



Lake Oswego School District 7J

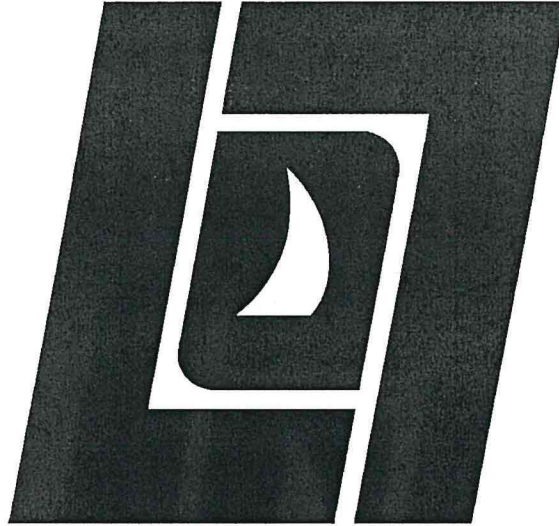
Clackamas County, Oregon

# **ADOPTED BUDGET 2019-20**



# LAKE OSWEGO SCHOOL DISTRICT 7J

2455 Country Club Road  
Lake Oswego, OR 97034



**2019-20**

(For the Fiscal Year Ending June 30, 2020)

## **ADOPTED BUDGET**

Prepared by the Business Services Department

Stuart Ketzler, Assistant Superintendent of Business Services



# Budget Message

## Executive Summary

The pages that follow include the full budget message for the 2019-20 budget. We are pleased to present an operating budget that not only preserves all existing programs and current service levels, as well as additional targeted investments, but does it in a manner that is expected to largely balance revenues and expenditures, with judicious use of a portion of General Fund reserves. At the time of the preparation of the 2019-20 proposed budget, the financial outlook for the 2019-20 fiscal year was uncertain, but in a positive way. The Learning Levy, the increase and renewal of the district's local option tax, was still weeks away, and legislation to improve K-12 funding was in its nascent stages in the legislature.

Due to the generous support of our community, the Learning Levy passed at the May 21, 2019 election, allowing the district to add 20 FTE for the 2019-20 school year. Additionally, the Governor signed into law HB 3427A to increase the K-12 "base" budget to \$9 billion for K-12 public schools for the 2019-21 biennium, with approximately \$1 billion more for targeted education investments in the second half of the 2019-21 biennium. This is truly historic legislation and the sense of optimism in K-12 public education has never been higher. As further explained in the full Budget Message, HB 3427A will likely be subject to a statewide referendum. If ultimately fully enacted, the vast majority of its new funding would begin in 2020-21. It creates a new commercial activity tax and has a 0.25% reduction in the three lowest Oregon income tax brackets. It is estimated it will raise approximately \$2 billion for K-12 funding in the 2021-23 and successive bienniums. While both are very positive developments, offsetting some of the increased revenues are increasing PERS contribution requirements. The district experienced a larger PERS rate increase effective July 1, 2017 - another large PERS rate increase is effective July 1, 2019. Legislation was recently approved to temper another PERS rate increase expected effective July 1, 2021, but it is too early to know exactly how it will affect PERS rates for the 2021-23 biennium. By state law, the district participates in PERS; rates and benefit levels are set by the PERS Board and the Oregon legislature, respectively.

This 2019-20 budget marks the first six-year period since the passage of Measure 5 in 1990 where the district was able to not only maintain its current service level, but also improve on it with targeted additional investments. This was due in no small part to improvements and stability in state funding, but in the earlier years of this six-year period more significantly was 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 at minimum be \$13.1 million in 2019-20 due to approval of the Learning Levy, compared to \$10.85 million expected in fiscal year 2018-19. They were \$10.2 million in 2017-18, \$9.64 million in fiscal year 2016-17, \$8.7 million in 2015-16 and \$7.5 million in 2014-15. These are all significantly higher than the \$5.9 million in local option property tax revenues received in 2013-14.

Though long-term budget prospects may have challenges, there is much that the Lake Oswego School District is rightfully proud of and thankful for – we enjoy great community support, as evidenced not only by our local option and its renewal every five years, but also with large Foundation contributions each year and the passage of the \$187 million GO bond referral in May 2017. Our students regularly perform at or among the highest of all students in Oregon. The district's six elementary schools were recently ranked among the top seven elementary schools in the state by Niche; US News and World report consistently ranks one or both of our high schools as among the top five in Oregon; and the district was ranked #1 nationally in 2015 by StartClass. Both Niche and StartClass are education research websites. 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 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.

To address facility issues and improve safety and security and the district's ability to offer a 21<sup>st</sup> century education, the School Board authorized placement on the May 16, 2017 ballot measure 3-515 requesting voter approval to issue \$187 million in General Obligation bonds to fund needed facility improvements. This measure passed with over 60% approval, for which the district, staff and students are grateful. A Bond Accountability Committee was appointed in the fall of 2017. Comprised of citizen volunteers' expert in areas of construction, finance and law, they provide independent review of bond activity and report their observations to the School Board quarterly.

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. A new three year strategic plan was adopted in 2017 following input from a group of 46 dedicated volunteers comprised of staff, along with our five school board members. Our mission statement and goals adopted in our 2017-20 three-year strategic plan are:

<b>Mission</b>	Our mission is to be an inclusive and safe learning community with challenging opportunities that develop lifelong learners and contributing world citizens
<b>Ends 1</b>	<b>Diversity, Equity and Inclusion at Lake Oswego School District</b> A. Every family, student and staff member feels welcomed and safe at our schools B. Diversity is celebrated, all are included, and decisions are made using an equity lens
<b>Ends 2</b>	<b>Career and College Success at Lake Oswego School District</b> A. LOSD provides rigorous and broad academic, performing and visual arts, and athletic programs which prepares all students for success in all facets of life B. LOSD provides multiple learning pathways so every student has the opportunity to reach their full potential – students with opportunity or achievement gaps will receive the appropriate supports, differentiated as necessary, to ensure we meet the educational needs of all students
<b>Ends 3</b>	<b>Infrastructure at Lake Oswego School District</b> A. Every school will have updated, quality instruction and extracurricular settings that provide comparable safe and secure environments that support multiple learning pathways B. Every school will have appropriate resources and technology which supports innovative, robust and rigorous instructional learning strategies and different learning styles.
<b>Ends 4</b>	<b>Communications &amp; Community Relations</b> A. Every parent is welcomed, valued, and engaged in their student's education. B. Every parent is supported in their role and embraced and honored for their expertise.

Additional information on prior and proposed targeted investments follows in the Targeted Education Investments section. Additional information on current and proposed property tax rates are included in the Projected Tax Rates section of the detailed budget message that follows.



# Budget Message

## Introduction

The 2019-20 budget is unlike many budgets presented for the Lake Oswego School District, especially since the passage of Measure 5 in 1990. While the district is no stranger to revenue challenges, the 2019-20 budget is full of cautious optimism: district voters approved Measure 3-547, the Learning Levy, the district's 25 cent increase and renewal of its Local Option Levy. Additionally, state funding increases, the vast majority of which will be realized in 2020-21, if fully enacted, will enable public schools statewide to realize the initiatives and outcomes sought in HB 3427A, which established the Fund for Student Success (FSS). While the Governor has signed HB 3427A into law, a statewide referendum to repeal its new excise tax appears likely. Again, the vast majority of the new funding in HB 3427A will not be available until the 2020-21 fiscal year.

Due to the passage of the Learning Levy, as well as planned use of some of the district's reserves, the 2019-20 budget includes several additional targeted investments, building 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 prior biennium's state budget allocation.

This 2019-20 budget also takes full account of capital project funding made possible by the passage of Measure 3-515 on May 16, 2017, where voters approved the district's issuance of \$187 million in General Obligation bonds. The final 2017-19 total state K-12 budget allocation not only kept the district's finances whole, or nearly so for the biennium, it also provided over \$2 million in new funding to the district for this biennium in support of the programs in Measure 98 (M98), a citizen state-wide measure referral in the November 2016 election that directed a portion of increased state revenues be used for improving high school graduation rates and career and technical education opportunities. Both of these resources are budgeted outside of the General Fund, with bond resources accounted for in our Capital Projects Funds, and M98 accounted for in our Grants Fund. The 2019-20 Grants Fund budget contemplates full funding of M98 in the next biennium, which is roughly a 67% increase in funding above the \$2 million provided to the district in this 2017-19 biennium. With those increased or new funds, the district has been able to continue 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, as well as all of the planned facility improvements. The replacement of Lakeridge Junior High School is the largest bond project, accounting for \$82 million of the \$187 million bond. The district, its staff and students are tremendously grateful its community supports us in this manner.

There are many things the Lake Oswego School District is rightfully proud of and thankful for – we have not been in a better position financially since 2002. More importantly, 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, all six elementary schools were rated among the top seven of all elementary schools in the state by Niche (StartClass and Niche are education research websites), and all schools continue to be among the highest report card ratings from the state of Oregon, and both of our high schools have consistently been recognized as among the top regular public high schools in Oregon by U.S. News and World Report. As we look forward to the 2019-20 fiscal year, the district will be able to maintain all current programs and student-to-staff classroom ratios. In addition, at a minimum, we will be able to make additional modest targeted investments, most notably the third phase of technology upgrades for 21<sup>st</sup> century instruction and

enhanced safety and security programs and features district-wide by 2020. Investments will also be made to support our equity and inclusion goals, and infrastructure and program upgrades from the bond. These enhancements build on the improvements made in 2014-15 through 2018-19.

These enhancements are due primarily to a significant improvement in the district's local option property tax revenues, modest improvements in state funding, additional state funds beginning in 2017-18 from Ballot Measure 98 to improve graduation rates and expand vocational and technical learning opportunities, and the continued support of the community through donations to the Lake Oswego School District Foundation. Local option property tax revenues are expected to be \$13.1 and \$10.85 million in fiscal years 2019-20 and 2018-19, respectively. Local option revenues were \$10.17 million in 2017-18, \$9.64 million in fiscal year 2016-17, \$8.7 million in 2015-16 and \$7.5 million 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 (SSF) Grant program, which distributes school funding statewide on essentially a per student basis. The state 2019-21 allocation approved during the 2019 legislative session is \$9 billion, \$800 million more than the 2017-19 biennium's K-12 allocation of \$8.2 billion. This 9.8% increase over the biennium is effectively an annual increase of 4.75%. The FSS would also add new targeted funds of approximately \$1 billion in the second half of the 2019-21 biennium that would be available to districts effective July 1, 2020 on a grant basis, including specific reporting and accountability features to measure progress toward specific intended outcomes, similar to how M98 funds are allocated. HB 3427A, the House Bill that will implement the FSS and its new commercial activities tax while reducing the lowest three state personal income tax brackets by 0.25% each, was signed into law by the Governor in May, 2019. Statewide, state K-12 funding is \$8.2 billion for this 2017-19 biennium, an 11% improvement over the prior biennial allocation of \$7.37 billion, or 5.4% per year. While on the surface this appears to be a very positive development, mandated increases in PERS contribution rates effective July 1, 2017 absorbed a large portion of the increased SSF revenues. A similar increase in PERS rates effective July 1, 2019 will also absorb a substantial portion of the 2019-21 increased SSF revenues.

The approved 2019-21 SSF budget of \$9 billion continues a positive trend. It was \$6.65 billion for the 2013-15 biennium and then increased to a basic \$7.15 billion state allocation for the 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. The \$7.37 total 2015-17 SSF allocation then increased to \$8.2 billion for the 2017-19 biennium.

### **Oregon School Funding Post Measures 5 and 50**

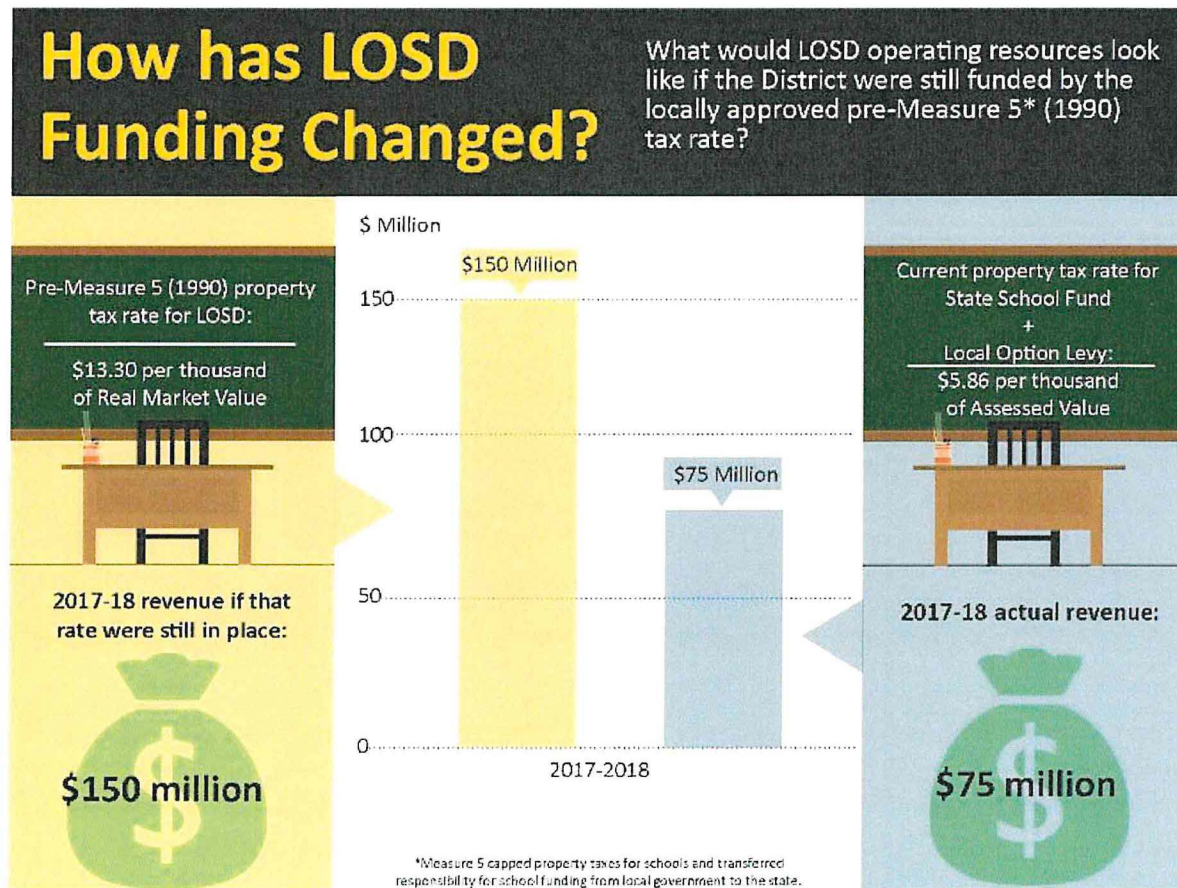
While there have been gains in the past several years, and there is reason for cautious optimism about what might be realized for 2019-20, there is no mistaking that much has been lost in Lake Oswego School District as a result of Measure 5 (passed in 1990) and Measure 50 (passed in 1998), both of which 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 \$75 million less in operating funds in 2017-18 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 \$150 million in local property taxes for operations for the 2017-18 year alone. This stands in stark contrast to the district's total state and property tax operating funds for the 2017-18 year of \$75 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:



### Targeted Education Investments

Direct state school funding in the General Fund is expected to exceed \$30 million in each of the 2019-20 and 2018-19 fiscal years. With those revenue improvements, as well as using a small portion of the reserves built up over the last several years, we are pleased we will be able to present a balanced 2019-20 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, initially primarily at the elementary level. While the district was able to make targeted investments during the 2009-10 through 2013-14 fiscal 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 weighs academic growth more than achievement, all while meeting the high performance expectations of our community.

A summary of the targeted investments directly related to operations for the 2014-15 through 2019-20 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 (1 FTE total)
- 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 Investments (all implemented and planned as ongoing):

- 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 and each junior high school (2 FTE total)
- Major investments in new world languages curriculum materials
- Upgrade computers for classified staff to increase staff efficacy
- Referral and approval of a \$187 million General Obligation Bond measure that will allow needed capital investments in our schools and facilities

2017-18 Investments (all implemented and planned as ongoing):

- Additional safety communication investments
- New dark-fiber loop throughout district; backbone of our technology infrastructure upgrades (Bond Funds)
- 5 new bus routes to support changed school start times to allow up to one hour additional sleep for secondary students



- First stage of major investments in new Next Generation Science Standards curriculum materials Additional 6.5 FTE for RTI, Academic Support and Re-engagement staff at the secondary schools from new state Ballot Measure (BM) 98 funds
- First Phase of 1:1 student devices – K-2 (Bond Funds)
- Added Talented and Gifted (TAG), English Language Learners (ELL) and nurse staff (3 FTE Total)
- Added .5 FTE elementary RTI coordinator at each elementary school (3 FTE Total)

2018-19 Investments (all implemented or in final stages of implementation and planned as ongoing):

- Additional safety investments (Bond and General Funds)
- Additional technology infrastructure and Phase 2 of 1:1 student devices (Bond Funds)
- Final stage of major investments in new Next Generation Science Standards curriculum materials
- New positions to support equity and inclusion initiatives, such as the Director of Equity (BM 98 Funds)
- Added Administration to support schools (2 FTE, .5 funded by BM 98 Funds)
- Added secretarial support in Computer Network Services and Special Services departments (1.88 FTE, General Fund)
- Refresh of teacher laptop computers (Bond Funds)
- Investments in new health curriculum materials
- Implementation of Next Generation Science Standards curriculum and other curriculum materials
- Additional .5 FTE elementary RTI coordinator at each elementary school (Makes 6 FTE Total – one full-time RTI coordinator at each elementary school)

2019-20 Planned/Potential Investments:

- Additional safety investments (Bond and General Funds), including a Director of Safety (1 FTE)
- Additional technology infrastructure (Bond Funds)
- New Administrator positions to support principals and teachers that work with targeted populations (General Fund- largely through reorganization in Special Services programs)
- With passage of the Learning Levy, add 20 new licensed staff positions for STEM, early literacy, PE, mental health and social-emotional supports and one additional school resource officer
- Assuming full implementation of state HB 3427A, additional programs and student supports to be determined. Additional funding from the corporate activity tax that will begin in 2020 would not be appropriated until fiscal year 2020-21 and will be grant based, so ability to begin or expand programs targeting use of those funds cannot begin until fiscal year 2020-21

Basic State SSF revenues are anticipated to still be inadequate to allow the district to add back all 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 24.8 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. If the FSS is fully implemented, it is possible that some gains in either programs or lowering of K-2 class sizes would be possible, though not until the 2020-21 fiscal year at the earliest.

### **Capital Investments Post Measures 5 and 50**

Thanks to the support of our voters, the efforts of many community members, staff and parents, district voters approved Measure 3-515 on May 16, 2017, to address significant facility issues and ensure our schools are educationally adequate for the programs and skills our students will need in the future. This \$187 million General Obligation bond will allow major facility investments districtwide, and represents the first major facility investment since the 2001 GO bond. 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 year Measure 5 passed, the district had 68 FTE in its maintenance, custodial and grounds crews. With almost the same total amount of space, today that number is approximately 41 FTE. The disinvestment in schools resulted in a long list of deferred maintenance items, not only locally, but also on a regional and national level.

The district completed extensive groundwork before placing Measure 3-515 on the May 16, 2017, ballot. 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. These are key recommendations of the Facility Advisory Committee, a citizen committee that provided key recommendations for approaching facility needs planning. 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 at [Long-Range Facility Planning Committee Report](#).

A Bond Development Committee appointed in January 2016 made project prioritization recommendations for facility improvements; their recommendations were presented to the School Board late in the summer of 2016, and the School Board made its decision in October and finalized that with its referral in March 2017.

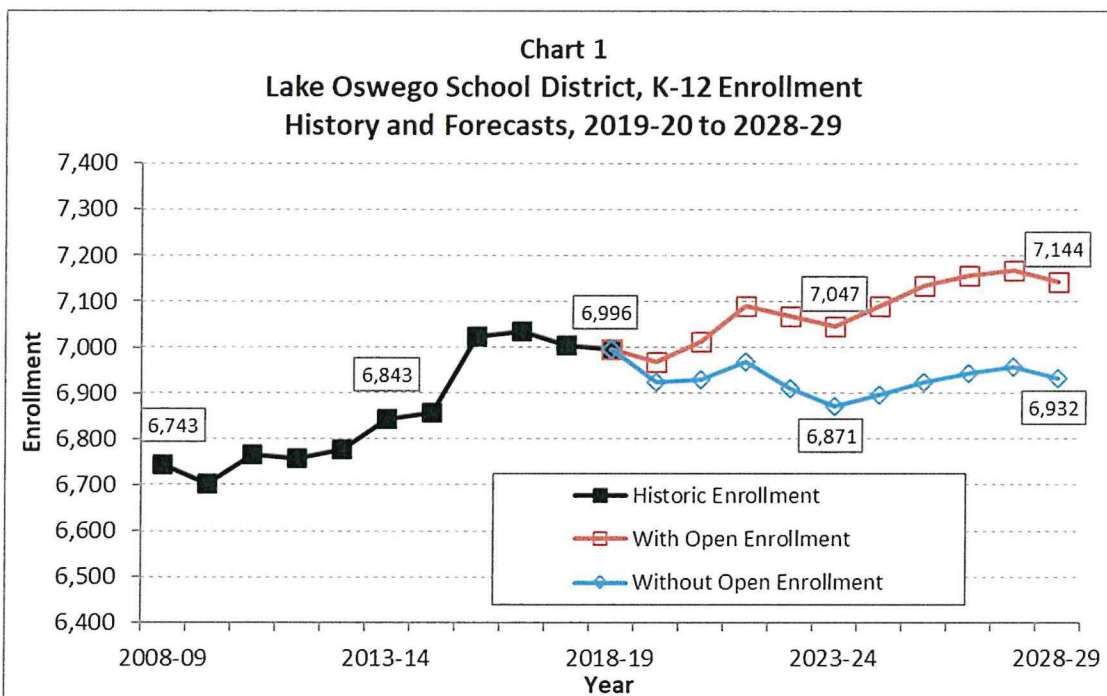
Major projects included in the 2019-20 Capital Projects Funds for bond projects include the construction of a new Lakeridge Jr. High School, extensive exterior and interior work at Oak Creek and Westridge Elementary schools, additional secure vestibule and other safety and security projects at multiple locations, additional technology and STEM upgrades, and significant planning work for projects to be undertaken during the summer of 2020. Subject to additional school board approval for a potential \$15 million Full Faith and Credit (FF&C) debts the district anticipates closing before June 30, 2019, major non-bond projects for 2019-20 include possible improvements to the two new properties acquired in 2018 at Lakeview and Hazel Road. Major non-bond athletic projects include added seating, cover, press box and restrooms at the Lakeridge High School stadium, as well as a new softball hitting facility at Lakeridge High School. A new softball hitting facility was recently completed at Lake Oswego Jr. High School for the Lake Oswego High School softball team. Track and tennis courts at both high schools will also be resurfaced using General Fund resources.

An Athletic Facility Advisory task force was convened in the 2017-18 fiscal year – their recommendations were adopted by the School Board and the Long Range Facility Planning Committee, a board appointed committee of citizen volunteers and one board member. This committee will provide citizen perspective, input and guidance as it relates to the district's long-range facility planning efforts. Significant investments in sports fields are underway or planned, the majority of which are not bond eligible. The district intends to use excess reserves and accumulated and future Construction Excise Tax resources to fund many of these projects, but hard choices remain as the list of identified projects is extensive, so a multi-year phased implementation plan is necessary. Adequate authority is built into the 2019-20 proposed budget to address the most critical projects identified by the task force, along with added debt service appropriation authority to service the new potential FF&C debts.



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 by Portland State’s Population Research Center (PRC), 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 still predicted essentially flat enrollment. Davis Demographics presented an additional projection based on October 1, 2016, enrollment in January 2017. Largely as a result of growth over the prior three years, the Davis forecast projected growth over their seven year forecast period, though actual results have been flat to slightly declining. The PRC was re-engaged to provide an enrollment projection in 2018 – their forecast with their two enrollment scenarios they presented are summarized at Figure 2. The district continues to monitor enrollment growth and patterns and intends to add capacity in targeted locations, but the Davis study also notes boundary adjustments may also be required.

Figure 2:



### 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 successfully executing all projects in our GO bond, the district must also consider other strategic initiatives in 2019-20. Chief among them will be the successful transition of our new superintendent, and continued execution of our 2017 strategic plan. In August 2017, the district successfully concluded negotiations of new contracts with the district’s two bargaining groups to replace the contracts that expired on June 30, 2017. The new four-year contracts all have principal terms of 3% Cost of Living Allowance (COLA) increases for 2017-18 and 2018-19, and then 2.5% COLA in each of the next two 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 increased effective July 1, 2017, increasing expenditures by over \$2 million per year compared to the prior fiscal year, and will increase again by similar amounts effective July 1, 2019. Additional state mandated seat time and program requirements were also required beginning with the 2017-18 school year.

Dr. Mike Musick, the district’s current interim Superintendent, will be “re-retiring” effective June 30, 2019. The entire community is grateful for the many contributions he made during his four-year tenure, which includes his previous roles. Dr. Lora de la Cruz, our new superintendent effective for the 2019-20 school year, was selected at the conclusion of a national search during the fall of 2018. She has been transitioning into her new role since her appointment in December, 2018, and began day-to-day activities this June. A three year strategic plan was adopted in September 2017, the highlights of which are summarized below; the full plan is available at the district website:

**Strategic Plan: Goals and Objectives  
2017 – 2020**

<b>Mission</b>	To be an inclusive and safe learning community with challenging opportunities that develop lifelong learners and contributing world citizens.
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**ENDS 1: DIVERSITY EQUITY & INCLUSION**

**Blue Dot Statement:** LOSD engages its community to create a safe and welcoming environment for every family, student, staff and community member by celebrating diversity, including all, and using an equity lens to make decisions. We do this in order to facilitate the development of culturally informed students and community members by diminishing misconceptions and prejudices that fuel discrimination. The result is a community that creates better world citizens.

**Background:** Equity is understood to be the removal of structural, cultural and systemic barriers that lead to diminished opportunities for students. It acknowledges historical imbalances and adjusts for those imbalances by using an equity lens in the decision-making process. LOSD celebrates the diversity each student and family brings to the district. Different cultures, races, religions, beliefs, life-styles, and abilities are all celebrated and welcomed. Inclusion is the act of ensuring that all students are provided the academic and social supports and structures needed for them to thrive and succeed.

**ENDS 2: COLLEGE & CAREER SUCCESS**

**Blue Dot Statement:** LOSD provides rigorous and broad academic, performing and visual arts, and athletic programs at every grade level by meeting the educational needs of all students through multiple pathways with appropriate support and differentiated instruction. Beginning in kindergarten and continuing through graduation, every student is given the opportunity to reach their fullest potential and attain success in all facets of their life.

**Background:** A rigorous and broad educational experience includes using the most appropriate technology available; providing internship and apprenticeship learning experiences; and delivering accelerated learning opportunities with support systems available to all students. Early enrichment experiences are foundational for the future graduation and academic achievement targets.

**ENDS 3: FACILITIES & INFRASTRUCTURE**

**Blue Dot Statement:** We strive to give our students high quality facilities within our budget constraints. LOSD will have appropriate capacity, resources and technology by developing short-term and long-range facilities plans that provide for comparable academic and extracurricular facilities across the district. Our facilities are



safe and secure environments that support and enable innovative, robust and rigorous instructional learning strategies, differentiated instruction and multiple learning pathways at every school.

**Background:** A comprehensive educational experience for our students includes highly valued assets including academics, arts and athletics. Flexibility in the use of our facilities, infrastructure and grounds is critical to the long-range planning of the district in order to meet the current needs of diverse programming, evolving curricula and unforeseen educational opportunities. The Long Range Facility Plan informs the three-bond process for the next 15 years.

#### **ENDS 4: COMMUNICATIONS & COMMUNITY RELATIONS**

**Blue Dot Statement:** LOSD proactively seeks input from all stakeholders, disseminates relevant and timely information to the community, and encourages public comment and feedback. The district is charged with developing a comprehensive and robust communication strategy that utilizes a multitude of modern communication channels in the form best suited to each stakeholder.

**Background:** Developing and nurturing authentic relationships with the district's wide array of stakeholders is the ultimate goal of the board's and district's community relations efforts. The district's communications program will ensure that community members are reached with timely and relevant information about the bond process, district education programs, curricula, and outcomes, and crisis issues when necessary. Active listening is the cornerstone of the district's community relations strategy.

The foundation for the 2017-20 strategic plan was developed by a volunteer group of 41 employees and the five board members over the course of the 2016-17 school year.

#### **Financial Model**

A financial model as of April 2019 with actual results for fiscal years 2012-13 through 2017-18 and projections for 2018-19 through 2020-21 is presented at page 14, 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 2018-19 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 2019 financial model incorporates projections for revenues and expenditures based on data available as of early April 2019, including a preliminary Foundation revenue estimate of \$1.3 million for the 2019-20 fiscal year. The final amount raised for 2019-20 will not be known until this summer. For fiscal years 2018-19 and 2019-20, the most recent district State School Fund Grant formula revenue projections from the Oregon Department of Education are used. The estimated 2019-21 formula revenues are based on the Co-Chairs proposed statewide appropriation to K-12 education of \$8.87 billion. As noted in the earlier discussion on state funding, it could be \$200 million more if HB 3427 is passed. The expenditure projections for 2019-20 and 2020-21 are essentially under a "Current Service Level" approach, only accounting for required additional costs such as the major social studies textbook adoption, normal wage and associated payroll costs increases, and modest inflation. Expected cost increases in specific areas, such as the targeted reinvestments as more fully discussed above, are not fully accounted for in the financial model on page 14.

#### **Special Education Instructional Programs**

The district concluded an independent review and evaluation of its special education programs in July 2018 that is being used to inform decisions relating to the special programs for the 2019-20 fiscal year. Based on that independent report, and to improve efficacy and outcomes for students, the district will be redirecting some of

the resources currently spent on classified special education assistant roles to professional staff roles. These changes are expected to be cost neutral.

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, 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 has generally been in the 40 to 50% range, such that only a portion of costs over \$30,000 are actually recovered. 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. Federal funding for Title programs will be lower in 2019-20 due to shifting priorities at the federal level. Additional authority to transfer funds from the General Fund to the Grants Funds will be included in the 2019-20 budgets to account for these reductions.

### **Capital Improvement Projects**

During the 2017-18 and 2018-19 fiscal years, the district used approximately \$3,000,000 of General Fund resources for targeted district capital improvement projects, all related to sports facility or field improvements, none of which are bond eligible. An additional \$500,000 for track and tennis court resurfacing projects to be paid from the General Fund is included in the 2019-20 budget. An additional \$5 million from capitalizing future Construction Excise Tax resources is built into the 2019-20 Capital Projects Funds budget. The Capital Projects Funds has a total spending appropriation of \$123.9 million, an increase over the 2018-19 appropriation of \$63.3 million due to higher bond and other capital project activity for the 2019-20 fiscal year. Major bond expenditures began this winter and spring, with additional significant projects taking place this summer of 2019. Capital projects funded by the 2017 bond are not expected to conclude until 2021-22.

### **Projected Tax Rates**

Maximum District property tax rates are presently \$7.926 per \$1,000 taxable value, a decrease of 2.4 cents from the 2017-18 maximum property tax rate. Due to the passage of the Learning Levy, the maximum rates are projected to be \$8.15 in 2019-20, 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 real market values near or below assessed values, had significantly depressed the district's local option tax revenues 2011 through 2014. As real property values have now increased for the past 4 years at a rate greater than increases in assessed values, compression has been significantly reduced, falling from \$3.1 million in 2013-14 to less than \$570,000 this year. With passage of the Learning Levy and assuming an increase of 4% in real market values above 2018-19 values, the local option levy is projected to raise \$13.1 million in total in 2019-20, roughly \$2.25 million more than estimated 2018-19 collections.

Due to the passage of the Learning Levy, or local measure 3-547, the increase and renewal of the district's Local Option tax, a property tax rate of \$6.1107 per \$1,000 of taxable value was approved 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, \$1.64, is for the local option. Approved rates will result in a total General Fund levy of approximately \$52,110,000, of which \$48,630,000 (comprised of \$35,685,000 in regular and \$12,945,000 in local option property taxes) is estimated to be collected in 2019-20. The balance of \$3.48 million is either lost to discounts, compression under Measure 5, or will be collected in future years.

The 2019-20 debt service levy for the 2001 GO bond approved in 2000 and measure 3-515 approved in 2017 is \$17,100,000, \$16,225,000 of which is estimated to be collected in 2019-20. The balance is lost to discounts or



will be collected in future years. This is expected to result in a 2019-20 debt service tax rate of approximately \$2.04 per \$1,000 of assessed value, a slight reduction from the current rate of \$2.065. The 2017 GO bond matures in 2043; the 2001 GO bond matures in 2026; a payment schedule is at page 53.

On an overall basis, Lake Oswego School District total property tax rates compare favorably to its neighbor districts. Of the nine neighboring districts that are closest to Lake Oswego, Lake Oswego School District has a below average overall tax rate and the third lowest GO Debt tax rate. Rates are 2017-18 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	\$2.065	\$7.926
West Linn/Wilsonville School District	\$4.868	\$1.500	\$2.821	\$9.189
Riverdale School District	\$3.815	\$1.370	\$2.470	\$7.655
Portland Public School District	\$5.278	\$1.990	\$2.489	\$9.757
Tigard/Tualatin School District	\$4.989	\$1.000	\$1.765	\$7.754
Oregon City School District	\$4.963	\$0	\$1.035	\$5.998
Sherwood School District	\$4.812	\$0	\$4.140	\$8.952
Gladstone School District	\$4.865	\$0	\$4.459	\$9.324
North Clackamas School District	\$4.870	\$0	\$2.368	\$7.238
Beaverton School District	\$4.693	\$1.250	\$2.078	\$8.021

**Lake Grove Swim Park (Component Unit)**

The Lake Grove Swim Park tax rate is approved to remain at its permanent rate of \$.042 per \$1,000 taxable value. This will result in a levy of approximately \$225,000 for the Park, \$215,000 of which is estimated to be collected in 2019-20; the balance is lost to discounts or will be collected in future years. Its 2019-20 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 2019-20 fiscal year. Preliminary planning for this possibility began in 2016-17.

**Budget Capacity and Contingency**

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 budget from its historical standard budget amount of \$500,000. It is at \$2 million in the 2019-20 budget.

**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 below the minimum range require a corrective plan of action for the School Board’s consideration. Projected ending fund balances for both 2018-19 and 2019-20 are presently anticipated to be above the maximum parameter of 15%, but only barely by the end of the 2020-21 fiscal year.

Dr. Lora de la Cruz, Superintendent  
 Dr. Mike Musick, Interim Superintendent for 2018-19  
 Stuart Ketzler, CPA, Assistant Superintendent of Business Services

**Lake Oswego School District**  
**Operating Funds Financial Model (General Fund & Foundation)**  
**Revenues and Expenditures Forecast - \$8.87 Billion for 2019-21**  
**State Co-Chair's Budget & w/ Current Community Support & Current Service Level**  
**April 8, 2019 Update**

	Audited 2012-13	Audited 2013-14	Audited 2014-15	Audited 2015-16	Audited 2016-17	Audited 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21
State Budget Biennium	[-----]		[-----]		[-----]		[-----]		[-----]
Local Option Levy (To June 2020)	[-----]		[-----]		[-----]		[-----]		[-----]
LOEA & LOSEA Contracts	[-----]		[-----]		[-----]		[-----]		[-----]
<b>Demographics</b>									
Total Oct. 1 Student Enrollment	6786	6846	6868	7023	7035	7005	6993	6993	6993
ADMw	7223.0	7342.9	7375.3	7804.7	7860.1	7881.4	7881.4	7881.4	7881.4
State Formula Revenues	\$45,656,000	\$51,569,000	\$53,973,000	\$57,384,000	\$59,329,000	\$64,340,000	\$65,550,000	\$67,950,000	\$71,000,000
State High Cost Special Ed Fund	\$210,000	\$298,000	\$293,000	\$595,000	\$1,108,000	\$753,000	\$800,000	\$800,000	\$800,000
Local Non-Formula Revenue	\$3,277,000	\$1,975,000	\$2,477,000	\$2,736,000	\$2,877,000	\$3,091,000	\$3,400,000	\$3,400,000	\$3,400,000
Total Standard Revenues	\$49,143,000	\$53,842,000	\$56,743,000	\$60,715,000	\$63,314,000	\$68,184,000	\$69,750,000	\$72,150,000	\$75,200,000
<b>Supplemental Revenues</b>									
Local Option	\$5,909,000	\$5,883,000	\$7,460,000	\$8,748,000	\$9,643,000	\$10,174,000	\$10,850,000	\$10,975,000	\$11,300,000
Foundation	\$1,700,000	\$1,600,000	\$1,600,000	\$815,000	\$1,320,000	\$1,380,000	\$1,065,000	\$1,300,000	\$1,500,000
Total w/ Supplemental Revenues	\$56,752,000	\$61,325,000	\$65,803,000	\$70,278,000	\$74,277,000	\$79,738,000	\$81,665,000	\$84,425,000	\$88,000,000
<b>Expenditures</b>									
Total GF & Foundation Salaries & Wages	\$30,905,000	\$31,444,000	\$32,577,000	\$34,814,000	\$36,891,000	\$39,678,000	\$42,420,000	\$44,120,000	\$45,885,000
PERS at Regular Rates	\$7,340,000	\$7,900,000	\$8,210,000	\$8,580,000	\$8,910,000	\$8,910,000	\$11,450,000	\$13,720,000	\$14,270,000
Annual PERS Side A/C Savings	(\$3,174,000)	(\$3,291,000)	(\$3,400,000)	(\$4,840,000)	(\$4,974,000)	(\$4,846,000)	(\$5,370,000)	(\$5,205,000)	(\$5,415,000)
PERS Net of Side A/C Savings	\$4,166,000	\$4,609,000	\$4,810,000	\$3,740,000	\$3,936,000	\$5,854,000	\$6,080,000	\$8,515,000	\$8,855,000
PERS Bond Payments	\$2,784,000	\$2,942,000	\$3,101,000	\$3,294,000	\$3,615,000	\$3,586,000	\$3,800,000	\$3,900,000	\$4,050,000
Health & Related Benefits	\$9,022,000	\$9,276,000	\$9,576,000	\$10,804,000	\$11,406,000	\$10,666,000	\$11,000,000	\$11,330,000	\$11,780,000
Other (Primarily FICA)	\$2,715,000	\$2,723,000	\$2,814,000	\$2,956,000	\$2,934,000	\$3,476,000	\$3,540,000	\$3,880,000	\$4,040,000
Total Assoc. Salary Costs	\$18,687,000	\$19,550,000	\$20,301,000	\$20,794,000	\$21,891,000	\$23,582,000	\$24,420,000	\$27,625,000	\$28,725,000
Total Supplies/Equip/Services	\$11,765,000	\$9,453,000	\$11,443,000	\$10,992,000	\$12,131,000	\$13,662,000	\$15,300,000	\$14,550,000	\$14,550,000
Total Planned Expenditures	\$61,357,000	\$60,447,000	\$64,321,000	\$66,600,000	\$70,913,000	\$76,922,000	\$82,140,000	\$86,295,000	\$89,160,000
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Ending Balances</b>									
Revenue/Expenditures Shortfall	(\$4,605,000)	\$878,000	\$1,482,000	\$3,678,000	\$3,364,000	\$2,816,000	(\$475,000)	(\$1,870,000)	(\$1,160,000)
Beginning Cash Balance	\$9,333,000	\$4,728,000	\$5,606,000	\$7,088,000	\$10,766,000	\$14,130,000	\$16,946,000	\$16,471,000	\$14,601,000
Ending Cash Balance	\$4,728,000	\$5,606,000	\$7,088,000	\$10,766,000	\$14,130,000	\$16,946,000	\$16,471,000	\$14,601,000	\$13,441,000
<b>Amount in Excess (Below) of 15% Upper Limit of Fund Balance Policy</b>						\$3,493,050	\$5,407,700	\$4,150,000	\$1,656,750
<b>Amount in Excess (Below) 8% Minimum Fund Balance Policy</b>						\$8,456,960	\$10,792,240	\$9,899,800	\$7,697,400

Range of Recessionary Impacts (Potential Reduction in State Formula Revenues)			
Moderate Recession (8 Yr Total \$12 Million - assumes recession starts in 2019 and fiscal impact ends in 2027)		(\$1,400,000)	(\$3,000,000)
Severe Recession (8 Yr Total \$26 Million - assumes recession starts in 2019 and fiscal impact ends in 2027)		(\$5,000,000)	(\$6,000,000)

**Notes to Financial Model:**

This Financial Model is comprised of the General Fund and the Foundation grant and related classroom teachers' costs. This Financial Model does not include any other funds, such as Community Schools Fund, Food Services Fund, Bond Funds, Measure 98 Funds etc.

Financial Model projected data is based on many variable assumptions and information available in early April 2019 & are considered approximations. It uses the latest formal state revenue estimates, which account for current estimates of enrollment & most increased transportation costs. The 2017-19 state estimates are based on the final State K-12 Budget of \$8.2 billion for the 2017-19 biennium, and then estimated growth of 4.4% per year in the next biennium. State funded system-wide Full-Day K (FDK) was implemented in 2015-16 as well as the district's elimination of furlough days. Staffing & enrollment projections are kept flat to reduce variables. With declining enrollment, LOSD is now in SSF Stop-Loss. State School Formula (SSF) Revenue amounts from current ODE estimates with following adjustments:

2012-13 through 2017-18: Audited. Final state reconciliation of 2017-18 will be concluded by May 2019. Adjustments, if any, will be reflected in 2018-19 SSF revenues.

2018-19 SSF based on 3/8/2019 ODE formal estimate and is only a moderate increase over 2017-18 due to state splitting state funding 50/50 each year of 2017-19 biennium. It has increased \$700,000 since the 10/24/2018 ODE formal estimate due to higher statewide local property taxes and lower statewide enrollment than originally projected.

2019-20 SSF based on 3/18/2019 ODE formal estimate based on Co-Chair's \$8.87 billion proposed K-12 Budget, an 8.5% increase for biennium for state-aid component under a traditional 49/51 split of that state aid component over the biennium.

2020-21 is an internal estimate based on the 2019-20 estimate and accounts for the 49/51 split and estimated 3.5% increase in state-wide property taxes subject to SSF.

Recent and projected Local Non-Formula Revenues increases due to higher ESD shared revenues plus increased interest earnings from higher interest rates and balances.

Local Option projection for 2018-19 based on November 2018 projection from County property tax data; following years assumes \$1.39 rate and 5% RMV and 3.5% AV growth.

2018-19 Local Option revenue projection includes a one-time increase of approximately \$200,000 from the Comcast property tax case that was settled this summer.

Foundation estimate of \$1.3 million for 2019-20 based on campaign results through end of March 2019, and then \$1.5 million per year thereafter. 2018-19 and 2015-16 lower amount due in part to change in revenue recognition practices which did not affect cash flows. Changes were to how designations were made for later donations.

Staffing adds of approximately \$1,000,000 are included beginning in 2018-19 and maintained for following years, i.e. staffing is held constant for 2019-21.

For 2018-19, salaries are based on March 2019 staffing and include 3% COLA per bargained agreements and an additional 1.5% for step increases for eligible staff.

For 2019-20 and 2020-21, salaries are projected with 2.5% COLA per bargained agreements plus 1.5% for estimated step increases. Current bargained agreements end in 2021.

PERS employer rate for 2017-18 and 2018-19 at current average of 10.35% effective July 1, 2017 per prior PERS Board action that increased PERS rates approximately 4% effective July 1 2017. For 2019-20 and 2020-21, the forecast uses the recently released PERS Board Final rates, an increase of approximately 5% effective July 1, 2019 for the 2019-21 biennium. This analysis separately calculates estimated normal PERS costs and then the annual savings from the district's PERS arbitrage strategy.

Health Costs projected for 2018-19 based on October 2018 enrollment elections and a 3% increase based on OEBB rate goals for 19-20 and then estimated at 4% for years beyond. Other payroll rates (primarily FICA) are projected flat as percentages of wages and salaries for the projection periods.

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, \$750,000 for 17-18, and \$1 million per year thereafter, plus \$250,000 for technology. Modest increases for inflation are also included in 2018-19.

Major repair & improvement projects at actual of \$3 million in 12-13 & \$500,000 each fiscal years 2013-14 through 2014-15 & \$250,000 each year through 2016-17. 2017-18 includes \$1,000,000, 2018-19 includes \$1.6 million, and each year after includes \$1 million for required non-bond facility investments each year. Debt service costs for LOH repairs of \$500,000/year are included beginning in 2017-18. Debt service costs of net \$250,000 for new bus barn included beginning in 2018-19, plus \$200,000 for departmental cost increases.

Reduction of State Formula Revenues from recessions based on updated Alternative Scenarios analysis in March 2019 State revenue forecast. Moderate recession assumes it reduces personal income 1/2 relative to the baseline. A Severe recession assumes personal income will fall as in 2009. Allocation to LOSD assumes K-12 state allocation receives pro-rata reduction. In the wake of the 2002 and 2009 recessions, K-12 state revenue reductions were proportionately greater than their percent of the state budget.



## General Fund - Revenues by Source

Source	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	Proposed, Approved & Adopted 2019-20	
<b>1000 From Local Sources</b>						
01111	CURRENT YEAR'S PROPERTY TAXES	30,432,995	31,785,469	33,137,634	34,150,000	35,685,000
01112	PRIOR YEARS' PROPERTY TAXES	575,220	578,153	453,337	520,000	450,000
01121	LOCAL OPTION PROPERTY TAXES	8,557,538	9,460,428	9,998,483	10,270,000	12,945,000
01122	LOCAL OPTION PRIOR YEAR P. TAXE	190,315	182,388	175,789	180,000	175,000
01311	TUITION-PUPILS OR PARENTS	222,106	180,494	141,092	200,000	200,000
01315	TUITION-OTHR LEA TRANS ED	0	0	0	5,000	5,000
01510	INTEREST ON INVESTMENTS	127,659	285,585	608,572	350,000	750,000
01710	COCURRIC GATE/ADMISSN FEE	53,169	41,840	41,193	60,000	60,000
01730	COCURRIC PARTICIPATN FEE	579,437	578,345	502,895	600,000	600,000
01740	ASB STUDENT FEES	61,144	62,254	64,821	60,000	60,000
01911	FACILITY RENTAL FEES	0	0	3,500	10,000	10,000
01915	PROPERTY LEASE FEES	443,340	410,870	411,410	300,000	400,000
01980	INDIRECT COST CHARGES	45,695	47,756	29,321	55,000	55,000
01990	MISCELLANEOUS INCOME	157,774	127,795	61,303	100,000	100,000
	<b>Sub-Total From Local Sources</b>	<b>41,446,392</b>	<b>43,741,377</b>	<b>45,629,350</b>	<b>46,860,000</b>	<b>51,495,000</b>
<b>2000 From Intermediate Sources</b>						
02101	COUNTY SCHOOL FUND/OTHER	682	463	1,202	5,000	5,000
02102	CESD CHOICE FUNDS	685,142	783,785	830,773	850,000	975,000
02200	CESD HANDICAPPED FUNDS	359,119	358,674	390,927	360,000	370,000
	<b>Sub-Total From Intermediate Sources</b>	<b>1,044,943</b>	<b>1,142,922</b>	<b>1,222,902</b>	<b>1,215,000</b>	<b>1,350,000</b>
<b>3000 From State Sources</b>						
03101	BASIC SCHOOL SUPPORT	26,157,773	27,222,017	30,839,146	29,300,000	32,500,000
03101	OTHER SSF (NON-RECURRING)	0	14,185	0	0	0
03103	COMMON SCHOOL FUND	774,738	823,233	656,071	700,000	700,000
	<b>Sub-Total From State Sources</b>	<b>26,932,511</b>	<b>28,059,435</b>	<b>31,495,217</b>	<b>30,000,000</b>	<b>33,200,000</b>
<b>4000 From Federal Sources</b>						
04801	FEDERAL FOREST FEES	38,716	13,095	7,230	15,000	15,000
	<b>Sub-Total From Federal Sources</b>	<b>38,716</b>	<b>13,095</b>	<b>7,230</b>	<b>15,000</b>	<b>15,000</b>
<b>5000 From Other Sources</b>						
05200	INTERFUND TRANSFERS	0	0	0	1	1
05300	SALE/COMP LOSS FXD ASSETS	0	0	3,611	10,000	10,000
05400	BEGINNING FUND BALANCE	7,088,549	10,766,122	14,130,565	15,800,000	17,000,000
	<b>Sub-Total From Other Sources</b>	<b>7,088,549</b>	<b>10,766,122</b>	<b>14,134,176</b>	<b>15,810,001</b>	<b>17,010,001</b>
	<b>Grand Totals</b>	<b>76,551,111</b>	<b>83,722,951</b>	<b>92,488,875</b>	<b>93,900,001</b>	<b>103,070,001</b>

## General Fund - Expenditures

Funcni Object	Description	Actual	Actual	Budgeted	18-19	Proposed, & Adopted	19-20	
		2016-17	2017-18	2018-19	FTE	2019-20	FTE	
<b>Instructional Services</b>								
<b>Elementary Programs</b>								
1111	00111	CERTIFICATED SALARIES	7,880,623	8,263,991	8,791,491	129.66	9,605,317	136.78
1111	00112	NONCERTIFICATED SALARIES	730,287	779,938	875,826	32.66	1,000,759	36.36
1111	00121	CERTIF SALARIES SUBS	388,736	267,989	440,000		440,000	
1111	00122	NONCERTIF SALARIES SUBS	32,407	11,709	35,000		35,000	
1111	00132	LEADERSHIP STIPEND	77,559	81,364	80,340		82,350	
1111	00136	EXTENDED CONTRACTS	50,285	57	27,780		28,475	
1111	00210	PERS	983,352	1,343,363	1,563,046		2,272,277	
1111	00220	SOCIAL SECURITY	689,067	706,053	784,161		856,169	
1111	00231	WORKER'S COMP INSURANCE	25,122	25,450	30,340		26,023	
1111	00233	UNEMPLOYMENT INSURANCE	0	0	0		22,387	
1111	00241	HEALTH INSURANCE-CERT	2,285,957	2,274,585	2,593,721		2,872,380	
1111	00242	HEALTH INSURANCE-CLASS	411,908	379,245	542,550		637,315	
1111	00311	INSTR SERVICE PUPIL	1,021	0	0		0	
1111	00312	INSTR PROG IMPROV-TCHR	0	900	200		200	
1111	00322	REPAIRS/MAINT SERVICES	23,139	32,138	25,200		30,100	
1111	00324	RENTALS	22,611	29,062	31,903		35,900	
1111	00341	TRAVEL LOCAL IN DISTRICT	7	0	400		400	
1111	00389	OTHER PROF/TECH NON INST	81	0	0		0	
1111	00410	CONSUMABLE SUPPLIES	140,154	135,820	160,613		157,155	
1111	00420	TEXTBOOKS	136,871	44,010	91,911		416,400	
1111	00460	NON CONSUMABLE SUPPLIES	11,277	16,264	12,800		27,200	
1111	00470	COMPUTER SOFTWARE	11,021	4,010	1,000		3,000	
1111	00480	NON CONSUMABLE TECHNOLO	43,131	17,042	273,500		26,000	
1111	00541	INITIAL/ADDL EQUIPMENT	0	0	4,000		4,000	
<b>Sub-Totals for Elementary Programs</b>			<b>13,944,616</b>	<b>14,412,990</b>	<b>16,365,782</b>	<b>162.32</b>	<b>18,578,807</b>	<b>173.14</b>
<b>Jr High Programs</b>								
1121	00111	CERTIFICATED SALARIES	4,244,010	4,378,978	4,466,270	66.95	4,800,615	69.95
1121	00112	NONCERTIFICATED SALARIES	72,897	63,258	68,513	2.44	68,642	2.25
1121	00121	CERTIF SALARIES SUBS	125,412	161,391	160,000		180,000	
1121	00122	NONCERTIF SALARIES SUBS	5,553	959	3,000		3,000	
1121	00132	LEADERSHIP STIPEND	52,742	48,764	51,500		52,788	
1121	00136	EXTENDED CONTRACTS	24,815	0	0		0	
1121	00210	PERS	498,723	716,610	744,315		1,044,979	
1121	00220	SOCIAL SECURITY	342,715	351,264	363,323		389,004	
1121	00231	WORKER'S COMP INSURANCE	12,304	12,396	12,823		11,462	
1121	00233	UNEMPLOYMENT INSURANCE	(21)	0	0		10,177	
1121	00241	HEALTH INSURANCE-CERT	1,163,822	1,124,765	1,339,310		1,469,052	
1121	00242	HEALTH INSURANCE-CLASS	45,576	19,212	41,448		40,500	
1121	00311	INSTR SERVICE PUPIL	15	664	0		0	
1121	00312	INSTR PROG IMPROV-TCHR	0	3,395	1,000		0	
1121	00322	REPAIRS/MAINT SERVICES	14,894	19,586	13,550		14,800	
1121	00324	RENTALS	12,458	13,258	15,000		14,000	
1121	00390	OTHER PROF/TECH NON INST	0	1,000	0		0	
1121	00410	CONSUMABLE SUPPLIES	56,752	48,554	68,969		124,981	
1121	00420	TEXTBOOKS	175,064	36,509	142,500		272,500	
1121	00460	NON CONSUMABLE SUPPLIES	11,435	9,887	10,000		10,000	
1121	00470	COMPUTER SOFTWARE	20,000	5,163	11,000		14,000	
1121	00480	NON CONSUMABLE TECHNOLO	48,823	46,217	245,000		30,000	
<b>Sub-Totals for Jr High Programs</b>			<b>6,927,989</b>	<b>7,061,830</b>	<b>7,757,521</b>	<b>69.39</b>	<b>8,550,500</b>	<b>72.20</b>
<b>Jr. High Co-curricular</b>								
1122	00112	NONCERTIFICATED SALARIES	25,015	30,370	31,450	1.00	32,242	1.00
1122	00133	COCURRICULAR STIPENDS	144,669	71,356	156,560		160,474	
1122	00136	COCURRICULAR EXT CONT	37	6,728	0		0	
1122	00210	PERS	12,564	14,159	12,870		26,288	
1122	00220	SOCIAL SECURITY	12,794	8,111	14,382		14,742	
1122	00231	WORKER'S COMP INSURANCE	562	319	508		508	
1122	00233	UNEMPLOYMENT INSURANCE	0	0	0		384	
1122	00242	HEALTH INSURANCE-CLASS	5,873	5,486	17,004		18,000	
1122	00322	REPAIRS/MAINT SERVICES	103	646	1,300		1,300	
1122	00341	TRAVEL LOCAL IN DISTRICT	0	0	500		500	
1122	00389	NON INSTRUCT PROF/TECH	15,712	15,264	15,825		16,000	



Funcnti Object	Description				18-19 FTE	Proposed, Approved	19-20 FTE
		Actual 2016-17	Actual 2017-18	Budgeted 2018-19		& Adopted 2019-20	
1122 00410	CONSUMABLE SUPPLIES	2,757	2,478	1,030		2,000	
1122 00460	NON CONSUMABLE SUPPLIES	0	3,415	570		3,550	
1122 00640	DUES AND FEES	0	328	0		0	
<b>Sub-Totals for Jr. High Co-curricular</b>		<b>220,086</b>	<b>158,660</b>	<b>251,999</b>	<b>1.00</b>	<b>275,988</b>	<b>1.00</b>
<b>Junior High Co-curricular Music</b>							
1126 00133	COCURRICULAR STIPENDS	13,729	11,444	16,480		16,892	
1126 00210	PERS	1,256	1,565	2,256		3,180	
1126 00220	SOCIAL SECURITY	1,049	873	1,260		1,292	
1126 00231	WORKER'S COMP INSURANCE	40	31	44		46	
1126 00233	UNEMPLOYMENT INSURANCE	0	0	0		34	
1126 00322	REPAIRS/MAINT SERVICES	0	0	245		245	
1126 00410	CONSUMABLE SUPPLIES	2,848	1,884	2,835		2,800	
1126 00420	TEXTBOOKS	1,492	2,074	2,300		2,300	
1126 00460	NON CONSUMABLE SUPPLIES	2,334	0	0		5,000	
1126 00470	COMPUTER SOFTWARE	35	0	0		0	
<b>Sub-Totals for Junior High Co-curricular Music</b>		<b>22,783</b>	<b>17,871</b>	<b>25,420</b>	<b>0.00</b>	<b>31,789</b>	<b>0.00</b>
<b>Sub-Totals for 112X Junior High Programs</b>		<b>7,170,858</b>	<b>7,238,361</b>	<b>8,034,940</b>	<b>70.39</b>	<b>8,858,277</b>	<b>73.20</b>
<b>High School Programs</b>							
1131 00111	CERTIFICATED SALARIES	6,705,122	6,950,408	7,091,089	96.19	7,629,596	101.77
1131 00112	NONCERTIFICATED SALARIES	38,988	17,950	15,502	0.56	32,219	1.13
1131 00121	CERTIF SALARIES SUBS	138,000	135,300	205,000		205,000	
1131 00122	NONCERTIF SALARIES SUBS	(418)	2,139	5,000		5,000	
1131 00132	LEADERSHIP STIPEND	46,614	51,597	74,160		76,014	
1131 00136	EXTENDED CONTRACTS	37,932	191	0		0	
1131 00210	PERS	805,164	1,157,016	1,199,042		1,703,190	
1131 00220	SOCIAL SECURITY	521,939	537,407	565,392		608,000	
1131 00231	WORKER'S COMP INSURANCE	18,678	18,937	20,974		18,309	
1131 00233	UNEMPLOYMENT INSURANCE	0	0	0		15,904	
1131 00241	HEALTH INSURANCE-CERT	1,962,478	1,777,949	1,924,185		2,133,454	
1131 00242	HEALTH INSURANCE-CLASS	12,492	6,421	9,565		20,250	
1131 00311	INSTRUCTION SERVICE-PUPIL	0	3,482	0		0	
1131 00322	REPAIRS/MAINT SERVICES	34,018	37,254	22,799		30,315	
1131 00324	RENTALS	43,622	43,975	51,000		52,600	
1131 00341	TRAVEL LOCAL IN DISTRICT	356	632	0		0	
1131 00342	TRAVEL OUT OF DISTRICT	50	2,595	0		0	
1131 00389	NON INSTRUCT PROF/TECH	1,800	0	0		0	
1131 00410	CONSUMABLE SUPPLIES	96,950	89,452	101,054		251,262	
1131 00420	TEXTBOOKS	403,175	94,380	209,045		399,648	
1131 00460	NON CONSUMABLE SUPPLIES	3,645	3,015	12,703		20,522	
1131 00470	COMPUTER SOFTWARE	24,735	18,686	26,450		26,650	
1131 00480	NON CONSUMABLE TECHNOLO	44,903	37,489	319,695		42,950	
1131 00541	INITIAL/ADDL EQUIPMENT	0	0	6,000		6,000	
<b>Sub-Totals for High School Programs</b>		<b>10,940,243</b>	<b>10,986,275</b>	<b>11,858,655</b>	<b>96.75</b>	<b>13,276,883</b>	<b>102.90</b>
<b>High School Co-curricular</b>							
1132 00112	NONCERTIFICATED SALARIES	105,764	115,000	118,674	3.00	141,123	3.76
1132 00113	ADMINISTRATIVE SALARIES	202,638	202,509	211,260	2.00	219,283	2.00
1132 00133	COCURRICULAR STIPENDS	779,038	1,017,751	950,000		973,750	
1132 00136	EXTENDED CONTRACTS	223	1,605	2,060		2,112	
1132 00210	PERS	62,826	120,746	120,000		174,929	
1132 00220	SOCIAL SECURITY	82,844	101,882	98,072		102,225	
1132 00231	WORKER'S COMP INSURANCE	3,013	3,696	3,461		3,468	
1132 00233	UNEMPLOYMENT INSURANCE	0	0	0		2,673	
1132 00240	HEALTH INSURANCE-ADMIN	50,681	49,809	44,016		46,008	
1132 00242	HEALTH INSURANCE-CLASS	41,085	37,665	51,012		54,000	
1132 00290	ADMINISTRATIVE DUES	1,190	3,600	2,000		2,000	
1132 00322	REPAIRS/MAINT SERVICES	12,740	19,514	10,000		12,500	
1132 00324	RENTALS	3,804	3,584	4,500		4,500	
1132 00329	LAUNDRY SERVICE	80	0	1,000		0	
1132 00342	TRAVEL OUT OF DISTRICT	4,906	8,162	650		250	
1132 00355	PRINTING	0	0	0		3,600	
1132 00389	NON INSTRUCT PROF/TECH	67,980	92,593	69,990		70,360	
1132 00410	CONSUMABLE SUPPLIES	24,004	29,474	17,725		11,850	

Funcnti Object	Description	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	18-19 FTE	Proposed, Approved & Adopted 2019-20	19-20 FTE
1132 00460	NON CONSUMABLE SUPPLIES	44,832	11,284	20,760		122,232	
1132 00470	COMPUTER SOFTWARE	6	500	1,500		1,000	
1132 00480	NON CONSUMABLE TECHNOLO	1,226	1,367	0		0	
1132 00542	REPLACEMENT EQUIPMENT	6,000	6,695	0		0	
1132 00640	DUES AND FEES	30,012	36,098	28,850		34,600	
<b>Sub-Totals for High School Co-curricular</b>		<b>1,524,892</b>	<b>1,863,534</b>	<b>1,755,530</b>	<b>5.00</b>	<b>1,982,463</b>	<b>5.76</b>
<b>High School Co-curricular Music</b>							
1136 00133	COCURRICULAR STIPENDS	34,678	26,285	41,200		42,230	
1136 00210	PERS	3,328	4,097	5,640		7,952	
1136 00220	SOCIAL SECURITY	2,650	1,951	3,152		3,230	
1136 00231	WORKER'S COMP INSURANCE	95	71	112		114	
1136 00233	UNEMPLOYMENT INSURANCE	0	0	0		84	
1136 00329	LAUNDRY SERVICE	0	527	0		900	
1136 00389	NON INSTRUCT PROF/TECH	3,400	(5,000)	0		0	
1136 00410	CONSUMABLE SUPPLIES	3,297	1,368	2,100		2,050	
1136 00420	TEXTBOOKS	3,080	4,292	5,500		5,500	
1136 00460	NON CONSUMABLE SUPPLIES	59	1,240	1,000		1,000	
1136 00470	COMPUTER SOFTWARE	0	160	500		500	
<b>b-Totals for High School Co-curricular Music</b>		<b>50,587</b>	<b>34,991</b>	<b>59,204</b>		<b>63,560</b>	
<b>Sub-Totals for 113X High School Programs</b>		<b>12,515,722</b>	<b>12,884,800</b>	<b>13,673,389</b>	<b>101.75</b>	<b>15,322,906</b>	<b>108.66</b>
<b>Regular District-Wide Programs</b>							
1199 00341	TRAVEL LOCAL IN DISTRICT	0	0	3,500		3,500	
<b>jb-Totals for Regular District-Wide Programs</b>		<b>0</b>	<b>0</b>	<b>3,500</b>		<b>3,500</b>	
<b>Talented and Gifted Programs</b>							
1210 00111	CERTIFICATED SALARIES	215,070	312,678	323,714	4.00	333,877	4.00
1210 00121	CERTIF SALARIES TEMPORARY	1,596	1,272	10,000		10,000	
1210 00136	EXTENDED CONTRACTS	767	0	0		0	
1210 00210	PERS	25,193	54,540	57,814		78,618	
1210 00220	SOCIAL SECURITY	15,842	23,639	25,529		26,305	
1210 00231	WORKER'S COMP INSURANCE	580	818	901		799	
1210 00233	UNEMPLOYMENT INSURANCE	0	0	0		688	
1210 00241	HEALTH INSURANCE-CERT	67,262	80,562	80,016		84,000	
1210 00341	TRAVEL LOCAL IN DISTRICT	143	525	0		0	
1210 00410	CONSUMABLE SUPPLIES	1,264	12,866	3,100		3,100	
1210 00420	TEXTBOOKS	0	0	400		400	
1210 00440	PERIODICALS	0	0	200		200	
1210 00640	DUES AND FEES	0	0	400		400	
<b>Sub-Totals for Talented and Gifted Programs</b>		<b>327,717</b>	<b>486,900</b>	<b>502,074</b>	<b>4.00</b>	<b>538,387</b>	<b>4.00</b>
<b>More Restrictive Programs for Students with Disabilities</b>							
1220 00111	CERTIFICATED SALARIES	603,520	638,078	586,077	8.00	675,205	10.00
1220 00112	NONCERTIFICATED SALARIES	979,358	1,215,769	1,139,031	40.39	1,066,215	37.50
1220 00114	SPECIALIST SALARIES	221,122	181,696	178,702	2.40	275,602	3.78
1220 00121	CERTIF SALARIES TEMPORARY	28,960	22,774	24,000		24,000	
1220 00122	NONCERTIF SALARIES TEMPRY	81,382	98,429	90,000		90,000	
1220 00135	HOME TEACHERS	10,514	27,863	10,000		10,250	
1220 00136	EXTENDED CONTRACTS	23,458	13,271	25,000		25,625	
1220 00210	PERS	193,485	309,149	330,647		433,512	
1220 00220	SOCIAL SECURITY	146,495	164,305	156,409		165,769	
1220 00231	WORKER'S COMP INSURANCE	5,776	6,447	5,542		5,335	
1220 00233	UNEMPLOYMENT INSURANCE	0	0	0		4,333	
1220 00241	HEALTH INSURANCE-CERT	211,992	157,854	160,032		241,500	
1220 00242	HEALTH INSURANCE-CLASS	481,215	524,277	740,099		709,200	
1220 00322	REPAIRS/MAINT SERVICES	611	852	0		0	
1220 00341	TRAVEL LOCAL IN DISTRICT	4,676	5,578	4,800		4,800	
1220 00342	TRAVEL OUT OF DISTRICT	2,994	3,595	2,823		2,823	
1220 00371	TUITION DIST IN STATE	632,339	391,336	750,000		800,000	
1220 00373	TUITION PRIVATE SCHOOLS	523,982	801,280	650,000		650,000	
1220 00389	NON INSTRUCT PROF/TECH	125,179	87,208	120,000		120,000	
1220 00410	CONSUMABLE SUPPLIES	7,840	9,659	8,200		8,200	
1220 00420	TEXTBOOKS	106	0	400		400	
1220 00460	NON CONSUMABLE SUPPLIES	3,417	5,312	6,300		6,300	



Funcni Object	Description	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	18-19 FTE	Proposed, Approved & Adopted 2019-20	19-20 FTE
1220 00470	COMPUTER SOFTWARE	6,874	2,943	6,500		6,500	
1220 00480	NON CONSUMABLE TECHNOLO	50,162	15,780	41,000		0	
<b>als for More Restrictive Programs/Disabilities</b>		<b>4,345,457</b>	<b>4,683,455</b>	<b>5,035,562</b>	<b>50.79</b>	<b>5,325,569</b>	<b>51.28</b>
<b>More Restrictive Programs - Elementary Access</b>							
1222 00111	CERTIFICATED SALARIES	118,346	116,691	201,412	3.00	210,584	3.00
1222 00112	NONCERTIFICATED SALARIES	260,641	177,068	377,564	13.88	294,928	10.32
1222 00121	CERTIF SALARIES TEMPORARY	2,032	2,110	5,000		5,000	
1222 00122	NONCERTIF SALARIES TEMPRY	29,235	14,736	30,000		30,000	
1222 00136	EXTENDED CONTRACTS	3,656	1,197	4,120		4,223	
1222 00210	PERS	36,191	42,817	93,718		109,701	
1222 00220	SOCIAL SECURITY	30,705	23,449	47,284		41,673	
1222 00231	WORKER'S COMP INSURANCE	1,278	930	1,669		1,095	
1222 00233	UNEMPLOYMENT INSURANCE	0	0	0		1,091	
1222 00241	HEALTH INSURANCE-CERT	31,435	28,233	60,012		63,000	
1222 00242	HEALTH INSURANCE-CLASS	121,447	67,141	235,927		185,625	
<b>Sub-Totals for Elementary Access</b>		<b>634,966</b>	<b>474,372</b>	<b>1,056,706</b>	<b>16.88</b>	<b>946,920</b>	<b>13.32</b>
<b>More Restrictive Programs - Transition Ed.</b>							
1223 00111	CERTIFICATED SALARIES	66,589	123,765	131,182	2.00	138,598	2.00
1223 00112	NONCERTIFICATED SALARIES	165,313	292,208	276,123	9.44	231,553	7.63
1223 00121	CERTIF SALARIES TEMPORARY	1,784	0	4,000		4,000	
1223 00122	NONCERTIF SALARIES TEMPRY	14,886	11,002	6,000		6,000	
1223 00136	EXTENDED CONTRACTS	838	4,068	1,030		1,056	
1223 00210	PERS	22,309	60,394	63,135		73,752	
1223 00220	SOCIAL SECURITY	18,831	32,572	32,003		29,163	
1223 00231	WORKER'S COMP INSURANCE	759	1,278	1,601		1,310	
1223 00233	UNEMPLOYMENT INSURANCE	0	0	0		762	
1223 00241	HEALTH INSURANCE-CERT	17,566	23,439	40,008		42,000	
1223 00242	HEALTH INSURANCE-CLASS	103,501	139,722	160,473		137,250	
1223 00341	TRAVEL LOCAL IN DISTRICT	352	710	2,450		2,450	
1223 00410	CONSUMABLE SUPPLIES	1,197	758	1,500		1,500	
<b>Sub-Totals for Transition Ed.</b>		<b>413,925</b>	<b>689,916</b>	<b>719,505</b>	<b>11.44</b>	<b>669,394</b>	<b>9.63</b>
<b>Less Restrictive Programs For Students with Disabilities</b>							
1250 00111	CERTIFICATED SALARIES	1,039,392	1,044,829	924,322	13.44	1,478,035	21.25
1250 00112	NONCERTIFICATED SALARIES	810,371	926,450	986,832	36.12	929,776	32.79
1250 00121	CERTIF SALARIES TEMPORARY	40,016	36,849	65,000		65,000	
1250 00122	NONCERTIF SALARIES TEMPRY	38,171	35,203	50,000		50,000	
1250 00132	LEADERSHIP STIPEND	8,362	5,076	6,180		6,180	
1250 00136	EXTENDED CONTRACTS	31,416	47,644	36,050		36,050	
1250 00210	PERS	214,578	312,203	321,503		525,829	
1250 00220	SOCIAL SECURITY	145,338	156,486	158,231		191,485	
1250 00231	WORKER'S COMP INSURANCE	5,735	6,038	5,881		5,986	
1250 00233	UNEMPLOYMENT INSURANCE	0	0	0		5,134	
1250 00241	HEALTH INSURANCE-CERT	260,570	228,856	260,052		446,250	
1250 00242	HEALTH INSURANCE-CLASS	499,483	447,286	621,712		590,344	
1250 00322	REPAIRS/MAINT SERVICES	109	0	0		0	
1250 00341	TRAVEL LOCAL IN DISTRICT	454	345	1,500		1,500	
1250 00342	TRAVEL OUT-OF-DISTRICT	98	750	1,500		1,500	
1250 00389	NON INSTRUCT PROF/TECH	740	14,853	0		0	
1250 00410	CONSUMABLE SUPPLIES	5,041	3,905	5,500		5,500	
1250 00420	TEXTBOOKS	862	0	4,000		4,000	
1250 00440	PERIODICALS	349	0	0		0	
1250 00460	NON CONSUMABLE SUPPLIES	1,892	0	4,000		4,000	
1250 00470	COMPUTER SOFTWARE	2,450	196	1,000		1,000	
1250 00480	NON CONSUMABLE TECHNOLO	18,425	1,376	16,000		0	
<b>als for Less Restrictive Programs/Disabilities</b>		<b>3,123,852</b>	<b>3,268,345</b>	<b>3,469,263</b>	<b>49.56</b>	<b>4,347,569</b>	<b>54.04</b>
<b>-Totals for 122X &amp; 1250 Special Ed Programs</b>		<b>8,518,200</b>	<b>9,116,088</b>	<b>10,281,036</b>	<b>128.67</b>	<b>11,289,452</b>	<b>128.27</b>
<b>Alternative Learning Programs</b>							
1280 00111	CERTIFICATED SALARIES	154,891	348,165	615,308	8.33	998,526	14.00
1280 00112	NONCERTIFICATED SALARIES	0	0	0	0.00	164,708	5.63
1280 00135	HOME SCHOOL TEACHERS	10,051	15,007	20,000		20,000	
1280 00136	EXTENDED CONTRACTS	233	192	3,300		3,383	

Funcni Object	Description	Actual	Actual	Budgeted	18-19	Proposed, Approved & Adopted	19-20
		2016-17	2017-18	2018-19	FTE	2019-20	FTE
1280 00210	PERS	13,524	56,167	105,618		249,685	
1280 00220	SOCIAL SECURITY	12,278	27,647	48,603		86,036	
1280 00231	WORKER'S COMP INSURANCE	451	965	1,714		3,462	
1280 00233	UNEMPLOYMENT INSURANCE	0	0	0		2,372	
1280 00241	HEALTH INSURANCE-CERT	43,524	76,474	166,633		294,000	
1280 00242	HEALTH INSURANCE-CLASS	0	0	0		101,250	
1280 00341	TRAVEL LOCAL IN DISTRICT	2,087	1,548	4,647		4,647	
1280 00371	TUITION DIST IN STATE	133,143	144,025	120,000		120,000	
1280 00373	TUITION PRIVATE SCHOOLS	23,716	19,176	20,000		50,000	
1280 00420	TEXTBOOKS	1,258	1,659	50,000		5,000	
1280 00470	COMPUTER SOFTWARE	368	0	30,000		30,000	
1280 00480	NON CONSUMABLE TECHNOLO	8,365	0	0		0	
<b>Sub-Totals for Alternative Learning Programs</b>		<b>403,889</b>	<b>691,025</b>	<b>1,185,823</b>	<b>8.33</b>	<b>2,133,069</b>	<b>19.63</b>
<b>English Second Language Programs</b>							
1291 00111	CERTIFICATED SALARIES	170,419	312,637	342,787	4.25	264,992	3.25
1291 00112	NONCERTIFICATED SALARIES	6,484	6,752	6,954	0.25	3,563	0.13
1291 00121	CERTIF SALARIES TEMPORARY	528	4,352	0		0	
1291 00136	EXTENDED CONTRACTS	3,372	19,402	1,030		1,056	
1291 00210	PERS	18,667	53,314	54,636		57,701	
1291 00220	SOCIAL SECURITY	13,622	26,065	26,834		20,626	
1291 00231	WORKER'S COMP INSURANCE	487	947	947		624	
1291 00233	UNEMPLOYMENT INSURANCE	0	0	0		540	
1291 00241	HEALTH INSURANCE-CERT	38,818	58,527	85,017		68,250	
1291 00242	HEALTH INSURANCE-CLASS	247	252	4,251		2,250	
1291 00341	TRAVEL LOCAL IN DISTRICT	280	4,432	500		500	
1291 00342	TRAVEL OUT-OF-DISTRICT	0	1,079	0		0	
1291 00389	NON INSTRUCT PROF/TECH	212	2,507	0		0	
1291 00410	CONSUMABLE SUPPLIES	491	6,682	500		500	
1291 00420	TEXTBOOKS	0	4,037	0		0	
1291 00460	NON CONSUMABLE SUPPLIES	0	82	5,000		5,000	
<b>b-Totals for English 2nd Language Programs</b>		<b>253,627</b>	<b>501,067</b>	<b>528,456</b>	<b>4.50</b>	<b>425,602</b>	<b>3.38</b>
<b>Total Instruction</b>		<b>43,134,629</b>	<b>45,331,231</b>	<b>50,575,000</b>	<b>479.96</b>	<b>57,150,000</b>	<b>510.28</b>
<b>Supporting Services</b>							
<b>Student Safety Services</b>							
2115 00112	NONCERTIFICATED SALARIES	0	0	0	0.00	106,841	3.38
2115 00113	ADMINISTRATIVE SALARIES	0	0	0	0.00	112,381	1.00
2115 00210	PERS	0	0	0		47,404	
2115 00220	SOCIAL SECURITY	0	0	0		16,771	
2115 00231	WORKER'S COMP INSURANCE	0	0	0		506	
2115 00233	UNEMPLOYMENT INSURANCE	0	0	0		438	
2115 00240	HEALTH INSURANCE-ADMIN	0	0	0		23,004	
2115 00242	HEALTH INSURANCE-CLASS	0	0	0		60,750	
2115 00341	TRAVEL ON DISTRICT	0	0	0		1,000	
2115 00342	TRAVEL OUT OF DISTRICT	0	0	0		10,000	
2115 00389	NON INSTRUCT PROF/TECH	0	0	0		185,000	
2115 00410	CONSUMABLE SUPPLIES	1,118	0	100,000		5,000	
2115 00460	NON CONSUMABLE SUPPLIES	0	76,555	0		0	
<b>Sub-Totals for Student Safety Services</b>		<b>1,118</b>	<b>76,555</b>	<b>100,000</b>	<b>0.00</b>	<b>569,095</b>	<b>4.38</b>
<b>Counseling Programs</b>							
2120 00111	CERTIFICATED SALARIES	918,732	973,937	1,023,215	14.25	1,429,631	20.75
2120 00112	NONCERTIFICATED SALARIES	283,865	305,208	322,391	9.50	339,478	9.50
2120 00121	CERTIF SALARIES TEMPORARY	0	12,655	1,000		1,000	
2120 00122	NONCERTIF SALARIES TEMPY	373	2,649	4,000		4,000	
2120 00136	EXTENDED CONTRACTS	29,274	39,674	30,900		31,674	
2120 00210	PERS	134,356	216,921	229,416		368,900	
2120 00220	SOCIAL SECURITY	92,211	100,061	105,685		138,142	
2120 00231	WORKER'S COMP INSURANCE	3,454	3,659	3,730		4,193	
2120 00233	UNEMPLOYMENT INSURANCE	0	0	0		3,612	
2120 00241	HEALTH INSURANCE-CERT	212,448	198,708	285,057		435,750	
2120 00242	HEALTH INSURANCE-CLASS	172,787	167,766	161,538		171,000	
2120 00355	PRINTING	1,402	1,790	2,000		2,000	
2120 00389	NON INSTRUCT PROF/TECH	300	0	0		0	
2120 00410	CONSUMABLE SUPPLIES	1,447	1,061	2,700		3,174	



Funcni Object	Description	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	18-19 FTE	Proposed, Approved & Adopted 2019-20	19-20 FTE
2120 00460	NON CONSUMABLE SUPPLIES	34	0	550		750	
2120 00470	COMPUTER SOFTWARE	8,371	0	8,000		9,690	
2120 00480	COMPUTER HARDWARE	288	898	0		0	
2120 00640	DUES AND FEES	650	1,073	935		879	
<b>Sub-Totals for Counseling Programs</b>		<b>1,859,992</b>	<b>2,026,060</b>	<b>2,181,117</b>	<b>23.75</b>	<b>2,943,873</b>	<b>30.25</b>
<b>Nursing Services</b>							
2134 00114	SUPERVISOR SALARIES	80,077	140,086	123,406	2.00	148,467	2.00
2134 00136	EXTENDED CONTRACTS	4,457	7,677	5,000		5,125	
2134 00210	PERS	7,788	15,159	15,377		28,921	
2134 00220	SOCIAL SECURITY	6,452	11,283	9,823		11,750	
2134 00231	WORKER'S COMP INSURANCE	223	387	347		358	
2134 00233	UNEMPLOYMENT INSURANCE	0	0	0		307	
2134 00241	HEALTH INSURANCE-CERT	16,237	15,688	34,008		36,000	
2134 00242	HEALTH INSURANCE-CLASS	1,021	4,384	0		0	
2134 00341	TRAVEL LOCAL IN DISTRICT	1,140	953	600		600	
2134 00353	POSTAGE	0	0	400		400	
2134 00389	OTHER PROF. SERVICES	21,517	90,412	0		0	
2134 00410	CONSUMABLE SUPPLIES	5,380	9,026	1,700		10,000	
2134 00460	NONCONSUMABLE SUPPLIES	4,630	1,370	300		300	
2134 00470	COMPUTER SOFTWARE	0	49	0		0	
2134 00480	COMPUTER HARDWARE	0	344	0		0	
<b>Sub-Totals for Nursing Services</b>		<b>148,922</b>	<b>296,818</b>	<b>190,961</b>	<b>2.00</b>	<b>242,228</b>	<b>2.00</b>
<b>Psychological Services</b>							
2140 00111	CERTIFICATED SALARIES	269,945	308,951	295,863	4.00	439,373	6.00
2140 00121	CERTIF SALARIES TEMPORARY	1,232	0	0		0	
2140 00136	EXTENDED CONTRACTS	9,104	17,157	5,000		5,125	
2140 00210	PERS	29,180	41,154	41,873		83,699	
2140 00220	SOCIAL SECURITY	20,962	24,259	23,016		34,004	
2140 00231	WORKER'S COMP INSURANCE	774	864	812		1,030	
2140 00233	UNEMPLOYMENT INSURANCE	0	0	0		888	
2140 00241	HEALTH INSURANCE-CERT	63,034	76,793	80,016		126,000	
2140 00312	INSTR PROG IMPROV-TCHR	0	0	400		400	
2140 00322	REPAIRS/MAINT SERVICES	2,127	73	0		0	
2140 00341	TRAVEL LOCAL IN DISTRICT	1,370	1,452	500		500	
2140 00389	OTHER PROF. SERVICES	1,563	0	10,000		10,000	
2140 00410	CONSUMABLE SUPPLIES	9,054	10,796	4,000		4,000	
2140 00460	NON CONSUMABLE SUPPLIES	0	0	1,000		1,000	
2140 00470	COMPUTER SOFTWARE	448	155	650		650	
2140 00541	INITIAL/ADDL EQUIPMENT	169	0	0		0	
<b>Sub-Totals for Psychological Services</b>		<b>408,962</b>	<b>481,654</b>	<b>463,130</b>	<b>4.00</b>	<b>706,669</b>	<b>6.00</b>
<b>Speech and Hearing Services</b>							
2150 00111	CERTIFICATED SALARIES	376,447	390,746	467,811	6.60	516,326	6.70
2150 00112	NONCERTIFICATED SALARIES	0	9,247	0		0	
2150 00121	CERTIF SALARIES TEMPORARY	3,752	7,502	0		0	
2150 00136	EXTENDED CONTRACTS	17,237	35,693	10,300		10,558	
2150 00210	PERS	37,530	64,993	73,060		105,705	
2150 00220	SOCIAL SECURITY	29,896	33,720	36,575		40,307	
2150 00231	WORKER'S COMP INSURANCE	1,071	1,178	1,291		1,224	
2150 00233	UNEMPLOYMENT INSURANCE	0	0	0		1,055	
2150 00241	HEALTH INSURANCE-CERT	100,290	88,912	132,026		140,700	
2150 00242	HEALTH INSURANCE-CLASS	12	980	0		0	
2150 00311	SPEECH PATH & AUDIO SVCS	8,775	0	0		0	
2150 00322	REPAIRS/MAINT SERVICES	0	700	200		200	
2150 00341	TRAVEL LOCAL IN DISTRICT	1,290	1,024	500		500	
2150 00342	TRAVEL OUT OF DISTRICT	0	2,881	1,282		1,282	
2150 00389	NON INSTRUCT PROF/TECH	41,832	332	0		0	
2150 00410	CONSUMABLE SUPPLIES	1,852	4,551	1,000		1,000	
2150 00420	TEXTBOOKS	170	0	750		750	
2150 00460	NON CONSUMABLE SUPPLIES	0	0	450		450	
2150 00470	COMPUTER SOFTWARE	521	0	0		0	
<b>Sub-Totals for Speech and Hearing Services</b>		<b>620,675</b>	<b>642,459</b>	<b>725,245</b>	<b>6.60</b>	<b>820,057</b>	<b>6.70</b>

Funcni Object	Description	Actual	Actual	Budgeted	18-19	Proposed, Approved & Adopted	19-20
		2016-17	2017-18	2018-19	FTE	2019-20	FTE
<b>Special Services Administration</b>							
2190 00113	ADMINISTRATIVE SALARIES	124,772	128,515	132,370	1.00	135,679	1.00
2190 00112	NONCERTIFICATED SALARIES	46,840	49,548	51,034	1.00	103,009	2.00
2190 00136	EXTENDED CONTRACTS	5,152	15,151	1,030		1,030	
2190 00210	PERS	22,179	33,775	32,445		55,296	
2190 00220	SOCIAL SECURITY	13,060	14,884	14,109		18,126	
2190 00231	WORKER'S COMP INSURANCE	475	514	498		555	
2190 00233	UNEMPLOYMENT INSURANCE	0	0	0		479	
2190 00240	HEALTH INSURANCE-ADMIN	17,957	16,400	22,008		23,004	
2190 00242	HEALTH INSURANCE-CLASS	4,162	3,872	17,004		36,000	
2190 00290	ADMINISTRATIVE DUES	595	1,800	1,000		1,000	
2190 00312	INSTR PROG IMPROV-TCHR	0	6,750	0		0	
2190 00322	REPAIRS/MAINT SERVICES	331	1,793	0		0	
2190 00324	RENTALS	930	908	3,000		3,000	
2190 00341	TRAVEL LOCAL IN DISTRICT	2,873	3,903	1,000		1,000	
2190 00342	TRAVEL OUT OF DISTRICT	8,556	24,685	4,000		4,000	
2190 00353	POSTAGE	961	1,165	500		500	
2190 00389	OTHER PROF. SERVICES	773	0	0		0	
2190 00390	OTHER PROF/TECH NON INSTR	0	130	3,000		18,000	
2190 00410	CONSUMABLE SUPPLIES	4,937	4,021	5,000		5,000	
2190 00430	LIBRARY BOOKS	0	0	700		700	
2190 00440	PERIODICALS	960	0	0		0	
2190 00460	NON CONSUMABLE SUPPLIES	0	0	1,000		1,000	
2190 00470	COMPUTER SOFTWARE	128	1,440	1,010		1,010	
2190 00480	NON CONSUMABLE TECHNOLO	2,444	0	600		600	
2190 00640	DUES AND FEES	0	0	1,100		1,100	
<b>Job-Totals for Special Services Administration</b>		<b>258,085</b>	<b>309,254</b>	<b>292,408</b>	<b>2.00</b>	<b>410,088</b>	<b>3.00</b>
<b>Instructional Improvement Services</b>							
2210 00116	SUPERVISORY SALARIES	95,904	98,782	102,870	1.00	105,442	1.00
2210 00113	ADMINISTRATIVE SALARIES	123,511	0	176,052	1.33	195,296	1.50
2210 00111	CERTIFICATED SALARIES	0	68,023	150,555	2.00	277,195	4.00
2210 00112	NONCERTIFICATED SALARIES	69,863	71,904	81,213	1.75	79,637	1.75
2210 00121	CERTIF SALARIES TEMPORARY	82,009	113,082	124,830		201,397	
2210 00122	NONCERTIF SALARIES TEMPRY	(880)	615	0		0	
2210 00131	CURRIC DEVELPMT WAGES	117,141	149,702	78,150		79,181	
2210 00136	EXTENDED CONTRACTS	63,539	107,749	138,970		204,368	
2210 00210	PERS	51,652	77,664	58,964		189,190	
2210 00220	SOCIAL SECURITY	42,724	46,715	64,934		86,369	
2210 00231	WORKER'S COMP INSURANCE	1,530	1,695	2,151		2,799	
2210 00233	UNEMPLOYMENT INSURANCE	0	0	0		2,257	
2210 00240	HEALTH INSURANCE-ADMIN	25,984	8,580	66,024		57,510	
2210 00241	HEALTH INSURANCE-CERT	54	8,015	40,008		94,500	
2210 00242	HEALTH INSURANCE-CLASS	40,625	29,034	12,753		49,500	
2210 00244	TUITION REIMBURSEMENT-CER	246,075	284,699	220,000		280,000	
2210 00245	CLASSIFIED INSERVICE	1,647	0	0		0	
2210 00290	ADMINISTRATIVE DUES	1,190	900	2,600		2,600	
2210 00312	INSTR PROG IMPROV-TCHR	75,141	119,188	126,725		126,150	
2210 00322	REPAIRS/MAINT SERVICES	12,456	50,194	320		320	
2210 00341	TRAVEL LOCAL IN DISTRICT	2,883	3,333	6,830		10,830	
2210 00342	TRAVEL OUT OF DISTRICT	157,445	75,739	123,818		115,475	
2210 00351	TELEPHONE/CELL PHONE	0	444	0		0	
2210 00353	POSTAGE	0	8,727	0		0	
2210 00389	NON INSTRUCT PROF/TECH	14,085	163,555	54,300		174,726	
2210 00390	OTHER PROF/TECH NON INSTR	0	0	2,000		2,000	
2210 00410	CONSUMABLE SUPPLIES	18,841	46,201	31,000		26,000	
2210 00420	TEXTBOOKS	348	18,654	12,135		1,860	
2210 00430	LIBRARY BOOKS	2,000	0	2,000		2,000	
2210 00440	PERIODICALS	241	264	500		500	
2210 00460	NON CONSUMABLE SUPPLIES	5,759	19,889	3,421		3,419	
2210 00470	COMPUTER SOFTWARE	21,949	4,500	1,031		1,031	
2210 00480	NON CONSUMABLE TECHNOLO	42,222	32,780	13,300		0	
2210 00640	DUES AND FEES	670	428	1,500		1,500	
<b>Totals for Instructional Improvement Services</b>		<b>1,316,608</b>	<b>1,611,055</b>	<b>1,698,954</b>	<b>6.08</b>	<b>2,373,052</b>	<b>8.25</b>

Funcni Object	Description	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	18-19 FTE	Proposed, Approved & Adopted 2019-20	19-20 FTE	
<b>Media Services</b>								
2220	00112	NONCERTIFICATED SALARIES	325,893	354,453	373,889	11.38	316,237	9.83
2220	00122	NONCERTIF SALARIES TEMPRY	13,450	8,623	5,600		5,600	
2220	00128	TEXTBOOK WORKERS	7,870	6,591	9,270		9,500	
2220	00136	EXTENDED CONTRACTS	2,486	2,175	0		0	
2220	00210	PERS	39,805	60,500	64,534		69,750	
2220	00220	SOCIAL SECURITY	25,987	27,390	29,740		25,345	
2220	00231	WORKER'S COMP INSURANCE	1,106	1,147	1,049		778	
2220	00233	UNEMPLOYMENT INSURANCE	0	0	0		662	
2220	00242	HEALTH INSURANCE-CLASS	209,940	177,110	193,424		176,625	
2220	00322	REPAIRS/MAINT SERVICES	9,597	9,022	20,600		21,100	
2220	00410	CONSUMABLE SUPPLIES	4,373	4,901	7,765		9,900	
2220	00420	TEXTBOOKS	600	0	2,000		2,000	
2220	00430	LIBRARY BOOKS	20,466	19,966	19,700		21,900	
2220	00440	PERIODICALS	3,559	3,569	7,100		5,930	
2220	00460	NON CONSUMABLE SUPPLIES	1,286	494	2,900		3,400	
2220	00470	COMPUTER SOFTWARE	11,474	15,808	27,950		25,450	
2220	00480	NON CONSUMABLE TECHNOLO	152	494	3,000		3,000	
<b>Sub-Totals for Media Services</b>		<b>678,044</b>	<b>692,243</b>	<b>768,521</b>	<b>11.38</b>	<b>697,177</b>	<b>9.83</b>	
<b>Media Specialists</b>								
2221	00111	CERTIFICATED SALARIES	66,581	70,723	74,673	1.00	78,607	1.00
2221	00121	CERTIF SALARIES TEMPORARY	0	0	2,000		2,000	
2221	00132	LEADERSHIP STIPEND	2,736	2,818	3,090		3,167	
2221	00136	EXTENDED CONTRACTS	6,623	7,016	3,090		3,167	
2221	00210	PERS	6,996	11,028	11,342		16,370	
2221	00220	SOCIAL SECURITY	5,809	6,163	6,338		6,639	
2221	00231	WORKER'S COMP INSURANCE	203	213	224		204	
2221	00233	UNEMPLOYMENT INSURANCE	0	0	0		173	
2221	00241	HEALTH INSURANCE-CERT	17,933	16,157	20,004		21,000	
<b>Sub-Totals for Media Specialists</b>		<b>106,881</b>	<b>114,118</b>	<b>120,761</b>	<b>1.00</b>	<b>131,327</b>	<b>1.00</b>	
<b>Student Assessment Services</b>								
2230	00121	CERTIF SALARIES TEMPORARY	4,128	3,582	5,150		5,279	
2230	00122	NONCERTIF SALARIES TEMP	748	1,224	0		0	
2230	00136	EXTENDED CONTRACTS	3,969	3,293	5,150		5,279	
2230	00210	PERS	531	643	1,410		1,988	
2230	00220	SOCIAL SECURITY	666	681	788		808	
2230	00231	WORKER'S COMP INSURANCE	24	28	28		29	
2230	00233	UNEMPLOYMENT INSURANCE	0	0	0		21	
2230	00389	NON INSTRUCT PROF/TECH	11,710	0	6,000		6,000	
2230	00410	CONSUMABLE SUPPLIES	1,592	0	3,750		3,750	
2230	00640	DUES AND FEES	0	0	250		250	
<b>Sub-Totals for Student Assessment Services</b>		<b>23,368</b>	<b>9,451</b>	<b>22,526</b>		<b>23,404</b>		
<b>Instructional Staff Development</b>								
2240	00121	CERTIF SALARIES TEMPORARY	0	0	3,000		3,000	
2240	00210	PERS	0	0	411		565	
2240	00220	SOCIAL SECURITY	0	0	230		230	
2240	00231	WORKER'S COMP INSURANCE	0	0	8		8	
2240	00233	UNEMPLOYMENT INSURANCE	0	0	0		6	
<b>Sub-Totals for Instructional Staff Development</b>		<b>0</b>	<b>0</b>	<b>3,649</b>		<b>3,809</b>		
<b>Board of Education Services</b>								
2310	00322	BOARD OF ED SERVICES	11,977	11,069	20,000		20,000	
2310	00342	TRAVEL OUT OF DISTRICT	0	640	0		0	
2310	00381	AUDIT SERVICES	46,000	51,220	55,000		55,000	
2310	00382	LEGAL SERVICES	306,792	87,022	100,000		100,000	
2310	00388	ELECTIONS	12,269	0	20,000		20,000	
2310	00389	PROFESSIONAL/NON INSTRU	19,980	0	45,000		15,000	
2310	00410	CONSUMABLE SUPPLIES	83	936	2,500		2,500	
2310	00460	NON CONSUMABLE SUPPLIES	0	868	0		0	
2310	00470	COMPUTER SOFTWARE	0	0	5,000		5,000	
2310	00640	DUES AND FEES	11,042	11,753	12,000		12,000	
<b>Sub-Totals for Board of Education Services</b>		<b>408,143</b>	<b>163,508</b>	<b>259,500</b>		<b>229,500</b>		



Funcni Object	Description	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	18-19 FTE	Proposed, Approved & Adopted 2019-20	19-20 FTE	
<b>Executive Services</b>								
2321	00113	ADMINISTRATIVE SALARIES	302,080	598,290	456,228	3.00	528,807	3.00
2321	00112	NONCERTIFICATED SALARIES	101,834	103,243	71,463	1.00	73,250	1.00
2321	00122	NONCERTIF SALARIES TEMP	1,685	5,674	1,000		1,000	
2321	00136	EXTENDED CONTRACTS	10,715	33,874	5,150		5,279	
2321	00210	PERS	47,950	118,636	91,875		134,009	
2321	00220	SOCIAL SECURITY	28,134	52,540	40,839		36,585	
2321	00231	WORKER'S COMP INSURANCE	1,094	1,885	1,441		1,410	
2321	00233	UNEMPLOYMENT INSURANCE	0	0	0		1,217	
2321	00240	HEALTH INSURANCE-ADMIN	42,963	84,232	66,024		69,012	
2321	00242	HEALTH INSURANCE-CLASS	32,197	31,154	17,004		18,000	
2321	00290	ADMINISTRATIVE DUES	1,042	8,376	3,030		18,000	
2321	00319	OTHER INSTRUCT PRO/TECH	0	0	3,000		8,000	
2321	00341	TRAVEL LOCAL IN DISTRICT	8,631	8,986	7,500		10,000	
2321	00342	TRAVEL OUT OF DISTRICT	27,606	6,388	1,250		10,000	
2321	00353	POSTAGE	0	2	1,000		1,000	
2321	00355	PRINTING AND BINDING	900	0	0		0	
2321	00389	NON INSTRUCT PROF/TECH	0	1,993	0		0	
2321	00410	CONSUMABLE SUPPLIES	1,713	9,157	6,000		6,000	
2321	00440	PERIODICALS	162	290	400		400	
2321	00460	NONCONSUMABLE SUPPLIES	266	0	0		0	
2321	00470	COMPUTER SOFTWARE	6	0	0		0	
2321	00480	NON CONSUMABLE TECHNOLO	1,051	3,702	50,000		50,000	
2321	00640	DUES AND FEES	10,421	22,206	10,000		10,000	
<b>Sub-Totals for Executive Services</b>		<b>620,450</b>	<b>1,090,628</b>	<b>833,204</b>	<b>4.00</b>	<b>981,969</b>	<b>4.00</b>	
<b>Principal Administrative Services</b>								
2410	00113	ADMINISTRATIVE SALARIES	1,721,412	1,813,187	1,840,369	16.00	1,872,675	16.00
2410	00112	NONCERTIFICATED SALARIES	623,659	673,623	712,802	19.13	731,038	19.13
2410	00122	NONCERTIF SALARIES TEMP	4,227	7,918	4,400		4,400	
2410	00136	EXTENDED CONTRACTS	121,942	169,818	65,920		67,572	
2410	00139	CHAPERONES	(3,543)	24,927	0		0	
2410	00210	PERS	291,545	430,787	435,206		573,788	
2410	00220	SOCIAL SECURITY	189,356	206,944	200,362		204,692	
2410	00231	WORKER'S COMP INSURANCE	6,881	7,514	7,073		6,218	
2410	00233	UNEMPLOYMENT INSURANCE	0	0	0		5,352	
2410	00240	HEALTH INSURANCE-ADMIN	362,624	338,169	352,128		368,064	
2410	00241	HEALTH INSURANCE-CERT	410	1,314	0		0	
2410	00242	HEALTH INSURANCE-CLASS	318,092	315,941	325,204		337,500	
2410	00290	ADMINISTRATIVE DUES	9,520	28,800	14,800		14,800	
2410	00322	REPAIRS/MAINT SERVICES	2,976	1,782	100		100	
2410	00324	RENTALS	7,982	2,820	1,500		2,000	
2410	00329	LAUNDRY SERVICES	100	0	0		0	
2410	00341	TRAVEL LOCAL IN DISTRICT	16,370	16,372	15,340		15,500	
2410	00342	TRAVEL OUT-OF-DISTRICT	595	1,922	0		1,500	
2410	00353	POSTAGE	15,478	12,724	14,000		16,000	
2410	00355	PRINTING & BINDING	1,047	2,316	3,800		4,300	
2410	00389	NON INSTRUCT PROF/TECH	806	1,900	2,000		0	
2410	00410	CONSUMABLE SUPPLIES	28,779	49,066	47,554		60,411	
2410	00460	NON CONSUMABLE SUPPLIES	6,786	1,295	7,984		21,004	
2410	00470	COMPUTER SOFTWARE	75	319	0		700	
2410	00480	NON CONSUMABLE TECHNOLO	1,571	3,734	3,112		2,131	
2410	00640	DUES AND FEES	2,628	2,828	1,850		1,800	
<b>Sub-Totals for Principal Administrative Services</b>		<b>3,731,318</b>	<b>4,116,020</b>	<b>4,055,504</b>	<b>35.13</b>	<b>4,311,545</b>	<b>35.13</b>	
<b>Business Services</b>								
2520	00113	ADMINISTRATIVE SALARIES	124,772	0	0	0.00	0	0.00
2520	00112	NONCERTIFICATED SALARIES	346,946	382,760	415,793	7.63	406,959	7.13
2520	00136	EXTENDED CONTRACTS	27,735	25,894	20,600		21,115	
2520	00210	PERS	61,178	66,160	66,252		84,599	
2520	00220	SOCIAL SECURITY	36,723	30,391	33,384		32,747	
2520	00231	WORKER'S COMP INSURANCE	1,433	1,176	1,178		944	
2520	00233	UNEMPLOYMENT INSURANCE	0	0	0		856	
2520	00240	HEALTH INSURANCE-ADMIN	26,521	0	0		0	
2520	00242	HEALTH INSURANCE-CLASS	126,809	119,593	129,656		128,250	
2520	00322	REPAIRS/MAINT SERVICES	6,620	6,880	9,000		9,000	

Funcni Object	Description	Actual	Actual	Budgeted	18-19	Proposed, Approved & Adopted	19-20
		2016-17	2017-18	2018-19	FTE	2019-20	FTE
2520 00324	RENTALS	6,621	5,571	11,500		11,500	
2520 00341	TRAVEL LOCAL IN DISTRICT	1,576	819	1,500		1,500	
2520 00342	TRAVEL OUT OF DISTRICT	2,766	2,563	2,500		6,000	
2520 00353	POSTAGE	4,760	6,746	7,000		7,000	
2520 00354	ADVERTISING	324	422	500		500	
2520 00389	NON INSTRUCT PROF/TECH	1,448	1,977	2,500		2,500	
2520 00410	CONSUMABLE SUPPLIES	5,425	4,164	5,000		5,000	
2520 00440	PERIODICALS	123	132	150		150	
2520 00460	NON CONSUMABLE SUPPLIES	199	200	250		250	
2520 00470	COMPUTER SOFTWARE	6	40	0		0	
2520 00480	NON CONSUMABLE TECHNOLO	737	1,199	0		0	
2520 00640	DUES AND FEES	3,026	2,910	2,500		2,500	
2520 00670	Taxes and Licenses	0	27,333	0		0	
<b>Sub-Totals for Business Service</b>		<b>785,748</b>	<b>686,930</b>	<b>709,263</b>	<b>7.63</b>	<b>721,370</b>	<b>7.13</b>

**Operation/Maint. of Plant**

2540 00138	SPECIALIST SALARIES	1,302	0	0		0	
2540 00322	REPAIRS/MAINT SERVICES	0	14,039	0		0	
2540 00325	ELECTRICITY	698,164	726,555	790,000		800,000	
2540 00326	HEATING FUEL	294,397	245,228	373,000		450,000	
2540 00327	WATER AND SEWAGE	634,982	699,041	675,000		775,000	
2540 00328	GARBAGE	84,466	98,034	95,000		110,000	
2540 00351	TELEPHONE/CELL PHONE	238,843	21,560	55,000		95,000	
2540 00389	NON INSTRUCT PROF/TECH	2,652	0	0		0	
2540 00391	SAFETY SERVICES	69,971	74,465	75,000		75,000	
2540 00393	ADA COMPLIANCE SERVICES	4,871	2,698	4,000		4,000	
2540 00394	ASBESTOS MONITORING SVC!	5,435	3,864	7,000		7,000	
2540 00410	CONSUMABLE SUPPLIES	1,484	0	0		0	
2540 00640	DUES AND FEES	834	4,623	7,000		7,000	
2540 00651	LIABILITY INSURANCE	131,088	135,043	150,000		155,000	
2540 00653	PROPERTY INSURANCE	215,009	220,389	245,000		255,000	
2540 00670	PROPERTY TAXES	24,884	0	24,000		65,000	
<b>Sub-Totals for Operation/Maint. of Plant</b>		<b>2,408,382</b>	<b>2,245,539</b>	<b>2,500,000</b>		<b>2,798,000</b>	

**Building Maintenance**

2542 00112	NONCERTIFICATED SALARIES	1,321,616	1,459,108	1,580,663	35.50	1,717,454	37.50
2542 00116	SUPERVISORY SALARIES	104,486	150,340	178,012	2.00	132,857	1.50
2542 00122	NONCERTIF SALARIES TEMPRY	0	0	50,000		50,000	
2542 00127	SUBS-CUSTODIAL	28,811	32,620	0		0	
2542 00136	EXTENDED CONTRACTS	43,835	61,784	49,366		60,721	
2542 00210	PERS	158,480	248,709	276,845		394,911	
2542 00220	SOCIAL SECURITY	113,988	130,089	142,140		150,018	
2542 00231	WORKER'S COMP INSURANCE	29,831	32,915	36,242		34,124	
2542 00233	UNEMPLOYMENT INSURANCE	0	0	0		3,925	
2542 00240	HEALTH INSURANCE-ADMIN	31,536	45,322	44,016		34,506	
2542 00242	HEALTH INSURANCE-CLASS	475,063	446,940	602,077		675,000	
2542 00322	REPAIRS/MAINT SERVICES	123,533	97,094	217,415		218,433	
2542 00324	RENTALS	116,077	108,543	150,000		150,000	
2542 00341	TRAVEL LOCAL IN DISTRICT	2,886	3,111	2,500		2,500	
2542 00342	TRAVEL OUT OF DISTRICT	560	2,051	1,000		6,000	
2542 00351	TELEPHONE/CELL PHONE	1,765	2,417	360		0	
2542 00383	ADA ARCHITECTURAL SVCS	597	0	0		0	
2542 00389	NON INSTRUCT PROF/TECH	2,754	2,872	0		0	
2542 00410	CONSUMABLE SUPPLIES	194,879	222,604	252,000		252,500	
2542 00413	VEHICLE GAS OIL LUBE	10,690	14,434	0		0	
2542 00460	NON CONSUMABLE SUPPLIES	36,106	68,913	6,366		6,657	
2542 00470	SOFTWARE	2,768	0	0		0	
2542 00480	NON CONSUMABLE TECHNOLO	20,908	0	1,500		1,500	
2542 00640	DUES AND FEES	785	1,624	0		0	
<b>Sub-Totals for Building Maintenance</b>		<b>2,821,954</b>	<b>3,131,490</b>	<b>3,590,502</b>	<b>37.50</b>	<b>3,891,106</b>	<b>39.00</b>

**Grounds Maintenance**

2543 00112	NONCERTIFICATED SALARIES	81,904	98,037	101,337	2.00	103,885	2.00
2543 00122	NONCERTIF SALARIES TEMPRY	228	0	0		0	
2543 00127	SUBS-CUSTODIAL	0	689	0		0	
2543 00136	EXTENDED CONTRACTS	6,471	1,034	515		528	



Funcni Object	Description	Actual	Actual	Budgeted	18-19	Proposed, Approved & Adopted	19-20
		2016-17	2017-18	2018-19	FTE	2019-20	FTE
2543 00210	PERS	10,126	18,848	19,345		25,322	
2543 00220	SOCIAL SECURITY	6,779	7,632	7,792		7,987	
2543 00231	WORKER'S COMP INSURANCE	1,696	1,907	2,342		2,084	
2543 00233	UNEMPLOYMENT INSURANCE	0	0	0		209	
2543 00242	HEALTH INSURANCE-CLASS	42,745	32,128	34,008		36,000	
2543 00322	REPAIRS/MAINT SERVICES	130,940	93,474	64,000		64,000	
2543 00324	RENTALS	21,524	43,710	40,000		40,000	
2543 00389	NON INSTRUCT PROF/TECH	915	831	3,000		3,000	
2543 00390	OTHER PROF/TECH NON INSTR	0	0	100		100	
2543 00410	CONSUMABLE SUPPLIES	15,278	15,073	18,100		18,100	
2543 00460	NON CONSUMABLE SUPPLIES	5,226	6,117	0		0	
2543 00541	INITIAL/ADDL EQUIPMENT	7,400	0	0		0	
2543 00542	REPLACEMENT EQUIPMENT	0	9,806	55,000		55,000	
<b>Sub-Totals for Grounds Maintenance</b>		<b>331,232</b>	<b>329,286</b>	<b>345,539</b>	<b>2.00</b>	<b>356,215</b>	<b>2.00</b>

**District Wide Maintenance**

2544 00322	REPAIRS/MAINT SERVICES	174,295	259,977	155,000		255,000	
2544 00324	RENTALS	12,822	12,404	2,000		2,000	
2544 00342	TRAVEL OUT OF DISTRICT	0	3,621	0		0	
2544 00383	ARCHITECTS/ENGINEERS	5,289	(960)	0		0	
2544 00389	NON INSTRUCT PROF/TECH	249	10,011	500		500	
2544 00410	CONSUMABLE SUPPLIES	19,199	11,919	50,000		50,000	
2544 00413	VEHICLE GAS OIL LUBE	0	0	15,000		15,000	
2544 00414	TIRES TUBES	0	0	500		500	
2544 00460	NON CONSUMABLE SUPPLIES	28,054	35,656	0		0	
2544 00470	COMPUTER SOFTWARE	0	0	5,300		5,300	
2544 00520	CAPITAL OUTLAY-BUILDINGS	0	6,098	0		0	
2544 00541	INITIAL/ADDL EQUIPMENT	0	69,728	0		0	
2544 00542	REPLACEMENT EQUIPMENT	17,981	4,320	0		0	
2544 00640	DUES AND FEES	353	2,662	0		0	
<b>Sub-Totals for District Wide Maintenance</b>		<b>258,242</b>	<b>415,436</b>	<b>228,300</b>		<b>328,300</b>	

**Targeted Maintenance**

2549 00116	SUPERVISORY SALARIES	0	0	0	0.00	119,034	1.00
2549 00210	PERS	0	0	0		22,414	
2549 00220	SOCIAL SECURITY	0	0	0		9,106	
2549 00231	WORKER'S COMP INSURANCE	0	0	0		275	
2549 00233	UNEMPLOYMENT INSURANCE	0	0	0		238	
2549 00240	HEALTH INSURANCE-ADMIN	0	0	0		23,004	
2549 00322	REPAIRS/MAINT SERVICES	4,715	0	0		0	
2549 00354	ADVERTISING	0	124	0		0	
2549 00383	ARCHITECTS/ENGINEERS	26,031	(10,159)	50,000		20,000	
2549 00410	CONSUMABLE SUPPLIES	84	0	0		0	
2549 00460	NON CONSUMABLE SUPPLIES	2,498	0	0		0	
2549 00520	CAPITAL OUTLAY-BUILDINGS	1,290	14,633	920,000		470,000	
2549 00542	REPLACEMENT EQUIPMENT	282,279	374,132	30,000		10,000	
2549 00640	DUES AND FEES	431	9,746	0		0	
<b>Sub-Totals for Targeted Maintenance</b>		<b>317,328</b>	<b>388,476</b>	<b>1,000,000</b>	<b>0.00</b>	<b>674,071</b>	<b>1.00</b>

**Student Transportation**

2550 00331	REIMBURSABLE TRANSP	3,209,352	3,831,112	3,551,000		4,200,000	
2550 00332	FIELD TRIPS	113,950	129,635	54,000		54,000	
2550 00413	VEHICLE GAS OIL LUBE	3,715	4,268	11,000		11,000	
<b>Sub-Totals for Student Transportation</b>		<b>3,327,017</b>	<b>3,965,015</b>	<b>3,616,000</b>		<b>4,265,000</b>	

**Information Services**

2630 00112	NONCERTIFICATED SALARIES	0	21,300	44,131	1.00	74,832	1.50
2630 00116	SUPERVISORY SALARIES	107,469	102,984	103,266	1.00	105,442	1.00
2630 00210	PERS	14,464	9,722	20,179		33,946	
2630 00220	SOCIAL SECURITY	8,112	9,561	11,276		13,790	
2630 00231	WORKER'S COMP INSURANCE	287	334	398		417	
2630 00233	UNEMPLOYMENT INSURANCE	0	0	0		361	
2630 00240	HEALTH INSURANCE-ADMIN	20,864	18,310	22,008		23,004	
2630 00242	INSURANCE BENEFIT-CLAS	234	7,600	17,004		27,000	
2630 00290	ADMINISTRATIVE DUES	0	900	750		750	
2630 00322	REPAIRS/MAINT SERVICES	0	6,970	10,000		10,000	

Funcnti Object	Description	Actual	Actual	Budgeted	18-19	Proposed, Approved & Adopted	19-20
		2016-17	2017-18	2018-19	FTE	2019-20	FTE
2630 00341	TRAVEL LOCAL IN DISTRICT	195	564	0		0	
2630 00342	TRAVEL-OUT OF DISTRICT	0	7,236	5,000		5,000	
2630 00353	POSTAGE	0	0	0		14,000	
2630 00354	ADVERTISING	23,418	13,399	23,000		23,000	
2630 00355	PRINTING & BINDING	0	1,170	3,000		3,000	
2630 00389	NON INSTRUCT PROF/TECH	64,120	28,243	3,500		3,500	
2630 00410	CONSUMABLE SUPPLIES	1,121	4,799	3,000		3,000	
2630 00460	NON CONSUMABLE SUPPLIES	0	2,184	0		0	
2630 00470	COMPUTER SOFTWARE	45	336	0		0	
2630 00480	COMP HARDWARE <\$2500	120	3,662	1,500		1,500	
2630 00640	DUES AND FEES	0	85	1,000		1,000	
<b>Sub-Totals for Information Services</b>		<b>240,449</b>	<b>239,359</b>	<b>269,012</b>	<b>2.00</b>	<b>343,542</b>	<b>2.50</b>

**Personnel Services**

2640 00113	ADMINISTRATIVE SALARIES	124,772	131,015	132,370	1.00	135,679	1.00
2640 00112	NONCERTIFICATED SALARIES	81,755	82,823	97,854	2.00	109,281	2.00
2640 00122	NONCERTIF SALARIES TEMPRY	988	327	0		0	
2640 00136	EXTENDED CONTRACTS	2,895	5,330	5,000		5,125	
2640 00210	PERS	23,708	34,994	39,257		54,485	
2640 00220	SOCIAL SECURITY	15,309	17,032	17,995		18,919	
2640 00231	WORKER'S COMP INSURANCE	582	604	635		581	
2640 00233	UNEMPLOYMENT INSURANCE	0	0	0		500	
2640 00240	HEALTH INSURANCE-ADMIN	26,206	25,289	22,008		23,004	
2640 00242	HEALTH INSURANCE-CLASS	30,804	10,975	34,008		36,000	
2640 00245	CLASSIFIED INSERVICE	31,964	37,708	25,000		25,000	
2640 00290	ADMINISTRATIVE DUES	595	1,800	2,000		2,000	
2640 00322	REPAIRS/MAINT SERVICES	34,109	31,865	37,000		37,000	
2640 00341	TRAVEL LOCAL IN DISTRICT	5,324	3,850	5,000		5,000	
2640 00342	TRAVEL OUT OF DISTRICT	500	2,037	10,000		10,000	
2640 00353	POSTAGE	132	0	0		0	
2640 00354	ADVERTISING	2,865	4,998	5,000		5,000	
2640 00355	PRINTING & BINDING	60	223	1,000		1,000	
2640 00385	MANAGEMENT SERVICES	10,059	17,740	14,000		14,000	
2640 00389	NON INSTRUCT PROF/TECH	7,383	25,802	25,500		25,500	
2640 00392	BLOODBORNE PATHOG. TRAINI	348	121	2,500		2,500	
2640 00410	CONSUMABLE SUPPLIES	9,307	8,321	6,000		6,000	
2640 00440	PERIODICALS	123	131	500		500	
2640 00450	FOOD PURCHASE	37	0	0		0	
2640 00460	NON CONSUMABLE SUPPLIES	1,253	0	14,000		14,000	
2640 00470	COMPUTER SOFTWARE	250	78	1,000		1,000	
2640 00640	DUES AND FEES	3,938	469	1,000		1,000	
<b>Sub-Totals for Personnel Services</b>		<b>415,266</b>	<b>443,532</b>	<b>498,627</b>	<b>3.00</b>	<b>533,074</b>	<b>3.00</b>

**Technology & Information Services**

2661 00112	NONCERTIFICATED SALARIES	175,810	226,950	251,495	4.00	368,469	5.88
2661 00116	SUPERVISORY SALARIES	80,247	71,532	102,870	1.00	105,442	1.00
2661 00136	EXTENDED CONTRACTS	9,660	12,661	10,300		10,558	
2661 00210	PERS	31,245	34,295	40,506		94,948	
2661 00220	SOCIAL SECURITY	20,183	23,662	27,897		37,062	
2661 00231	WORKER'S COMP INSURANCE	751	860	985		1,126	
2661 00233	UNEMPLOYMENT INSURANCE	0	0	0		970	
2661 00240	HEALTH INSURANCE-ADMIN	20,668	18,607	22,008		23,004	
2661 00241	HEALTH INSURANCE-CERT	(2,072)	0	0		0	
2661 00242	HEALTH INSURANCE-CLASS	50,822	46,917	68,016		105,750	
2661 00322	REPAIRS/MAINT SERVICES	50,306	33,178	27,000		27,000	
2661 00324	RENTALS	1,192	1,168	10,000		10,000	
2661 00341	TRAVEL LOCAL IN DISTRICT	3,352	2,747	3,500		3,500	
2661 00342	TRAVEL OUT OF DISTRICT	1,519	7,268	0		0	
2661 00353	POSTAGE	101	80	0		0	
2661 00359	OTHER COMM. SERVICES	44,959	59,736	0		0	
2661 00386	DATA PROCESSING	17,444	30,574	70,000		70,000	
2661 00389	NON INSTRUCT PROF/TECH	11,392	28,217	15,000		70,000	
2661 00410	CONSUMABLE SUPPLIES	8,004	12,109	10,500		10,500	
2661 00430	LIBRARY BOOKS	0	0	400		400	
2661 00440	PERIODICALS	123	132	600		600	
2661 00460	NON CONSUMABLE SUPPLIES	714	3,204	15,200		15,200	

Funcni Object	Description	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	18-19 FTE	Proposed, Approved & Adopted 2019-20	19-20 FTE
2661 00470	COMPUTER SOFTWARE	93,962	47,375	56,000		66,000	
2661 00480	NON CONSUMABLE TECHNOLO	63,109	66,877	65,000		15,000	
2661 00550	TECHNOLOGY EQUIPMENT	131,765	0	40,000		0	
2661 00640	DUES AND FEES	0	300	0		0	
<b>Sub-Totals for Tech. &amp; Information Services</b>		<b>815,256</b>	<b>728,449</b>	<b>837,277</b>	<b>5.00</b>	<b>1,035,529</b>	<b>6.88</b>
<b>Early Retiree Incentive Programs</b>							
2700 00116	RETIREMENT STIPEND	225,057	238,654	280,000		260,000	
2700 00240	HEALTH INSURANCE-ADMIN	74,354	99,913	100,000		110,000	
2700 00241	HEALTH INSURANCE-CERT	278,315	279,715	290,000		300,000	
2700 00242	HEALTH INSURANCE-CLASS	202,680	173,056	180,000		180,000	
<b>Sub-Totals for Early Retirees</b>		<b>780,406</b>	<b>791,338</b>	<b>850,000</b>		<b>850,000</b>	
<b>Total Supporting Services</b>		<b>22,683,846</b>	<b>24,994,673</b>	<b>26,160,000</b>	<b>153.07</b>	<b>30,240,000</b>	<b>172.05</b>
<b>Facilities Acquistion/Improvement</b>							
4110 00113	ADMINISTRATIVE SALARIES	0	0	1		1	
4110 00383	ARCHITECTS/ENGINEERS	0	160,450	0		0	
4110 00520	CAPITAL OUTLAY-BUILDINGS	0	809,478	0		0	
4110 00640	DUES AND FEES	0	1,959	0		0	
<b>Totals for Facilities Acquistion/Improvement</b>		<b>0</b>	<b>971,887</b>	<b>1</b>		<b>1</b>	
<b>Long-Term Debt Service</b>							
5110 00610	PRINCIPAL	1,056,845	1,430,951	1,550,000		2,050,000	
5110 00620	INTEREST	2,587,955	2,765,782	3,550,000		3,650,000	
<b>Totals for Long-Term Debt Service</b>		<b>3,644,800</b>	<b>4,196,733</b>	<b>5,100,000</b>		<b>5,700,000</b>	
<b>Interfund Transfers</b>							
5200 00720	Interfund Transfers	129,106	48,128	225,000		525,000	
<b>Totals for Interfund Transfers</b>		<b>129,106</b>	<b>48,128</b>	<b>225,000</b>		<b>525,000</b>	
<b>Contingency*</b>							
6110 00810	Contingency*	0	0	2,000,000		2,000,000	
<b>Totals for Contingency</b>		<b>0</b>	<b>0</b>	<b>2,000,000</b>		<b>2,000,000</b>	
<b>Unappropriated Ending Fund Balance**</b>							
7000 00820	Unapprop. Ending Fund Balance*	14,130,565	16,946,223	9,840,000		7,455,000	
<b>Totals for Unapprop. Ending Fund Balance</b>		<b>14,130,565</b>	<b>16,946,223</b>	<b>9,840,000</b>		<b>7,455,000</b>	
<b>Total Requirements</b>		<b>83,722,946</b>	<b>92,488,875</b>	<b>93,900,001</b>	<b>633.03</b>	<b>103,070,001</b>	<b>682.33</b>

\* Appropriated component of Planned Reserves - can only be spent with Board approval and a budget transfer.

\*\*Unappropriated component of Planned Reserves - cannot be spent.



## General Fund - Revenues and Expenditures Summary

Series	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budgeted		Budgeted		Proposed, Approved	
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Budgeted	FTE	Budgeted	FTE	& Adopted	FTE
<b>Revenues &amp; Beginning Fund Balance</b>																	
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	41,446,392	43,741,377	45,629,350	45,040,000		46,860,000		51,495,000	
2000 From Intermediate Sources	439,862	408,530	377,719	275,995	348,881	367,765	342,860	525,574	1,044,943	1,142,922	1,222,902	1,055,000		1,215,000		1,350,000	
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	26,932,511	28,059,435	31,495,217	27,765,000		30,000,000		33,200,000	
4000 From Federal Sources	169,928	152,377	136,830	3,554,609	1,490,621	35,202	34,390	34,241	38,716	13,095	7,230	30,000		15,000		15,000	
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	7,088,549	10,766,122	14,134,176	13,610,001		15,810,001		17,010,001	
<b>Total Revenues</b>	<b>58,223,071</b>	<b>58,699,303</b>	<b>58,327,634</b>	<b>60,487,492</b>	<b>65,430,702</b>	<b>64,384,879</b>	<b>64,452,072</b>	<b>71,946,872</b>	<b>76,551,111</b>	<b>83,722,951</b>	<b>92,488,875</b>	<b>87,500,001</b>		<b>93,900,001</b>		<b>103,070,001</b>	
<b>Expenditures &amp; Ending Fund Balance-Function:</b>																	
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	40,775,418	43,134,631	45,331,231	48,170,000	471.31	50,575,000	479.96	57,150,000	510.28
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	21,531,284	22,683,849	24,994,673	23,960,000	146.74	26,160,000	153.07	30,240,000	171.55
4000 Facilities Acquisition & Const.	0	0	0	0	0	0	0	0	0	0	971,887	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	3,431,963	3,644,800	4,196,733	4,700,000		5,100,000		5,700,000	
5200 Interfund Transactions	297,087	320,249	302,573	37,216	152,013	22,604	27,747	186,606	46,324	129,106	48,128	225,000		225,000		525,000	
6000 Contingency	0	0	0	0	0	0	0	0	0	0	0	2,000,000		2,000,000		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	10,766,122	14,130,565	16,946,223	8,445,000		9,840,000		7,455,000	
<b>Total Expenditures</b>	<b>58,223,071</b>	<b>58,699,303</b>	<b>58,227,634</b>	<b>60,487,492</b>	<b>65,430,702</b>	<b>64,384,879</b>	<b>64,452,072</b>	<b>71,946,872</b>	<b>76,551,111</b>	<b>83,722,951</b>	<b>92,488,875</b>	<b>87,500,001</b>	<b>618.05</b>	<b>93,900,001</b>	<b>633.03</b>	<b>103,070,001</b>	<b>681.83</b>
<b>Expenditures &amp; Ending Fund Balance-Object:</b>																	
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	34,383,149	36,037,732	38,807,410	37,903,590	618.05	40,790,650	633.03	45,326,318	681.83
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	17,250,158	17,873,739	19,553,961	21,345,031		22,274,306		27,370,881	
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	8,320,550	8,857,404	9,547,305	9,126,139		9,274,622		10,732,106	
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	1,889,427	2,167,120	1,612,367	2,949,906		2,853,038		2,866,667	
500 Capital Outlay	241,882	1,396,092	178,418	273,748	2,017,739	2,757,906	76,010	287,781	24,518	446,715	1,294,891	354,000		1,055,000		545,000	
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	3,870,863	4,080,570	4,678,590	5,151,335		5,587,385		6,249,029	
700 Interfund Transactions	297,087	320,249	302,573	37,216	152,013	22,604	27,747	186,606	46,324	129,106	48,128	225,000		225,000		525,000	
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	10,766,122	14,130,565	16,946,223	10,445,000		11,840,000		9,455,000	
<b>Total Expenditures</b>	<b>58,223,071</b>	<b>58,699,303</b>	<b>58,227,634</b>	<b>60,487,492</b>	<b>65,430,702</b>	<b>64,384,879</b>	<b>64,452,072</b>	<b>71,946,872</b>	<b>76,551,111</b>	<b>83,722,951</b>	<b>92,488,875</b>	<b>87,500,001</b>	<b>618.05</b>	<b>93,900,001</b>	<b>633.03</b>	<b>103,070,001</b>	<b>681.83</b>
<b>Total Expenditures Net of Planned Reserve</b>																	
	<b>53,874,631</b>	<b>56,096,726</b>	<b>58,227,634</b>	<b>54,001,082</b>	<b>56,097,735</b>	<b>59,657,297</b>	<b>58,845,673</b>	<b>64,858,323</b>	<b>65,784,989</b>	<b>69,592,386</b>	<b>75,542,652</b>	<b>77,055,001</b>		<b>82,060,001</b>		<b>93,615,001</b>	

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

## General Fund - Salary Range Summary

Func	Object	Description	Regular Contract Days	Annual Salary Range 2019-20	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	18-19 FTE	Proposed, Approved & Adopted 2019-20	19-20 FTE
<b>Instructional Salaries:</b>										
<b>Elementary Programs</b>										
1111	00111	LICENSED SALARIES	191	Note 1	7,880,623	8,263,991	8,791,491	129.66	9,605,317	136.78
1111	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185 to 195	Note 1	730,287	779,938	875,826	32.66	1,000,759	36.36
<b>Sub-Totals for Elementary Programs</b>					<b>8,610,910</b>	<b>9,043,929</b>	<b>9,667,317</b>	<b>162.32</b>	<b>10,606,076</b>	<b>173.14</b>
<b>Jr. High Programs</b>										
1121	00111	LICENSED SALARIES	191	Note 1	4,244,010	4,378,978	4,466,270	66.95	4,800,615	69.95
1121	00112	CLASSIFIED SALARIES (Secretary I, II & Educational Assistant)	185 to 195	Note 1	72,897	63,258	68,513	2.44	68,642	2.25
<b>Sub-Totals for Junior High Programs</b>					<b>4,316,907</b>	<b>4,442,236</b>	<b>4,534,783</b>	<b>69.39</b>	<b>4,869,257</b>	<b>72.20</b>
<b>Jr. High Co-curricular Programs</b>										
1122	00112	CLASSIFIED SALARIES (Secretary II)	185	Note 1	25,015	30,370	31,450	1.00	32,242	1.00
<b>Sub-Totals for Junior High Co-Curricular</b>					<b>25,015</b>	<b>30,370</b>	<b>31,450</b>	<b>1.00</b>	<b>32,242</b>	<b>1.00</b>
<b>High School Programs</b>										
1131	00111	LICENSED SALARIES	191	Note 1	6,705,122	6,950,408	7,091,089	96.19	7,629,596	101.77
1131	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185-195	Note 1	38,988	17,950	15,502	0.56	32,219	1.13
<b>Sub-Totals for High School Programs</b>					<b>6,744,110</b>	<b>6,968,358</b>	<b>7,106,591</b>	<b>96.75</b>	<b>7,661,815</b>	<b>102.90</b>
<b>High School Co-Curricular</b>										
1132	00113	ADMINISTRATOR SALAR	261	Note 1	202,368	202,509	211,260	2.00	219,283	2.00
1132	00112	CLASSIFIED SALARIES (Sec II & Athletic Trainer)	189-212	Note 1	105,764	115,000	118,674	3.00	141,123	3.76
<b>Sub-Totals for High School Co-Curricular</b>					<b>308,132</b>	<b>317,509</b>	<b>329,934</b>	<b>5.00</b>	<b>360,406</b>	<b>5.76</b>
<b>Talented &amp; Gifted Programs</b>										
1210	00111	LICENSED SALARIES	191	Note 1	215,070	312,678	323,714	4.00	333,877	4.00
<b>Sub-Totals for Talented &amp; Gifted Programs</b>					<b>215,070</b>	<b>312,678</b>	<b>323,714</b>	<b>4.00</b>	<b>333,877</b>	<b>4.00</b>

Note: There are no furlough days in either the actual or budgeted amounts for all periods presented.

Note 1: Salary Schedules for 2019-20 for the district's two bargaining groups plus all non-represented groups follows this schedule.

Functi	Object	Description	Regular Contract Days	Annual Salary Range	2019-20	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	18-19 FTE	Proposed, Approved & Adopted 2019-20	19-20 FTE
<b>Restrictive Programs for Students with Disabilities</b>											
1220	00111	LICENSED SALARIES	191	Note 1		603,520	638,078	586,077	8.00	675,205	10.00
1220	00112	CLASSIFIED SALARIES (Ed. Assistant, Special Ed. Assist., Sec II, & Lic. Prac. Nurse)	185-192	Note 1		979,358	1,215,769	1,139,031	40.39	1,066,215	37.50
1220	00114	MANAGERIAL/SPECIALIST	190-191	Note 1		221,122	181,696	178,702	2.40	275,602	3.78
<b>Sub-Totals for Restrictive Programs</b>						<b>1,804,000</b>	<b>2,035,543</b>	<b>1,903,810</b>	<b>50.79</b>	<b>2,017,022</b>	<b>51.28</b>
<b>Restrictive Programs - Elementary ACCESS</b>											
1222	00111	LICENSED SALARIES	191	Note 1		118,346	116,691	201,412	3.00	210,584	3.00
1222	00112	CLASSIFIED SALARIES (Special Ed. Assistant)	185-192	Note 1		260,641	177,068	377,564	13.88	294,928	10.32
<b>Sub-Totals for Restrictive Programs - Elementary ACCESS</b>						<b>378,987</b>	<b>293,759</b>	<b>578,976</b>	<b>16.88</b>	<b>505,512</b>	<b>13.32</b>
<b>Restrictive Programs - Transition Ed.</b>											
1223	00111	LICENSED SALARIES	191	Note 1		66,589	123,765	131,182	2.00	138,598	2.00
1223	00112	CLASSIFIED SALARIES (Special Ed. Assistant, Transition Specialist)	185-192	Note 1		165,313	292,208	276,123	9.44	231,553	7.63
<b>Sub-Totals for Restrictive Programs - Transition Ed.</b>						<b>231,902</b>	<b>415,973</b>	<b>407,305</b>	<b>11.44</b>	<b>370,151</b>	<b>9.63</b>
<b>Less Restrictive Programs for Students with Disabilities</b>											
1250	00111	LICENSED SALARIES	191	Note 1		1,039,392	1,044,829	924,322	13.44	1,478,035	21.25
1250	00112	CLASSIFIED SALARIES (Educational Assist., Special Ed. Assist. & Secretary II)	185-192	Note 1		810,371	926,450	986,832	36.12	929,776	32.79
<b>Sub-Totals for Less Restrictive Programs</b>						<b>1,849,763</b>	<b>1,971,279</b>	<b>1,911,154</b>	<b>49.56</b>	<b>2,407,811</b>	<b>54.04</b>
<b>Alternative Learning Programs</b>											
1280	00111	LICENSED SALARIES	191	Note 1		154,891	348,165	615,308	8.33	998,526	14.00
1280	00112	CLASSIFIED SALARIES (Educational Assistant & Special Ed. Assistant)	185	Note 1		0	0	0	0.00	164,708	5.63
<b>Sub-Totals for Alternative Learning Programs</b>						<b>154,891</b>	<b>348,165</b>	<b>615,308</b>	<b>8.33</b>	<b>1,163,234</b>	<b>19.63</b>
<b>English Second Language Programs</b>											
1291	00111	LICENSED SALARIES	191	Note 1		170,419	193,737	342,787	4.25	264,992	3.25
1291	00112	CLASSIFIED SALARIES (Educational Assistant & Special Ed. Assistant)	185	Note 1		6,484	6,650	6,954	0.25	3,563	0.13
<b>Sub-Totals for English Second Language Programs</b>						<b>176,903</b>	<b>200,387</b>	<b>349,741</b>	<b>4.50</b>	<b>268,555</b>	<b>3.38</b>
<b>Total 1000 Instruction Salaries</b>						<b>24,816,590</b>	<b>26,380,186</b>	<b>27,760,083</b>	<b>479.96</b>	<b>30,595,958</b>	<b>510.28</b>
<b>Summary by Classification:</b>											
00111	LICENSED SALARIES			Note 1		21,197,982	22,371,320	23,473,652	335.82	26,135,345	366.00
00112	CLASSIFIED SALARIES			Note 1		3,195,118	3,624,661	3,896,469	139.74	3,965,728	138.50
00113	ADMINISTRATOR SALARIES			Note 1		202,368	202,509	211,260	2.00	219,283	2.00
00114	MANAGERIAL/SPECIALIST SALARIES			Note 1		221,122	181,696	178,702	2.40	275,602	3.78
<b>Total 1000 Instruction Salaries</b>						<b>24,816,590</b>	<b>26,380,186</b>	<b>27,760,083</b>	<b>479.96</b>	<b>30,595,958</b>	<b>510.28</b>



Func	Object	Description	Regular Contract Days	Annual Salary Range 2019-20	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	18-19 FTE	Proposed, Approved & Adopted 2019-20	19-20 FTE
<b>Support Services Salaries:</b>										
<b>Student Safety Services</b>										
2115	00113	ADMINISTRATOR SALAR	261	Note 1	0	0	0	0.00	112,381	1.00
2115	00112	CLASSIFIED SALARIES (Campus Security)	184	Note 1	0	0	0	0.00	106,841	3.38
<b>Sub-Totals for Student Safety Services</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>219,222</b>	<b>4.38</b>
<b>Counseling Programs</b>										
2120	00111	LICENSED SALARIES	191	Note 1	918,732	973,937	1,023,215	14.25	1,429,631	20.75
2120	00112	CLASSIFIED SALARIES (Secretary II & HS Data Processor)	200-219	Note 1	283,865	305,208	322,391	9.50	339,478	9.50
<b>Sub-Totals for Counseling Programs</b>					<b>1,202,597</b>	<b>1,279,145</b>	<b>1,345,606</b>	<b>23.75</b>	<b>1,769,109</b>	<b>30.25</b>
<b>Nursing Services</b>										
2134	00114	MANAGERIAL/SPECIALIS	201	Note 1	80,077	140,086	123,406	2.00	148,467	2.00
<b>Sub-Totals for Nursing Services</b>					<b>80,077</b>	<b>140,086</b>	<b>123,406</b>	<b>2.00</b>	<b>148,467</b>	<b>2.00</b>
<b>Psychological Services</b>										
2140	00111	LICENSED SALARIES	191	Note 1	269,945	308,951	295,863	4.00	439,373	6.00
<b>Sub-Totals for Psychological Services</b>					<b>269,945</b>	<b>308,951</b>	<b>295,863</b>	<b>4.00</b>	<b>439,373</b>	<b>6.00</b>
<b>Speech and Hearing Services</b>										
2150	00111	LICENSED SALARIES	191	Note 1	376,447	390,746	467,811	6.60	516,326	6.70
<b>Sub-Totals for Speech and Hearing Services</b>					<b>376,447</b>	<b>390,746</b>	<b>467,811</b>	<b>6.60</b>	<b>516,326</b>	<b>6.70</b>
<b>Special Services Administration</b>										
2190	00113	ADMINISTRATOR SALAR	261	Note 1	124,772	128,515	132,370	1.00	135,679	1.00
2190	00112	CLASSIFIED SALARIES (Secretary IV)	261	Note 1	46,840	49,548	51,034	1.00	103,009	2.00
<b>Sub-Totals for Special Services Administration</b>					<b>171,612</b>	<b>178,063</b>	<b>183,404</b>	<b>2.00</b>	<b>238,688</b>	<b>3.00</b>
<b>Instructional Improvement Services</b>										
2210	00114	MANAGERIAL/SPECIALIS	261	Note 1	95,904	98,782	102,870	1.00	105,442	1.00
2210	00113	ADMINISTRATOR SALAR	261	Note 1	123,511	0	176,052	1.33	195,296	1.50
2210	00111	LICENSED SALARIES	191	Note 1	0	68,023	150,555	2.00	277,195	4.00
2210	00112	CLASSIFIED SALARIES (Educational Assistant, Secretary II & Confidential)	210-261	Note 1	69,863	71,904	81,213	1.75	79,637	1.75
<b>Sub-Totals for Instructional Improvement Services</b>					<b>289,278</b>	<b>238,709</b>	<b>510,690</b>	<b>6.08</b>	<b>657,570</b>	<b>8.25</b>
<b>Media Services</b>										
2220	00112	CLASSIFIED SALARIES (Library Tech. Assistant, AV Tech. I & Printer)	192-238	Note 1	325,893	354,453	373,889	11.38	316,237	9.83
<b>Sub-Totals for Media Services</b>					<b>325,893</b>	<b>354,453</b>	<b>373,889</b>	<b>11.38</b>	<b>316,237</b>	<b>9.83</b>
<b>Media Specialists</b>										
2221	00111	LICENSED SALARIES	191	Note 1	66,581	70,723	74,673	1.00	78,607	1.00
<b>Sub-Totals for Media Specialists</b>					<b>66,581</b>	<b>70,723</b>	<b>74,673</b>	<b>1.00</b>	<b>78,607</b>	<b>1.00</b>

Func	Object	Description	Regular Contract Days	Annual Salary Range 2019-20	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	18-19 FTE	Proposed, Approved & Adopted 2019-20	19-20 FTE
<b>Executive Services</b>										
2321	00113	SUPER./ASSIST SUPER.	261	Note 1	302,080	598,290	456,228	3.00	528,807	3.00
2321	00112	CLASSIFIED SALARIES	261	Note 1	101,834	103,243	71,463	1.00	73,250	1.00
		(Secretary II 17-18 & prior & Executive)								
<b>Sub-Totals for Executive Services</b>					<b>403,914</b>	<b>701,533</b>	<b>527,691</b>	<b>4.00</b>	<b>602,057</b>	<b>4.00</b>
<b>Principal Administrative Services</b>										
2410	00112	CLASSIFIED SALARIES	184-261	Note 1	623,659	673,623	712,802	19.13	731,038	19.13
		(Secretary I, II, III, IV, Support Svcs. Coord., & Data Processor)								
2410	00113	ADMINISTRATOR SALAR	261	Note 1	1,721,412	1,813,187	1,840,369	16.00	1,872,675	16.00
<b>Sub-Totals for Principal Administrative Services</b>					<b>2,345,071</b>	<b>2,486,810</b>	<b>2,553,171</b>	<b>35.13</b>	<b>2,603,713</b>	<b>35.13</b>
<b>Business Services</b>										
2520	00113	ADMINISTRATOR SALAR	261	Note 1	124,772	0	0	0.00	0	0.00
2520	00112	CLASSIFIED SALARIES	261	Note 1	346,946	382,760	415,793	7.63	406,959	7.13
		(Bkpr III, Payroll Spec, Sec II in 18-19 & Confidential)								
<b>Sub-Totals for Business Services</b>					<b>471,718</b>	<b>382,760</b>	<b>415,793</b>	<b>7.63</b>	<b>406,959</b>	<b>7.13</b>
<b>Building Maintenance</b>										
2542	00112	CLASSIFIED SALARIES	206-261	Note 1	1,321,616	1,459,108	1,580,663	35.50	1,717,454	37.50
		(Custodian, Warehouseman, Engineer I, II, IV, & Maint. Worker)								
2542	00114	MANAGERIAL/SPECIALI	261	Note 1	104,486	150,340	178,012	2.00	132,857	1.50
<b>Sub-Totals for Building Maintenance</b>					<b>1,426,102</b>	<b>1,609,448</b>	<b>1,758,675</b>	<b>37.50</b>	<b>1,850,311</b>	<b>39.00</b>
<b>Grounds/Targeted Maintenance</b>										
2543	00112	CLASSIFIED SALARIES	261	Note 1	81,904	98,037	101,337	2.00	103,885	2.00
		(Groundskeeper I & II)								
2549	00114	MANAGERIAL/SPECIALI	261	Note 1	0	0	0	0.00	119,034	1.00
<b>Sub-Totals for Grounds/Targeted Maintenance</b>					<b>81,904</b>	<b>98,037</b>	<b>101,337</b>	<b>2.00</b>	<b>222,919</b>	<b>3.00</b>
<b>Information Services</b>										
2630	00112	CLASSIFIED SALARIES	261		0	21,300	44,131	1.00	74,832	1.50
2630	00114	MANAGERIAL/SPECIALI	261	Note 1	107,469	102,984	103,266	1.00	105,442	1.00
<b>Sub-Totals for Information Services</b>					<b>107,469</b>	<b>124,284</b>	<b>147,397</b>	<b>2.00</b>	<b>180,274</b>	<b>2.50</b>
<b>Personnel Services</b>										
2640	00113	ADMINISTRATOR SALAR	261	Note 1	124,772	131,015	132,370	1.00	135,679	1.00
2640	00112	CLASSIFIED SALARIES	261	Note 1	81,755	82,823	97,854	2.00	109,281	2.00
		(Substitute Coordinator & Confidential)								
<b>Sub-Totals for Personnel Services</b>					<b>206,527</b>	<b>213,838</b>	<b>230,224</b>	<b>3.00</b>	<b>244,960</b>	<b>3.00</b>
<b>Technology Services</b>										
2661	00112	CLASSIFIED SALARIES	210-261	Note 1	175,810	226,950	251,495	4.00	368,469	5.88
		(Technology Tech II)								
2661	00114	MANAGERIAL/SPECIALI	261	Note 1	80,247	71,532	102,870	1.00	105,442	1.00
<b>Sub-Totals for Technology Services</b>					<b>256,057</b>	<b>298,482</b>	<b>354,365</b>	<b>5.00</b>	<b>473,911</b>	<b>6.88</b>
<b>Total 2000 Support Services Salaries</b>					<b>8,081,192</b>	<b>8,876,068</b>	<b>9,463,995</b>	<b>153.07</b>	<b>10,968,703</b>	<b>172.05</b>

Func	Object Description	Regular Contract Days	Annual Salary Range 2019-20	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	18-19 FTE	Proposed, Approved & Adopted 2019-20	19-20 FTE
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**Total 2000 Support Services Salaries**

**2000 Function Summary by Classification:**

00111	LICENSED SALARIES			1,631,705	1,812,380	2,012,117	27.85	2,741,132	38.45
00112	CLASSIFIED SALARIES			3,459,985	3,807,657	4,104,065	95.89	4,530,370	102.60
00113	ADMINISTRATOR SALARIES			2,628,788	2,773,991	2,737,389	22.33	2,980,517	23.50
00114	MANAGERIAL/SPECIALIST SALARIES			360,714	460,740	610,424	7.00	716,684	7.50

<b>Total 2000 Support Services Salaries</b>			<b>8,081,192</b>	<b>8,854,768</b>	<b>9,463,995</b>	<b>153.07</b>	<b>10,968,703</b>	<b>172.05</b>
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<b>Total Regular Salaries</b>			<b>32,897,782</b>	<b>35,256,254</b>	<b>37,224,078</b>	<b>633.03</b>	<b>41,564,661</b>	<b>682.33</b>
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**Total 1000 and 2000 Summary by Classification:**

00111	LICENSED SALARIES			22,829,687	24,183,700	25,485,769	363.67	28,876,477	404.45
00112	CLASSIFIED SALARIES			6,655,103	7,432,318	8,000,534	235.63	8,496,098	241.10
00113	ADMINISTRATOR SALARIES			2,831,156	2,976,500	2,948,649	24.33	3,199,800	25.50
00114	MANAGERIAL/SPECIALIST SALARIES			581,836	642,436	789,126	9.40	992,286	11.28

<b>Total Regular Salaries</b>			<b>32,897,782</b>	<b>35,234,954</b>	<b>37,224,078</b>	<b>633.03</b>	<b>41,564,661</b>	<b>682.33</b>
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Note: There are no furlough days in either the actual or budgeted amounts for all periods presented.

Note 1: Salary Schedules for 2019-20 for the district's two bargaining groups plus all non-represented groups follows this schedule.



Lake Oswego School District 7J  
P.O. Box 70  
2455 SW Country Club Road  
Lake Oswego School District 7J

Licensed Salary Schedule  
July 1, 2019 - June 30 2020

Steps	BA	BA+24	BA+45	MA BA+60	MA+24 BA+84	MA+45 BA+105	Steps
1	\$41,372	\$43,027	\$44,683	\$46,338	\$47,994	\$49,647	1
2	\$43,441	\$45,096	\$46,750	\$48,407	\$50,062	\$51,716	2
3	\$45,510	\$47,164	\$48,819	\$50,473	\$52,127	\$53,784	3
4	\$47,579	\$49,232	\$50,888	\$52,544	\$54,197	\$55,852	4
5	\$49,647	\$51,301	\$52,957	\$54,613	\$56,266	\$57,922	5
6	\$51,716	\$53,371	\$55,026	\$56,680	\$58,336	\$59,991	6
7	\$53,784	\$55,439	\$57,095	\$58,749	\$60,403	\$62,059	7
8	\$55,852	\$57,509	\$59,163	\$60,818	\$62,474	\$64,126	8
9	\$57,922	\$59,577	\$61,231	\$62,887	\$64,542	\$66,196	9
10	\$59,991	\$61,646	\$63,299	\$64,954	\$66,611	\$68,265	10
11	\$62,059	\$63,713	\$65,367	\$67,024	\$68,678	\$70,333	11
12	\$64,126	\$65,781	\$67,437	\$69,091	\$70,747	\$72,401	12
13	\$66,196	\$67,851	\$69,506	\$71,161	\$72,816	\$74,471	13
14	\$68,264	\$69,919	\$71,575	\$73,229	\$74,884	\$76,540	14
15			\$73,644	\$75,299	\$76,953	\$78,607	15
16			\$75,712	\$77,366	\$79,021	\$80,676	16
17				\$79,434	\$81,090	\$82,745	17
18						\$84,815	18

\*Teachers who hold a doctorate degree shall receive an annual stipend: \$2,639

## WAGE SCHEDULE FOR CLASSIFIED EMPLOYEES

JULY 1, 2019 - JUNE 30, 2020

Range	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>	6 <sup>th</sup>	Longevity*	Range	Range
2	\$12.18	\$12.66	\$13.18	\$13.83	\$14.75	\$15.64	\$15.91	2	
3	\$12.66	\$13.18	\$13.83	\$14.41	\$15.45	\$16.48	\$16.75	3	FSA I
4	\$13.17	\$13.83	\$14.41	\$15.09	\$16.16	\$17.19	\$17.48	4	FSA II
5	\$13.83	\$14.41	\$15.09	\$15.82	\$16.89	\$17.97	\$18.26	5	
6	\$14.41	\$15.09	\$15.82	\$16.57	\$17.72	\$18.86	\$19.16	6	Educational Assistant, Extended Day Provider, FSA III-Cook, Special Educational Assistant, Roving Substitute Educational Assistant
7	\$15.09	\$15.82	\$16.57	\$17.28	\$18.49	\$19.72	\$20.03	7	Extended Day Classroom Leader, Secretary I, Special Educational Assistant-District Program Support
8	\$15.82	\$16.57	\$17.28	\$18.08	\$19.37	\$20.62	\$20.96	8	Library Technology Assistant, Secretary II, Secretary II-Counseling/Registrar, Weight Room Monitor, BRTI Educational Assistant
9	\$16.57	\$17.28	\$18.08	\$18.99	\$20.33	\$21.67	\$22.02	9	Coordinator, Custodian, Data Processor, Support Services Coordinator, Textbook Assistant, Sign Language Interpreter
10	\$17.28	\$18.08	\$18.99	\$19.82	\$21.30	\$22.74	\$23.11	10	Bookkeeper II, Data Processor-HS, Groundskeeper I, Substitute/Application Coordinator, Warehouse/Courier, Campus Security
11	\$18.08	\$18.99	\$19.82	\$20.73	\$22.31	\$23.89	\$24.28	11	Bookkeeper III, Communications Assistant, Food Services Specialist, Secretary III, Special Education Data Specialist, Transition Specialist
12	\$18.99	\$19.82	\$20.73	\$21.74	\$23.42	\$25.05	\$25.45	12	Food Services Coordinator, Payroll Specialist, Secretary IV
13	\$19.82	\$20.73	\$21.74	\$22.83	\$23.89	\$25.39	\$25.73	13	Engineer I, Maintenance Worker I
14	\$20.73	\$21.74	\$22.77	\$23.90	\$25.05	\$26.64	\$26.98	14	Engineer III, Groundskeeper II, Maintenance Worker II
15	\$21.74	\$22.77	\$23.85	\$25.07	\$26.35	\$28.01	\$28.37	15	Engineer IV, Licensed Practical Nurse, Maintenance Worker III, Maintenance Worker
16	\$22.19	\$23.28	\$24.43	\$25.65	\$26.97	\$28.66	\$29.05	16	Athletic Trainer, Lead Payroll Specialist
17	\$25.03	\$26.21	\$27.50	\$28.89	\$30.36	\$32.28	\$32.70	17	Technology Technician II

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

**Lake Oswego School District 7J**  
**Salary Schedule for Administrators and Other Staff**  
**For Fiscal Year June 30, 2020**

<u>Position</u>	<u>Range of Contract Days</u>	<u>General Fund FTE Budgeted</u>		<u>Annual Salary Range 2019-20</u>
		<u>2019-20</u>	<u>2018-19</u>	
Administrators (Object 113):				
Asistant Superintendent	261	2	2	\$138,642 - 144,078
Executive Director (1)	261	4.5	3.33	\$128,829 - 135,679
High School Principal	261	2	2	\$127,457 - 134,308
Junior High Principal	261	2	2	\$116,800 - 123,655
Elementary Principal	261	6	6	\$114,198 - 121,053
H.S. Assistant Principal	261	6	6	\$105,530 - 112,381
Jr. High Vice Principal	261	2	2	\$102,787 - 109,641
Communications Director	261	<u>1</u>	<u>1</u>	\$91,625 - 108,078
Total Administrators		<u>25.5</u>	<u>24.33</u>	

Note: The Superintendent's salary is not determined by a salary schedule - it is set by the School Board.

Directors, Professional & Technical,  
& Confidential (Generally Object 114 except as noted):

Assistant Director/Director	261	4	4	\$70,505 - 105,442
Exec. Sectry./Sr. Accountant*	261	3	2	\$63,492 - 73,250
Confidential Staff*	261	4	4	\$49,367 - 61,552
Therapist & Specialist	191-210	3.78	2.4	\$41,372 - 102,301
Nurse	201	2	2	\$65,071 - 82,344

\*Coded to Object 112 as non-supervisory or unlicensed roles.

(1) Includes addition of Director of Safety, which is paid at Jr. High Principal salary scale. Half of the Executive Director of Secondary School Management's FTE is paid by Ballot Measure 98 Grant Funds. 2/3 (.67) was budgeted to be paid by Measure 98 Funds in 2018-19, with 1/3 to be paid from the General Fund. Actual amount paid by General Fund in 2018-19 was one half.



## Community Contributions Fund - Revenues by Source

Object Series	Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	Proposed, Approved & Adopted 2019-20
<b>From Local Sources</b>						
01920	CONTRIBUTIONS/DONATIONS	4,817	4,850	7,656	70,000	70,000
01921	CONTRIB/DONATIONS-PTO/A	558,543	409,031	593,423	448,000	448,000
01922	CONTRIB/DONATN-FOUNDATION	815,000	1,320,000	1,380,000	2,000,000	2,000,000
<b>Sub-Total from Local Sources</b>		<b>1,378,360</b>	<b>1,733,881</b>	<b>1,981,079</b>	<b>2,518,000</b>	<b>2,518,000</b>
<b>From Other Sources</b>						
05400	BEGINNING FUND BALANCE	207,534	196,121	171,951	155,000	155,000
<b>Sub-Totals From Other Sources</b>		<b>207,534</b>	<b>196,121</b>	<b>171,951</b>	<b>155,000</b>	<b>155,000</b>
<b>Grand Totals</b>		<b>1,585,894</b>	<b>1,930,002</b>	<b>2,153,030</b>	<b>2,673,000</b>	<b>2,673,000</b>

Note: Foundation Revenue recognition practices were changed beginning with the 2015-16 fiscal year. Previously, a donor could designate a donation made after the start of a fiscal year to either the current campaign or to the next year's campaign. Effective July 1, 2015, donations received after the start of a new fiscal year are designated to the next year's campaign unless it is an expected matching contribution received in July, or is a scheduled monthly payment on a pledge made prior to the beginning of the current fiscal year. This change in revenue recognition practice increased the amount of deferred revenue at the end of the 2016 fiscal year, thereby causing Foundation Revenues recognized in fiscal year 2015-16 to be less. This change in practice had no effect on the actual flow of cash from the Foundation to the district, which was \$1.315 million in actual cash received by the district from the Foundation in fiscal year 2016 compared to \$1.365 million received in fiscal year 2015. This change in practice simplifies the Foundation's accounting and donor acknowledgement work and also increases the predictability of the Foundation's fundraising amount for the next fiscal year.

## Community Contributions Fund - Expenditures

Function	Object Series	Description	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	Proposed, Approved		
						2018-19 FTE	& Adopted 2019-20 FTE	
<b>Elementary Programs</b>								
1111	100	SALARIES	537,620	512,472	600,000	12.00	600,000	12.00
1111	200	ASSOCIATED PAYROLL COSTS	267,039	268,701	335,000		335,000	
1111	300	PURCHASED SERVICES	2,157	0	23,000		23,000	
1111	400	MATERIALS AND SUPPLIES	168,421	101,291	35,000		35,000	
1111	500	CAPITAL OUTLAY	0	0	100,000		100,000	
<b>Sub-Totals for Elementary Programs</b>			<b>975,237</b>	<b>882,464</b>	<b>1,093,000</b>	<b>12.00</b>	<b>1,093,000</b>	<b>12.00</b>
<b>Jr. High Programs</b>								
1121	100	SALARIES	130,715	159,016	250,000	5.00	250,000	5.00
1121	200	ASSOCIATED PAYROLL COSTS	72,812	94,297	150,000		150,000	
1121	400	MATERIALS AND SUPPLIES	134,216	82,755	7,000		7,000	
1121	500	CAPITAL OUTLAY	7,552	0	25,000		25,000	
<b>Sub-Totals for Jr. High Programs</b>			<b>345,295</b>	<b>336,068</b>	<b>432,000</b>	<b>5.00</b>	<b>432,000</b>	<b>5.00</b>
<b>High School Programs</b>								
1131	100	SALARIES	184,894	198,811	300,000	6.00	300,000	6.00
1131	200	ASSOCIATED PAYROLL COSTS	62,225	79,065	281,000		281,000	
1131	300	PURCHASED SERVICES	2,000	0	0		0	
1131	400	MATERIALS AND SUPPLIES	57,267	115,765	35,000		35,000	
1131	500	CAPITAL OUTLAY	0	0	65,000		65,000	
<b>Sub-Totals for High School Programs</b>			<b>306,386</b>	<b>393,641</b>	<b>681,000</b>	<b>6.00</b>	<b>681,000</b>	<b>6.00</b>
<b>High School Cocurricular*</b>								
1132	300	PURCHASED SERVICES	0	0	5,000		5,000	
1132	400	MATERIALS AND SUPPLIES	3,001	1,048	0		0	
1132	500	CAPITAL OUTLAY	28,473	257,216	1,000		1,000	
<b>Sub-Totals for High School Cocurricular</b>			<b>31,474</b>	<b>258,264</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>
<b>High School Cocurricular- Music*</b>								
1136	500	CAPITAL OUTLAY	0	0	5,000		5,000	
<b>Sub-Totals for High School Cocurricular- Music</b>			<b>0</b>	<b>0</b>	<b>5,000</b>		<b>5,000</b>	
<b>Less Restrictive Services (Formerly 1290)*</b>								
1250	400	MATERIALS AND SUPPLIES	0	-1,622	1,000		1,000	
1250	500	CAPITAL OUTLAY	0	0	2,000		2,000	
<b>Sub-Totals for Less Restrictive Services</b>			<b>0</b>	<b>-1,622</b>	<b>3,000</b>		<b>3,000</b>	
<b>Sub-Totals 1000 Instruction</b>			<b>1,658,392</b>	<b>1,868,815</b>	<b>2,220,000</b>	<b>23.00</b>	<b>2,220,000</b>	<b>23.00</b>

Function	Object		Actual 2016-17	Actual 2016-17	Adopted (1) 2018-19	Proposed, Approved	
	Series	Description				2018-19 FTE	& Adopted 2019-20
<b>Improvement of Instruction*</b>							
2210	100	SALARIES	0	0	10,000		10,000
2210	200	ASSOCIATED PAYROLL COSTS	0	0	3,000		3,000
2210	300	PURCHASED SERVICES	350	2,092	6,000		6,000
2210	400	MATERIALS AND SUPPLIES	347	0	1,000		1,000
<b>Sub-Totals for Improvement of Instruction</b>			<b>697</b>	<b>2,092</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>
<b>Media Services*</b>							
2220	400	MATERIALS AND SUPPLIES	0	27,971	0		0
2220	500	CAPITAL OUTLAY	0	0	45,000		45,000
<b>Sub-Totals for Media Services</b>			<b>0</b>	<b>27,971</b>	<b>45,000</b>	<b>0</b>	<b>45,000</b>
<b>Principal Administrative Services*</b>							
2410	300	PURCHASED SERVICES	21,000	16,016	0		0
2410	400	MATERIALS AND SUPPLIES	4,406	2,468	0		0
2410	500	CAPITAL OUTLAY	0	0	20,000		20,000
<b>Sub-Totals for Principal Administrative Services</b>			<b>25,406</b>	<b>18,484</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>
<b>Operation and Maintenance of Plant*</b>							
2540	300	PURCHASED SERVICES	8,861	2,331	30,000		30,000
2540	400	MATERIALS AND SUPPLIES	0	146	25,000		25,000
2540	500	CAPITAL OUTLAY	0	0	25,000		25,000
<b>Sub-Totals for Operation and Maintenance of Plant</b>			<b>8,861</b>	<b>2,477</b>	<b>80,000</b>	<b>0</b>	<b>80,000</b>
<b>Sub-Totals 2000 Supporting Services</b>			<b>34,964</b>	<b>51,024</b>	<b>165,000</b>	<b>0</b>	<b>165,000</b>
<b>Facilities Acquisition and Construction*</b>							
4150	500	CAPITAL OUTLAY	0	0	78,000		78,000
<b>Sub-Totals for Facilities Acquisition and Const.</b>			<b>0</b>	<b>0</b>	<b>78,000</b>	<b>0</b>	<b>78,000</b>
<b>Sub-Totals 4000 Facilities Acquisitions and Const.</b>			<b>0</b>	<b>0</b>	<b>78,000</b>	<b>0</b>	<b>78,000</b>
<b>Long-Term Debt Service</b>							
5110	600	OTHER OBJECTS	64,695	67,638	110,000		110,000
<b>Sub-Totals for Long-Term Debt Service</b>			<b>64,695</b>	<b>67,638</b>	<b>110,000</b>	<b>0</b>	<b>110,000</b>
<b>Unappropriated Ending Fund Balance</b>							
7000	00820	RESERVE FOR NEXT YEAR	171,951	165,553	100,000		100,000
<b>Sub-Totals 7000 Unappropriated Ending Fund Bal.</b>			<b>171,951</b>	<b>165,553</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>
<b>Grand Totals</b>			<b>1,930,002</b>	<b>2,153,030</b>	<b>2,673,000</b>	<b>23.00</b>	<b>2,673,000</b>

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



## Grants Fund - Revenues by Source

Object Series	Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Proposed, Approved & Adopted	
					Budgeted 2018-19	2019-20
<b>From Local Sources</b>						
01920	CONTRIBUTIONS/DONATIONS	0	0	0	4,000	4,000
<b>Sub-Totals From Local Sources</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000</b>	<b>4,000</b>
<b>From Intermediate Sources</b>						
02100	OTHER GRANTS	104,400	118,800	129,600	106,000	106,000
<b>Sub-Totals for Intermediate Sources</b>		<b>104,400</b>	<b>118,800</b>	<b>129,600</b>	<b>106,000</b>	<b>106,000</b>
<b>From State Sources</b>						
03209	OTHER GRANTS - SEE NOTE	0	52,296	652,046	1,480,000	1,735,000
<b>Sub-Totals From State Sources</b>		<b>0</b>	<b>52,296</b>	<b>652,046</b>	<b>1,480,000</b>	<b>1,735,000</b>
<b>From Federal Sources</b>						
04501	TITLE IA GRANTS	330,989	413,171	436,393	465,000	265,000
04508	IDEA GRANTS	1,026,738	1,004,183	1,077,368	1,281,000	1,281,000
04507	TITLE IIA GRANTS	101,445	141,864	130,754	190,000	190,000
045XX	OTHER GRANTS	0	0	24,920	0	0
<b>Sub-Totals From Federal Sources</b>		<b>1,459,172</b>	<b>1,559,218</b>	<b>1,669,435</b>	<b>1,936,000</b>	<b>1,736,000</b>
<b>From Other Sources</b>						
05200	INTERFUND TRANSFERS	45,810	8,372	2,365	0	200,000
<b>Sub-Totals From Other Sources</b>		<b>45,810</b>	<b>8,372</b>	<b>2,365</b>	<b>0</b>	<b>200,000</b>
<b>Grand Totals</b>		<b>1,609,382</b>	<b>1,738,686</b>	<b>2,453,446</b>	<b>3,526,000</b>	<b>3,781,000</b>

Note: Beginning with 2017-18, State Revenues includes an allocation for the funding of the high school completion/vocational education programs approved by voters in the 2016 state-wide Ballot Measure 98. BM 98 did not provide additional funding for these programs, but directed an allocation for these programs if certain increases in state-wide revenues were projected. The District was informed of its full allocation for this biennium in August 2017, so the program was underspent in 2017-18, but fully spent by the end of June 30, 2019. The 2019-20 budgeted amount assumes full funding of M98, AKA the Student Success Act.

## Grants Fund - Expenditures

Function	Object Series	Description	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	Proposed, Approved	
						2018-19 FTE	2019-20 FTE
<b>Jr. High Programs</b>							
1120	100	SALARIES	0	101,184	0	0.00	120,000 2.00
1120	200	ASSOCIATED PAYROLL COSTS	0	45,273	0		55,000
<b>Sub-Totals for Junior High Programs</b>			<b>0</b>	<b>146,457</b>	<b>0</b>	<b>0.00</b>	<b>175,000 2.00</b>
<b>High School Programs</b>							
1130	100	SALARIES	0	311,765	550,000	7.00	600,000 9.00
1130	200	ASSOCIATED PAYROLL COSTS	0	128,195	280,000		310,000
1130	300	PURCHASED SERVICES	0	0	180,000		180,000
1130	400	MATERIALS AND SUPPLIES	0	0	90,000		90,000
1130	500	CAPITAL OUTLAY	0	0	50,000		50,000
1130	600	OTHER OBJECTS	0	29,321	0		0
<b>Sub-Totals for High School Programs</b>			<b>0</b>	<b>469,281</b>	<b>1,150,000</b>	<b>7.00</b>	<b>1,230,000 9.00</b>
<b>Special Programs</b>							
1200	100	SALARIES	478,059	497,458	545,000	12.10	545,000 12.10
1200	200	ASSOCIATED PAYROLL COSTS	300,327	300,146	345,000		345,000
1200	300	PURCHASED SERVICES	5,466	8,249	66,000		66,000
1200	400	MATERIALS AND SUPPLIES	1,324	20,938	45,000		45,000
1200	500	CAPITAL OUTLAY	0	10,000	35,000		35,000
1200	600	OTHER OBJECTS	0	0	14,000		14,000
<b>Sub-Totals for Special Programs</b>			<b>785,176</b>	<b>836,791</b>	<b>1,050,000</b>	<b>12.10</b>	<b>1,050,000 12.10</b>
<b>Sub-Total 1000 Instruction</b>			<b>785,176</b>	<b>1,452,529</b>	<b>2,200,000</b>	<b>19.10</b>	<b>2,455,000 23.10</b>
<b>Student Support Services</b>							
2100	100	SALARIES	0	0	100,000	1.67	100,000 1.67
2100	200	ASSOCIATED PAYROLL COSTS	0	0	50,000		50,000
2100	600	OTHER OBJECTS	30,031	0	30,000		30,000
<b>Sub-Totals for Student Support Services</b>			<b>30,031</b>	<b>0</b>	<b>180,000</b>	<b>1.67</b>	<b>180,000 1.67</b>
<b>Instructional Improvement Services</b>							
2210	100	SALARIES	68,876	42,079	210,000	0.50	210,000 0.50
2210	200	ASSOCIATED PAYROLL COSTS	14,033	9,587	56,000		56,000
2210	300	PURCHASED SERVICES	95,402	63,571	44,000		44,000
2210	600	OTHER OBJECTS	4,461	0	3,000		3,000
<b>Sub-Totals for Instructional Improvement Services</b>			<b>189,428</b>	<b>127,060</b>	<b>313,000</b>	<b>0.50</b>	<b>313,000 0.50</b>
<b>Student Assessment Services</b>							
2230	100	SALARIES	0	0	5,000		5,000
2230	200	ASSOCIATED PAYROLL COSTS	0	0	1,000		1,000
2230	300	PURCHASED SERVICES	0	0	3,000		3,000
<b>Sub-Totals for Student Assessment Services</b>			<b>0</b>	<b>0</b>	<b>9,000</b>		<b>9,000</b>
<b>Special Services Administration</b>							
2190	100	SALARIES	443,075	501,198	470,000	9.50	470,000 9.50
2190	200	ASSOCIATED PAYROLL COSTS	199,705	228,914	210,000		210,000
2190	300	PURCHASED SERVICES	3,059	14,561	25,000		25,000
2190	400	MATERIALS AND SUPPLIES	0	0	16,000		16,000
<b>Sub-Totals for Special Services Administration</b>			<b>645,839</b>	<b>744,673</b>	<b>721,000</b>	<b>9.50</b>	<b>721,000 9.50</b>
<b>Indirect Cost Charges</b>							
2601	600	OTHER OBJECTS	1,264	0	0		0
<b>Sub-Totals for Indirect Cost Charges</b>			<b>1,264</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Sub-Totals 2000 Support Services</b>			<b>866,562</b>	<b>871,733</b>	<b>1,223,000</b>	<b>11.67</b>	<b>1,223,000 11.67</b>
<b>Long-Term Debt Service</b>							
5110	600	OTHER OBJECTS	86,950	129,184	103,000		103,000
<b>Sub-Totals for Long-Term Debt Service</b>			<b>86,950</b>	<b>129,184</b>	<b>103,000</b>		<b>103,000</b>
<b>Grand Totals</b>			<b>1,738,688</b>	<b>2,453,446</b>	<b>3,526,000</b>	<b>30.77</b>	<b>3,781,000 34.77</b>

## Grants Fund - Expenditures by Grant

Function	Object Series	Description	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	Proposed, Approved	
						2018-19 FTE	& Adopted 2019-20 FTE
<b>STATE BM 98 GRANT (Graduation, CET etc)</b>							
<b>Jr. High Programs</b>							
1120	400	MATERIALS AND SUPPLIES	0	101,184	0	0.00	120,000 2.00
1120	500	CAPITAL OUTLAY	0	45,273	0		55,000
<b>Sub-Totals for Junior High Programs</b>			<b>0</b>	<b>146,457</b>	<b>0</b>	<b>0.00</b>	<b>175,000 2.00</b>
<b>High School Programs</b>							
1130	100	SALARIES	0	311,765	550,000	7.00	600,000 9.00
1130	200	ASSOCIATED PAYROLL COSTS	0	128,195	280,000		310,000
1130	300	PURCHASED SERVICES	0	0	180,000		180,000
1130	400	MATERIALS AND SUPPLIES	0	0	90,000		90,000
1130	500	CAPITAL OUTLAY	0	0	50,000		50,000
1130	600	OTHER OBJECTS	0	29,321	0		0
<b>Sub-Totals for High School Programs</b>			<b>0</b>	<b>469,281</b>	<b>1,150,000</b>	<b>7.00</b>	<b>1,230,000 9.00</b>
<b>Student Support Services</b>							
2100	100	SALARIES	0	0	100,000	1.67	100,000 1.67
2100	200	ASSOCIATED PAYROLL COSTS	0	0	50,000		50,000
<b>Sub-Totals for Student Support Services</b>			<b>0</b>	<b>0</b>	<b>150,000</b>	<b>1.67</b>	<b>150,000 1.67</b>
<b>Long-Term Debt Service</b>							
5110	600	OTHER OBJECTS	0	36,308	0		0
<b>Sub-Totals for Long-Term Debt Service</b>			<b>0</b>	<b>36,308</b>	<b>0</b>		<b>0</b>
<b>Sub-Totals for STATE BM 98 GRANT</b>			<b>0</b>	<b>652,046</b>	<b>1,300,000</b>	<b>8.67</b>	<b>1,555,000 12.67</b>
<b>IDEA GRANTS</b>							
<b>Special Services Direct Programs</b>							
1200	100	SALARIES	151,821	156,423	200,000	6.00	200,000 6.00
1200	200	ASSOCIATED PAYROLL COSTS	116,127	113,461	140,000		140,000
1200	300	PURCHASED SERVICES	2,856	0	50,000		50,000
1200	400	MATERIALS AND SUPPLIES	0	0	30,000		30,000
1200	500	CAPITAL OUTLAY	0	0	35,000		35,000
<b>Sub-Totals for Special Svcs. Direct Programs</b>			<b>270,804</b>	<b>269,884</b>	<b>455,000</b>	<b>6.00</b>	<b>455,000 6.00</b>
<b>Special Services Support Programs</b>							
2100	100	SALARIES	443,075	501,198	470,000	9.50	470,000 9.50
2100	200	ASSOCIATED PAYROLL COSTS	199,705	228,914	210,000		210,000
2100	300	PURCHASED SERVICES	3,059	14,561	25,000		25,000
2100	400	MATERIALS AND SUPPLIES	0	0	15,000		15,000
2100	600	OTHER OBJECTS	30,031	0	30,000		30,000
<b>Sub-Totals for Special Svcs. Support Programs</b>			<b>675,870</b>	<b>744,673</b>	<b>750,000</b>	<b>9.50</b>	<b>750,000 9.50</b>
<b>Long-Term Debt Service</b>							
5110	600	OTHER OBJECTS	57,509	62,811	70,000		70,000
<b>Sub-Totals for Long-Term Debt Service</b>			<b>57,509</b>	<b>62,811</b>	<b>70,000</b>		<b>70,000</b>
<b>Sub-Totals for IDEA GRANT</b>			<b>1,004,183</b>	<b>1,077,368</b>	<b>1,275,000</b>	<b>15.50</b>	<b>1,275,000 15.50</b>
<b>TITLE IA GRANT</b>							
<b>Learning Disabilities Services</b>							
1272	100	SALARIES	235,700	256,472	245,000	4.50	245,000 4.50
1272	200	ASSOCIATED PAYROLL COSTS	153,974	145,347	160,000		160,000
1272	300	PURCHASED SERVICES	2,610	8,249	15,000		15,000
1272	400	MATERIALS AND SUPPLIES	1,324	6,018	15,000		15,000
1272	600	OTHER OBJECTS	0	0	9,000		9,000
<b>Sub-Totals for Learning Disabilities Services</b>			<b>393,608</b>	<b>416,086</b>	<b>444,000</b>	<b>4.50</b>	<b>444,000 4.50</b>
<b>Special Services Administration</b>							
2190	400	MATERIALS AND SUPPLIES	0	0	1,000		1,000
<b>Sub-Totals for Special Services Administration</b>			<b>0</b>	<b>0</b>	<b>1,000</b>		<b>1,000</b>



Function	Object Series	Description	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	Proposed, Approved	
						2018-19 FTE	& Adopted 2019-20 FTE
<b>Long-Term Debt Service</b>							
5110	600	OTHER OBJECTS	19,563	20,307	20,000		20,000
<b>Sub-Totals for Long-Term Debt Service</b>			<b>19,563</b>	<b>20,307</b>	<b>20,000</b>		<b>20,000</b>
<b>Sub-Totals for TITLE IA GRANT</b>			<b>413,171</b>	<b>436,393</b>	<b>465,000</b>	<b>4.50</b>	<b>465,000 4.50</b>
<b>IDEA INTERVENTION GRANTS (213)</b>							
<b>Instructional Improvement Services</b>							
2210	100	SALARIES	0	0	5,000		5,000
2210	200	ASSOCIATED PAYROLL COSTS	0	0	1,000		1,000
<b>Sub-Totals for Instructional Improvement Services</b>			<b>0</b>	<b>0</b>	<b>6,000</b>		<b>6,000</b>
<b>Sub-Totals for IDEA INTERVENTION</b>			<b>0</b>	<b>0</b>	<b>6,000</b>		<b>6,000</b>
<b>TITLE II GRANT</b>							
<b>Instructional Improvement Services</b>							
2210	100	SALARIES	29,050	42,079	125,000		125,000
2210	200	ASSOCIATED PAYROLL COSTS	4,474	9,587	25,000		25,000
2210	300	PURCHASED SERVICES	95,402	63,571	34,000		34,000
2210	400	MATERIALS AND SUPPLIES	6,656	11,823	0		0
2210	600	OTHER OBJECTS	4,461	0	3,000		3,000
<b>Sub-Totals for Instructional Improvement Services</b>			<b>140,043</b>	<b>127,060</b>	<b>187,000</b>		<b>187,000</b>
<b>Long-Term Debt Service</b>							
5110	600	OTHER OBJECTS	1,821	3,694	3,000		3,000
<b>Sub-Totals for Long-Term Debt Service</b>			<b>1,821</b>	<b>3,694</b>	<b>3,000</b>		<b>3,000</b>
<b>Sub-Totals for Title II</b>			<b>141,864</b>	<b>130,754</b>	<b>190,000</b>	<b>0.00</b>	<b>190,000 0.00</b>
<b>OTHER GRANTS*</b>							
1130	400	MATERIALS AND SUPPLIES	0	14,920	0		0
1130	500	CAPITAL OUTLAY	0	10,000	0		0
<b>Sub-Totals for High School Programs</b>			<b>0</b>	<b>24,920</b>	<b>0</b>	<b>0.00</b>	<b>0 0.00</b>
<b>Special Services Direct Programs</b>							
1200	100	SALARIES	90,538	84,563	100,000	1.60	100,000 1.60
1200	200	ASSOCIATED PAYROLL COSTS	30,226	41,338	45,000		45,000
1200	300	PURCHASED SERVICES	0	0	1,000		1,000
1200	600	OTHER OBJECTS	0	0	5,000		5,000
<b>Sub-Totals for Special Services Direct Programs</b>			<b>120,764</b>	<b>125,901</b>	<b>151,000</b>	<b>1.60</b>	<b>151,000 1.60</b>
<b>Instructional Improvement Services</b>							
2210	100	SALARIES	39,826	0	80,000	0.50	80,000 0.50
2210	200	ASSOCIATED PAYROLL COSTS	9,559	0	30,000		30,000
2210	300	PURCHASED SERVICES	0	0	10,000		10,000
<b>Sub-Totals for Instructional Improvement Services</b>			<b>49,385</b>	<b>0</b>	<b>120,000</b>	<b>0.50</b>	<b>120,000 0.50</b>
<b>Student Assessment Services</b>							
2230	100	SALARIES	0	0	5,000		5,000
2230	200	ASSOCIATED PAYROLL COSTS	0	0	1,000		1,000
2230	300	PURCHASED SERVICES	0	0	3,000		3,000
<b>Sub-Totals for Student Assessment Services</b>			<b>0</b>	<b>0</b>	<b>9,000</b>		<b>9,000</b>
<b>Indirect Cost Charges</b>							
2601	600	OTHER OBJECTS	1,264	0	0		0
<b>Sub-Totals for Indirect Cost Charges</b>			<b>1,264</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Long-Term Debt Service</b>							
5110	600	OTHER OBJECTS	8,057	6,064	10,000		10,000
<b>Sub-Totals for Long-Term Debt Service</b>			<b>8,057</b>	<b>6,064</b>	<b>10,000</b>		<b>10,000</b>
<b>Sub-Totals for OTHER GRANTS</b>			<b>179,470</b>	<b>156,885</b>	<b>290,000</b>	<b>2.10</b>	<b>290,000 2.10</b>
<b>Grand Totals</b>			<b>1,738,688</b>	<b>2,453,446</b>	<b>3,526,000</b>	<b>30.77</b>	<b>3,781,000 34.77</b>

\*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 2015-16	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	Proposed 2019-20	Approved & Adopted 2019-20
<b>From Local Sources</b>							
01625	FOOD SALES TO PUPILS	1,236,913	1,285,361	1,329,289	1,300,000	1,300,000	1,400,000
01630	BANQUETS/CATERING	43,472	48,217	43,067	50,000	50,000	50,000
	<b>Sub-Totals From Local Sources</b>	<b>1,280,385</b>	<b>1,333,578</b>	<b>1,372,356</b>	<b>1,350,000</b>	<b>1,350,000</b>	<b>1,450,000</b>
<b>From State Sources</b>							
03102	SCHL SUPPORT LUNCH	19,297	31,233	25,078	30,000	30,000	30,000
	<b>Sub-Totals From State Sources</b>	<b>19,297</b>	<b>31,233</b>	<b>25,078</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>From Federal Sources</b>							
04505	NSLP PROG REIMBURSEMENTS	311,236	281,559	280,362	320,000	320,000	320,000
04910	COMMODITIES BY USDA	86,692	113,268	98,411	95,000	95,000	95,000
	<b>Sub-Totals From Federal Sources</b>	<b>397,928</b>	<b>394,827</b>	<b>378,773</b>	<b>415,000</b>	<b>415,000</b>	<b>415,000</b>
<b>From Other Sources</b>							
05200	INTERFUND TRANSFERS	514	526	2,248	75,000	75,000	75,000
05400	BEGINNING FUND BALANCE	0	59,027	111,100	125,000	125,000	125,000
	<b>Sub-Totals From Other Sources</b>	<b>514</b>	<b>59,553</b>	<b>113,348</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
	<b>Grand Totals</b>	<b>1,698,124</b>	<b>1,819,191</b>	<b>1,889,555</b>	<b>1,995,000</b>	<b>1,995,000</b>	<b>2,095,000</b>

## Food Services Fund - Expenditures

Function	Object Series	Description	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	2018-19 FTE	Proposed 2019-20	Approved & Adopted 2019-20	2019-20 FTE
<b>Food Services</b>									
3100	100	SALARIES	514,799	525,434	580,000	9.99	600,000	600,000	9.99
3100	200	ASSOCIATED PAYROLL COSTS	268,923	270,468	290,000		300,000	300,000	
3100	300	PURCHASED SERVICES	53,608	32,012	55,000		55,000	55,000	
3100	400	MATERIALS AND SUPPLIES (2)	815,714	801,608	915,000		965,000	1,065,000	
3100	500	CAPITAL OUTLAY	0	0	40,000		40,000	40,000	
3100	600	OTHER OBJECTS	12,618	5,784	5,000		5,000	5,000	
<b>Sub-Totals for Food Services</b>			<b>1,665,662</b>	<b>1,635,306</b>	<b>1,885,000</b>	<b>9.99</b>	<b>1,965,000</b>	<b>2,095,000</b>	<b>9.99</b>
<b>Long-Term Debt Service</b>									
5110	600	OTHER OBJECTS	42,429	42,429	60,000		10,000	10,000	
<b>Sub-Totals for Long-Term Debt Service</b>			<b>42,429</b>	<b>42,429</b>	<b>60,000</b>		<b>10,000</b>	<b>10,000</b>	
<b>Unappropriated Ending Reserve</b>									
7000	820	RESERVE FOR NEXT YEAR	111,100	211,820	50,000		20,000	20,000	
<b>Sub-Totals for Unappropriated Ending Reserve</b>			<b>111,100</b>	<b>211,820</b>	<b>50,000</b>		<b>20,000</b>	<b>20,000</b>	
<b>Grand Totals</b>			<b>1,819,191</b>	<b>1,889,555</b>	<b>1,995,000</b>	<b>9.99</b>	<b>1,995,000</b>	<b>2,095,000</b>	<b>9.99</b>
<b>Salary Allocation:</b>									
		Contracted Positions*	472,291	283,000	323,000	9.99	323,000	323,000	9.99
		Substitutes & Extra Duty/Hourly	42,508	242,434	257,000		277,000	277,000	
<b>Total Salaries</b>			<b>514,799</b>	<b>525,434</b>	<b>580,000</b>	<b>9.99</b>	<b>600,000</b>	<b>600,000</b>	<b>9.99</b>

2- Materials and Supplies comprised primarily of food products for district-wide breakfast and lunch programs.

\* 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 2015-16	Actual 2016-17	Actual 2017-18	Proposed, Approved & Adopted	
					Budgeted 2018-19	2019-20
<b>From Local Sources</b>						
01801	COMMUNITY SCHOOL TUITION	1,135,812	1,204,156	1,456,611	1,321,000	1,521,000
01805	CHILD CARE	1,082,537	1,095,039	1,068,920	1,270,000	1,170,000
01810	POOL FEES	147,558	146,031	145,606	150,000	150,000
01815	DRIVERS ED PUPIL FEES (801)	90,624	102,281	101,307	120,000	120,000
01911	RENT FROM SCHOOL FACILITY (808)	85,018	106,405	136,968	120,000	140,000
01920	CONTRIBUTIONS/DONATIONS	0	44,415	0	0	0
01990	MISCELLANEOUS INCOME	0	339	212	10,000	10,000
<b>Sub-Totals From Local Sources</b>		<b>2,541,549</b>	<b>2,698,666</b>	<b>2,909,624</b>	<b>2,991,000</b>	<b>3,111,000</b>
<b>From Other Sources</b>						
05200	INTERFUND TRANSFERS	0	120,208	43,515	150,000	250,000
05400	BEGINNING FUND BALANCE	0	8,907	0	0	0
<b>Sub-Totals From Other Sources</b>		<b>0</b>	<b>129,115</b>	<b>43,515</b>	<b>150,000</b>	<b>250,000</b>
<b>Grand Totals</b>		<b>2,541,549</b>	<b>2,827,781</b>	<b>2,953,139</b>	<b>3,141,000</b>	<b>3,361,000</b>

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 2016-17	Actual 2017-18	Budgeted 2018-19	Proposed, Approved	
						2018-19 FTE	& Adopted 2019-20 FTE
<b>Community School Programs</b>							
3200	100	SALARIES	648,737	722,554	690,000	4.00	750,000 4.00
3200	200	ASSOCIATED PAYROLL COSTS	127,422	178,297	150,000		200,000
3200	300	PURCHASED SERVICES	304,088	372,253	350,000		400,000
3200	400	MATERIALS AND SUPPLIES	356,019	321,782	345,000		345,000
3200	500	CAPITAL OUTLAY	0	0	5,000		5,000
3200	600	OTHER OBJECTS	10,752	7,295	10,000		10,000
<b>Sub-Totals for Community School Programs</b>			<b>1,447,018</b>	<b>1,602,181</b>	<b>1,550,000</b>	<b>4.00</b>	<b>1,710,000 4.00</b>
<b>Swim Center Programs</b>							
3250	100	SALARIES	90,598	96,005	130,000	0.75	130,000 0.50
3250	200	ASSOCIATED PAYROLL COSTS	30,692	32,513	35,000		35,000
3250	300	PURCHASED SERVICES	74,620	79,434	160,000		160,000
3250	400	MATERIALS AND SUPPLIES	23,948	29,260	20,000		20,000
3250	500	CAPITAL OUTLAY	45,234	0	25,000		25,000
3250	600	OTHER OBJECTS	596	632	1,000		1,000
<b>Sub-Totals for Swim Center Programs</b>			<b>265,688</b>	<b>237,844</b>	<b>371,000</b>	<b>0.75</b>	<b>371,000 0.50</b>
<b>Child Care Programs</b>							
3500	100	SALARIES	643,603	678,635	640,000	13.13	700,000 13.13
3500	200	ASSOCIATED PAYROLL COSTS	312,196	276,884	385,000		385,000
3500	300	PURCHASED SERVICES	51,533	50,726	40,000		40,000
3500	400	MATERIALS AND SUPPLIES	59,107	55,026	80,000		80,000
3500	500	CAPITAL OUTLAY	0	0	5,000		5,000
<b>Sub-Totals for Child Care Programs</b>			<b>1,066,439</b>	<b>1,061,271</b>	<b>1,150,000</b>	<b>13.13</b>	<b>1,210,000 13.13</b>
<b>Sub-Totals for Enterprise and Community Svcs.</b>			<b>2,779,145</b>	<b>2,901,296</b>	<b>3,071,000</b>	<b>17.88</b>	<b>3,291,000 17.63</b>
<b>Long-Term Debt Service</b>							
5110	600	OTHER OBJECTS	48,636	51,843	70,000		70,000
<b>Sub-Totals for Long-Term Debt Service</b>			<b>48,636</b>	<b>51,843</b>	<b>70,000</b>		<b>70,000</b>
<b>Unappropriated Ending Reserve</b>							
7000	820	RESERVE FOR NEXT YEAR	0	0	0		0
<b>Sub-Totals for Unappropriated Ending Reserve</b>			<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Grand Totals</b>			<b>2,827,781</b>	<b>2,953,139</b>	<b>3,141,000</b>	<b>17.88</b>	<b>3,361,000 17.63</b>
<b>Salary Allocation:</b>							
		Contracted Positions: Community School	175,150	226,355	200,000	4.00	260,000 4.00
		Contracted Positions: Swim Center	27,421	28,243	30,000	0.75	30,000 0.50
		Contracted Positions: Child Care	529,171	550,696	440,000	13.13	440,000 13.13
		Extra Duty/Hourly	651,196	691,900	790,000		850,000
<b>Total Salaries</b>			<b>1,382,938</b>	<b>1,497,194</b>	<b>1,460,000</b>	<b>17.88</b>	<b>1,580,000 17.63</b>

## Student Activity Funds - Revenues by Source

Object Series	Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Proposed, Approved & Adopted	
					Budgeted 2018-19	2019-20
<b>From Local Sources</b>						
01720	COCURRIC PARTICIPATION FEES	2,922,279	2,460,174	3,037,085	3,150,000	3,150,000
	<b>Sub-Totals From Local Sources</b>	<b>2,922,279</b>	<b>2,460,174</b>	<b>3,037,085</b>	<b>3,150,000</b>	<b>3,150,000</b>
<b>From Other Sources</b>						
05400	BEGINNING FUND BALANCE	1,328,135	1,012,947	856,416	1,150,000	1,150,000
	<b>Sub-Totals From Other Sources</b>	<b>1,328,135</b>	<b>1,012,947</b>	<b>856,416</b>	<b>1,150,000</b>	<b>1,150,000</b>
	<b>Grand Totals</b>	<b>4,250,414</b>	<b>3,473,121</b>	<b>3,893,501</b>	<b>4,300,000</b>	<b>4,300,000</b>

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 2016-17	Actual 2017-18	Budgeted 2018-19	Proposed, Approved 2018-19 & Adopted 2019-20		
					FTE	2019-20	FTE
1113 - Intermediate Elementary Co-curricular Programs							
400	Materials and Supplies	87,706	98,867	175,000		175,000	
1122 - Junior High Co-curricular Activities							
400	Materials and Supplies	382,423	320,487	550,000		550,000	
1132 - High School Co-curricular Activities							
400	Materials and Supplies	2,146,576	2,555,157	2,625,000		2,625,000	
	Total Instruction	2,616,705	2,974,511	3,350,000		3,350,000	
800	Planned Reserve	856,416	918,990	950,000	-	950,000	-
Grand Totals		3,473,121	3,893,501	4,300,000	-	4,300,000	-

## Debt Repayment Fund - Revenues by Source

Object Series	Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Proposed, Approved & Adopted	
					Budgeted 2018-19	2019-20
<b>From Local Sources</b>						
01111	CURRENT YEARS	6,288,744	6,730,010	15,505,114	15,850,000	16,225,000
01112	PRIOR YEARS	135,245	128,605	104,670	290,000	245,000
01510	INTEREST ON INVESTMENTS	30,543	76,093	162,572	130,000	180,000
<b>Sub-Totals From Local Sources</b>		<b>6,454,532</b>	<b>6,934,708</b>	<b>15,772,356</b>	<b>16,270,000</b>	<b>16,650,000</b>
<b>From Other Sources</b>						
05400	BEGINNING FUND BALANCE	127,383	-92,834	-29,702	150,000	250,000
<b>Sub-Totals From Other Sources</b>		<b>127,383</b>	<b>-92,834</b>	<b>-29,702</b>	<b>150,000</b>	<b>250,000</b>
<b>Grand Totals</b>		<b>6,581,915</b>	<b>6,841,874</b>	<b>15,742,654</b>	<b>16,420,000</b>	<b>16,900,000</b>

Note 1: 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	6,600,000	7,050,000	16,250,000	16,700,000	17,100,000
Less Discounts or Amounts to be Collected in Future Years	-311,256	-319,990	-744,886	-850,000	-875,000
<b>Current Year Collection</b>	<b>6,288,744</b>	<b>6,730,010</b>	<b>15,505,114</b>	<b>15,850,000</b>	<b>16,225,000</b>
<b>Current Collection Rate</b>	<b>95.3%</b>	<b>95.5%</b>	<b>95.4%</b>	<b>94.9%</b>	<b>94.9%</b>
<b>Overall Collection Rate as % of Current Levy</b>	<b>97.3%</b>	<b>97.3%</b>	<b>96.1%</b>	<b>96.6%</b>	<b>96.3%</b>
<b>Tax Rate/\$1000 of Assessed Value</b>	<b>\$ 0.93</b>	<b>\$ 0.95</b>	<b>\$ 2.09</b>	<b>\$ 2.08</b>	<b>\$ 2.04</b>

Note 2: 2018-19 Budgeted amounts are based on actual total amount levied in June 2018, except the tax rate of \$2.08 was estimated at that time. The final tax rate for 2018-19 was \$2.07. The \$2.04 proposed for 2019-20 is estimated - the actual rate may be slightly lower, but will not be known until October 2019 when Assessors finalize property tax rates for the 2019-20 fiscal year.

## Debt Repayment Fund - Expenditures

Function	Object Series	Description	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	Proposed, Approved		
						2018-19 FTE	& Adopted 2019-20	2019-20 FTE
<b>Long-Term Debt Service</b>								
5110	610	REDEMPTION OF PRINCIPAL	3,970,000	7,545,000	7,025,000		7,875,000	
5110	620	REDEMPTION OF INTEREST	2,901,576	7,933,433	9,115,500		8,775,000	
<b>Sub-Totals for Long-Term Debt Service</b>			<b>6,871,576</b>	<b>15,478,433</b>	<b>16,140,500</b>		<b>16,650,000</b>	
<b>Unappropriated Ending Reserve</b>								
7000	820	RESERVE FOR NEXT YEAR	-29,702	264,221	159,500		250,000	
<b>Sub-Totals for Unappropriated Ending Reserve</b>			<b>-29,702</b>	<b>264,221</b>	<b>159,500</b>		<b>250,000</b>	
<b>Grand Totals</b>			<b>6,841,874</b>	<b>15,742,654</b>	<b>16,300,000</b>		<b>16,900,000</b>	

Note: 2017-18 Budgeted amounts are final based on actual August 2017 bond sale results.



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

SCHEDULE OF GENERAL OBLIGATION BOND REDEMPTION AND INTEREST REQUIREMENTS

June 30, 2019

FISCAL YEAR	\$160 MILLION ISSUE OF 8/24/2017			REFUNDING ISSUE OF 8/4/2005			TOTAL REQUIREMENTS ALL GENERAL OBLIGATION BOND ISSUES		
	PRINCIPAL	INTEREST	INTEREST RATES	PRINCIPAL	INTEREST	INTEREST RATES	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
	Due 6/15	Due 12/1 & 6/1		Due 6/1	Due 12/1 & 6/1				
2016-17	0	0		3,970,000	2,901,556	5.25%	3,970,000	2,901,556	6,871,556
2017-18	3,170,000	5,240,301	5.00%	4,375,000	2,693,132	5.25%	7,545,000	7,933,433	15,478,433
2018-19	2,195,000	6,652,000	4.00%	4,830,000	2,463,444	5.25%	7,025,000	9,115,444	16,140,444
Remaining Paymentst:									
2019-20	2,555,000	6,564,200	4.00%	5,320,000	2,209,870	5.25%	7,875,000	8,774,070	16,649,070
2020-21	1,265,000	6,462,000	5.00%	5,840,000	1,930,568	4.98%	7,105,000	8,392,568	15,497,568
2021-22	1,615,000	6,398,750	5.00%	6,380,000	1,639,970	5.25%	7,995,000	8,038,720	16,033,720
2022-23	1,985,000	6,318,000	5.00%	6,970,000	1,305,018	5.25%	8,955,000	7,623,018	16,578,018
2023-24	2,390,000	6,218,750	5.00%	7,605,000	939,094	5.25%	9,995,000	7,157,844	17,152,844
2024-25	2,820,000	6,099,250	5.00%	8,275,000	539,832	5.25%	11,095,000	6,639,082	17,734,082
2025-26	3,280,000	5,958,250	5.00%	2,555,000	105,394	4.13%	5,835,000	6,063,644	11,898,644
2026-27	3,775,000	5,794,250	5.00%	0	0		3,775,000	5,794,250	9,569,250
Thereafter	134,950,000	53,595,600	4 - 5%	0	0		134,950,000	53,595,600	188,545,600
	<u>\$ 154,635,000</u>	<u>\$ 103,409,050</u>		<u>\$ 42,945,000</u>	<u>\$ 8,669,746</u>		<u>\$ 197,580,000</u>	<u>\$ 112,078,796</u>	<u>309,658,796</u>

The New 2017 GO Debt payment schedule is actual based on results of August 2017 Sale. 2017 GO Bond matures June 1, 2043 Bonds at \$160 million par were sold at a premium of \$17.6 million. The remaining \$27 million of GO bond issuance authorization is planned to be sold in late fiscal year 2019-20.

Bonds maturing after June 1, 2028 are subject to redemption at the option of the district, in whole or in part.

All Bonds due after June 1, 2011 were advance refunded August 2005 2005 Refunding Bond Matures June 1, 2026 Original Issue Amount: \$85,000,000 (\$71,465,000 advance refunded in 2005) Original Issue Date: June 1, 2001

Savings from Refunding:  
Aggregate Basis \$5,919,964  
Present Value \$3,900,108

## Capital Projects Funds - Revenues by Source

Object Series	Description	Proposed, Approved				
		Actual 2015-16	Actual 2016-17	Actual 2017-18	Budgeted 2018-19 & Adopted 2019-20	
<b>From Local Sources</b>						
01510	INTEREST ON INVESTMENTS	10,874	11,047	2,038,840	2,300,000	1,900,000
01920	DONATIONS	5,750	0	28,387	50,000	50,000
01960	CONSTRUCTION EXCISE TAX	624,976	482,788	479,097	450,000	400,000
01990	MISCELLANEOUS	173,447	122,228	671,952	125,000	125,000
<b>Sub-Totals From Local Sources</b>		<b>815,047</b>	<b>616,063</b>	<b>3,218,276</b>	<b>2,925,000</b>	<b>2,475,000</b>
<b>From Other Sources</b>						
05100	LONG-TERM DEBT PROCEEDS (1)	0	0	177,594,448	4,500,000	31,500,000
05400	BEGINNING FUND BALANCE	1,414,791	967,599	-645,088	175,000,002	160,950,002
<b>Sub-Totals from Other Sources</b>		<b>1,414,791</b>	<b>967,599</b>	<b>176,949,360</b>	<b>179,500,002</b>	<b>192,450,002</b>
<b>Grand Totals</b>		<b>2,229,838</b>	<b>1,583,662</b>	<b>180,167,636</b>	<b>182,425,002</b>	<b>194,925,002</b>

Actual and Estimated Beginning Fund Balances by Capital Projects	Actual 2017-18	Actual 2018-19	Proposed 2019-20
SB 1149 Energy Conservation	-4,938	117,771	250,001
Construction Excise Tax	1,748,469	2,076,638	5,500,001
2017 GO Bond Capital Projects	-2,388,619	171,618,934	151,400,000
Lakeview Capital Project Fund	0	-3,342,217	2,350,000
Hazel Road Capital Project Fund	0	-79,779	1,450,000
	<b>-645,088</b>	<b>170,391,347</b>	<b>160,950,002</b>

(1) 2018-19 Budgeted LTD Proceeds of \$4.5 million are for the purchase and improvement of the new bus facility.  
The 2019-20 Proposed LTD Proceed amount is for the remaining \$27 million authorization from the 2017 General Obligation Bond approval, plus an estimated premium of \$4.5 million.

## Capital Projects Funds - Expenditures by Function

Function Series	Function Description	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	Proposed, Approved		
					2018-19 FTE	& Adopted 2019-20	2019-20 FTE
1000	Instruction	0	758,488	1,150,000		2,150,000	
2000	Support Services	6,543	841,987	750,000		1,250,000	
4000	Facilities Acquisition & Cons	1,802,042	7,954,608	61,400,000	7.00	120,000,000	6.00
5100	Debt Service	420,165	221,206	1		500,001	
5200	Transfers	0	0	1		1	
6000	Contingency	0	0	2,000,000		2,000,000	
7000	Unappropriated Ending	-645,088	170,391,347	117,125,000		69,025,000	
<b>Grand Totals</b>		<b>1,583,662</b>	<b>180,167,636</b>	<b>182,425,002</b>	<b>7.00</b>	<b>194,925,002</b>	<b>6.00</b>

## Capital Projects Funds - Expenditures by Object

Object Series	Object	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	Proposed, Approved		
					2018-19 FTE	& Adopted 2019-20	2019-20 FTE
100	Salaries	158,179	396,006	620,000	7.00	620,000	6.00
200	Associated Payroll Costs	62,731	130,796	310,000		310,000	
300	Purchased Services	71,129	2,227,407	9,300,000		13,950,000	
400	Materials and Supplies	8,280	1,237,763	1,270,000		2,225,000	
500	Capital Outlay	1,507,325	5,744,767	50,300,000		105,595,000	
600	Other Objects	421,106	39,550	1,500,001		1,200,001	
700	Transfers	0	0	1		1	
800	Planned Reserve	-645,088	170,391,347	119,125,000		71,025,000	
<b>Grand Totals</b>		<b>1,583,662</b>	<b>180,167,636</b>	<b>182,425,002</b>	<b>7.00</b>	<b>194,925,002</b>	<b>6.00</b>

## Lake Grove Park - Component Unit - Revenues by Source

Object Series	Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Proposed, Approved & Adopted	
					Budgeted 2018-19	2019-20
<b>From Local Sources</b>						
01111	CURRENT YEARS	184,197	191,919	200,078	207,000	215,000
01112	PRIOR YEARS	3,558	3,468	2,814	3,000	3,000
01510	INTEREST ON INVESTMENTS	5	69	73	100	100
01750	CONCESSION SALES-SWIMMING	15,812	15,277	15,072	14,900	14,900
<b>Sub-Totals From Local Sources</b>		<b>203,572</b>	<b>212,208</b>	<b>218,037</b>	<b>225,000</b>	<b>233,000</b>
<b>From Other Sources</b>						
05400	BEGINNING FUND BALANCE	236,787	287,451	326,441	395,000	422,000
<b>Sub-Totals From Other Sources</b>		<b>236,787</b>	<b>287,451</b>	<b>326,441</b>	<b>395,000</b>	<b>422,000</b>
<b>Grand Totals</b>		<b>440,359</b>	<b>499,659</b>	<b>544,478</b>	<b>620,000</b>	<b>655,000</b>



## Lake Grove Park - Component Unit - Expenditures by Object

Object Series	Object	Actual 2016-17	Actual 2017-18	Budgeted 2018-19	Proposed, Approved		
					2018-19 FTE	& Adopted 2019-20	2019-20 FTE
100	Salaries	71,712	78,841	83,000	2.00	83,000	2.00
200	Associated Payroll Costs	8,133	9,697	15,000		15,000	
Sub-Totals for Personal Services		79,845	88,538	98,000	2.00	98,000	2.00
300	Purchased Services	36,448	14,366	86,000		86,000	
400	Materials and Supplies	21,303	17,871	26,000		26,000	
600	Other Objects	25,604	28,080	35,000		35,000	
Sub-Totals for Materials & Services		83,355	60,317	147,000		147,000	
500	Capital Outlay	8,543	0	175,000		175,000	
810	Contingency	0	0	50,000		50,000	
820	Planned Reserve	327,916	395,623	150,000		185,000	
Grand Totals - Community Programs		499,659	544,478	620,000	2.00	655,000	2.00
Salary Allocation:							
	Contracted Positions	15,685	15,686	16,000	2.00	16,000	2.00
	Extra Duty/Hourly	56,027	63,155	67,000		67,000	
	Total Salaries	71,712	78,841	83,000	2.00	83,000	2.00

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

RESOLUTION APPROVING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and considered the 2019-20 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 \$1.64 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$17,100,000, and

WHEREAS, the Lake Oswego School District Legal Budget Committee has held public meetings on the proposed 2019-20 fiscal year budgets.

NOW THEREFORE, BE IT RESOLVED that the Legal Budget Committee of Lake Oswego School District hereby approves the budget for 2019-20 in a total sum of \$331,105,003 for the District and \$655,000 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 2019-20 to be \$52,110,000 for the District General Fund and \$225,000 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 \$1.64 per thousand to be imposed on all taxable property determined by the County Assessor as of January 1, 2019 and approves taxes imposed for the District Debt Service Fund in the amount of \$17,100,000.

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 2019-20 fiscal year:

	<b><u>Subject to the Education Limitation</u></b>	<b><u>Subject to the General Government Limitation</u></b>	<b><u>Excluded from the Limitation</u></b>
General Fund-Perm. Rate	\$4.4707 per \$1000	\$.042 per \$1000	\$0
General Fund-Local Option	\$1.64 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$17,100,000
Category Total	\$6.1107 per \$1000	\$.042 per \$1000	\$17,100,000
<b>TOTAL RATE/TAXES</b>	<b>\$6.1107 per \$1000</b>	<b>\$.042 per \$1000</b>	<b>\$17,100,000</b>

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2019, 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	\$57,150,000
2000	Support Services	30,240,000
4000	Facilities Acquisition Services	1
5100	Debt Service	5,700,000
5200	Interfund Transfers	525,000
6000	Contingency	<u>2,000,000</u>
	Total General Fund Appropriations	\$95,615,001
	Unappropriated Ending Fund Balance*	<u>7,455,000</u>
	Total General Fund Budget	<u>\$103,070,001</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	2,573,000
	Unappropriated Ending Fund Balance*	<u>100,000</u>
	Total Community Contributions Fund Budget	<u>\$2,673,000</u>

2XX GRANTS FUND

1000	Instruction	\$2,455,000
2000	Support Services	1,223,000
5100	Debt Service	<u>103,000</u>
	Total Grants Fund Appropriations	<u>\$3,781,000</u>

Resolution Approving the Budget

Page 3

500 FOOD SERVICES FUND

3000	Enterprise & Community Services	\$2,065,000
5100	Debt Service	<u>10,000</u>
	Total Food Services Fund Appropriations	\$2,075,000
	Unappropriated Ending Fund Balance*	<u>20,000</u>
	Total Food Services Fund Budget	<u><u>\$2,095,000</u></u>

290 COMMUNITY SERVICES FUND

3000	Community Services	\$3,291,000
5100	Debt Service	<u>70,000</u>
	Total Community Services Fund Appropriations	<u>\$3,361,000</u>

207 STUDENT ACTIVITY FUNDS

1000	Instruction	<u>\$3,350,000</u>
	Total Student Activity Funds Appropriations	\$3,350,000
	Unappropriated Ending Fund Balance*	<u>950,000</u>
	Total Student Activity Funds Budget	<u><u>\$4,300,000</u></u>

301 DEBT SERVICE FUND

5100	Debt Service	<u>\$16,650,000</u>
	Total Debt Service Fund Appropriations	\$16,650,000
	Unappropriated Ending Fund Balance*	<u>250,000</u>
	Total Debt Service Fund Budget	<u><u>\$16,900,000</u></u>

406 CAPITAL PROJECTS FUND

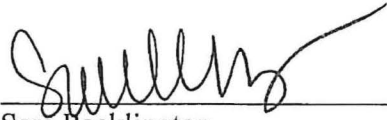
1000	Instruction	\$2,150,000
2000	Support Services	1,250,000
4000	Facilities Acquisition & Const.	120,000,000
5100	Debt Service	500,001
5200	Interfund Transfers	1
6000	Contingency	<u>2,000,000</u>
	Total Capital Projects Fund Appropriations	\$125,900,002
	Unappropriated Ending Fund Balance*	<u>69,025,000</u>
	Total Capital Projects Fund Budget	<u><u>\$194,925,002</u></u>



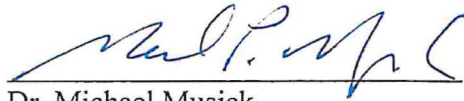
LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$98,000
Materials & Services	147,000
Capital Outlay	175,000
Contingency	<u>50,000</u>
Total General Fund Appropriations	\$470,000
Unappropriated Ending Fund Balance*	<u>185,000</u>
Total Lake Grove Park General Fund Budget	<u><u>\$655,000</u></u>



Sara Pocklington,  
Chair Legal Budget Committee  
Lake Oswego School District



Dr. Michael Musick  
Interim Superintendent  
Lake Oswego School District

Clackamas County, Oregon

Date: May 29, 2019

RESOLUTION ADOPTING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and approved the 2019-20 fiscal year Lake Oswego School District (District) and Lake Grove Park (Park) budget appropriations as proposed by the Budget Officer or as amended 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 \$1.64 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$17,100,000, and

WHEREAS, the Lake Oswego School District Board of Directors held public hearings on the approved 2019-20 fiscal year Park budget and the 2019-20 fiscal year District budget on June 17, 2019.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of Lake Oswego School District hereby adopts the budget for 2019-20 in a total sum of \$331,105,003 for the District and \$655,000 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 2019-20 to be \$52,110,000 for the District General Fund and \$225,000 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 \$1.64 per thousand to be imposed on all taxable property determined by the County Assessor as of January 1, 2019 and approves taxes imposed for the District Debt Service Fund in the amount of \$17,100,000.

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 2019-20 fiscal year:

	<b>Subject to the Education Limitation</b>	<b>Subject to the General Government Limitation</b>	<b>Excluded from the Limitation</b>
General Fund-Perm. Rate	\$4.4707 per \$1000	\$.042 per \$1000	\$0
General Fund-Local Option	\$1.64 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$17,100,000
Category Total	\$6.1107 per \$1000	\$.042 per \$1000	\$17,100,000
<b>TOTAL RATE/TAXES</b>	<b>\$6.1107 per \$1000</b>	<b>\$.042 per \$1000</b>	<b>\$17,100,000</b>

Resolution Adopting the Budget  
Page 2

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2019, 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	\$57,150,000
2000	Support Services	30,240,000
4000	Facilities Acquisition Services	1
5100	Debt Service	5,700,000
5200	Interfund Transfers	525,000
6000	Contingency	<u>2,000,000</u>
	Total General Fund Appropriations	\$95,615,001
	Unappropriated Ending Fund Balance*	<u>7,455,000</u>
	Total General Fund Budget	<u>\$103,070,001</u>

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1000	Instruction	\$2,220,000
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5100	Debt Service	<u>110,000</u>
	Total Community Contributions Fund Appropriations	2,573,000
	Unappropriated Ending Fund Balance*	<u>100,000</u>
	Total Community Contributions Fund Budget	<u>\$2,673,000</u>

2XX GRANTS FUND

1000	Instruction	\$2,455,000
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5100	Debt Service	<u>103,000</u>
	Total Grants Fund Appropriations	<u>\$3,781,000</u>

Resolution Adopting the Budget  
Page 3

500 FOOD SERVICES FUND

3000	Enterprise & Community Services	\$2,065,000
5100	Debt Service	<u>10,000</u>
	Total Food Services Fund Appropriations	\$2,075,000
	Unappropriated Ending Fund Balance*	<u>20,000</u>
	Total Food Services Fund Budget	<u>\$2,095,000</u>

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3000	Community Services	\$3,291,000
5100	Debt Service	<u>70,000</u>
	Total Community Services Fund Appropriations	<u>\$3,361,000</u>

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	Total Student Activity Funds Appropriations	\$3,350,000
	Unappropriated Ending Fund Balance*	<u>950,000</u>
	Total Student Activity Funds Budget	<u>\$4,300,000</u>

301 DEBT SERVICE FUND

5100	Debt Service	<u>\$16,650,000</u>
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406 CAPITAL PROJECTS FUND

1000	Instruction	\$2,150,000
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5100	Debt Service	500,000
5200	Interfund Transfers	1
6000	Contingency	<u>2,000,000</u>
	Total Capital Projects Fund Appropriations	\$125,900,002
	Unappropriated Ending Fund Balance*	<u>69,025,000</u>
	Total Capital Projects Fund Budget	<u>\$194,925,002</u>



LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$98,000
Materials & Services	147,000
Capital Outlay	175,000
Contingency	<u>50,000</u>
Total General Fund Appropriations	\$470,000
Unappropriated Ending Fund Balance*	<u>185,000</u>
Total Lake Grove Park General Fund Budget	<u><u>\$655,000</u></u>



\_\_\_\_\_  
Bob Barman  
School Board Chair  
Lake Oswego School District



\_\_\_\_\_  
Dr. Lora de la Cruz  
Acting Superintendent  
Lake Oswego School District

Clackamas County, Oregon

Date: June 17, 2019



6605 SE Lake Road, Portland, OR 97222  
PO Box 22109 Portland, OR 97269-2169  
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, serving Lake Oswego in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

**Lake Oswego School District 7J  
NOTICE OF BUDGET COMMITTEE MEETING on May 14, 2019, at 6:00 p.m.  
Ad#: 106702**

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):  
**05/02/2019**

*Charlotte Allsop*

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 05/02/2019.

*Sherryl R Anderson*  
NOTARY PUBLIC FOR OREGON



Acct #: 100031  
**Attn: Cheryl Walsh**  
LAKE OSWEGO SCHOOL DIST 7J  
PO BOX 70  
2455 COUNTRY CLUB RD  
LAKE OSWEGO, OR 97034

**NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of the Lake Oswego School District 7J, Clackamas, Multnomah, and Washington Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2019 to June 30, 2020, will be held at the Lake Oswego School District Administration Building, 2455 SW Country Club Road, Lake Oswego, Oregon. The meeting will take place on May 14, 2019, at 6:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. 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. A copy of the budget document may be inspected or obtained at the time of the meeting or thereafter at the Lake Oswego School District Administration Building between the hours of 8:00 a.m. and 4:00 p.m.

This notice is also available on or after May 2, 2019 at the district's website: <https://www.losdschools.org>.  
Publish May 2, 2019.

LOR106702

# Pamplin MediaGroup

6605 SE Lake Road, Portland, OR 97222  
 PO Box 22109 Portland, OR 97269-2169  
 Phone: 503-684-0360 Fax: 503-620-3433  
 E-mail: legals@commnewsletters.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, serving 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 June 17, 2019  
 at 6:00 p.m. Form ED-1  
 Ad#: 114201**

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):  
**06/06/2019**

*Charlotte Allsop*

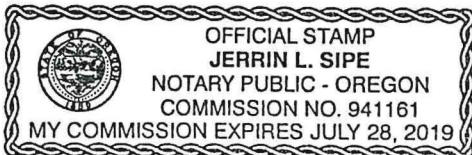
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this  
 06/06/2019.

*Jerrin L. Sipe*

NOTARY PUBLIC FOR OREGON

Acct #: 100031  
 Attn: Cheryl Walsh  
 LAKE OSWEGO SCHOOL DIST 7J  
 PO BOX 70  
 2455 COUNTRY CLUB RD  
 LAKE OSWEGO, OR 97034



## FORM ED-1 NOTICE OF BUDGET HEARING

A public meeting of the Lake Oswego School District will be held in the Board Room of the Administration Building on June 17, 2019 at 6:00 pm at 2455 Country Club Rd, Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 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 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	\$14,595,242	\$192,260,002	\$179,630,002
Current Year Property Taxes, other than Local Option Taxes	48,642,748	50,000,000	51,910,000
Current Year Local Option Property Taxes	9,998,483	10,270,000	12,945,000
Other Revenue from Local Sources	14,610,554	15,673,000	15,873,000
Revenue from Intermediate Sources	2,024,454	1,446,000	1,581,000
Revenue from State Sources	32,172,341	31,510,000	34,965,000
Revenue from Federal Sources	2,055,438	2,366,000	2,166,000
Interfund Transfers	48,128	225,001	525,001
All Other Budget Resources	177,594,448	4,510,000	31,510,000
<b>Total Resources</b>	<b>\$301,741,836</b>	<b>\$308,260,003</b>	<b>\$331,105,003</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$43,448,841	\$46,490,650	\$51,196,318
Other Associated Payroll Costs	21,551,825	25,155,306	30,331,881
Purchased Services	12,415,956	19,561,622	25,719,106
Supplies & Materials	7,499,086	9,088,038	10,276,667
Capital Outlay	7,352,147	\$1,911,000	106,721,000
Other Objects (except debt service & interfund transfers)	564,439	2,020,385	1,312,029
Debt Service*	19,966,260	21,583,501	23,193,001
Interfund Transfers*	48,128	225,001	525,001
Operating Contingency	0	4,000,000	4,000,000
Unappropriated Ending Fund Balance & Reserves	188,898,154	128,224,500	77,830,000
<b>Total Requirements</b>	<b>\$301,741,836</b>	<b>\$308,260,003</b>	<b>\$331,105,003</b>

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$52,385,574	\$59,495,000	\$67,325,000
FTE	512.41	522.06	556.38
2000 Support Services	26,759,417	28,298,000	32,878,000
FTE	156.74	164.74	183.22
3000 Enterprise & Community Service	4,536,602	4,956,000	5,276,000
FTE	28.64	29.18	27.62
4000 Facility Acquisition & Construction	8,928,495	61,478,001	120,078,001
FTE	7	7	8
5000 Other Uses	0	0	0
\$100 Debt Service*	20,187,466	21,583,501	23,193,001
\$200 Interfund Transfers*	48,128	225,001	525,001
6000 Contingency	0	4,000,000	4,000,000
7000 Unappropriated Ending Fund Balance	188,898,154	128,224,500	77,830,000
<b>Total Requirements</b>	<b>\$301,741,836</b>	<b>\$308,260,003</b>	<b>\$331,105,003</b>
<b>Total FTE</b>	<b>704.79</b>	<b>722.98</b>	<b>773.22</b>

\* 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 passage of local measure 3-547 in May 2019 to increase the Learning Levy by 25 cents and the May 2017 measure authorizing the district to issue \$187 million in General Obligation Bonds to replace Lakeridge Jr. High School and make improvements to all other schools. \$160 million of that debt authorization was issued in August 2017. Staffing increase in budgeted periods due primarily to improved local and state funding, including Ballot Measure 99 Funds to improve vocational education opportunities and improve graduation rates. 2017-18 FTE is as of 2/1/18 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 less than 10 FTE for the 2019-20 and 2018-19 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	1.64
Levy For General Obligation Bonds	\$16,250,000	\$16,700,000	\$17,100,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1, 2019	Estimated Debt Authorized, But Not Incurred on July 1, 2019
General Obligation Bonds	\$197,580,000	\$27,000,000
Other Bonds	\$29,971,845	\$0
Other Borrowings	\$21,436,000	\$0
<b>Total</b>	<b>\$247,987,845</b>	<b>\$27,000,000</b>

\*\* 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.



# Pamplin Media Group

6605 SE Lake Road, Portland, OR 97222  
 PO Box 22109 Portland, OR 97269-2169  
 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, serving 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 June 17, 2019  
 at 6:00 p.m. Form LB-1  
 Ad#: 114202**

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):  
**06/06/2019**

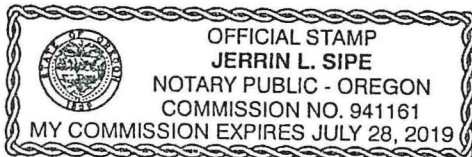
*Charlotte Allsop*

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 06/06/2019.

*Jerrin L. Sipe*  
 NOTARY PUBLIC FOR OREGON

Acct #: 100031  
**Attn: Cheryl Walsh**  
 LAKE OSWEGO SCHOOL DIST 7J  
 PO BOX 70  
 2455 COUNTRY CLUB RD  
 LAKE OSWEGO, OR 97034



## FORM LB-1 NOTICE OF BUDGET HEARING

A public meeting of the Lake Grove Park District will be held on June 17, 2019 at 6:00 pm in the Board Room at the Administration Building at 2455 Country Club Rd., Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 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 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance/Net Working Capital	326,441	395,000	422,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	15,072	14,900	14,900
Federal, State and All Other Grants, Gifts, Allocations and Donations	0	0	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	0	0	0
All Other Resources Except Property Taxes	2,887	3,100	3,100
Property Taxes Estimated to be Received	200,078	207,000	215,000
<b>Total Resources</b>	<b>544,478</b>	<b>620,000</b>	<b>655,000</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	88,538	98,000	98,000
Materials and Services	60,317	147,000	147,000
Capital Outlay	0	175,000	175,000
Debt Service	0	0	0
Interfund Transfers	0	0	0
Contingencies	0	50,000	50,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	395,623	150,000	185,000
<b>Total Requirements</b>	<b>544,478</b>	<b>620,000</b>	<b>655,000</b>

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
General Fund - Park Operations	148,855	470,000	470,000
FTE	2	2	2
Non-Departmental / Non-Program	395,623	150,000	185,000
FTE			
<b>Total Requirements</b>	<b>544,478</b>	<b>620,000</b>	<b>655,000</b>
<b>Total FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***  
 The 2019-20 budget is largely status quo excepting some planned equipment upgrades and planning and potential preliminary work for the rebuilding or remodeling of the original restroom facilities. The Park's operating season is from mid-June to the last weekend of August or thereabouts 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 0.42 per \$1,000)	0.42	0.42	0.42
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		
<b>Total</b>	<b>None</b>	<b>None</b>

\* 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 ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Lake Oswego School District will be held in the Board Room of the Administration Building on June 17, 2019 at 6:00 pm at 2455 Country Club Rd, Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 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 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	\$14,595,242	\$192,260,002	\$179,630,002
Current Year Property Taxes, other than Local Option Taxes	48,642,748	50,000,000	51,910,000
Current Year Local Option Property Taxes	9,998,483	10,270,000	12,945,000
Other Revenue from Local Sources	14,610,554	15,673,000	15,873,000
Revenue from Intermediate Sources	2,024,454	1,446,000	1,581,000
Revenue from State Sources	32,172,341	31,510,000	34,965,000
Revenue from Federal Sources	2,055,438	2,366,000	2,166,000
Interfund Transfers	48,128	225,001	525,001
All Other Budget Resources	177,594,448	4,510,000	31,510,000
<b>Total Resources</b>	<b>\$301,741,836</b>	<b>\$308,260,003</b>	<b>\$331,105,003</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$43,448,841	\$46,490,650	\$51,196,318
Other Associated Payroll Costs	21,551,825	25,155,306	30,331,881
Purchased Services	12,415,956	19,561,622	25,719,106
Supplies & Materials	7,496,086	9,088,038	10,276,667
Capital Outlay	7,352,147	51,911,000	106,721,000
Other Objects (except debt service & interfund transfers)	564,439	2,020,385	1,312,029
Debt Service*	19,966,260	21,583,501	23,193,001
Interfund Transfers*	48,128	225,001	525,001
Operating Contingency	0	4,000,000	4,000,000
Unappropriated Ending Fund Balance & Reserves	188,898,154	128,224,500	77,830,000
<b>Total Requirements</b>	<b>\$301,741,836</b>	<b>\$308,260,003</b>	<b>\$331,105,003</b>

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

1000 Instruction	\$52,385,574	\$59,495,000	\$67,325,000
FTE	512.41	522.06	556.38
2000 Support Services	26,759,417	28,298,000	32,878,000
FTE	156.74	164.74	183.22
3000 Enterprise & Community Service	4,536,602	4,956,000	5,276,000
FTE	28.64	29.18	27.62
4000 Facility Acquisition & Construction	8,926,495	61,478,001	120,078,001
FTE	7	7	6
5000 Other Uses	0	0	0
5100 Debt Service*	20,187,466	21,583,501	23,193,001
5200 Interfund Transfers*	48,128	225,001	525,001
6000 Contingency	0	4,000,000	4,000,000
7000 Unappropriated Ending Fund Balance	188,898,154	128,224,500	77,830,000
<b>Total Requirements</b>	<b>\$301,741,836</b>	<b>\$308,260,003</b>	<b>\$331,105,003</b>
<b>Total FTE</b>	<b>704.79</b>	<b>722.98</b>	<b>773.22</b>

\* 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 passage of local measure 3-547 in May 2019 to increase the Learning Levy by 25 cents and the May 2017 measure authorizing the district to issue \$187 million in General Obligation Bonds to replace Lakeridge Jr. High School and make improvements to all other schools. \$160 million of that debt authorization was issued in August 2017. Staffing increase in budgeted periods due primarily to improved local and state funding, including Ballot Measure 98 Funds to improve vocational education opportunities and improve graduation rates. 2017-18 FTE is as of 2/1/18 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 less than 10 FTE for the the 2019-20 and 2018-19 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	1.64
Levy For General Obligation Bonds	\$16,250,000	\$16,700,000	\$17,100,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1, 2019	Estimated Debt Authorized, But Not Incurred on July 1, 2019
General Obligation Bonds	\$197,580,000	\$27,000,000
Other Bonds	\$28,971,845	\$0
Other Borrowings	\$21,436,000	\$0
<b>Total</b>	<b>\$247,987,845</b>	<b>\$0</b>

\*\* 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 17, 2019 at 6:00 pm in the Board Room at the Administration Building at 2455 Country Club Rd., Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 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 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance/Net Working Capital	326,441	395,000	422,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	15,072	14,900	14,900
Federal, State and All Other Grants, Gifts, Allocations and Donations	0	0	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	0	0	0
All Other Resources Except Property Taxes	2,887	3,100	3,100
Property Taxes Estimated to be Received	200,078	207,000	215,000
<b>Total Resources</b>	<b>544,478</b>	<b>620,000</b>	<b>655,000</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	88,538	98,000	98,000
Materials and Services	60,317	147,000	147,000
Capital Outlay	0	175,000	175,000
Debt Service	0	0	0
Interfund Transfers	0	0	0
Contingencies	0	50,000	50,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	395,623	150,000	185,000
<b>Total Requirements</b>	<b>544,478</b>	<b>620,000</b>	<b>655,000</b>

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
General Fund - Park Operations	148,855	470,000	470,000
FTE	2	2	2
Non-Departmental / Non-Program	395,623	150,000	185,000
FTE			
<b>Total Requirements</b>	<b>544,478</b>	<b>620,000</b>	<b>655,000</b>
<b>Total FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***  
 The 2019-20 budget is largely status quo excepting some planned equipment upgrades and planning and potential preliminary work for the rebuilding or remodeling of the original restroom facilities. The Park's operating season is from mid-June to the last weekend of August or thereabouts 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		
<b>Total</b>	<b>None</b>	<b>None</b>

\* 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 2019-2020

To assessor of Clackamas, Multnomah and 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 District has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

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

County Name

<u>PO Box 70</u>	<u>Lake Oswego</u>	<u>OR</u>	<u>97034</u>	<u>July 8, 2019</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>Zip</small>	<small>Date Submitted</small>
<u>Stuart Ketzler</u>	<u>Deputy Clerk</u>	<u>503-534-2308</u>	<u>ketzlers@loswego.k12.or.us</u>	
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>	<small>Contact Person E-mail</small>	

### CERTIFICATION - You must check one box.

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

### PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	4.4707	Excluded from <u>Measure 5 Limits</u> Amount of Levy
2. Local option operating tax . . . . .	2	1.64	
3. Local option capital project tax . . . . .	3		
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		\$7,733,812
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		\$9,366,188
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		<b>\$17,100,000</b>

### PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	4.4707
6. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	6	
7. Estimated permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	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	May 21, 2019	2019-20	2024-25	1.64

## Worksheet for Allocating Bond Taxes

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

	Principal	Interest	Total
Bond Issue 1	5,320,000.00	2,209,870.00	7,529,870.00
Bond Issue 2			0.00
Bond Issue 3			0.00
<b>Total A</b>			<b>7,529,870.00</b>

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

	Principal	Interest	Total
Bond Issue 1	2,555,000.00	6,564,200.00	9,119,200.00
Bond Issue 2			0.00
Bond Issue 3			0.00
<b>Total B</b>			<b>9,119,200.00</b>
<b>Total Bond (A + B)</b>			<b>16,649,070.00</b>

### Total Bonds

Total A	=	<u>\$7,529,870.00</u>	=	Allocation %	<b>X</b>	Bond Levy	=	<u>\$7,733,812</u> (enter on line 4a on the front)	
Total A + B	=	<u>\$16,649,070.00</u>		0.452269706 %		\$17,100,000			
 Total B	 =	 <u>\$9,119,200.00</u>	 =	 Allocation %	 <b>X</b>	 Bond Levy	 =	 <u>\$9,366,188</u> (enter on line 4b on the front)	
Total A + B	=	<u>\$16,649,070.00</u>		0.547730294 %		\$17,100,000			
							Total Bond Levy	=	<u>\$17,100,000</u> (enter on line 4c on the front)

### Example - Total Bond Levy = \$5,000

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

	Principal	Interest	Total
<b>Bond A:</b> 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
<b>Total A</b>			<b>9,850.00</b>

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

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

### Formula for determining the division of tax:

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



**Canvass Results**

Run Time 11:42 AM  
Run Date 06/05/2019

**Clackamas County, Oregon**  
May 21, 2019 Special District Election  
5/21/2019  
Page 259 of 262

**Official results**  
Registered Voters  
53682 of 288934 = 18.58 %  
Precincts Reporting  
120 of 120 = 100.00 %

**Lake Oswego School District Measure 3-547**

73

Precinct	Yes	No	Cast Votes	Undervotes	Overvotes	Write-ins	Vote By Mail Ballots Cast	Total Ballots Cast	Registered Voters	Turnout Percentage
070	0	0	0	0	0	0	0	0	6	0.00 %
134	10	14	24	0	0	0	24	24	75	32.00 %
151	748	551	1299	48	0	0	1347	1347	2872	46.90 %
152	803	530	1333	27	0	0	1360	1360	3282	41.44 %
153	674	384	1058	36	1	0	1095	1095	2935	37.31 %
154	293	135	428	35	0	0	463	463	899	51.50 %
155	705	637	1342	32	0	0	1374	1374	3551	38.69 %
156	832	640	1472	31	0	0	1503	1503	3473	43.28 %
157	704	450	1154	23	0	0	1177	1177	2687	43.80 %
158	424	319	743	17	0	0	760	760	2166	35.09 %
159	829	556	1385	40	0	0	1425	1425	4023	35.42 %
160	113	87	200	2	0	0	202	202	504	40.08 %
251	0	0	0	0	0	0	0	0	0	0.00 %
280	234	216	450	22	0	0	472	472	1569	30.08 %
281	314	216	530	20	0	0	550	550	1665	33.03 %
282	106	66	172	13	0	0	185	185	565	32.74 %
283	90	94	184	12	0	0	196	196	456	42.98 %
320	59	53	112	11	0	0	123	123	312	39.42 %
<b>Totals</b>	<b>6938</b>	<b>4948</b>	<b>11886</b>	<b>369</b>	<b>1</b>	<b>0</b>	<b>12256</b>	<b>12256</b>	<b>31040</b>	<b>39.48 %</b>

CERTIFIED COPY OF THE ORIGINAL  
SHERRY HALL, COUNTY CLERK

BY: *Sherry Hall*

Statement of Votes Cast by Contests  
 Washington County, May 21, 2019 Special District  
 All Precincts, All Districts, All ScanStations, All Contests, All Boxes  
 Official Election Results

Page: 100 of 106  
 2019-06-06  
 15:09:10

Total Ballots Cast: 71319, Registered Voters: 360972, Overall Turnout: 19.76%

**Measure 3-547 Lake Oswego SD 7J LOL (Vote for 1)**

Precinct	Ballots Cast	Reg. Voters	Total Votes	Yes	No	Over Votes	Under Votes
Precinct 348	11	39	11	2 18.18%	9 81.82%	0	0
Precinct 394	17	197	17	10 58.82%	7 41.18%	0	0
Total	28	197	28	12 42.86%	16 57.14%	0	0



I, *Richard W. Heberich*, Director of Assessment and Collection and Ex-Officio County Clerk for Washington County, do hereby certify this to be a true and correct copy of the original.

Date: June 7, 2019  
 By: *M. Kawai*  
Elections Manager

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Measure 3-547- Lake Oswego School Dist. - Precinct Results  
May 2019 Special Election - Multnomah County Elections  
All Precincts, All Districts, All ScanStations, Measure 3-547, All Boxes  
Total Ballots Cast: 53

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Page: 1 of 1  
2019-06-06  
08:34:29

**Measure 3-547 (Vote for 1)**

Precinct	Total Votes	Yes	No	Over Votes	Under Votes
Precinct 3806	53	37 69.81%	16 30.19%	0	0
Total	53	37 69.81%	16 30.19%	0	0

Certificate

I certify that the votes recorded on this abstract correctly summarize the tally of votes cast at the election indicated.



---

Tim Scott, Director of Elections  
Multnomah County, Oregon

# 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 2019-2020

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 8, 2019</u> <small>Date</small>
<u>Stuart Ketzler</u> <small>Contact Person</small>	<u>Deputy Clerk</u> <small>Title</small>	<u>503-534-2308</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.

- X  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	
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	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
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	ORS Authority**	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 ORS authority for putting these assessments on the roll 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 %	<b>X</b>	Bond Levy	=	<u>#DIV/0!</u> (enter on line 5a on the front)
Total A + B	=	<u>0</u>		<u>#DIV/0!</u> %		<u>0</u>		
Total B	=	<u>0</u>	=	Allocation %	<b>X</b>	Bond Levy	=	<u>#DIV/0!</u> (enter on line 5b on the front)
Total A + B	=	<u>0</u>		<u>#DIV/0!</u> %		<u>0</u>		
						Total Bond Levy	=	<u>#DIV/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
<b>Bond A:</b>	Bond Issue 1	5,000.00	500.00	5,500.00
	Bond Issue 2	3,000.00	250.00	3,250.00
	Bond Issue 3	1,000.00	100.00	1,100.00
	Total A			9,850.00

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

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