224	16,369	17,500		16,500	
2190	00290	ADMINISTRATIVE DUES	595	595	1,000		1,000	
2190	00322	REPAIRS/MAINT SERVICES	32	108	0		0	
2190	00324	RENTALS	1,028	995	3,000		3,000	
2190	00341	TRAVEL LOCAL IN DISTRICT	1,554	1,287	1,000		1,000	
2190	00342	TRAVEL OUT OF DISTRICT	6,614	3,779	1,000		1,000	
2190	00353	POSTAGE	588	449	500		500	
2190	00389	OTHER PROF. SERVICES	1,812	19,591	0		0	
2190	00390	OTHER PROF/TECH NON INE	0	1,077	3,000		3,000	
2190	00410	CONSUMABLE SUPPLIES	2,304	2,023	5,000		5,000	
2190	00430	LIBRARY BOOKS	0	0	700		700	
2190	00440	PERIODICALS	90	95	0		0	
2190	00460	NON CONSUMABLE SUPPLIE	428	0	1,000		1,000	
2190	00470	COMPUTER SOFTWARE	3,898	7,714	0		0	
2190	00480	NON CONSUMABLE TECHN	0	915	600		600	
2190	00640	DUES AND FEES	0	0	1,100		1,100	

Functl Object	Description	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	15-16 FTE	Proposed, Approved	16-17 FTE	
						& Adopted 2016-17		
Job-Totals for Special Services Administration		247,511	277,476	257,884	2.00	268,125	2.00	
Instructional Improvement Services								
2210	00116	SUPERVISORY SALARIES	0	68,022	94,024	1.00	96,965	1.00
2210	00113	ADMINISTRATIVE SALARIES	231,587	230,214	246,707	2.00	123,511	1.00
2210	00112	NONCERTIFICATED SALARIE	71,106	68,517	64,727	1.50	73,205	1.75
2210	00121	CERTIF SALARIES TEMPOR/	4,271	5,746	23,700		43,548	
2210	00131	CURRIC DEVELPMT WAGES	54,054	112,174	35,000		75,000	
2210	00136	EXTENDED CONTRACTS	62,621	71,425	109,000		135,839	
2210	00210	PERS	67,113	89,038	71,369		58,239	
2210	00220	SOCIAL SECURITY	32,119	42,066	43,059		41,927	
2210	00231	WORKER'S COMP INSURANC	1,182	1,496	1,690		1,450	
2210	00240	HEALTH INSURANCE-ADMIN	29,289	40,185	52,500		44,100	
2210	00242	HEALTH INSURANCE-CLASS	28,274	32,770	26,250		28,875	
2210	00244	TUITION REIMBURSEMENT-(180,244	229,939	220,000		220,000	
2210	00290	ADMINISTRATIVE DUES	1,190	1,190	1,300		1,300	
2210	00312	INSTR PROG IMPROV-TCHR	50,893	44,341	145,000		147,000	
2210	00322	REPAIRS/MAINT SERVICES	345	2,773	320		320	
2210	00341	TRAVEL LOCAL IN DISTRICT	2,280	2,540	1,780		11,380	
2210	00342	TRAVEL OUT OF DISTRICT	11,751	10,793	6,000		51,750	
2210	00389	NON INSTRUCT PROF/TECH	19,341	6,990	40,000		45,000	
2210	00390	OTHER PROF/TECH NON INE	0	0	2,000		2,000	
2210	00410	CONSUMABLE SUPPLIES	9,395	9,817	25,000		25,000	
2210	00430	LIBRARY BOOKS	458	6,828	2,000		2,000	
2210	00440	PERIODICALS	0	16	500		500	
2210	00460	NON CONSUMABLE SUPPLIE	0	332	3,000		3,000	
2210	00470	COMPUTER SOFTWARE	1,650	17,846	0		1,152	
2210	00480	NON CONSUMABLE TECHNOC	0	337	0		1,049	
2210	00640	DUES AND FEES	262	270	1,500		1,500	
Totals for Instructional Improvement Services		859,425	1,095,665	1,216,426	4.50	1,235,610	3.75	
Media Services								
2220	00112	NONCERTIFICATED SALARIE	278,245	329,595	335,785	11.40	353,655	11.69
2220	00122	NONCERTIF SALARIES TEMI	6,742	5,475	5,800		5,800	
2220	00128	TEXTBOOK WORKERS	7,282	7,377	9,000		9,000	
2220	00136	EXTENDED CONTRACTS	2,310	778	0		0	
2220	00210	PERS	47,198	51,324	42,662		45,339	
2220	00220	SOCIAL SECURITY	21,288	25,699	26,820		28,184	
2220	00231	WORKER'S COMP INSURANC	880	1,072	1,042		997	
2220	00242	HEALTH INSURANCE-CLASS	146,535	176,441	199,066		192,947	
2220	00322	REPAIRS/MAINT SERVICES	7,735	7,590	16,349		15,490	
2220	00410	CONSUMABLE SUPPLIES	7,163	11,566	5,593		6,875	
2220	00420	TEXTBOOKS	795	0	5,400		7,200	
2220	00430	LIBRARY BOOKS	22,965	12,776	18,283		17,503	
2220	00440	PERIODICALS	4,000	3,991	3,991		3,871	
2220	00460	NON CONSUMABLE SUPPLIE	1,041	1,468	2,825		2,150	
2220	00470	COMPUTER SOFTWARE	36,760	26,790	25,351		26,150	
Sub-Totals for Media Services		590,939	662,660	697,967	11.40	715,161	11.69	
Media Specialists								
2221	00111	CERTIFICATED SALARIES	56,475	59,391	63,410	1.00	66,582	1.00
2221	00121	CERTIF SALARIES TEMPOR/	0	0	2,000		2,000	
2221	00132	LEADERSHIP STIPEND	2,578	2,629	3,000		3,000	
2221	00136	EXTENDED CONTRACTS	4,507	5,687	3,000		3,000	
2221	00210	PERS	9,303	9,912	8,769		6,824	

Functl Object	Description	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	15-16 FTE	Proposed, Approved	16-17 FTE
						& Adopted 2016-17	
2221 00220	SOCIAL SECURITY	4,861	5,180	5,463		5,706	
2221 00231	WORKER'S COMP INSURAN	179	180	214		202	
2221 00241	HEALTH INSURANCE-CERT	15,886	16,819	17,500		19,500	
Sub-Totals for Media Specialists		93,789	99,798	103,356	1.00	106,814	1.00

Student Assessment Services

2230 00121	CERTIF SALARIES TEMPOR/	0	0	0		5,000	
2230 00136	EXTENDED CONTRACTS	438	4,147	0		5,000	
2230 00210	PERS	38	350	0		915	
2230 00220	SOCIAL SECURITY	33	315	0		765	
2230 00231	WORKER'S COMP INSURAN	1	13	0		27	
2230 00389	NON INSTRUCT PROF/TECH	0	2,021	6,000		6,000	
2230 00410	CONSUMABLE SUPPLIES	1,144	14,936	3,750		3,750	
2230 00460	NON CONSUMABLE SUPPLIE	2,116	336	0		0	
2230 00640	DUES AND FEES	0	0	250		250	
Sub-Totals for Student Assessment Services		3,770	22,118	10,000		21,707	

Instructional Staff Development

2240 00121	CERTIF SALARIES TEMPOR/	0	0	0		3,000	
2240 00210	PERS	0	0	0		262	
2240 00220	SOCIAL SECURITY	0	0	0		230	
2240 00231	WORKER'S COMP INSURAN	0	0	0		8	
2240 00312	INSTR PROG IMPROV-TCHR	0	0	0		10,955	
2240 00342	TRAVEL OUT OF DISTRICT	0	0	0		4,000	
Sub-Totals for Instructional Staff Development		0	0	0	0	18,455	

Board of Education Services

2310 00342	TRAVEL OUT OF DISTRICT	7,258	0	0		0	
2310 00381	AUDIT SERVICES	36,250	50,000	45,000		45,000	
2310 00382	LEGAL SERVICES	13,798	24,692	95,000		95,000	
2310 00388	ELECTIONS	16,485	4,346	20,000		20,000	
2310 00389	PROFESSIONAL/NON INSTR	53,016	27,361	45,000		45,000	
2310 00410	CONSUMABLE SUPPLIES	235	192	500		500	
2310 00460	NON CONSUMABLE SUPPLIE	1,736	0	0		0	
2310 00470	COMPUTER SOFTWARE	12,248	8,547	15,000		15,000	
2310 00640	DUES AND FEES	20,922	15,125	12,000		12,000	
Sub-Totals for Board of Education Services		161,948	130,263	232,500		232,500	

Executive Services

2321 00113	ADMINISTRATIVE SALARIES	152,283	161,502	166,260	1.00	290,578	2.00
2321 00112	NONCERTIFICATED SALARIE	90,163	96,920	99,341	1.88	102,004	1.88
2321 00122	NONCERTIF SALARIES TEM	611	854	1,000		1,000	
2321 00136	EXTENDED CONTRACTS	4,313	9,358	5,000		5,000	
2321 00210	PERS	14,942	26,375	33,353		45,304	
2321 00220	SOCIAL SECURITY	16,126	20,773	17,229		30,492	
2321 00231	WORKER'S COMP INSURAN	642	711	815		1,076	
2321 00240	HEALTH INSURANCE-ADMIN	18,236	9,235	17,500		44,100	
2321 00242	HEALTH INSURANCE-CLASS	20,792	23,273	32,813		31,020	
2321 00290	ADMINISTRATIVE DUES	1,031	1,516	1,000		2,000	
2321 00319	OTHER INSTRUCT PRO/TEC	0	0	3,000		3,000	
2321 00341	TRAVEL LOCAL IN DISTRICT	0	5,000	3,500		3,500	
2321 00342	TRAVEL OUT OF DISTRICT	0	1,448	1,250		1,250	
2321 00353	POSTAGE	14	0	1,000		1,000	
2321 00354	ADVERTISING	4,451	0	0		0	
2321 00389	NON INSTRUCT PROF/TECH	400	56,277	0		0	

Funcnt	Object	Description	Actual	Actual	Budgeted	15-16	Proposed, Approved	16-17
			2013-14	2014-15	2015-16	FTE	& Adopted 2016-17	FTE
2321	00410	CONSUMABLE SUPPLIES	4,801	5,626	10,000		10,000	
2321	00440	PERIODICALS	59	40	400		400	
2321	00460	NONCONSUMABLE SUPPLIE	0	914	0		0	
2321	00480	NON CONSUMABLE TECHNC	1,542	0	0		50,000	
2321	00640	DUES AND FEES	4,682	2,485	5,000		5,000	
2321	00652	FIDELITY BOND INSURANCE	0	0	350		0	
Sub-Totals for Executive Services			335,088	422,307	398,811	2.88	626,724	3.88

Principal Administrative Services

2410	00113	ADMINISTRATIVE SALARIES	1,580,038	1,625,082	1,704,414	16.00	1,741,024	16.00
2410	00112	NONCERTIFICATED SALARIE	662,966	589,228	601,095	17.24	617,624	17.24
2410	00111	CERTIFICATED SALARIES	40,830	0	0	0.00	0	0.00
2410	00121	CERTIF SALARIES TEMPOR/	85	343	0		0	
2410	00122	NONCERTIF SALARIES TEMF	2,283	1,940	4,400		4,400	
2410	00136	EXTENDED CONTRACTS	100,565	113,381	43,700		64,000	
2410	00139	CHAPERONES	17,649	7,821	0		0	
2410	00210	PERS	346,071	354,283	290,283		274,151	
2410	00220	SOCIAL SECURITY	184,264	179,245	180,051		185,670	
2410	00231	WORKER'S COMP INSURANC	6,778	6,377	7,060		6,557	
2410	00233	UNEMPLOYMENT INSURANC	0	-139	0		0	
2410	00240	HEALTH INSURANCE-ADMIN	300,613	324,580	280,000		352,800	
2410	00241	HEALTH INSURANCE-CERT	9,550	0	0		0	
2410	00242	HEALTH INSURANCE-CLASS	323,608	280,327	301,657		284,460	
2410	00290	ADMINISTRATIVE DUES	9,520	9,520	13,400		13,400	
2410	00312	INSTR PROG IMPROV-TCHR	1,000	0	0		0	
2410	00322	REPAIRS/MAINT SERVICES	1,271	2,787	2,433		2,583	
2410	00324	RENTALS	4,179	2,351	3,121		3,500	
2410	00341	TRAVEL LOCAL IN DISTRICT	13,531	14,429	13,661		15,880	
2410	00342	TRAVEL OUT-OF-DISTRICT	16,636	0	0		0	
2410	00353	POSTAGE	3,918	13,165	22,179		20,074	
2410	00355	PRINTING & BINDING	0	2,856	2,000		4,000	
2410	00389	NON INSTRUCT PROF/TECH	0	-1,100	0		0	
2410	00410	CONSUMABLE SUPPLIES	42,172	45,338	62,614		48,330	
2410	00460	NON CONSUMABLE SUPPLIE	5,613	9,336	12,181		13,300	
2410	00470	COMPUTER SOFTWARE	313	798	0		0	
2410	00480	NON CONSUMABLE TECHNC	3,005	4,276	4,562		0	
2410	00550	TECHNOLOGY EQUIPMENT	601	0	0		6,481	
2410	00640	DUES AND FEES	4,846	3,381	2,921		3,315	
Sub-Totals for Principal Administrative Services			3,681,905	3,589,605	3,551,732	33.24	3,661,549	33.24

Business Services

2520	00113	ADMINISTRATIVE SALARIES	115,791	118,088	122,325	1.00	124,772	1.00
2520	00112	NONCERTIFICATED SALARIE	291,551	326,902	343,554	6.70	352,909	6.70
2520	00122	NONCERTIF SALARIES TEMF	7,613	0	0		0	
2520	00136	EXTENDED CONTRACTS	24,732	29,604	15,000		20,000	
2520	00210	PERS	65,961	77,278	59,052		64,105	
2520	00220	SOCIAL SECURITY	33,235	35,611	45,769		38,073	
2520	00231	WORKER'S COMP INSURANC	1,222	1,345	1,443		1,344	
2520	00240	HEALTH INSURANCE-ADMIN	22,331	23,991	17,500		22,050	
2520	00242	HEALTH INSURANCE-CLASS	99,413	108,255	117,250		110,550	
2520	00322	REPAIRS/MAINT SERVICES	3,589	6,792	6,000		6,000	
2520	00324	RENTALS	11,728	8,159	11,500		11,500	
2520	00341	TRAVEL LOCAL IN DISTRICT	1,989	1,119	1,100		1,100	
2520	00342	TRAVEL OUT OF DISTRICT	1,066	0	1,500		1,500	

Funcni Object	Description	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	15-16 FTE	Proposed, Approved	16-17 FTE
						& Adopted 2016-17	
2520 00353	POSTAGE	7,091	12,442	9,000		9,000	
2520 00354	ADVERTISING	54	262	500		500	
2520 00389	NON INSTRUCT PROF/TECH	5,437	2,429	5,500		5,500	
2520 00410	CONSUMABLE SUPPLIES	3,142	-2,330	5,000		5,000	
2520 00440	PERIODICALS	0	16	150		150	
2520 00460	NON CONSUMABLE SUPPLIE	528	0	250		250	
2520 00640	DUES AND FEES	9,217	1,122	1,500		1,500	
Sub-Totals for Business Serv		705,690	751,085	763,893	7.70	775,803	7.70

Operation/Maint. of Plant

2540 00325	ELECTRICITY	653,442	704,346	710,000		775,000	
2540 00326	HEATING FUEL	342,510	244,746	373,000		373,000	
2540 00327	WATER AND SEWAGE	463,397	576,187	500,000		635,000	
2540 00328	GARBAGE	67,555	68,920	90,000		90,000	
2540 00351	TELEPHONE/CELL PHONE	185,997	136,831	180,000		205,000	
2540 00354	ADVERTISING	317	0	0		0	
2540 00389	NON INSTRUCT PROF/TECH	3,888	4,230	0		0	
2540 00391	SAFETY SERVICES	11,490	45,846	65,000		65,000	
2540 00393	ADA COMPLIANCE SERVICE	1,476	689	2,000		2,000	
2540 00394	ASBESTOS MONITORING S	4,728	4,839	7,000		7,000	
2540 00640	DUES AND FEES	6,581	2,055	7,000		7,000	
2540 00651	LIABILITY INSURANCE	101,403	125,988	120,000		120,000	
2540 00653	PROPERTY INSURANCE	221,223	205,418	260,000		260,000	
2540 00670	PROPERTY TAXES	24,232	23,682	12,000		12,000	
Sub-Totals for Operation/Maint. of Plant		2,088,239	2,143,777	2,326,000		2,551,000	

Building Maintenance

2542 00112	NONCERTIFICATED SALARIE	1,192,618	1,212,784	1,283,681	31.91	1,320,616	32.06
2542 00116	SUPERVISORY SALARIES	132,112	152,127	151,234	2.00	146,155	2.00
2542 00122	NONCERTIF SALARIES TEMP	934	116	50,000		50,000	
2542 00127	SUBS-CUSTODIAL	40,181	30,852	0		0	
2542 00136	EXTENDED CONTRACTS	37,059	50,334	35,550		47,700	
2542 00210	PERS	207,728	210,936	184,869		174,299	
2542 00220	SOCIAL SECURITY	106,243	109,914	116,318		119,687	
2542 00231	WORKER'S COMP INSURANCE	30,444	29,191	56,044		54,639	
2542 00240	HEALTH INSURANCE-ADMIN	40,585	46,118	35,000		44,100	
2542 00242	HEALTH INSURANCE-CLASS	457,669	451,696	558,922		529,047	
2542 00318	NON-INST STAFF IMPROVEM	0	7,892	0		0	
2542 00322	REPAIRS/MAINT SERVICES	197,217	248,278	15,682		216,255	
2542 00324	RENTALS	90,701	64,250	150,000		150,000	
2542 00341	TRAVEL LOCAL IN DISTRICT	2,657	3,995	2,500		2,500	
2542 00342	TRAVEL OUT OF DISTRICT	77	436	0		1,000	
2542 00351	TELEPHONE/CELL PHONE	602	569	360		360	
2542 00383	ADA ARCHITECTURAL SVCS	3,811	0	0		0	
2542 00389	NON INSTRUCT PROF/TECH	438	25,126	0		0	
2542 00410	CONSUMABLE SUPPLIES	225,917	240,643	112,500		253,000	
2542 00460	NON CONSUMABLE SUPPLIE	5,917	13,909	6,443		15,033	
2542 00470	SOFTWARE	355	0	0		0	
2542 00480	NON CONSUMABLE TECHNC	0	1,456	1,500		27,500	
2542 00541	INITIAL/ADDL EQUIPMENT	3,357	0	0		0	
2542 00550	TECHNOLOGY EQUIPMENT	0	290	0		0	
2542 00640	DUES AND FEES	435	1,065	0		0	
Sub-Totals for Building Maintenance		2,777,057	2,901,977	2,760,603	33.91	3,151,891	34.06

Functl	Object	Description	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	15-16 FTE	Proposed, Approved	16-17 FTE
							& Adopted 2016-17	
Grounds Maintenance								
2543	00112	NONCERTIFICATED SALARIE	79,774	83,534	86,297	2.00	88,726	2.00
2543	00122	NONCERTIF SALARIES TEMI	1,087	2,598	0		0	
2543	00136	EXTENDED CONTRACTS	207	117	500		500	
2543	00210	PERS	12,492	13,090	10,659		10,245	
2543	00220	SOCIAL SECURITY	6,229	6,596	6,640		6,826	
2543	00231	WORKER'S COMP INSURAN	1,891	1,742	3,645		2,051	
2543	00242	HEALTH INSURANCE-CLASS	43,991	46,831	35,000		33,000	
2543	00322	REPAIRS/MAINT SERVICES	64,220	95,551	64,000		64,000	
2543	00324	RENTALS	17,787	0	18,000		18,000	
2543	00389	NON INSTRUCT PROF/TECH	0	190	3,000		3,000	
2543	00390	OTHER PROF/TECH NON IN	0	0	100		100	
2543	00410	CONSUMABLE SUPPLIES	1,194	3,066	18,100		18,100	
2543	00460	NON CONSUMABLE SUPPLIE	0	4,912	0		0	
2543	00542	REPLACEMENT EQUIPMENT	0	0	2,000		2,000	
Sub-Totals for Grounds Maintenance			228,872	258,227	247,941	2.00	246,548	2.00

District Wide Maintenance								
2544	00322	REPAIRS/MAINT SERVICES	128,643	154,566	155,000		155,000	
2544	00324	RENTALS	593	36,558	2,000		2,000	
2544	00351	TELEPHONE/CELL PHONE	26,449	0	0		0	
2544	00383	ARCHITECTS/ENGINEERS	0	13,794	0		0	
2544	00389	NON INSTRUCT PROF/TECH	1,843	2,520	500		500	
2544	00390	OTHER PROF/TECH NON IN	0	0	0		0	
2544	00410	CONSUMABLE SUPPLIES	2,515	9,780	50,000		50,000	
2544	00413	VEHICLE GAS OIL LUBE	15,885	13,538	15,000		15,000	
2544	00414	TIRES TUBES	2,353	106	500		500	
2544	00460	NON CONSUMABLE SUPPLIE	0	1,651	0		0	
2544	00470	COMPUTER SOFTWARE	0	0	5,300		5,300	
2544	00520	CAPITAL OUTLAY-BUILDING	0	8,596	0		0	
2544	00541	INITIAL/ADDL EQUIPMENT	0	9,163	0		0	
2544	00542	REPLACEMENT EQUIPMENT	0	7,700	0		0	
Sub-Totals for District Wide Maintenance			178,281	257,972	228,300		228,300	

Targeted Maintenance								
2549	00322	REPAIRS/MAINT SERVICES	188,081	103,341	250,000		0	
2549	00354	ADVERTISING	418	239	0		0	
2549	00383	ARCHITECTS/ENGINEERS	1,744	82,600	50,000		50,000	
2549	00389	NON INSTRUCT PROF/TECH	0	8,834	0		0	
2549	00410	CONSUMABLE SUPPLIES	10,113	12,301	0		0	
2549	00460	NON CONSUMABLE SUPPLIE	29,804	320	0		0	
2549	00520	CAPITAL OUTLAY-BUILDING	33,557	0	0		270,000	
2549	00542	REPLACEMENT EQUIPMENT	0	242,572	0		30,000	
2549	00640	DUES AND FEES	6,491	20,071	0		0	
Sub-Totals for Targeted Maintenance			270,208	470,278	300,000		350,000	

Student Transportation								
2550	00136	EXTENDED CONTRACTS	0	0	0		1,000	
2550	00210	PERS	0	0	0		120	
2550	00220	SOCIAL SECURITY	0	0	0		77	
2550	00231	WORKER'S COMP INSURAN	0	0	0		3	
2550	00331	REIMBURSABLE TRANSP	2,747,182	2,804,877	3,400,000		3,400,000	
2550	00332	FIELD TRIPS	91,136	106,346	52,706		55,606	
2550	00413	VEHICLE GAS OIL LUBE	124,242	85,621	150,000		100,000	
Sub-Totals for Student Transportation			2,962,560	2,996,844	3,602,706		3,556,806	

Func	Object	Description	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	15-16 FTE	Proposed, Approved & Adopted 2016-17	16-17 FTE
Information Services								
2630	00113	ADMINISTRATIVE SALARIES	90,342	92,129	95,064	1.00	96,965	1.00
2630	00210	PERS	14,896	15,330	11,674		13,420	
2630	00220	SOCIAL SECURITY	6,841	6,976	7,272		7,418	
2630	00231	WORKER'S COMP INSURANC	248	242	285		262	
2630	00240	HEALTH INSURANCE-ADMIN	21,865	23,498	17,500		22,050	
2630	00354	ADVERTISING	10,524	10,374	23,000		23,000	
2630	00355	PRINTING & BINDING	0	0	3,000		3,000	
2630	00389	NON INSTRUCT PROF/TECH	0	125	3,500		3,500	
2630	00410	CONSUMABLE SUPPLIES	238	709	500		500	
Sub-Totals for Information Services			144,954	149,383	161,795	1.00	170,115	1.00
Personnel Services								
2640	00113	ADMINISTRATIVE SALARIES	102,535	127,600	122,325	1.00	124,772	1.00
2640	00112	NONCERTIFICATED SALARIE	83,411	87,422	92,706	2.00	94,560	2.00
2640	00122	NONCERTIF SALARIES TEMI	997	597	0		0	
2640	00136	EXTENDED CONTRACTS	2,828	4,141	10,000		10,000	
2640	00210	PERS	25,955	33,780	27,634		26,836	
2640	00220	SOCIAL SECURITY	14,315	16,746	17,027		17,544	
2640	00231	WORKER'S COMP INSURANC	527	607	675		619	
2640	00240	HEALTH INSURANCE-ADMIN	21,061	27,086	17,500		22,050	
2640	00242	HEALTH INSURANCE-CLASS	32,239	31,464	35,000		33,000	
2640	00245	CLASSIFIED INSERVICE	11,380	12,831	18,000		18,000	
2640	00290	ADMINISTRATIVE DUES	595	595	1,000		2,000	
2640	00322	REPAIRS/MAINT SERVICES	371	0	200		200	
2640	00341	TRAVEL LOCAL IN DISTRICT	1,223	1,916	1,640		1,640	
2640	00342	TRAVEL OUT OF DISTRICT	0	445	160		160	
2640	00353	POSTAGE	15	0	0		0	
2640	00354	ADVERTISING	3,804	2,130	1,000		3,000	
2640	00355	PRINTING & BINDING	2,587	389	3,000		1,000	
2640	00385	MANAGEMENT SERVICES	8,180	11,674	14,000		14,000	
2640	00389	NON INSTRUCT PROF/TECH	10,806	14,721	10,500		10,500	
2640	00392	BLOODBORNE PATHOG. TR	628	251	2,500		2,500	
2640	00410	CONSUMABLE SUPPLIES	7,117	7,408	3,000		6,000	
2640	00440	PERIODICALS	840	856	500		500	
2640	00460	NON CONSUMABLE SUPPLIE	2,457	0	500		500	
2640	00470	COMPUTER SOFTWARE	10,418	14,536	26,650		29,000	
2640	00480	NON CONSUMABLE TECHN	0	337	0		0	
2640	00640	DUES AND FEES	500	1,002	0		1,000	
Sub-Totals for Personnel Services			344,789	398,534	405,517	3.00	419,381	3.00
Technology & Information Services								
2661	00112	NONCERTIFICATED SALARIE	163,778	165,519	172,344	3.00	175,791	3.00
2661	00116	SUPERVISORY SALARIES	90,343	92,129	95,064	1.00	96,965	1.00
2661	00136	EXTENDED CONTRACTS	26	762	10,000		10,000	
2661	00210	PERS	39,772	40,784	34,065		33,196	
2661	00220	SOCIAL SECURITY	19,273	19,666	21,222		21,631	
2661	00231	WORKER'S COMP INSURANC	706	710	832		763	
2661	00240	HEALTH INSURANCE-ADMIN	20,960	21,986	17,500		22,050	
2661	00242	HEALTH INSURANCE-CLASS	49,801	52,330	52,500		49,500	
2661	00322	REPAIRS/MAINT SERVICES	9,230	4,150	27,000		27,000	
2661	00324	RENTALS	739	1,191	10,000		10,000	
2661	00341	TRAVEL LOCAL IN DISTRICT	3,534	9,673	3,500		3,500	
2661	00342	TRAVEL OUT OF DISTRICT	807	936	0		0	

Func	Object	Description					Proposed, Approved	16-17 FTE
			Actual 2013-14	Actual 2014-15	Budgeted 2015-16	15-16 FTE	& Adopted 2016-17	
2661	00353	POSTAGE	127	78	0		0	
2661	00386	DATA PROCESSING	46,200	43,969	89,000		70,000	
2661	00389	NON INSTRUCT PROF/TECH	12,391	12,317	15,000		15,000	
2661	00410	CONSUMABLE SUPPLIES	5,674	4,146	10,500		10,500	
2661	00430	LIBRARY BOOKS	0	0	400		400	
2661	00440	PERIODICALS	0	16	600		600	
2661	00460	NON CONSUMABLE SUPPLIE	1,587	5,158	15,200		15,200	
2661	00470	COMPUTER SOFTWARE	55,481	87,303	56,000		56,000	
2661	00480	NON CONSUMABLE TECHNC	18,693	78,269	6,000		65,000	
2661	00550	TECHNOLOGY EQUIPMENT	19,943	11,802	90,700		40,000	
Sub-Totals for Tech. & Information Services			559,065	652,894	727,427	4.00	723,096	4.00
Early Retiree Incentive Programs								
2700	00116	RETIREMENT STIPEND	236,495	233,612	300,000		280,000	
2700	00240	HEALTH INSURANCE-ADMIN	71,716	106,731	100,000		120,000	
2700	00241	HEALTH INSURANCE-CERT	316,789	276,982	380,000		320,000	
2700	00242	HEALTH INSURANCE-CLASS	159,131	120,325	170,000		150,000	
Sub-Totals for Early Retirees			784,131	737,650	950,000		870,000	
Total Supporting Services			19,844,926	20,958,133	22,035,000	141.11	23,070,000	142.17
Facilities Acquisition/Improvement								
4110	00113	ADMINISTRATIVE SALARIES	0	0	1		1	
Totals for Facilities Acquisition/Improvement			0	0	1		1	
Long-Term Debt Service								
5110	00389	NON INSTRUCT PROF/TECH	0	11,067	0		0	
5110	00610	PRINCIPAL	989,042	3,118,752	3,350,000		1,050,000	
5110	00620	INTEREST	2,055,373	2,214,513	2,250,000		2,750,000	
Totals for Long-Term Debt Service			3,044,415	5,344,332	5,600,000		3,800,000	
Interfund Transfers								
5200	00720	Interfund Transfers	27,747	186,606	225,000		225,000	
Totals for Interfund Transfers			27,747	186,606	225,000		225,000	
Contingency*								
6110	00810	Contingency*	0	0	1,000,000		2,000,000	
Totals for Contingency			0	0	1,000,000		2,000,000	
Unappropriated Ending Fund Balance*								
7000	00820	Unapprop. Ending Fund Balanc	5,606,399	7,088,549	5,110,000		7,045,000	
Totals for Unapprop. Ending Fund Balance			5,606,399	7,088,549	5,110,000		7,045,000	
Total Requirements			64,452,070	71,946,872	74,130,001	555.99	80,350,001	594.09

*2016-17 Budget amounts Proposed at \$1,000,000 and \$8,045,000 respectively, but Contingency Approved and Adopted at \$2,000,000, thereby reducing Unappropriated Ending Fund Balance budget amount from Proposed \$8,045,000 to Approved and Adopted of \$7,045,000.

General Fund - Revenues and Expenditures Summary

Series	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted	Budgeted	Approved	Budgeted
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	FTE	Proposed	& Adopted	FTE
Revenues & Beginning Fund Balance													
1000 From Local Sources	30,838,047	32,712,721	34,204,673	35,680,704	37,934,828	36,447,261	36,449,860	39,179,892	39,435,000		42,635,000	42,635,000	
2000 From Intermediate Sources	439,862	408,530	377,719	275,995	348,881	367,765	342,860	525,574	805,000		955,000	955,000	
3000 From State Sources	23,559,736	21,077,235	21,005,835	15,814,633	19,165,725	18,176,583	22,889,505	24,461,182	25,930,000		27,000,000	27,000,000	
4000 From Federal Sources	169,928	152,377	136,830	3,554,609	1,490,621	35,202	34,390	34,241	0		0	0	
5000 From Other Sources (1)	3,215,498	4,348,440	2,602,577	5,161,551	6,490,647	9,358,068	4,735,457	7,745,983	7,960,001		9,760,001	9,760,001	
Total Revenues	58,223,071	58,699,303	58,327,634	60,487,492	65,430,702	64,384,879	64,452,072	71,946,872	74,130,001		80,350,001	80,350,001	
Expenditures & Ending Fund Balance-Function:													
1000 Instruction	31,769,954	32,673,807	31,429,290	32,597,378	32,043,387	34,262,763	35,928,583	38,369,252	40,160,000	414.88	44,210,000	44,210,000	451.92
2000 Support Services	19,194,744	20,547,464	18,761,554	18,708,116	21,103,272	22,493,540	19,844,928	20,958,133	22,035,000	141.11	23,070,000	23,070,000	142.17
4000 Facilities Acquisition & Const.	0	0	0	0	0	0	0	0	1		1	1	
5100 Debt Service	2,612,846	2,555,206	2,572,666	2,658,372	2,799,063	2,878,390	3,044,415	5,344,332	5,600,000		3,800,000	3,800,000	
5200 Interfund Transactions	297,087	320,249	302,573	37,216	152,013	22,604	27,747	186,606	225,000		225,000	225,000	
6000 Contingency	0	0	0	0	0	0	0	0	1,000,000		1,000,000	2,000,000	
7000 Unappropriated Ending	4,348,440	2,602,577	5,161,551	6,486,410	9,332,967	4,727,582	5,606,399	7,088,549	5,110,000		8,045,000	7,045,000	
Total Expenditures	58,223,071	58,699,303	58,227,634	60,487,492	65,430,702	64,384,879	64,452,072	71,946,872	74,130,001	555.99	80,350,001	80,350,001	594.09
Expenditures & Ending Fund Balance-Object:													
100 Salaries & Wages	29,751,648	31,061,173	30,298,026	30,214,408	28,879,694	29,812,980	30,436,444	31,585,086	33,969,690	555.99	36,435,702	36,435,702	594.09
200 Associated Payroll Costs	11,881,771	12,816,426	12,529,774	13,106,758	14,635,207	15,400,038	16,111,100	16,682,208	17,469,104		18,878,009	18,878,009	
300 Purchased Services	6,684,634	6,204,899	5,890,201	5,719,680	5,923,586	7,025,014	7,056,775	7,601,776	8,569,043		8,857,063	8,857,063	
400 Materials and Supplies	2,112,296	1,431,105	1,096,273	1,675,260	1,336,324	1,374,554	1,654,474	2,747,657	1,635,358		2,260,921	2,260,921	
500 Capital Outlay	241,882	1,396,092	178,418	273,748	2,017,739	2,757,906	76,010	287,781	105,200		395,481	395,481	
600 Other Objects	2,905,313	2,866,782	2,870,818	2,974,012	3,153,172	3,264,201	3,483,123	5,767,209	6,046,606		4,252,825	4,252,825	
700 Interfund Transactions	297,087	320,249	302,573	37,216	152,013	22,604	27,747	186,606	225,000		225,000	225,000	
800 Planned Reserve	4,348,440	2,602,577	5,161,551	6,486,410	9,332,967	4,727,582	5,606,399	7,088,549	6,110,000		9,045,000	9,045,000	
Total Expenditures	58,223,071	58,699,303	58,327,634	60,487,492	65,430,702	64,384,879	64,452,072	71,946,872	74,130,001	555.99	80,350,001	80,350,001	594.09
Total Expenditures Net of Planned Reserve	53,874,631	56,096,726	58,227,634	54,001,082	56,097,735	59,657,297	58,845,673	64,858,323	68,020,001		71,305,001	71,305,001	

(1) Primarily Beginning Fund Balance (see prior year Unappropriated Ending)
=End of State Biennium

General Fund - Salary Range Summary

Funcnt	Object	Description	Regular Contract Days	Annual Salary Range	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	15-16 FTE	Proposed, Approved & Adopted 2016-17	16-17 FTE
Instructional Salaries:										
Elementary Programs (Formerly Functions 1111 and 1112 - K-6 to 2011-12, K-5 thereafter)										
1111	00111	LICENSED SALARIES	191	Page 34	6,104,439	6,644,634	7,579,131	116.82	7,995,571	122.57
1111	00112	CLASSIFIED SALARIES	185 to 195	Page 35	581,721	586,285	616,790	25.01	674,264	26.97
(Secretary I & Educational Assistant)										
Sub-Totals for Elementary Programs					6,686,160	7,230,919	8,195,921	141.83	8,669,835	149.54
Jr. High Programs (Grades 7 & 8 to 2011-12, Grades 6 to 8 thereafter)										
1121	00111	LICENSED SALARIES	191	Page 34	3,832,019	3,801,990	4,030,050	62.09	4,421,442	68.91
1121	00112	CLASSIFIED SALARIES	185 to 195	Page 35	94,923	83,495	93,476	3.63	98,985	3.75
(Secretary I, II & Educational Assistant)										
Sub-Totals for Junior High Programs					3,926,942	3,885,485	4,123,526	65.72	4,520,427	72.66
Jr. High Co-curricular Programs										
1122	00112	CLASSIFIED SALARIES	185	Page 35	19,523	20,257	21,678	0.75	22,112	0.75
(Secretary II)										
Sub-Totals for Junior High Co-Curricular					19,523	20,257	21,678	0.75	22,112	0.75
High School Programs										
1131	00111	LICENSED SALARIES	191	Page 34	5,674,282	5,907,018	6,165,592	91.58	6,951,627	102.27
1131	00112	CLASSIFIED SALARIES	185-195	Page 35	38,204	43,090	44,970	1.75	46,398	1.75
(Secretary I & Educational Assistant)										
Sub-Totals for High School Programs					5,712,486	5,950,108	6,210,562	93.33	6,998,025	104.02
High School Co-Curricular										
1132	00113	ADMINISTRATOR SALAR	201	Page 36	186,598	189,606	193,482	2.00	196,612	2.00
1132	00112	CLASSIFIED SALARIES	189-212	Page 35	81,553	100,310	103,947	2.50	106,026	3.00
(Sec II & Athletic Trainer)										
Sub-Totals for High School Co-Curricular					268,151	289,916	297,429	4.50	302,638	5.00
Talented & Gifted Programs										
1210	00111	LICENSED SALARIES	191	Page 34	180,061	176,266	199,175	3.00	243,034	3.50
Sub-Totals for Talented & Gifted Programs					180,061	176,266	199,175	3.00	243,034	3.50

Note: Positions in Function 1132 previously reported in Object 116 have been reclassified to 113 due to a change in classification at the start of the 2015-16 fiscal year.

Note: Regular Contract Days are not net of furlough days, which were 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 and 2016-17's budgets have zero furlough days. The wage or salary amounts for actual and budget are net of all furlough days for all periods through 2014-15.

Func	Object	Description	Regular Contract Days	Annual Salary Range 2016-17	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	15-16 FTE	Proposed, Approved & Adopted 2016-17	16-17 FTE
Restrictive Programs for Students with Disabilities										
1220	00111	LICENSED SALARIES	191	Page 34	407,144	479,094	575,048	9.94	541,572	8.00
1220	00112	CLASSIFIED SALARIES	185-192	Page 35	478,927	709,718	767,526	28.46	1,054,828	41.26
(Ed. Assistant, Special Ed. Assist., Sec II, & Lic. Prac. Nurse)										
1220	00114	SPECIALIST SALARIES	190-191	Page 36	216,480	221,130	225,664	3.15	225,665	3.15
Sub-Totals for Restrictive Programs					1,102,551	1,409,942	1,568,238	41.55	1,822,065	52.41
Restrictive Programs - Elementary ACCESS										
1222	00111	LICENSED SALARIES	191	Page 34	114,094	111,032	125,723	2.00	116,824	2.00
1222	00112	CLASSIFIED SALARIES	185-192	Page 35	136,101	144,260	167,804	6.69	214,913	8.56
(Special Ed. Assistant)										
Sub-Totals for Restrictive Programs - Elementary ACCESS					250,195	255,292	293,527	8.69	331,737	10.56
Restrictive Programs - Transition Ed.										
1223	00111	LICENSED SALARIES	191	Page 34	55,544	59,391	63,410	1.00	66,582	1.00
1223	00112	CLASSIFIED SALARIES	185-192	Page 35	138,604	140,783	152,676	5.56	103,897	3.75
(Special Ed. Assistant, Transition Specialist)										
Sub-Totals for Restrictive Programs - Transition Ed.					194,148	200,174	216,086	6.56	170,479	4.75
Less Restrictive Programs for Students with Disabilities										
1250	00111	LICENSED SALARIES	191	Page 34	1,011,458	928,766	997,461	15.00	1,114,334	16.60
1250	00112	CLASSIFIED SALARIES	185-192	Page 35	817,806	756,109	813,166	31.95	695,966	27.88
(Educational Assist., Special Ed. Assist. & Secretary II)										
Sub-Totals for Less Restrictive Programs					1,829,264	1,684,875	1,810,627	46.95	1,810,300	44.48
Alternative Learning Programs										
1280	00111	LICENSED SALARIES	191	Page 34	0	0	0	0.00	115,279	2.00
Sub-Totals for Alternative Learning Programs					0	0	0	0.00	115,279	2.00
English Second Language Programs										
1291	00111	LICENSED SALARIES	191	Page 34	117,494	135,962	143,317	2.00	148,086	2.00
1291	00112	CLASSIFIED SALARIES	185	Page 35		0	0	0.00	6,518	0.25
(Educational Assistant & Special Ed. Assistant)										
Sub-Totals for English Second Language Programs					117,494	135,962	143,317	2.00	154,604	2.25
Total 1000 Instruction Salaries					20,286,975	21,239,196	23,080,086	414.88	25,160,535	451.92
Summary by Classification:										
00111	LICENSED SALARIES			Page 34	17,496,535	18,244,153	19,878,907	303.43	21,714,351	328.85
00112	CLASSIFIED SALARIES			Page 35	2,387,362	2,584,307	2,782,033	106.30	3,023,907	117.92
00113	ADMINISTRATOR SALARIES			Page 36	186,598	189,606	193,482	2.00	196,612	2.00
00114	SPECIALIST SALARIES			Page 36	216,480	221,130	225,664	3.15	225,665	3.15
Total 1000 Instruction Salaries					20,286,975	21,239,196	23,080,086	414.88	25,160,535	451.92

Function	Object Description	Regular Contract Days	Annual Salary Range	Page	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	15-16 FTE	Proposed, Approved & Adopted 2016-17	16-17 FTE
Support Services Salaries:										
Counseling Programs										
2120	00111	LICENSED SALARIES	191	Page 34	802,153	903,777	963,236	14.50	906,150	14.25
2120	00112	CLASSIFIED SALARIES (Secretary II & HS Data Processor)	200-219	Page 35	259,855	266,103	277,145	8.88	301,439	9.50
Sub-Totals for Counseling Programs					1,062,008	1,169,880	1,240,381	23.38	1,207,589	23.75
Nursing Services										
2134	00112	CLASSIFIED SALARIES	185	Page 35	27,980	0	0	0.00	0	0.00
2134	00114	SPECIALIST SALARIES	201	Page 36	67,050	71,299	76,453	1.00	78,507	1.00
Sub-Totals for Nursing Services					95,030	71,299	76,453	1.00	78,507	1.00
Psychological Services										
2140	00111	LICENSED SALARIES	191	Page 34	239,826	215,575	247,674	4.00	275,544	4.00
Sub-Totals for Psychological Services					239,826	215,575	247,674	4.00	275,544	4.00
Speech and Hearing Services										
2150	00111	LICENSED SALARIES	191	Page 34	363,553	367,075	400,722	6.10	418,604	6.10
Sub-Totals for Speech and Hearing Services					363,553	367,075	400,722	6.10	418,604	6.10
Special Services Administration										
2190	00113	ADMINISTRATOR SALAR	261	Page 36	115,792	118,089	122,325	1.00	124,772	1.00
2190	00112	CLASSIFIED SALARIES (Secretary IV)	261	Page 35	43,979	45,062	47,168	1.00	48,111	1.00
Sub-Totals for Special Services Administration					159,771	163,151	169,493	2.00	172,883	2.00
Instructional Improvement Services										
2210	00116	SUPERVISOR SALARIES	261	Page 36	0	68,517	94,024	1.00	96,965	1.00
2210	00113	ADMINISTRATOR SALAR	261	Page 36	231,587	230,214	246,707	2.00	123,511	1.00
2210	00112	CLASSIFIED SALARIES (Educational Assistant, Secretary II & Confidential)	210-261	Page 35/36	71,106	68,022	64,727	1.50	73,205	1.75
Sub-Totals for Instructional Improvement Services					302,693	298,236	405,458	4.50	293,681	3.75
Media Services										
2220	00112	CLASSIFIED SALARIES (Library Tech. Assistant, AV Tech. I & Printer)	192-238	Page 35	278,245	329,595	335,785	11.40	353,655	11.69
Sub-Totals for Media Services					278,245	329,595	335,785	11.40	353,655	11.69
Media Specialists										
2221	00111	LICENSED SALARIES	191	Page 34	56,475	59,391	63,410	1.00	66,582	1.00
Sub-Totals for Media Specialists					56,475	59,391	63,410	1.00	66,582	1.00
Executive Services										
2321	00113	SUPER./ASSIST SUPER.	261	N/A	152,283	161,502	166,260	1.00	290,578	2.00
2321	00112	CLASSIFIED SALARIES (Secretary II & Executive)	261	Page 35/36	90,163	96,920	99,341	1.88	102,004	1.88
Sub-Totals for Executive Services					242,446	258,422	265,601	2.88	392,582	3.88

Func	Object	Description	Regular Contract Days	Annual Salary Range	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	15-16 FTE	Proposed, Approved & Adopted 2016-17	16-17 FTE
Principal Administrative Services										
2410	00111	LICENSED SALARIES	191	Page 34	40,830	0	0	0.00	0	0.00
2410	00112	CLASSIFIED SALARIES (Secretary I, II, III, IV, Support Svcs. Coord., & Data Processor)	184-261	Page 35	662,966	589,228	601,095	17.24	617,624	17.24
2410	00113	ADMINISTRATOR SALAR	261	Page 36	1,580,038	1,625,082	1,704,414	16.00	1,741,024	16.00
Sub-Totals for Principal Administrative Services					2,283,834	2,214,310	2,305,509	33.24	2,358,648	33.24
Business Services										
2520	00113	ADMINISTRATOR SALAR	261	Page 36	115,791	118,088	122,325	1.00	124,772	1.00
2520	00112	CLASSIFIED SALARIES (Bookkeeper III, Payroll Spec & Confidential)	261	Page 35/36	291,551	326,902	343,554	6.70	352,909	6.70
Sub-Totals for Business Services					407,342	444,990	465,879	7.70	477,681	7.70
Building Maintenance										
2542	00112	CLASSIFIED SALARIES (Custodian, Warehouseman, Engineer I, II, IV, & Maint. Worker)	261	Page 35	1,192,618	1,212,784	1,283,681	31.91	1,320,616	32.06
2542	00116	SUPERVISOR SALARIES	261	Page 36	132,112	152,127	151,234	2.00	146,155	2.00
Sub-Totals for Building Maintenance					1,324,730	1,364,911	1,434,915	33.91	1,466,771	34.06
Grounds Maintenance										
2543	00112	CLASSIFIED SALARIES (Groundskeeper I & II)	261	Page 35	79,774	83,534	86,297	2.00	88,726	2.00
Sub-Totals for Grounds Maintenance					79,774	83,534	86,297	2.00	88,726	2.00
Information Services										
2630	00113	ADMINISTRATOR SALAR	261	Page 36	90,432	92,129	95,064	1.00	96,965	1.00
Sub-Totals for Information Services					90,432	92,129	95,064	1.00	96,965	1.00
Personnel Services										
2640	00113	ADMINISTRATOR SALAR	261	Page 36	102,535	118,089	122,325	1.00	124,772	1.00
2640	00112	CLASSIFIED SALARIES (Secretary II & Confidential)	261	Page 35/36	83,411	87,422	92,706	2.00	94,560	2.00
Sub-Totals for Personnel Services					185,946	205,511	215,031	3.00	219,332	3.00
Technology Services										
2661	00112	CLASSIFIED SALARIES (Technology Tech II)	210-261	Page 35	163,778	165,519	172,344	3.00	175,791	3.00
2661	00116	SUPERVISOR SALARIES	261	Page 36	90,343	92,129	95,064	1.00	96,965	1.00
Sub-Totals for Technology Services					254,121	257,648	267,408	4.00	272,756	4.00
Total 2000 Support Services Salaries					7,426,226	7,595,657	8,075,080	141.11	8,240,506	142.17

Note Information Services staff previously reported in Object 116 have been reclassified to 113 due to a change in classification at the start of the 2016-17 fiscal year.

Func	Object Description	Regular Contract Days	Annual Salary Range 2016-17	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	15-16 FTE	Proposed, Approved & Adopted 2016-17	16-17 FTE
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Total 2000 Support Services Salaries

2000 Function Summary by Classification:

00111	LICENSED SALARIES			1,502,837	1,545,818	1,675,042	25.60	1,666,880	25.35
00112	CLASSIFIED SALARIES			3,245,426	3,271,091	3,403,843	87.51	3,528,640	88.82
00113	ADMINISTRATOR SALARIES			2,388,458	2,463,193	2,579,420	23.00	2,626,394	23.00
00114	SPECIALIST SALARIES			67,050	71,299	76,453	1.00	78,507	1.00
00116	SUPERVISOR SALARIES			222,455	312,773	340,322	4.00	340,085	4.00

Total 2000 Support Services Salaries

7,426,226	7,664,174	8,075,080	141.11	8,240,506	142.17
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Total Regular Salaries

27,713,201	28,834,853	31,155,166	555.99	33,401,041	594.09
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Total 1000 and 2000 Summary by Classification:

00111	LICENSED SALARIES			18,999,372	19,789,971	21,553,949	329.03	23,381,231	354.20
00112	CLASSIFIED SALARIES			5,632,788	5,855,398	6,185,876	193.81	6,552,547	206.74
00113	ADMINISTRATOR SALARIES			2,575,056	2,652,799	2,772,902	25.00	2,823,006	25.00
00116	SUPERVISOR SALARIES			222,455	312,773	340,322	4.00	340,085	4.00
00114	SPECIALIST SALARIES			283,530	292,429	302,117	4.15	304,172	4.15

Total Regular Salaries

27,713,201	28,903,370	31,155,166	555.99	33,401,041	594.09
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Note: Regular Contract Days are not net of furlough days, which were 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 and 2016-17's budgets have 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

Licensed Salary Schedule July 1, 2016 - June 30, 2017

Steps	BA	BA+24	BA+45	MA BA+60	MA+24 BA+84	MA+45 BA+105	Steps
1	\$38,046	\$39,568	\$41,090	\$42,613	\$44,135	\$45,655	1
2	\$39,919	\$41,471	\$42,992	\$44,515	\$46,037	\$47,558	2
3	\$41,851	\$43,373	\$44,894	\$46,416	\$47,937	\$49,460	3
4	\$43,754	\$45,274	\$46,797	\$48,319	\$49,840	\$51,362	4
5	\$45,655	\$47,177	\$48,699	\$50,222	\$51,743	\$53,265	5
6	\$47,558	\$49,080	\$50,602	\$52,123	\$53,646	\$55,168	6
7	\$49,460	\$50,983	\$52,505	\$54,026	\$55,548	\$57,070	7
8	\$51,362	\$52,885	\$54,407	\$55,929	\$57,451	\$58,971	8
9	\$53,265	\$54,787	\$56,309	\$57,831	\$59,353	\$60,874	9
10	\$55,168	\$56,689	\$58,210	\$59,732	\$61,255	\$62,777	10
11	\$57,070	\$58,591	\$60,113	\$61,635	\$63,156	\$64,679	11
12	\$58,971	\$60,493	\$62,016	\$63,537	\$65,059	\$66,581	12
13	\$60,874	\$62,396	\$63,918	\$65,440	\$66,962	\$68,484	13
14			\$65,820	\$67,342	\$68,865	\$70,386	14
15			\$67,723	\$69,245	\$70,766	\$72,287	15
16				\$71,147	\$72,669	\$74,190	16
17						\$76,093	17
			Longevity	\$1,162	\$1,194	\$1,227	
				17) \$72,309	17) \$73,863	18) \$77,320	

Lake Oswego School District 7J

DRAFT WAGE SCHEDULE FOR CLASSIFIED EMPLOYEES

JULY 1, 2016 - JUNE 30, 2017

Range	1 st	2 nd	3 rd	4 th	5 th	6 th	Longevity*	Range	JOB TITLES
2	11.19	11.64	12.13	12.72	13.56	14.11	14.63	2	FSA I
3	11.64	12.13	12.72	13.25	14.20	14.86	15.40	3	FSA II
4	12.12	12.72	13.25	13.87	14.86	15.50	16.07	4	
5	12.72	13.25	13.87	14.54	15.53	16.20	16.79	5	
6	13.25	13.87	14.54	15.24	16.30	17.00	17.62	6	Educational Assistant, Special Educational Assistant, Extended Day Provider, Pre-K/Pre-School Provider, FSA III (Cook)
7	13.87	14.54	15.24	15.89	17.00	17.78	18.42	7	Secretary I, Special Educational Assistant: DELTA/ACCESS/Essential Life Skills/CTP
8	14.54	15.24	15.89	16.63	17.82	18.59	19.27	8	Secretary II, Library Technology Assistant
9	15.24	15.89	16.63	17.47	18.69	19.53	20.24	9	Support Services Coordinator, Custodian, Substitute/Application Coordinator, Data Processor
10	15.89	16.63	17.47	18.23	19.58	20.50	21.25	10	Bookkeeper II, Secretary III, Printer, Warehouseman, Groundskeeper I
11	16.63	17.47	18.23	19.06	20.52	21.54	22.33	11	Bookkeeper III, Special Education Data Specialist, Food Services Specialist, Transition Specialist
12	17.47	18.23	19.06	19.99	21.53	22.59	23.41	12	Payroll Specialist, Secretary IV, Food Services Manager III, Extended Day Program Manager III
13	18.23	19.06	19.99	20.99	21.97		22.33	13	Engineer I, Maintenance Worker/HVAC I
14	19.06	19.99	20.93	21.98	23.04		23.41	14	Engineer III, Maintenance Worker/HVAC II, Groundskeeper II
15	19.99	20.93	21.93	23.06	24.23		24.59	15	Engineer IV, Maintenance Worker/HVAC III, Maintenance Worker, Licensed Practical Nurse
16	20.41	21.41	22.47	23.58	24.80		25.18	16	Athletic Trainer, Lead Payroll Specialist
17	23.02	24.11	25.29	26.57	27.92		28.36	17	Technology Technician II

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

Note: Final action on the 2016-17 LOSEA Contract Extension has not yet been finalized. Minor adjustments to this schedule are possible.

Lake Oswego School District 7J
Salary Schedule for Administrators and Other Staff
July 1, 2016 to June 30, 2017

<u>Position</u>	<u>Range of Contract Days</u>	<u>General Fund FTE Budgeted</u>		<u>Annual Salary Range 2016-17</u>
		<u>2015-16</u>	<u>2016-17</u>	
Administrators:				
Executive Director	261	5	4	\$118,472 - 124,772
High School Principal	261	2	2	\$117,210 - 123,511
Junior High Principal	261	2	2	\$107,410 - 113,714
Elementary Principal	261	6	6	\$105,017 - 111,320
H.S. Assistant Principal	261	4	6	\$97,046 - 103,347
Jr. High Vice Principal	261	2	2	\$94,523 - 100,826
Communications Director	261	<u>0</u>	<u>1</u>	\$82,204 - 96,965
Total Administrators		<u><u>21</u></u>	<u><u>23</u></u>	

Note: The Superintendent's and Assistant Superintendent's salaries are not determined by a salary schedule but are established annually by the School Board.

**Directors, Professional & Technical,
& Confidential:**

Assistant Director/Director	201-261	8	5	\$55,195 - 101,493
Exec. Sectry./Sr. Accountant	261	2	2	\$58,388 - 67,361
Confidential Staff	261	4	4	\$45,398 - 55,756
Therapist & Specialist	191-210	3.13	3.13	\$38,046 - 94,077
Nurse	201	1	1	\$40,038 - 81,368

3 Directors were reclassified to Administrator roles in 2015-16 or at the beginning of 2016-17:
 Athletic Directors to Assistant Principals
 Communications Director

The former Executive Director of Educational Programs was reclassified to Assistant Superintendent effective July 1, 2015. In accordance with the Oregon Department of Education Public Budgeting and Accounting Manual, this position's salary and related costs are now recorded in the Executive Services Function.

Community Contributions Fund - Revenues by Source

Object Series Description	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budgeted 2014-15	Budgeted 2015-16	Proposed & Adopted 2016-17
From Local Sources						
01920 CONTRIBUTIONS/DONATIONS	40,994	22,303	56,760	70,000	70,000	70,000
01921 CONTRIB/DONATIONS-PTO/A	501,199	453,970	459,387	448,000	448,000	448,000
01922 CONTRIB/DONATN-FOUNDATION	1,700,000	1,600,000	1,600,000	2,000,000	2,000,000	2,000,000
Sub-Total from Local Sources	2,242,193	2,076,273	2,116,147	2,518,000	2,518,000	2,518,000
From Other Sources						
05400 BEGINNING FUND BALANCE	133,596	209,629	191,012	55,000	55,000	55,000
Sub-Totals From Other Sources	133,596	209,629	191,012	55,000	55,000	55,000
Grand Totals	2,375,789	2,285,902	2,307,159	2,573,000	2,573,000	2,573,000

Community Contributions Fund - Expenditures

Function	Object Series	Description	Actual 2013-14	Actual 2014-15	Budgeted 2014-15	Budgeted 2015-16	2015-16 FTE	Proposed & Adopted 2016-17	2016-17 FTE
Elementary Programs									
1111	100	SALARIES	556,929	539,099	600,000	600,000	12.00	600,000	12.00
1111	200	ASSOCIATED PAYROLL COSTS	272,266	278,914	335,000	335,000		335,000	
1111	300	PURCHASED SERVICES	-	0	23,000	23,000		23,000	
1111	400	MATERIALS AND SUPPLIES	156,492	198,088	35,000	35,000		35,000	
1111	500	CAPITAL OUTLAY	40	0	100,000	100,000		100,000	
Sub-Totals for Elementary Programs			986,727	1,016,101	1,093,000	1,093,000	12.00	1,093,000	12.00
Jr. High Programs									
1121	100	SALARIES	185,325	182,853	250,000	250,000	5.00	250,000	5.00
1121	200	ASSOCIATED PAYROLL COSTS	99,150	104,696	150,000	150,000		150,000	
1121	400	MATERIALS AND SUPPLIES	71,363	162,983	7,000	7,000		7,000	
1121	500	CAPITAL OUTLAY	-	4,489	25,000	25,000		25,000	
Sub-Totals for Jr. High Programs			355,838	455,021	432,000	432,000	5.00	432,000	5.00
High School Programs									
1131	100	SALARIES	265,104	270,001	300,000	300,000	6.00	300,000	6.00
1131	200	ASSOCIATED PAYROLL COSTS	124,816	134,271	281,000	281,000		281,000	
1131	300	PURCHASED SERVICES	400	0	0	0		0	
1131	400	MATERIALS AND SUPPLIES	158,650	77,520	35,000	35,000		35,000	
1131	500	CAPITAL OUTLAY	32,711	0	65,000	65,000		65,000	
Sub-Totals for High School Programs			581,681	481,792	681,000	681,000	6.00	681,000	6.00
High School Cocurricular*									
1132	300	PURCHASED SERVICES	-	0	5,000	5,000		5,000	
1132	400	MATERIALS AND SUPPLIES	1,136	12,450	0	0		0	
1132	500	CAPITAL OUTLAY	-	0	1,000	1,000		1,000	
Sub-Totals for High School Cocurricular			1,136	12,450	6,000	6,000	-	6,000	-
High School Cocurricular- Music*									
1136	500	CAPITAL OUTLAY	-	0	5,000	5,000		5,000	
Sub-Totals for High School Cocurricular- Music			-	0	5,000	5,000		5,000	
Less Restrictive Services (Formerly 1290)*									
1250	400	MATERIALS AND SUPPLIES	1,591	1,005	1,000	1,000		1,000	
1250	500	CAPITAL OUTLAY	-	0	2,000	2,000		2,000	
Sub-Totals for Less Restrictive Services			1,591	1,005	3,000	3,000		3,000	
Sub-Totals 1000 Instruction			1,926,973	1,966,369	2,220,000	2,220,000	23.00	2,220,000	23.00

Function	Object Series	Description	Actual 2013-14	Actual 2014-15	Budgeted 2014-15	Budgeted 2015-16	2015-16 FTE	Proposed & Adopted 2016-17	2016-17 FTE
Improvement of instruction*									
2210	100	SALARIES	-	0	10,000	10,000		10,000	
2210	200	ASSOCIATED PAYROLL COSTS	-	0	3,000	3,000		3,000	
2210	300	PURCHASED SERVICES	-	0	6,000	6,000		6,000	
2210	400	MATERIALS AND SUPPLIES	-	0	1,000	1,000		1,000	
Sub-Totals for Improvement of instruction			-	0	20,000	20,000	0	20,000	0
Media Services*									
2220	400	MATERIALS AND SUPPLIES	3,220	0	0	0		0	
2220	500	CAPITAL OUTLAY	-	0	45,000	45,000		45,000	
Sub-Totals for Media Services			3,220	0	45,000	45,000	0	45,000	0
Principal Administrative Services*									
2410	300	PURCHASED SERVICES	29,619	33,234	0	0		0	
2410	400	MATERIALS AND SUPPLIES	2,616	7,478	0	0		0	
2410	500	CAPITAL OUTLAY	-	0	20,000	20,000		20,000	
Sub-Totals for Principal Administrative Services			32,235	40,712	20,000	20,000	0	20,000	0
Operation and Maintenance of Plant*									
2540	300	PURCHASED SERVICES	20,343	0	30,000	30,000		30,000	
2540	400	MATERIALS AND SUPPLIES	315	2,381	25,000	25,000		25,000	
2540	500	CAPITAL OUTLAY	-	0	25,000	25,000		25,000	
Sub-Totals for Operation and Maintenance of Plant			20,658	2,381	80,000	80,000	0	80,000	0
Sub-Totals 2000 Supporting Services			56,113	43,093	165,000	165,000	0	165,000	0
Facilities Acquisition and Construction*									
4150	500	CAPITAL OUTLAY	16,395	0	78,000	78,000		78,000	
Sub-Totals for Facilities Acquisition and Const.			16,395	0	78,000	78,000	0	78,000	0
Sub-Totals 4000 Facilities Acquisitions and Const.			16,395	0	78,000	78,000	0	78,000	0
Long-Term Debt Service									
5110	600	OTHER OBJECTS	96,409	90,163	110,000	110,000		110,000	
Sub-Totals for Long-Term Debt Service			96,409	90,163	110,000	110,000	0	110,000	0
Unappropriated Ending Fund Balance									
7000	00820	RESERVE FOR NEXT YEAR	191,012	207,534	0	0		0	
Sub-Totals 7000 Unappropriated Ending Fund Bal.			191,012	207,534	0	0	0	0	0
Grand Totals			2,285,902	2,307,169	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.

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Grants Fund - Revenues by Source

Object Series	Description	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budgeted 2014-15	Budgeted 2015-16	Proposed & Adopted 2016-17
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	128,531	114,000	46,000	46,000	46,000
Sub-Totals for Intermediate Sources		0	128,531	114,000	46,000	46,000	46,000
From State Sources							
03209	OTHER GRANTS	140,835	12,138	7,932	180,000	180,000	180,000
Sub-Totals From State Sources		140,835	12,138	7,932	180,000	180,000	180,000
From Federal Sources							
04501	TITLE IA GRANTS	368,175	381,686	352,755	350,000	350,000	350,000
04508	IDEA GRANTS	915,900	854,668	949,577	1,281,000	1,281,000	1,281,000
04507	TITLE IIA GRANTS	128,271	114,807	106,620	190,000	190,000	190,000
045XX	OTHER GRANTS	0	1,500	0	0	0	0
Sub-Totals From Federal Sources		1,412,346	1,352,661	1,408,952	1,821,000	1,821,000	1,821,000
From Other Sources							
05200	INTERFUND TRANSFERS	0	17,980	53,913	0	0	0
Sub-Totals From Other Sources		0	17,980	53,913	0	0	0
Grand Totals		1,553,181	1,511,310	1,584,797	2,051,000	2,051,000	2,051,000

Grants Fund - Expenditures

Function	Object Series	Description	Actual 2013-14	Actual 2014-15	Budgeted 2014-15	Budgeted 2015-16	Proposed &		
							2015-16 FTE	Adopted 2016-17	2016-17 FTE
Special Programs									
1200	100	SALARIES	430,318	464,378	715,000	715,000	17.10	715,000	17.10
1200	200	ASSOCIATED PAYROLL COSTS	237,827	304,352	385,000	385,000		385,000	
1200	300	PURCHASED SERVICES	5,705	3,664	66,000	66,000		66,000	
1200	400	MATERIALS AND SUPPLIES	19,220	11,905	45,000	45,000		45,000	
1200	500	CAPITAL OUTLAY	0	0	35,000	35,000		35,000	
1200	600	OTHER OBJECTS	13,281	14,575	4,000	4,000		4,000	
Sub-Totals for Special Programs			706,351	798,874	1,250,000	1,250,000	17.10	1,250,000	17.10
Sub-Total 1000 Instruction			706,351	798,874	1,250,000	1,250,000	17.10	1,250,000	17.10
Student Support Services									
2100	600	OTHER OBJECTS	0	26,480	0	0	0	0	0
Sub-Totals for Student Support Services			0	26,480	0	0		0	
Instructional Improvement Services									
2210	100	SALARIES	37,058	44,052	170,000	170,000	0.50	170,000	0.50
2210	200	ASSOCIATED PAYROLL COSTS	5,816	12,013	36,000	36,000		36,000	
2210	300	PURCHASED SERVICES	70,428	72,554	44,000	44,000		44,000	
2210	400	MATERIALS AND SUPPLIES	9,231	0	0	0		0	
2210	500	CAPITAL OUTLAY	1,400	0	0	0		0	
2210	600	OTHER OBJECTS	0	2,975	0	0		0	
Sub-Totals for Instructional Improvement Services			123,933	131,594	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	
2230	400	MATERIALS AND SUPPLIES	861	0	0	0		0	
Sub-Totals for Student Assessment Services			861	0	12,500	12,500		12,500	
Special Services Administration									
2190	100	SALARIES	385,807	362,395	250,000	250,000	4.50	250,000	4.50
2190	200	ASSOCIATED PAYROLL COSTS	176,963	183,820	120,000	120,000		120,000	
2190	300	PURCHASED SERVICES	1,709	0	25,000	25,000		25,000	
2190	400	MATERIALS AND SUPPLIES	10,043	0	16,000	16,000		16,000	
Sub-Totals for Special Services Administration			596,009	546,215	411,000	411,000	4.50	411,000	4.50
Indirect Cost Charges									
2601	600	OTHER OBJECTS	2,888	0	42,500	42,500		42,500	
Sub-Totals for Indirect Cost Charges			2,888	0	42,500	42,500		42,500	
Sub-Totals 2000 Support Services			723,691	704,289	716,000	716,000	5.00	716,000	5.00
Long-Term Debt Service									
5110	600	OTHER OBJECTS	81,268	81,634	85,000	85,000		85,000	
Sub-Totals for Long-Term Debt Service			81,268	81,634	85,000	85,000		85,000	
Grand Totals			1,511,310	1,584,797	2,051,000	2,051,000	22.10	2,051,000	22.10

Grants Fund - Expenditures by Grant

Function	Object Series	Description					Proposed &		
			Actual 2013-14	Actual 2014-15	Budgeted 2014-15	Budgeted 2015-16	2015-16 FTE	Adopted 2016-17	2016-17 FTE
IDEA GRANTS									
Special Services Direct Programs									
1200	100	SALARIES	121,443	175,621	420,000	420,000	11.00	420,000	11.00
1200	200	ASSOCIATED PAYROLL COSTS	87,142	147,312	240,000	240,000		240,000	
1200	300	PURCHASED SERVICES	0	1,230	50,000	50,000		50,000	
1200	400	MATERIALS AND SUPPLIES	-311	0	30,000	30,000		30,000	
1200	500	CAPITAL OUTLAY	0	0	35,000	35,000		35,000	
1200	600	OTHER OBJECTS	0	0	0	0		0	
Sub-Totals for Special Svcs. Direct Programs			208,274	324,163	775,000	775,000	11.00	775,000	11.00
Special Services Support Programs									
2100	100	SALARIES	385,807	362,395	250,000	250,000	4.50	250,000	4.50
2100	200	ASSOCIATED PAYROLL COSTS	176,963	183,820	120,000	120,000		120,000	
2100	300	PURCHASED SERVICES	1,709	0	25,000	25,000		25,000	
2100	400	MATERIALS AND SUPPLIES	10,018	0	15,000	15,000		15,000	
2100	600	OTHER OBJECTS	21,487	26,480	0	0		0	
Sub-Totals for Special Svcs. Support Programs			595,984	572,695	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	50,410	52,277	60,000	60,000		60,000	
Sub-Totals for Long-Term Debt Service			50,410	52,277	60,000	60,000		60,000	
Sub-Totals for IDEA GRANT			854,668	949,135	1,275,000	1,275,000	15.50	1,275,000	15.50
TITLE IA GRANT									
Learning Disabilities Services									
1272	100	SALARIES	210,509	189,845	195,000	195,000	4.50	195,000	4.50
1272	200	ASSOCIATED PAYROLL COSTS	118,184	122,152	100,000	100,000		100,000	
1272	300	PURCHASED SERVICES	4,350	1,535	15,000	15,000		15,000	
1272	400	MATERIALS AND SUPPLIES	19,531	11,905	15,000	15,000		15,000	
1272	500	CAPITAL OUTLAY	0	0	0	0		0	
1272	600	OTHER OBJECTS	9,600	9,906	0	0		0	
Sub-Totals for Learning Disabilities Services			362,174	335,343	325,000	325,000	4.50	325,000	4.50
Special Services Administration									
2190	400	MATERIALS AND SUPPLIES	25	0	1,000	1,000		1,000	
Sub-Totals for Special Services Administration			25	0	1,000	1,000		1,000	
Indirect Cost Charges									
2601	600	OTHER OBJECTS	0	0	9,000	9,000		9,000	
Sub-Totals for Indirect Cost Charges			0	0	9,000	9,000		9,000	
Long-Term Debt Service									
5110	600	OTHER OBJECTS	19,487	17,412	15,000	15,000		15,000	
Sub-Totals for Long-Term Debt Service			19,487	17,412	15,000	15,000		15,000	
Sub-Totals for TITLE IA GRANT			381,686	352,755	350,000	350,000	4.50	350,000	4.50

Function	Object Series	Description	Actual 2013-14	Actual 2014-15	Budgeted 2014-15	Budgeted 2015-16	Proposed &	
							2015-16 FTE	Adopted 2016-17
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	35,966	25,512	125,000	125,000		125,000
2210	200	ASSOCIATED PAYROLL COSTS	5,408	4,187	25,000	25,000		25,000
2210	300	PURCHASED SERVICES	66,817	72,554	34,000	34,000		34,000
2210	400	MATERIALS AND SUPPLIES	2,103	0	0	0		0
2210	600	OTHER OBJECTS	0	2,975	0	0		0
Sub-Totals for Instructional Improvement Services			110,294	105,228	184,000	184,000		184,000
Indirect Cost Charges								
2601	600	OTHER OBJECTS	2,888	0	3,000	3,000		3,000
Sub-Totals for Indirect Cost Charges			2,888	0	3,000	3,000		3,000
Long-Term Debt Service								
5110	600	OTHER OBJECTS	1,625	1,392	3,000	3,000		3,000
Sub-Totals for Long-Term Debt Service			1,625	1,392	3,000	3,000		3,000
Sub-Totals for Title II			114,807	106,620	190,000	190,000	0.00	190,000
OTHER GRANTS*								
Special Services Direct Programs								
1200	100	SALARIES	98,366	98,912	100,000	100,000	1.60	100,000
1200	200	ASSOCIATED PAYROLL COSTS	32,501	34,888	45,000	45,000		45,000
1200	300	PURCHASED SERVICES	1,355	899	1,000	1,000		1,000
1200	600	OTHER OBJECTS	3,681	4,669	4,000	4,000		4,000
Sub-Totals for Special Services Direct Programs			135,903	139,368	150,000	150,000	1.60	150,000
Instructional Improvement Services								
2210	100	SALARIES	1,092	18,540	40,000	40,000	0.50	40,000
2210	200	ASSOCIATED PAYROLL COSTS	408	7,826	10,000	10,000		10,000
2210	300	PURCHASED SERVICES	3,611	0	10,000	10,000		10,000
2210	400	MATERIALS AND SUPPLIES	7,128	0	0	0		0
2210	500	CAPITAL OUTLAY	1,400	0	0	0		0
Sub-Totals for Instructional Improvement Services			13,639	26,366	60,000	60,000	0.50	60,000
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	861	0	0	0		0
Sub-Totals for Student Assessment Services			861	0	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	9,746	10,553	7,000	7,000		7,000
Sub-Totals for Long-Term Debt Service			9,746	10,553	7,000	7,000		7,000
Sub-Totals for OTHER GRANTS			160,149	176,287	230,000	230,000	2.10	230,000
Grand Totals			1,511,310	1,584,797	2,051,000	2,051,000	22.10	2,051,000

*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 2012-13	Actual 2013-14	Actual 2014-15	Budgeted 2014-15	Budgeted 2015-16	Proposed & Adopted 2016-17
From Local Sources							
01625	FOOD SALES TO PUPILS	1,157,199	1,132,639	1,166,027	1,210,000	1,210,000	1,210,000
01630	BANQUETS/CATERING	87,300	57,404	60,340	100,000	100,000	100,000
Sub-Totals From Local Sources		1,244,499	1,190,043	1,226,367	1,310,000	1,310,000	1,310,000
From State Sources							
03102	BASIC SCHL SUPPORT LUNCH	13,462	13,256	13,071	20,000	20,000	20,000
Sub-Totals From State Sources		13,462	13,256	13,071	20,000	20,000	20,000
From Federal Sources							
04505	NSLP PROG REIMBURSEMENTS	320,529	306,319	299,484	340,000	340,000	340,000
04910	COMMODITIES BY USDA	60,255	59,054	63,688	75,000	75,000	75,000
Sub-Totals From Federal Sources		380,784	365,373	363,172	415,000	415,000	415,000
From Other Sources							
05200	INTERFUND TRANSFERS	602	9,767	1,367	75,000	75,000	75,000
05400	BEGINNING FUND BALANCE	42,467	45,734	0	65,000	65,000	65,000
Sub-Totals From Other Sources		43,069	55,501	1,367	140,000	140,000	140,000
Grand Totals		1,681,814	1,624,173	1,603,977	1,885,000	1,885,000	1,885,000

Food Services Fund - Expenditures

Function	Object Series	Description	Actual 2013-14	Actual 2014-15	Budgeted 2014-15	Budgeted 2015-16	Proposed	
							2015-16 FTE	& Adopted 2016-17 FTE
Food Services								
3100	100	SALARIES	490,539	478,494	530,000	530,000	7.88	520,000 9.45
3100	200	ASSOCIATED PAYROLL COSTS	212,840	236,565	240,000	240,000		250,000
3100	300	PURCHASED SERVICES	27,113	32,343	35,000	35,000		35,000
3100	400	MATERIALS AND SUPPLIES	787,274	780,970	885,000	885,000		905,000
3100	500	CAPITAL OUTLAY	21,291	0	10,000	10,000		10,000
3100	600	OTHER OBJECTS	5,145	5,195	5,000	5,000		5,000
Sub-Totals for Food Services			1,544,202	1,533,567	1,705,000	1,705,000	7.88	1,725,000 9.45
Long-Term Debt Service								
5110	600	OTHER OBJECTS	79,971	70,410	110,000	110,000		110,000
Sub-Totals for Long-Term Debt Service			79,971	70,410	110,000	110,000		110,000
Unappropriated Ending Reserve								
7000	820	RESERVE FOR NEXT YEAR	-	0	70,000	70,000		50,000
Sub-Totals for Unappropriated Ending Reserve			-	0	70,000	70,000		50,000
Grand Totals			1,624,173	1,603,977	1,885,000	1,885,000	7.88	1,885,000 9.45
Salary Allocation:								
		Contracted Positions*	467,560	456,542	283,000	293,000	7.88	283,000 9.45
		Substitutes & Extra Duty/Hourly	22,979	21,952	247,000	237,000		237,000
Total Salaries			490,539	478,494	530,000	530,000	7.88	520,000 9.45

* 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 and wages are included in the contracted positions' line item amounts.

Community Services Fund - Revenues by Source

Object Series	Description	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budgeted 2014-15	Budgeted 2015-16	Proposed & Adopted 2016-17
From Local Sources							
01801	COMMUNITY SCHOOL TUITION	1,101,599	1,118,664	1,093,187	1,371,000	1,371,000	1,371,000
01805	CHILD CARE	1,122,067	1,082,482	1,259,115	1,260,000	1,260,000	1,260,000
01810	POOL FEES	122,316	182,431	138,995	150,000	150,000	150,000
01815	DRIVERS ED PUPIL FEES (801)	65,360	64,878	75,710	90,000	90,000	90,000
01911	RENT FROM SCHOOL FACILITY (808)	147,859	100,303	119,608	110,000	110,000	110,000
01920	CONTRIBUTIONS/DONATIONS	0	900	0	0	0	0
01990	MISCELLANEOUS INCOME	0	9,449	1,339	10,000	10,000	10,000
Sub-Totals From Local Sources		2,559,201	2,559,107	2,687,954	2,991,000	2,991,000	2,991,000
From Other Sources							
05200	INTERFUND TRANSFERS	22,002	0	131,327	275,000	150,000	150,000
05400	BEGINNING FUND BALANCE	0	0	65,705	0	0	0
Sub-Totals From Other Sources		22,002	0	197,032	275,000	150,000	150,000
Grand Totals		2,581,203	2,559,107	2,884,986	3,266,000	3,141,000	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		Budgeted		Proposed &		
			2013-14	2014-15	2014-15	2015-16	2015-16 FTE	Adopted 2016-17	2016-17 FTE
Community School Programs									
3200	100	SALARIES	538,706	614,723	690,000	690,000	3.75	690,000	3.75
3200	200	ASSOCIATED PAYROLL COSTS	126,708	148,773	150,000	150,000		150,000	
3200	300	PURCHASED SERVICES	297,966	270,840	350,000	350,000		350,000	
3200	400	MATERIALS AND SUPPLIES	243,110	276,123	345,000	345,000		345,000	
3200	500	CAPITAL OUTLAY	-	0	5,000	5,000		5,000	
3200	600	OTHER OBJECTS	6,920	6,836	10,000	10,000		10,000	
Sub-Totals for Community School Programs			1,213,410	1,317,295	1,550,000	1,550,000	3.75	1,550,000	3.75
Swim Center Programs									
3250	100	SALARIES	80,164	82,642	130,000	130,000	0.75	130,000	0.75
3250	200	ASSOCIATED PAYROLL COSTS	22,339	30,845	35,000	35,000		35,000	
3250	300	PURCHASED SERVICES	114,814	303,483	160,000	160,000		160,000	
3250	400	MATERIALS AND SUPPLIES	19,986	20,215	20,000	20,000		20,000	
3250	500	CAPITAL OUTLAY	-	0	150,000	25,000		25,000	
3250	600	OTHER OBJECTS	612	354	1,000	1,000		1,000	
Sub-Totals for Swim Center Programs			237,915	437,539	496,000	371,000	0.75	371,000	0.75
Child Care Programs									
3500	100	SALARIES	585,165	618,527	640,000	640,000	16.38	640,000	14.69
3500	200	ASSOCIATED PAYROLL COSTS	306,348	352,379	385,000	385,000		385,000	
3500	300	PURCHASED SERVICES	46,300	63,576	40,000	40,000		40,000	
3500	400	MATERIALS AND SUPPLIES	48,705	39,176	80,000	80,000		80,000	
3500	500	CAPITAL OUTLAY	-	0	5,000	5,000		5,000	
Sub-Totals for Child Care Programs			986,518	1,073,658	1,150,000	1,150,000	16.38	1,150,000	14.69
Sub-Totals for Enterprise and Community Svcs.			2,437,843	2,828,492	3,196,000	3,071,000	20.88	3,071,000	19.19
Long-Term Debt Service									
5110	600	OTHER OBJECTS	55,559	56,494	70,000	70,000		70,000	
Sub-Totals for Long-Term Debt Service			55,559	56,494	70,000	70,000		70,000	
Unappropriated Ending Reserve									
7000	820	RESERVE FOR NEXT YEAR	65,705	0	0	0		0	
Sub-Totals for Unappropriated Ending Reserve			65,705	0	0	0		0	
Grand Totals			2,559,107	2,884,986	3,266,000	3,141,000	20.88	3,141,000	19.19
Salary Allocation:									
Contracted Positions: Community School			177,584	211,091	200,000	200,000	3.75	200,000	3.75
Contracted Positions: Swim Center			19,118	22,895	25,000	25,000	0.75	25,000	0.75
Contracted Positions: Child Care			481,895	517,443	420,000	420,000	16.38	420,000	14.69
Extra Duty/Hourly			545,438	564,463	815,000	815,000		815,000	
Total Salaries			1,204,035	1,315,892	1,460,000	1,460,000	20.88	1,460,000	19.19

Student Activity Funds - Revenues by Source

Object Series	Description	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budgeted 2014-15	Budgeted 2015-16	Proposed & Adopted 2016-17
From Local Sources							
01720	COCURRIC PARTICIPATION FEES	2,796,055	2,674,024	2,893,637	2,850,000	2,850,000	3,050,000
	Sub-Totals From Local Sources	2,796,055	2,674,024	2,893,637	2,850,000	2,850,000	3,050,000
From Other Sources							
05400	BEGINNING FUND BALANCE	1,644,019	1,491,314	1,567,830	1,750,000	1,750,000	1,750,000
	Sub-Totals From Other Sources	1,644,019	1,491,314	1,567,830	1,750,000	1,750,000	1,750,000
	Grand Totals	4,440,074	4,165,338	4,461,467	4,600,000	4,600,000	4,800,000

Note: Student Activity Funds (SAFs) account for the transactions recorded in each school's Associated Student Body Fund bank accounts. Per an opinion of the State of Oregon Attorney General, funds are restricted to co-curricular and extra-curricular activity and cannot be used to supplant a district's Free and Appropriate Public Education (FAPE) obligations.

Student Activity Funds - Expenditures

Function/ Object Series	Object	Actual 2013-14	Actual 2014-15	Budgeted 2014-15	Budgeted 2015-16	2015-16 FTE	Proposed & Adopted 2016-17	2016-17 FTE
1113 - Intermediate Elementary Co-curricular Programs								
400	Materials and Supplies	131,097	121,046	225,000	225,000		175,000	
1122 - Junior High Co-curricular Activities								
400	Materials and Supplies	463,881	507,710	500,000	500,000		550,000	
1132 - High School Co-curricular Activities								
400	Materials and Supplies	2,002,530	2,504,576	2,325,000	2,325,000		2,525,000	
	Total Instruction	2,597,508	3,133,332	3,050,000	3,050,000		3,250,000	
800	Planned Reserve	1,567,830	1,328,135	1,550,000	1,550,000	-	1,550,000	-
Grand Totals		4,165,338	4,461,467	4,600,000	4,600,000	-	4,800,000	-

Debt Repayment Fund - Revenues by Source

Object Series	Description	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	Proposed & Adopted 2016-17
From Local Sources						
01111	CURRENT YEARS	5,913,933	6,085,663	6,187,643	6,250,000	6,700,000
01112	PRIOR YEARS	195,262	200,673	160,670	210,000	165,000
01510	INTEREST ON INVESTMENTS	111	908	8,762	15,000	7,000
Sub-Totals From Local Sources		6,109,306	6,287,244	6,357,075	6,475,000	6,872,000
From Other Sources						
05400	BEGINNING FUND BALANCE	320,406	290,256	262,814	250,000	75,000
Sub-Totals From Other Sources		320,406	290,256	262,814	250,000	75,000
Grand Totals		6,429,712	6,577,500	6,619,889	6,725,000	6,947,000

Note: All other district tax levies are rate levies, which means the Legal Budget Committee approves a tax rate per thousand that after School Board adoption is then levied on the assessed value of taxable properties within the district. The levy for the Debt Service Fund is not a rate levy, but instead is a dollar value levy. This dollar value levy is then applied on the assessed value of taxable properties within the district, which then derives a tax rate per thousand. The following reconciles the debt service levy amount to the current year collection and provides statistics on actual and budgeted collections and derived tax rates:

Reconciliation of Levy to Current Year's Collections:

Levy Amount		6,250,000	6,400,000	6,500,000	6,600,000	7,050,000
Less Discounts or Amounts to be Collected in Future Years		-336,067	-314,337	-312,357	-350,000	-350,000
Current Year Collection		5,913,933	6,085,663	6,187,643	6,250,000	6,700,000
Current Collection Rate		94.6%	95.1%	95.2%	94.7%	95.0%
Overall Collection Rate as % of Current Levy		97.7%	98.2%	97.7%	97.9%	97.4%
Tax Rate/\$1000 of Assessed Value		\$ 0.99	\$ 0.98	\$ 0.95	\$ 0.93	\$ 0.95

Debt Repayment Fund - Expenditures

Function	Object Series Description	Actual 2013-14	Actual 2014-15	Budgeted 2014-15	Budgeted 2015-16	Proposed &	
						2015-16 FTE	Adopted 2016-17 FTE
Long-Term Debt Service							
5110	610 REDEMPTION OF PRINCIPAL	2,925,000	3,235,000	3,235,000	3,585,000		3,970,000
5110	620 REDEMPTION OF INTEREST	3,389,686	3,257,506	3,260,000	3,090,000		2,902,000
Sub-Totals for Long-Term Debt Service		6,314,686	6,492,506	6,495,000	6,675,000		6,872,000
Unappropriated Ending Reserve							
7000	820 RESERVE FOR NEXT YEAR	262,814	127,383	75,000	50,000		75,000
Sub-Totals for Unappropriated Ending Reserve		262,814	127,383	75,000	50,000		75,000
Grand Totals		6,577,500	6,619,889	6,570,000	6,725,000		6,947,000

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

SCHEDULE OF GENERAL OBLIGATION BOND REDEMPTION AND INTEREST REQUIREMENTS

June 30, 2016

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 12/15 & 6/15			Due 12/1 & 6/1				
	Due 6/15			Due 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
2015-16	0	0		3,585,000	3,089,770	5.25 %	3,585,000	3,089,770	6,674,770
Remaining Payments:									
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>\$ 56,120,000</u>	<u>\$ 16,727,878</u>		<u>\$ 56,120,000</u>	<u>\$ 16,727,878</u>	<u>72,847,878</u>

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

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

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

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

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

Object Series	Description	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	Proposed & Approved 2016-17	Adopted 1 2016-17
From Local Sources							
01510	INTEREST ON INVESTMENTS	11,994	6,692	11,758	5,000	5,000	5,000
01920	DONATIONS	0	528,523	135,578	450,000	450,000	450,000
01990	SB 1149 ENERGY CONSERVATION	222,034	128,240	118,548	425,000	425,000	425,000
01990	MISCELLANEOUS	9,653	1,500,000	0	0	0	0
Sub-Totals From Local Sources		243,681	2,163,455	265,884	880,000	880,000	880,000
Intermediate Sources							
02190	CONSTRUCTION EXCISE TAX	264,179	416,028	359,323	450,000	450,000	450,000
Sub-Totals from Intermediate Sources		264,179	416,028	359,323	450,000	450,000	450,000
From Other Sources							
05100	LONG-TERM DEBT PROCEEDS	0	0	6,233,791	0	0	1,750,000
05400	BEGINNING FUND BALANCE	2,346,099	1,181,864	1,558,853	1,500,001	1,500,001	1,500,001
Sub-Totals from Other Sources		2,346,099	1,181,864	7,792,644	1,500,001	1,500,001	3,250,001
Grand Totals		2,853,959	3,761,347	8,417,851	2,830,001	2,830,001	4,580,001

1. Increased Long-Term Debt Proceeds of \$1,750,000 per Administration recommendation of June 13, 2016
School Board Agenda Item #7.1.

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

Function Series	Function Description	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	2015-16 FTE	Proposed &		2016-17 FTE
						Approved 2016-17	Adopted 1 2016-17	
1000	Instruction	0	0	150,000		50,000	50,000	
2000	Support Services	0	0	100,000		50,000	50,000	
4000	Facilities Acquisition & Cons	1,552,569	125,567	1,390,000	2.00	1,540,000	3,290,000	2.00
5100	Debt Service	649,925	6,877,493	705,000		705,000	705,000	
5200	Transfers	0	0	1		1	1	
6000	Contingency	0	0	250,000		250,000	250,000	
7000	Unappropriated Ending	1,558,853	1,414,791	235,000		235,000	235,000	
Grand Totals		3,761,347	8,417,851	2,830,001	2.00	2,830,001	4,580,001	2.00

1. Increased Facilities Acquisition & Const. Appropriation Category by \$1,750,000 per Administration recommendation of June 13, 2016 School Board Agenda Item #7.1.

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

Object Series	Object	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	2015-16 FTE	Proposed &		2016-17 FTE
						Approved 2016-17	Adopted 1 2016-17	
100	Salaries	0	26,613	200,000	2.00	200,000	200,000	2.00
200	Associated Payroll Costs	0	10,237	100,000		100,000	100,000	
300	Purchased Services	768,325	35,723	365,000		365,000	515,000	
400	Materials and Supplies	10,177	4,114	50,000		50,000	50,000	
500	Capital Outlay	767,611	81,651	925,000		925,000	2,525,000	
600	Other Objects	656,381	6,844,722	705,000		705,000	705,000	
700	Transfers	0	0	1		1	1	
800	Planned Reserve	1,558,853	1,414,791	485,000		485,000	485,000	
Grand Totals		3,761,347	8,417,851	2,830,001	2.00	2,830,001	4,580,001	2.00

1. Increased overall budget by \$1,750,000 per Administration recommendation of June 13, 2016 School Board Agenda Item #7.1. Increase allocated \$150,000 to Purchased Services and \$1.6 million to Capital Outlay objects.

Lake Grove Park - Component Unit - Revenues by Source

Object Series	Description	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budgeted 2014-15	Budgeted 2015-16	Proposed & Adopted 2016-17
From Local Sources							
01111	CURRENT YEARS	162,452	168,390	175,846	171,000	180,000	190,000
01112	PRIOR YEARS	4,567	4,974	4,125	5,000	5,000	5,000
01510	INTEREST ON INVESTMENTS	2	23	0	100	100	100
01750	CONCESSION SALES-SWIMMING	18,404	16,781	23,348	14,900	14,900	14,900
Sub-Totals From Local Sources		185,425	190,168	203,319	191,000	200,000	210,000
From Other Sources							
05400	BEGINNING FUND BALANCE	123,618	147,395	190,874	160,000	210,000	280,000
Sub-Totals From Other Sources		123,618	147,395	190,874	160,000	210,000	280,000
Grand Totals		309,043	337,563	394,193	351,000	410,000	490,000

Lake Grove Park - Component Unit - Expenditures by Object

Object Series	Object	Actual 2013-14	Actual 2014-15	Budgeted 2014-15	Budgeted 2015-16	Proposed &		
						2015-16 FTE	Adopted 2016-17	2016-17 FTE
100	Salaries	71,200	75,526	83,000	83,000	2.00	83,000	2.00
200	Associated Payroll Costs	8,992	8,464	15,000	15,000		15,000	
Sub-Totals for Personal Services		80,192	83,990	98,000	98,000	2.00	98,000	2.00
300	Purchased Services	25,950	23,659	35,000	36,000		61,000	
400	Materials and Supplies	14,542	23,519	21,000	21,000		26,000	
600	Other Objects	25,367	26,238	24,000	30,000		30,000	
Sub-Totals for Materials & Services		65,859	73,416	80,000	87,000		117,000	
500	Capital Outlay	638	0	10,000	25,000		25,000	
810	Contingency	-	0	0	0		50,000	
820	Planned Reserve	190,874	236,787	163,000	200,000		200,000	
Grand Totals - Community Programs		337,563	394,193	351,000	410,000	2.00	490,000	2.00

Salary Allocation:

Contracted Positions	14,832	14,751	16,000	16,000	2.00	16,000	2.00
Extra Duty/Hourly	56,368	60,775	67,000	67,000		67,000	
Total Salaries	71,200	75,526	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 2016-17 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 \$7,050,000, and

WHEREAS, the Lake Oswego School District Legal Budget Committee has held public meetings on the proposed 2016-17 fiscal year budgets.

NOW THEREFORE, BE IT RESOLVED that the Legal Budget Committee of Lake Oswego School District hereby approves the budget for 2016-17 in a total sum of \$104,577,002 for the District and \$490,000 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 2016-17 to be \$43,700,000 for the District General Fund and \$200,000 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, 2016 and approves taxes imposed for the District Debt Service Fund in the amount of \$7,050,000.

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 2016-17 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	\$7,050,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$7,050,000
TOTAL RATE/TAXES	\$5.8607 per \$1000	\$.042 per \$1000	\$7,050,000

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2016, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed. Unappropriated ending fund balances* are shown only to reconcile the fund's total to the budget. These amounts are not available for appropriation; i.e., they cannot be used to increase spending authority.

100 GENERAL FUND

1000	Instruction	\$44,210,000
2000	Support Services	23,070,000
4000	Facilities Acquisition Services	1
5100	Debt Service	3,800,000
5200	Interfund Transfers	225,000
6000	Contingency	<u>2,000,000</u>
	Total General Fund Appropriations	\$73,305,001
	Unappropriated Ending Fund Balance*	<u>7,045,000</u>
	Total General Fund Budget	<u>\$80,350,001</u>

200 COMMUNITY CONTRIBUTIONS FUND

1000	Instruction	\$2,220,000
2000	Support Services	165,000
4000	Facilities Acquisition & Const.	78,000
5100	Debt Service	<u>110,000</u>
	Total Community Contributions Fund Appropriations	<u>\$2,573,000</u>

2XX GRANTS FUND

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

500 FOOD SERVICES FUND

3000	Enterprise & Community Services	\$1,725,000
5100	Debt Service	<u>110,000</u>
	Total Food Services Fund Appropriations	\$1,835,000
	Unappropriated Ending Fund Balance*	<u>50,000</u>
	Total Food Services Fund Budget	<u>\$1,885,000</u>

Resolution Approving the Budget

Page 3

290 COMMUNITY SERVICES FUND

3000	Community Services	\$3,071,000
5100	Debt Service	<u>70,000</u>
	Total Community Services Fund Appropriations	<u>\$3,141,000</u>

207 STUDENT ACTIVITY FUNDS

1000	Instruction	<u>\$3,250,000</u>
	Total Student Activity Funds Appropriations	\$3,250,000
	Unappropriated Ending Fund Balance*	<u>1,550,000</u>
	Total Student Activity Funds Budget	<u>\$4,800,000</u>

301 DEBT SERVICE FUND

5100	Debt Service	<u>\$6,872,000</u>
	Total Debt Service Fund Appropriations	\$6,872,000
	Unappropriated Ending Fund Balance*	<u>75,000</u>
	Total Debt Service Fund Budget	<u>\$6,947,000</u>

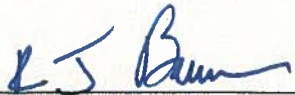
406 CAPITAL PROJECTS FUND

1000	Instruction	\$50,000
2000	Support Services	50,000
4000	Facilities Acquisition & Const.	1,540,000
5100	Debt Service	705,000
5200	Interfund Transfers	1
6000	Contingency	<u>250,000</u>
	Total Capital Projects Fund Appropriations	\$2,595,001
	Unappropriated Ending Fund Balance*	<u>235,000</u>
	Total Capital Projects Fund Budget	<u>\$2,830,001</u>

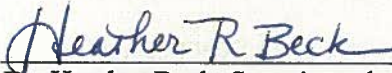
LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$98,000
Materials & Services	117,000
Capital Outlay	25,000
Contingency	<u>50,000</u>
Total General Fund Appropriations	\$290,000
Unappropriated Ending Fund Balance*	<u>200,000</u>
Total Lake Grove Park General Fund Budget	<u>\$490,000</u>



Bob Barman, Chair Legal Budget Committee
Lake Oswego School District



Dr. Heather Beck, Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: May 18, 2016

RESOLUTION ADOPTING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and approved the 2016-17 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 \$7,050,000, and

WHEREAS, the Lake Oswego School District Board of Directors held public hearings on the approved 2016-17 fiscal year Park budget and the 2016-17 fiscal year District Budget on June 6, 2016.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of Lake Oswego School District hereby adopts the budget for 2016-17 in a total sum of \$106,327,002 for the District and \$490,000 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 2016-17 to be \$43,700,000 for the District General Fund and \$200,000 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, 2016 and approves taxes imposed for the District Debt Service Fund in the amount of \$7,050,000.

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 2016-17 fiscal year:

	Subject to the Education <u>Limitation</u>	Subject to the General Government <u>Limitation</u>	Excluded from the <u>Limitation</u>
General Fund-Perm. Rate	\$4.4707 per \$1000	\$.042 per \$1000	\$0
General Fund-Local Option	\$1.39 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$7,050,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$7,050,000
TOTAL RATE/TAXES	\$5.8607 per \$1000	\$.042 per \$1000	\$7,050,000

Resolution Adopting the Budget
Page 2

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2016, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed. Unappropriated ending fund balances* are shown only to reconcile the fund's total to the budget. These amounts are not available for appropriation; i.e., they cannot be used to increase spending authority.

100 GENERAL FUND

1000	Instruction	\$44,210,000
2000	Support Services	23,070,000
4000	Facilities Acquisition Services	1
5100	Debt Service	3,800,000
5200	Interfund Transfers	225,000
6000	Contingency	2,000,000
	Total General Fund Appropriations	\$73,305,001
	Unappropriated Ending Fund Balance*	7,045,000
	Total General Fund Budget	<u>\$80,350,001</u>

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	<u>\$2,573,000</u>

2XX GRANTS FUND

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

500 FOOD SERVICES FUND

3000	Enterprise & Community Services	\$1,725,000
5100	Debt Service	110,000
	Total Food Services Fund Appropriations	\$1,835,000
	Unappropriated Ending Fund Balance*	50,000
	Total Food Services Fund Budget	<u>\$1,885,000</u>

290 COMMUNITY SERVICES FUND

Resolution Adopting the Budget
Page 3

3000	Community Services	\$3,071,000
5100	Debt Service	<u>70,000</u>
	Total Community Services Fund Appropriations	<u>\$3,141,000</u>

207 STUDENT ACTIVITY FUNDS

1000	Instruction	<u>\$3,250,000</u>
	Total Student Activity Funds Appropriations	\$3,250,000
	Unappropriated Ending Fund Balance*	<u>1,550,000</u>
	Total Student Activity Funds Budget	<u>\$4,800,000</u>

301 DEBT SERVICE FUND

5100	Debt Service	<u>\$6,872,000</u>
	Total Debt Service Fund Appropriations	\$6,872,000
	Unappropriated Ending Fund Balance*	<u>75,000</u>
	Total Debt Service Fund Budget	<u>\$6,947,000</u>

406 CAPITAL PROJECTS FUND


1000	Instruction	\$50,000
2000	Support Services	50,000
4000	Facilities Acquisition & Const. ¹	3,290,000
5100	Debt Service	705,000
5200	Interfund Transfers	1
6000	Contingency	<u>250,000</u>
	Total Capital Projects Fund Appropriations	\$4,345,001
	Unappropriated Ending Fund Balance*	<u>235,000</u>
	Total Capital Projects Fund Budget	<u>\$4,580,001</u>

¹ Increased \$1,750,000 over appropriation amount of \$1,540,000 approved by the Legal Budget Committee. This increase is recommended by administration in Agenda Item #7.1 of the June 13, 2016 School Board meeting.

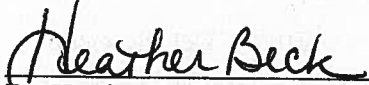
LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$98,000
Materials & Services	117,000
Capital Outlay	25,000
Contingency	<u>50,000</u>
Total General Fund Appropriations	\$290,000
Unappropriated Ending Fund Balance*	<u>200,000</u>
Total Lake Grove Park General Fund Budget	<u>\$490,000</u>



Liz Hartman, School Board Chair
Lake Oswego School District



Dr. Heather Beck, Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: June 13, 2016



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

AFFIDAVIT OF PUBLICATION

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

**Lake Oswego School District
 Notice of Budget Committee Meeting
 LOR13347**

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

1
 week in the following issue:
April 21, 2016

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

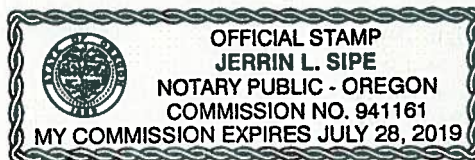
Subscribed and sworn to before me this April 21, 2016.

Jerrin L. Sipe

NOTARY PUBLIC FOR OREGON

My commission expires *July 28, 2019*

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



Size: 2 x 3.25"
 Amount Due: \$58.82*
 *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, 2016 to June 30, 2017 will be held at the Administration Building, 2455 SW Country Club Road, Lake Oswego, Oregon. The meeting will take place on the **4th of May, 2016, 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 21, 2016 at the district's website:
http://www.edline.net/pages/Lake_Oswego_School_District.
 Publish 04/21/2016. LOR13347

A public meeting of the Lake Oswego School District will be held in the cafeteria of Lake Oswego Junior High School on June 8, 2016 at 6:00 pm at 2500 Country Club Rd, Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the budget year beginning July 1, 2016 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 Administration Building at 2455 Country Club Rd, Lake Oswego 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: 503-634-2000 Email: ketzlers@loswego.k12.or.us



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

AFFIDAVIT OF PUBLICATION

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

**Lake Oswego School District
 Notice of Budget Hearing
 LOR13371**

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

1
 week in the following issue:
May 26, 2016

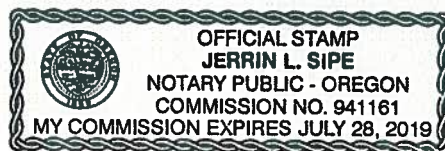
Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
 May 26, 2016.

Jerrin L. Sipe
 NOTARY PUBLIC FOR OREGON

Acct #: 134036
 PO #: 163432
Attn: Brenda Hanson
 Lake Oswego Schools
 PO Box 70
 Lake Oswego OR 97034-2024

Size: 3 x 7.5"
 Amount Due: \$203.63*
 *Please remit to above address.



TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
	Actual Amount Last Year 2014-15	Adopted Budget This Year 2015-16	Approved Budget Next Year 2016-17
Beginning Fund Balance	\$9,252,813	\$9,420,001	\$13,195,001
Current Year Property Taxes, other than Local Option Taxes	35,290,256	35,850,000	38,100,000
Current Year Local Option Property Taxes	7,248,108	7,250,000	8,830,000
Other Revenue from Local Sources	12,847,914	12,938,000	13,330,000
Revenue from Intermediate Sources	639,674	1,758,000	1,451,000
Revenue from State Sources	24,462,188	25,650,000	27,200,000
Revenue from Federal Sources	1,806,384	2,236,000	2,236,000
Interfund Transfers	186,607	228,001	225,001
All Other Budget Resources	8,373,375	10,000	10,000
Total Resources	\$99,626,997	\$99,505,002	\$104,677,002

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$36,268,862	\$38,442,690	\$40,918,702
Other Associated Payroll Costs	18,479,072	19,690,604	21,109,509
Purchased Services	8,364,422	9,331,043	10,009,063
Supplies & Materials	7,475,397	6,230,358	7,075,921
Capital Outlay	479,291	509,108	515,325
Other Objects (except debt service & interfund transfers)	19,013,033	11,205,000	11,752,000
Debt Service*	186,607	228,001	225,001
Interfund Transfers*	0	1,250,000	2,250,000
Operating Contingency	10,166,392	7,135,000	6,955,000
Unappropriated Ending Fund Balance & Reserves	0	0	0
Total Requirements	\$99,626,997	\$99,505,002	\$104,677,002

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$44,214,022	\$46,530,000	\$50,980,000
FTE	448.75	454.98	492.02
2000 Support Services	21,769,317	22,616,000	24,001,000
FTE	145.2	146.11	147.17
3000 Enterprise & Community Service	4,362,069	4,775,000	4,795,000
FTE	38.85	28.76	28.64
4000 Facility Acquisition & Construction	125,567	1,468,001	1,618,001
FTE	0	2	2
5000 Other Uses	19,013,033	11,205,000	11,752,000
8100 Debt Service*	186,607	228,001	225,001
5200 Interfund Transfers*	0	1,250,000	2,250,000
6000 Contingency	10,166,392	7,135,000	6,955,000
7000 Unappropriated Ending Fund Balance	0	0	0
Total Requirements	\$99,626,997	\$99,505,002	\$104,677,002
Total FTE	632.8	631.85	686.83

* 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 and local option 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 beginning in 2015-16. 2014-15 FTE is as of 10/1/14 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 positions comprise approximately 10 FTE for the 2015-16 and 2016-17 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	\$5,500,000	\$5,600,000	\$7,050,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1, 2018	Estimated Debt Authorized, But Not Incurred on July 1, 2018
General Obligation Bonds	\$56,120,000	\$0
Other Bonds	\$31,776,941	\$0
Other Borrowings	\$8,125,935	\$0
Total	\$96,022,876	\$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.

Publish 05/26/2016.

LOR1337



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 E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS
 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 Grove Swim Park
 Notice of Budget Hearing
 OR13370**

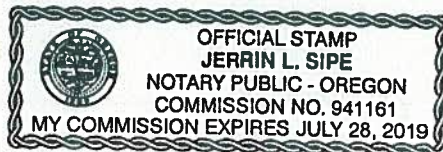
A copy of which is hereto annexed, was
 published in the entire issue of said
 newspaper for
 I
 week in the following issue:
May 26, 2016

Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
 May 26, 2016.

Jerrin L. Sipe
 NOTARY PUBLIC FOR OREGON
 My commission expires *July 28, 2019*

Acct#134036
 PO #: 163431
 Attn: Brenda Hanson
 Lake Oswego Schools
 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 8, 2016 at 8:00 pm in the cafeteria at Lake Oswego Junior High School at 2500 Country Club Rd., Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2016 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 Administration Building at 2455 Country Club Rd., Lake Oswego, 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 2014-15	Adopted Budget This Year 2015-16	Approved Budget Next Year 2016-17
Beginning Fund Balance/Net Working Capital	190,874	210,000	280,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	23,348	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	0	5,100	5,100
Property Taxes Estimated to be Received	178,971	180,000	190,000
Total Resources	394,193	410,000	490,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	83,980	88,000	98,000
Materials and Services	73,416	87,000	117,000
Capital Outlay	0	25,000	25,000
Debt Service	0	0	0
Interfund Transfers	0	0	50,000
Contingencies	0	0	0
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	238,787	200,000	200,000
Total Requirements	394,193	410,000	490,000

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program	FTE for that unit or program		
General Fund - Park Operations	157,408	210,000	240,000
FTE	2	2	2
Non-Departmental / Non-Program	238,787	200,000	250,000
FTE			
Total Requirements	394,193	410,000	490,000
Total FTE	2	2	2

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 The 2016-17 budget is largely status quo excepting some planned equipment upgrades and planning for the remodeling of the original restroom facilities. 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 RATES		
	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.

Publish 05/26/2016.

LOR13370

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FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Lake Oswego School District will be held in the cafeteria of Lake Oswego Junior High School on June 6, 2016 at 6:00 pm at 2500 Country Club Rd, Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2016 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 Administration Building at 2455 Country Club Rd, Lake Oswego 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 2014-15	Adopted Budget This Year 2015-16	Approved Budget Next Year 2016-17
Beginning Fund Balance	\$9,252,613	\$9,420,001	\$13,195,001
Current Year Property Taxes, other than Local Option Taxes	35,290,256	35,850,000	38,100,000
Current Year Local Option Property Taxes	7,248,108	7,250,000	8,830,000
Other Revenue from Local Sources	12,547,914	12,938,000	13,330,000
Revenue from Intermediate Sources	639,574	1,726,000	1,451,000
Revenue from State Sources	24,482,186	25,850,000	27,200,000
Revenue from Federal Sources	1,806,364	2,236,000	2,236,000
Interfund Transfers	186,607	225,001	225,001
All Other Budget Resources	8,373,375	10,000	10,000
Total Resources	\$99,826,997	\$95,505,002	\$104,577,002

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$35,268,862	\$38,462,690	\$40,918,702
Other Associated Payroll Costs	18,479,072	19,690,604	21,109,509
Purchased Services	8,384,422	9,321,043	10,009,063
Supplies & Materials	7,475,397	6,230,358	7,075,921
Capital Outlay	373,921	1,476,200	1,766,481
Other Objects (except debt service & interfund transfers)	479,291	509,106	515,325
Debt Service*	19,013,033	11,205,000	11,752,000
Interfund Transfers*	186,607	225,001	225,001
Operating Contingency	0	1,250,000	2,250,000
Unappropriated Ending Fund Balance & Reserves	10,166,392	7,135,000	8,955,000
Total Requirements	\$99,826,997	\$95,505,002	\$104,577,002

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

1000 Instruction	\$44,214,022	\$46,830,000	\$50,980,000
FTE	448.75	454.98	492.02
2000 Support Services	21,759,317	22,616,000	24,001,000
FTE	145.2	146.11	147.17
3000 Enterprise & Community Service	4,362,059	4,776,000	4,796,000
FTE	38.85	28.76	28.64
4000 Facility Acquisition & Construction	125,567	1,468,001	1,618,001
FTE	0	2	2
5000 Other Uses	0	0	0
5100 Debt Service*	19,013,033	11,205,000	11,752,000
5200 Interfund Transfers*	186,607	225,001	225,001
6000 Contingency	0	1,250,000	2,250,000
7000 Unappropriated Ending Fund Balance	10,166,392	7,135,000	8,955,000
Total Requirements	\$99,826,997	\$95,505,002	\$104,577,002
Total FTE	632.8	631.85	669.83

* 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 and local option 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 beginning in 2015-16. 2014-15 FTE is as of 10/1/14 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 2015-16 and 2016-17 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	\$6,500,000	\$6,600,000	\$7,050,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1, 2016	Estimated Debt Authorized, But Not Incurred on July 1, 2016
General Obligation Bonds	\$56,120,000	\$0
Other Bonds	\$31,776,941	\$0
Other Borrowings	\$8,125,935	\$0
Total	\$96,022,876	\$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 6, 2016 at 6:00 pm in the cafeteria at Lake Oswego Junior High School at 2500 Country Club Rd., Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2016 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 Administration Building at 2455 Country Club Rd., Lake Oswego, 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 2014-15	Adopted Budget This Year 2015-16	Approved Budget Next Year 2016-17
Beginning Fund Balance/Net Working Capital	190,874	210,000	280,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	23,348	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	0	5,100	5,100
Property Taxes Estimated to be Received	179,971	180,000	190,000
Total Resources	394,193	410,000	490,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	83,990	98,000	98,000
Materials and Services	73,416	87,000	117,000
Capital Outlay	0	25,000	25,000
Debt Service	0	0	0
Interfund Transfers	0	0	0
Contingencies	0	0	50,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	236,787	200,000	200,000
Total Requirements	394,193	410,000	490,000

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
General Fund - Park Operations	157,406	210,000	240,000
FTE	2	2	2
Non-Departmental / Non-Program	236,787	200,000	250,000
FTE			
Total Requirements	394,193	410,000	490,000
Total FTE	2	2	2

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 The 2016-17 budget is largely status quo excepting some planned equipment upgrades and planning for the remodeling of the original restroom facilities. 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
2016-2017**

To assessor of Clackamas County

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

Check here if this is an amended form.

The Lake Oswego School No. 7j has the responsibility and authority to place the following property tax, fee, charge or assessment

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>July 11, 2016</u> <small>Date Submitted</small>
<u>Stuart Ketzler</u> <small>Contact Person</small>	<u>Director of Finance</u> <small>Title</small>	<u>503-534-2000</u> <small>Daytime Telephone</small>	<u>ketzlers@loswego.k12.or.us</u> <small>Contact Person E-mail</small>	

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.4707	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2	1.39	
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$7,050,000
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$7,050,000

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. 12-15)

(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 2016-2017

To assessor of Multnomah County

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

Check here if this is an amended form.

The Lake Oswego School No. 7j has the responsibility and authority to place the following property tax, fee, charge or assessment

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> <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>July 11, 2016</u> <small>Date Submitted</small>
<u>Stuart Ketzler</u> <small>Contact Person</small>	<u>Director of Finance</u> <small>Title</small>	<u>503-534-2000</u> <small>Daytime Telephone</small>	<u>ketzlers@loswego.k12.or.us</u> <small>Contact Person E-mail</small>	

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.4707	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2	1.39	
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$7,050,000
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$7,050,000

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. 12-15)

(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
2016-2017**

To assessor of Washington County

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

Check here if this is an amended form.

The Lake Oswego School No. 7j has the responsibility and authority to place the following property tax, fee, charge or assessment

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> <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>July 11, 2016</u> <small>Date Submitted</small>
<u>Stuart Ketzler</u> <small>Contact Person</small>	<u>Director of Finance</u> <small>Title</small>	<u>503-534-2000</u> <small>Daytime Telephone</small>	<u>ketzlers@loswego.k12.or.us</u> <small>Contact Person E-mail</small>	

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.4707	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2	1.39	
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$7,050,000
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$7,050,000

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. 12-15)

(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	3,970,000.00	2,901,556.00	6,871,556.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total A			6,871,556.00

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)			6,871,556.00

Total Bonds

Total A	=	<u>\$6,871,556.00</u>	=	Allocation %	=	Bond Levy	=	<u>\$7,050,000</u>	(enter on line 4a on the front)
Total A + B	=	<u>\$6,871,556.00</u>		1 %		<u>\$7,050,000</u>			
 Total B	=	<u>\$ _____</u>	=	Allocation %	=	Bond Levy	=	<u>\$ _____</u>	(enter on line 4b on the front)
Total A + B	=	<u>\$ _____</u>		%		<u>\$ _____</u>			
							Total Bond Levy	<u>\$7,050,000</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

To assessor of Clackamas County

FORM LB-50 2016-2017

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 has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

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

County Name

<u>PO Box 70</u> <small>Mailing Address of District</small>	<u>Lake Oswego</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97034</u> <small>ZIP code</small>	<u>July 11, 2016</u> <small>Date</small>
<u>Stuart Ketzler</u> <small>Contact Person</small>	<u>Executive Director of Finance</u> <small>Title</small>	<u>503-534-2000</u> <small>Daytime Telephone</small>	<u>ketzlers@loswego.k12.or.us</u> <small>Contact Person E-Mail</small>	

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

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

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

Example - Total Bond Levy = \$5,000

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

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

Debt service requirements for bonds approved **on or after**

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