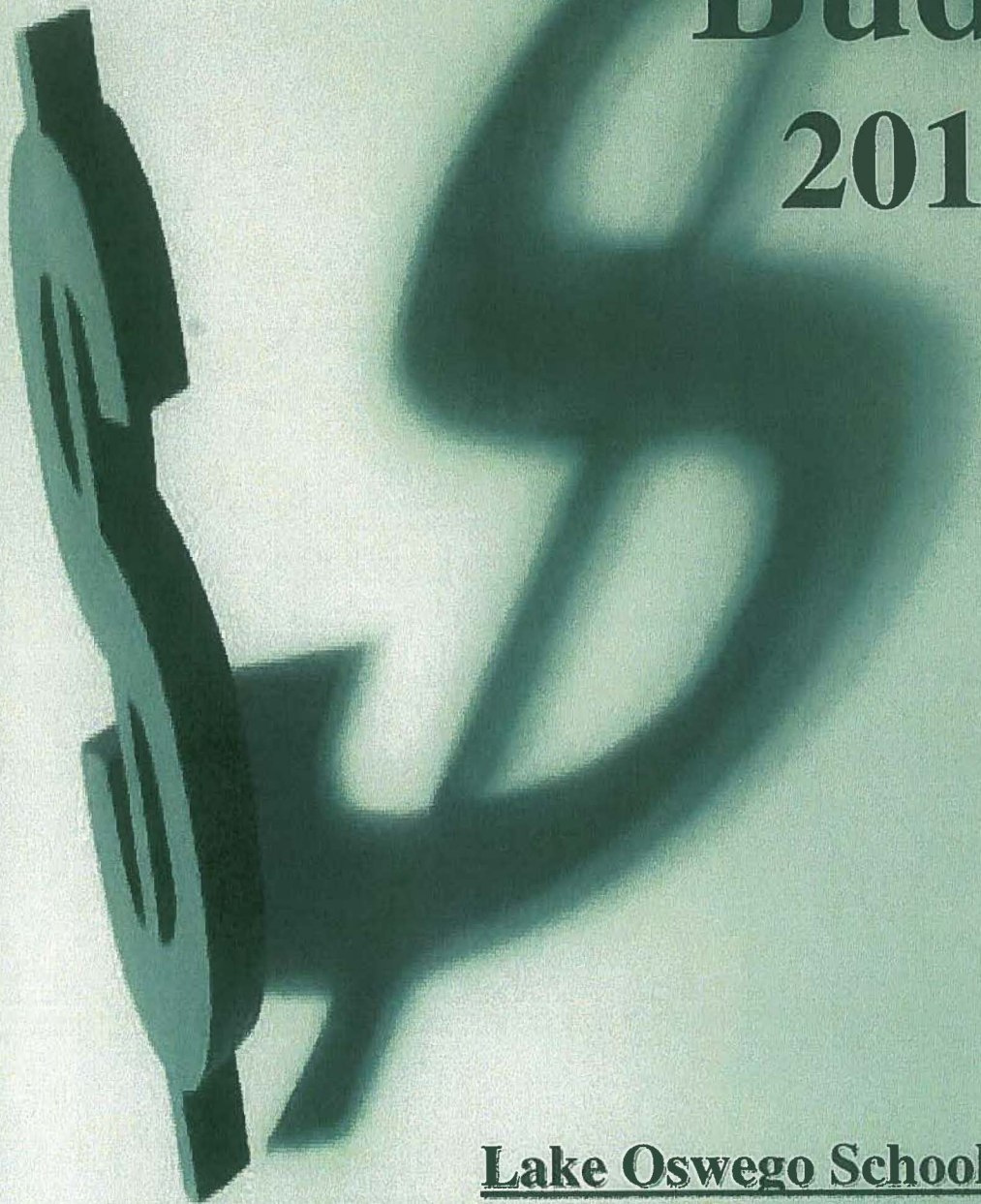


# Adopted Budget 2017-18

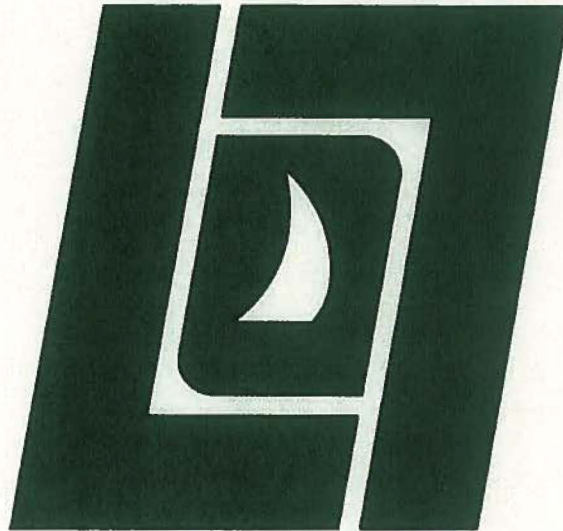


**Lake Oswego School District 7J**  
**Clackamas County, Oregon**



# **LAKE OSWEGO SCHOOL DISTRICT 7J**

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



**2017-18**  
(For the Fiscal Year Ending June 30, 2018)

## **ADOPTED BUDGET**

Prepared by the Business Services Department

Stuart Ketzler, Executive Director of Finance



# Budget Message

## Executive Summary

The pages that follow include the full budget message and detail for the 2017-18 budget. Due primarily to the unsettled nature of state budget deliberations, the 2017-18 revenue outlook is presently unclear. The state and practically all local governments, including the Lake Oswego School District, are facing significant increases in PERS contribution rates due to the Oregon Supreme Court's 2015 repeal of certain PERS reforms passed in 2013 and underperformance of PERS investments compared to assumed rates of return. Due in large part to the increase in PERS costs, which are projected to increase by approximately \$2.1 million for the district, both the Governor's \$8 billion K-12 proposed budget and the legislative K-12 working budget of \$7.8 billion leave the district short of the resources it needs to present a budget with balanced revenues and expenditures. For 2017-18 the district intends to use some portion of its reserves that it has purposefully built to allow it to respond more deliberately and thoughtfully to periods of deficient state resources. At this time the district is proceeding with a cautiously optimistic view that state revenues will improve, but that any improvement is likely to come very late in the legislative process, possibly even as late as July. The district cannot delay its 2017-18 budget process nor programming decisions until that time, and expectations are the state number will be improved over both the Governor's and legislative working budget amounts. This stands in contrast to the prior three budgets which marked the first three-year period since the early part of this millennium 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 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 budgeted at \$9.95 million for 2017-18, and actual receipts are expected to be \$9.6 million in fiscal year 2016-17, an increase over the \$8.7 million received in 2015-16 and the \$7.5 million received in 2014-15. These are all significantly higher than the \$5.9 million of local option property tax revenues received in 2013-14.

Though the present budget outlook is not as bright as the past three years, there is still much that the Lake Oswego School District is rightfully proud of and thankful for – we enjoy great community support, our students regularly perform at or among the highest of all students in Oregon. 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 has introduced significant volatility in school funding. School funding has also declined as a percent of the state budget as it must also compete with the state's funding of its public safety, social and health service obligations.

The effects of Measures 5 and 50, coupled with the funding reductions and long recovery from the Great Recession, have contributed to a significant list of deferred capital maintenance items. To address these facility issues and improve 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 referral followed an extensive facility assessment process that began in 2014, which included a complete Facility Condition Assessment (FCA) delivered in 2015. The FCA estimated district-wide deferred maintenance at a construction cost of \$51 million, and included seismic



assessments that, if all buildings were brought to or above current seismic code, would cost an additional \$47 million, for \$98 million in total. Additionally, much planning and work continues around improving and building on the targeted investments and program enhancements made within the last several years to ensure our programs meet the educational needs of all students and to allow us to better fulfill our Mission Statement and Goals adopted in our three year strategic plan in 2014:

<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
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<b>Goals</b>	1. Improve student success through educational achievement
	2. Develop comprehensive vision for safe and updated facilities, space utilization, and enrollment changes

The district will be considering and adopting its Strategic Goals for the 2017-2020 period later this summer. That process began last fall with a group of 46 dedicated volunteers comprised primarily of staff, along with our 5 school board members.

Other than a very limited list of targeted investments, the proposed 2017-18 budget is largely status quo, with increases in certain costs, primarily a 2%\* cost of living increase in salaries and wages, higher mandated PERS costs as previously noted, and \$1.25 million in curriculum adoption materials, primarily for the new science curriculum that will begin to be implemented in 2017-18 under the Next Generation Science Standards. Additional information on prior targeted investments follow in the Targeted Education Investments section. Even if measure 3-515 is successful, the district’s property tax rates will still be in the average range compared to our neighboring districts. The district’s current property tax rates are among the lowest compared to its neighbors, with only Oregon City School District with a lower tax rate. Additional information on current and proposed property tax rates are included in the Projected Tax Rates section of the detailed budget message that follows.

While there is uncertainty surrounding the final state budget allocation to K-12 public education for the next biennium, as well as cost changes that may result from negotiations, the district will be able to take a measured approach to shortfalls should state funding be insufficient. This is because of cost reduction measures enacted since 2010 that have allowed the district to build-up its reserves. While a shortfall in state funding would ultimately require some adjustments, the district’s current reserves will allow maintaining for at least one more year all current programs and the new educational initiatives that have been implemented since the economic recovery from the Great Recession began in earnest in 2013-14.

\*The district is currently in negotiations with both of its represented groups so actual wage increases will not be known until that process is concluded; negotiations are not expected to be finalized until sometime in June.



# Budget Message

## Introduction

We are pleased to present the 2017-18 budget, especially as it builds on targeted investments from funding improvements that began with the 2014-15 “turning point” budget, which was the first fiscal year at the end of a state biennial budget cycle since 2007 where state school funding actually improved over the prior year’s and biennium’s state budget allocation. While the Lake Oswego School District is currently awaiting the results of the May 16, 2017 vote on Measure 3-515, the district’s referral to ask voter approval for a \$187 million General Obligation bond, much planning and work continues around improving and building on the add-backs and program enhancements made within the last several years to ensure our programs meet the educational needs of all students.

There are many things the Lake Oswego School District is rightfully proud of and thankful for – we enjoy great community support and our students regularly perform at or among the highest of all students in Oregon. The district was ranked #1 nationally in 2015 by StartClass, 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 one or both of our high schools have been or were recently recognized as the top regular public high schools in Oregon by U.S. News and World Report. As we look forward to the 2017-18 fiscal year, the district will be able to maintain all current programs and student-to-staff classroom ratios. In addition, we will be able to make additional modest targeted investments, most notably the first phase of curriculum updates to implement the new Next Generation Science Standards. Smaller investments will also be made to support safety and five additional bus routes to support the change in start times that were approved in April to allow more sleep for our secondary students. These enhancements build on the improvements made in 2014-15 through 2016-17, most importantly the elimination of furlough days that had been instituted as a cost-savings measure. Three furlough days (four for administrators) had been in place from 2010-11 through 2014-15.

These enhancements are due primarily to a significant improvement in the district’s local option property tax revenues, modest improvements in state funding, and the continued support of the community through donations to the Lake Oswego School District Foundation. Total local option property tax revenues are expected to be \$9.95 million in fiscal year 2017-18, an increase over the \$9.55 million expected in 2016-17 and the \$8.7 million received in 2015-16 and the \$7.5 million received in 2014-15. These are all significantly higher than the \$5.9 million of local option property tax revenues received in 2013-14.

Approximately 85% of the district’s operating funding is controlled by the state under the State School Fund Grant program, which distributes school funding statewide on essentially a per student basis. Statewide, state K-12 funding increased from \$6.65 billion for the 2013-15 biennium to a \$7.15 billion state allocation for the current 2015-17 biennium, a 7.5% improvement in state funding over the prior biennium, or 3.7% per year. This \$7.15 billion is net of the extra \$220 million statewide allocation to fund the 2015-16 statewide implementation of kindergarten on a full-day basis. Beginning with 2015-16, this statewide investment allowed the district to provide full day kindergarten for all students, eliminating the tuition-based option previously in place. The state allocation for the 2017-18 biennium has not yet been finalized, but the Oregon Department of Education used the \$7.8 billion proposed in the legislature; this is what our 2017-18 budgeted state revenues are based on. This \$7.8 billion is a 5.8% improvement over the current biennial allocation of \$7.37 billion, or 2.85% per year. While on the surface this appears to be a positive development, mandated increases in PERS contribution rates effective July 1, 2017 will more than absorb those increased revenues.

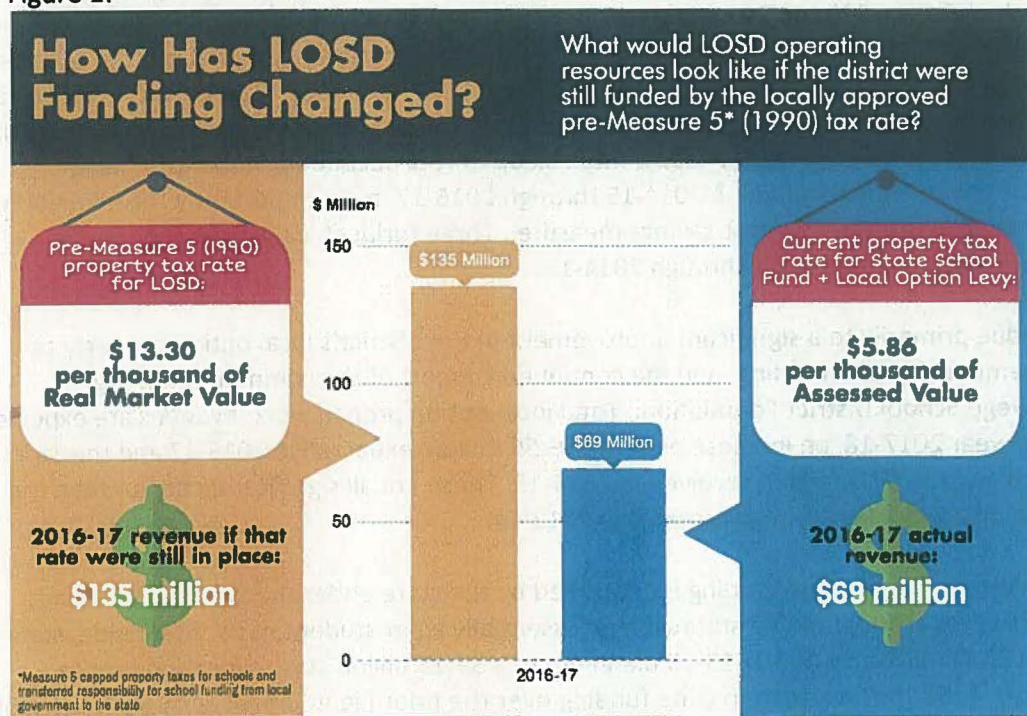


## Oregon School Funding Post Measures 5 and 50

While there have been gains in the past several years, there is no mistaking that much has been lost in Lake Oswego School District as a result of Measure 5 (passed in 1990) and Measure 50 (passed in 1998), both of which reduced property taxes statewide. A significant additional pernicious effect of both measures is the shift to state funds derived primarily from income taxes introduced significant volatility in school funding, and has school funding competing at the state level with the state’s public safety, social and health service obligations.

Many primarily urban and suburban school districts saw reduced school funding in the wake of Measures 5 and 50, which also implemented equalization of education funding across school districts and shifted statewide school funding makeup from approximately 2/3 local property taxes in 1990 to the current approximately 2/3 of education funding from state income taxes. The impact to Lake Oswego has been especially pronounced. As shown in Figure 1, the district received over \$66 million less in operating funds in 2016-17 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 \$135 million in local property taxes for operations for this year alone. This stands in stark contrast to the district’s total state and property tax operating funds for this year of \$69 million. Local property tax bills would admittedly be much higher today, but the local property tax rates in effect in 1990 funded our schools at program and service levels that reflected community support and expectations.

Figure 1:



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



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

Figure 2:

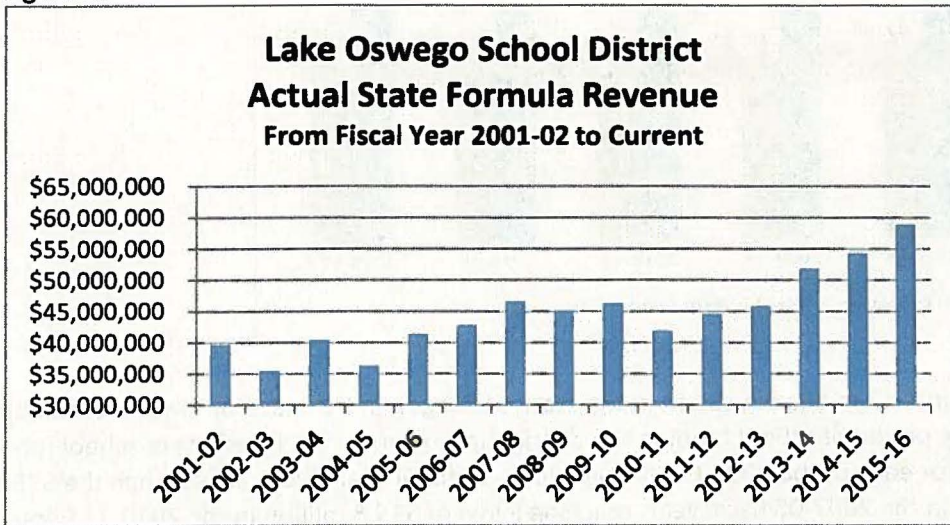
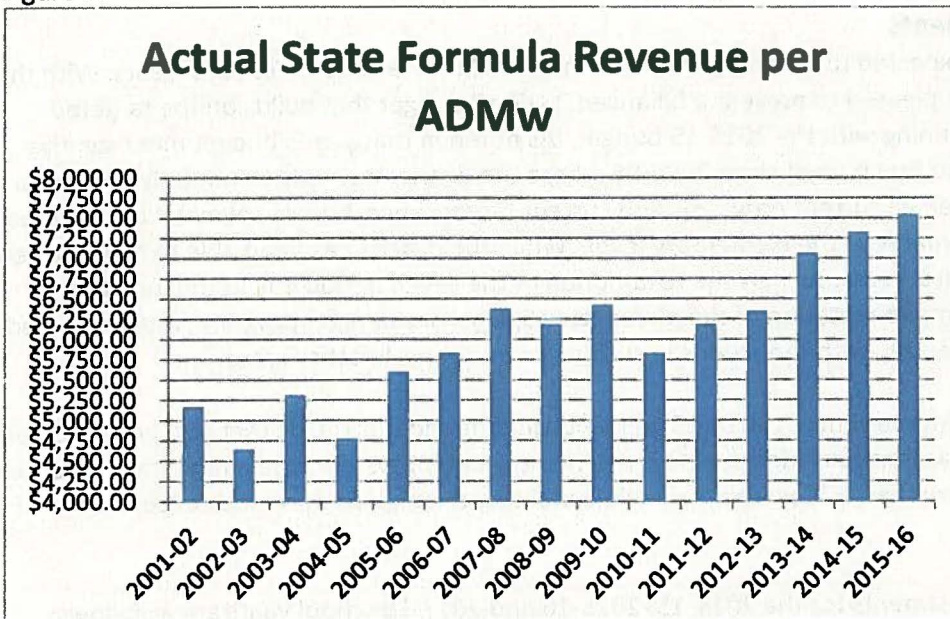


Figure 3:

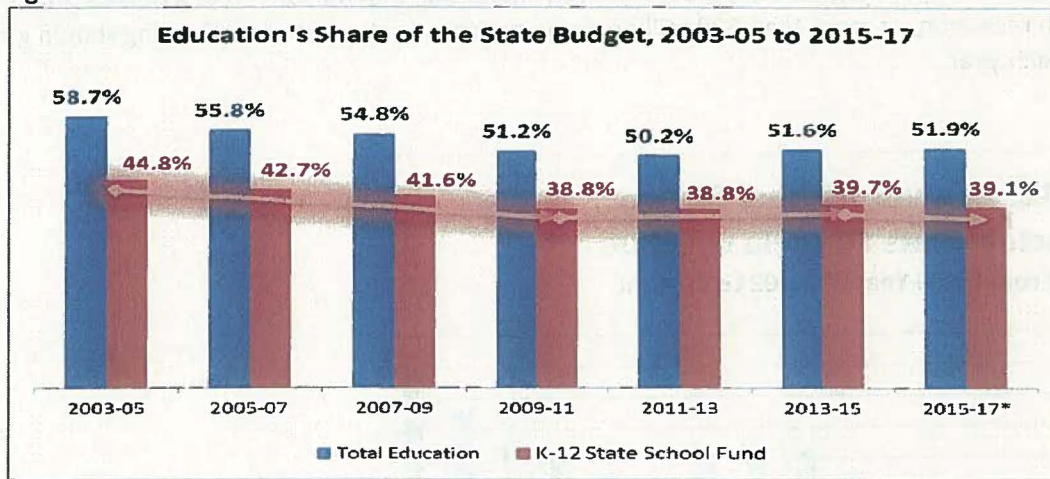


Finally, as shown in Figure 4, education funding as a percentage of the state’s General Fund budget has not fared well since the 2002 recession, falling from 44.8% for the 2003-2005 biennium to 39.1% for the 2015-17 biennium. For the current biennium, each 1% of the state’s total General Fund budget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



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

Figure 4:



\*Projected

The six years of disinvestment in K-12 public education in the state of Oregon in the wake of the great recession presented the most challenging period of school funding the district has experienced. Direct state school funding grants received by the district for each of the 2008-09 through 2013-14 fiscal years were all less than the \$23.5 million received by the district in the 2007-08 fiscal year, reaching a low of \$15.8 million in the 2010-11 fiscal year (please refer to the Revenues and Expenditure Summary at page 28). At \$24.5 million, the 2014-15 fiscal year was the first year that direct state school funding exceeded the amount received in the 2007-08 fiscal year.

### Targeted Education Investments

Direct state school funding is expected to exceed \$27 million in the 2016-17 and 2017-18 fiscal years. With those revenue improvements, we are pleased to present a balanced 2017-18 budget that builds on the targeted investments implemented beginning with the 2014-15 budget. As noted in that year's budget message, the 2014-15 budget represented the first budget since 2008-09 where the district was able to not only propose a balanced budget that maintained all current programs and current target ratios, but also allowed for targeted re-investment in certain areas, primarily at the elementary level. While the district has been able to make targeted investments over the prior several years, such as the resumption of the seven period day at the junior high schools in 2012 or the phased implementation of the elementary Spanish immersion program, those targeted investments occurred simultaneously with reductions in staffing or programs in other areas.

In addition to making targeted investments in 2014-15, in response to mandates the district also implemented new Common Core State Standards requirements, a new teacher evaluation system, and a new state report card system that weights growth more than achievement, all while meeting the high performance expectations of our community.

A summary of the targeted investments for the 2014-15, 2015-16 and 2017-18 school years are as follows:

#### 2014-15 Investments (all implemented and ongoing):

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



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

- Elimination of the three furlough days (four for administrators) that had been in place since 2010-11
- Implementation of full-day kindergarten on a tuition-free basis for all kindergarten classes
- Expansion of the elementary Spanish Immersion program to serve all grades K-5 and consolidation of that program at River Grove Elementary School
- Implementation of single-grade first through fourth grade classes, with blended classrooms as needed (cost neutral)
- Added physical education and/or music specialist time at all elementary schools
- Added a .5 Full-Time Equivalent (FTE) Response to Intervention (RTI) teacher specialist at each high school
- Major investments in new math and English language arts curriculum materials
- Upgrade to new laptop computers for all licensed staff to increase teacher efficacy
- Implementation of a district-wide safety and security wireless radio communications system

**2016-17 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
- Major investments in new world languages curriculum materials
- Upgrade computers for classified staff to increase staff efficacy
- Referral of a General Obligation Bond measure to district voters that, if approved, will allow needed capital investments in our schools and facilities

**2017-18 Additional Planned Investments:**

- Additional safety investments
- 5 new bus routes to support changed school start times to allow up to one hour additional sleep for secondary students
- Major investments in new Next Generation Science Standards curriculum materials and other curriculum materials

State funding is still inadequate to allow the district to add back the programs lost since 2009 or reduce class size target ratios, which were increased by two students across all grades over the course of the great recession. Even with those increases, the district's class sizes are, on average, among the lowest in the Portland Metro area, at less than 25:1 as an overall average in the elementary schools, less than 29:1 at the junior high schools, and less than 29:1 at the high schools.

Since the early stages of the great recession and the long-term economic downturn that followed, the School Board, administration, staff, and parents have been working assertively to reposition the district for the economic realities facing a public school district in Oregon. Although public schools are very dependent on state funding, if a funding shortfall is recognized and addressed soon enough, we can, to an extent, out-manage many of the economic pitfalls that result. Some of the solutions have not been easy – especially the phased implementation of Scenario B (the reconfiguration and consolidation of our elementary and junior high schools) – but no Oregon school district is immune to the impact of significantly inadequate resources in conjunction with state-mandated educational prescriptions and the resulting increases in systems complexity.



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

To address significant facility issues and ensure our schools are educationally adequate for the programs and skills our students will need in the future, funding must be secured for major facility investments. Before Measure 5, general obligation bonds in the district were used almost exclusively for new facilities or major renovations. Operating budgets prior to Measure 5 enabled the school district to not only offer a robust level of programs with low class sizes, they also provided sufficient resources to address many ongoing major maintenance issues. In 1990-91, the district had 68 FTE in its maintenance, custodial and grounds crews. With almost the same total amount of space, today that number is 37 FTE. The disinvestment in schools has resulted in a growing list of deferred maintenance items, not only locally, but also on a regional and national level. Over the past two years, the district has engaged experts and appointed committees to provide advice and perspective on facility issues:

- A real estate study and appraisals were commissioned to review all elementary and junior high school properties and was completed in April, 2014.
- A Facilities Advisory Committee was appointed in the fall of 2014. Comprised of citizen experts in various aspects of facility planning or construction, the committee presented its report in January, 2015. The report recognized the need for improved facility investments and a GO bond, and made several recommendations to help ensure projects are properly planned and successfully executed.
- A Safety and Technology Committee, also convened in the fall of 2014, identified the need to further study safety and security deficiencies. The district last made major investments in its technology infrastructure in 2001-02.

The reports from each committee are at the district website under the Board Appointed Committees tab under the School Board web page.

More recently, the district completed extensive groundwork that ultimately resulted in Measure 3-515, the \$187 million GO bond measure 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. Mr. Miller was the Director of Project Management for the Portland Public School District (PPS), which passed a \$482 million GO bond in 2012 to address PPS's facility issues.

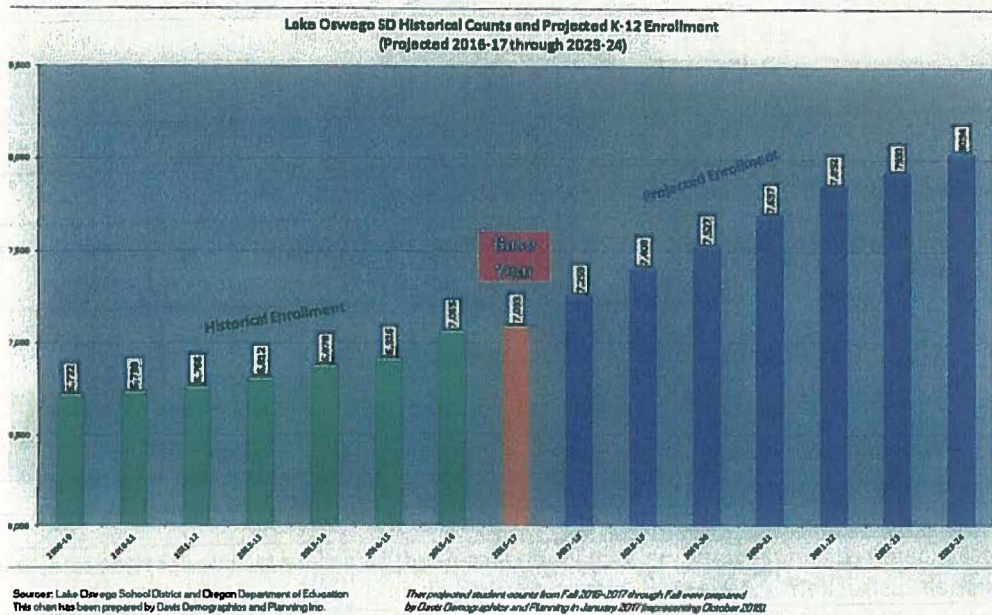
A complete Facility Condition Assessment (FCA) was commissioned in the summer of 2015 for all district properties and included evaluation of seismic upgrades to bring all facilities up to, or in excess of, current seismic codes. For construction costs alone, the FCA identified \$51 million in deferred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

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

A Bond Development Committee was appointed in January 2016 to develop project prioritization recommendations for facility improvements; their recommendations were presented to the School Board in late in the summer of 2016, and the School Board made its decision in October and finalized that with its referral in March 2017. Community input was and will continue to be sought at various times during the process and the district intends to appoint a Citizen Bond Oversight Committee to help ensure projects are completed as intended.



A related element of facility planning is adequate capacity at each school, especially at certain elementary schools and both junior high schools. A full demographic and enrollment study and forecast was commissioned and delivered in December 2012 by Portland State's Population Research Center, 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 projects growth over their seven year forecast period. 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. A summary of actual enrollment and projections from the 2016 Davis enrollment study are included at Figure 5.



## Strategic Considerations

While this budget message presents good news, we must continue to maintain or enact strategic choices that will maintain sustainability between the costs of our programs and expected resources. At the same time, and in addition to concluding a GO bond and informational campaign, the district must also conclude other strategic initiatives in 2017-18. Chief among them will be the negotiation of new contracts with the district's bargaining groups to replace the current contracts that were both extended for one year and will now expire on June 30, 2017. The current four year contracts all have principal terms of 1% Cost of Living Allowance (COLA) increases for 2013-14 and then 2% COLA in each of the three following years. Due to the Oregon Supreme Court's reversal in 2015 of PERS reforms enacted in 2013 and recent lower than projected PERS' investment returns, the district's PERS rates will increase effective July 1, 2017, increasing expenditures by over \$2 million per year. Additional state mandated seat time and program requirements will also be required beginning with the 2017-18 school year.

In addition to building on the 2014-15 turning point budget, the 2014-15 fiscal year also marked the first completed fiscal year for Superintendent Dr. Heather Beck, our new superintendent effective July 1, 2014. Following a three day planning session with the School Board in the summer of 2014, Dr. Beck worked with her administrative team late that summer to develop a strategic plan to guide major initiatives for the next three years. The plan was updated during the summer of 2015 and a summary of that plan follows; the full plan is available at the district website:



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

<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
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<b>Goals</b>	1. Improve student success through educational achievement
	2. Develop comprehensive vision for safe and updated facilities, space utilization, and enrollment changes

**1. Instructional Program**

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

**2. Facilities, Safety, & Technology**

<b>Objectives</b>
1. Build capacity in all staff for responding and communicating effectively in emergencies
2. Develop plans for updating district facilities to meet uniform safety and security standards
3. Develop plans for improving technology infrastructure
4. Develop plans for addressing deferred and on-going major maintenance needs to ensure facilities provide safe, warm, dry environments that support instruction
5. Develop plans for efficient use of building space and capacity for educational programs
6. Revise Long Range Facility Plan (LRFP) with updated Facility Condition Assessment for each district building and plan which meets the requirements of ORS 195.110
7. Produce and execute a Bond Development Plan

A new three-year strategic plan for the 2017-20 period is being finalized and will be refined and adopted by the School Board this summer. It 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**

On April 17, 2017, the district updated its financial model (page 14) with actual results for fiscal years 2011-12 through 2015-16 and projections for 2016-17 and 2017-18, 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 2016-17 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 17 financial model incorporates projections for revenues and expenditures based on data available as of March 31, 2017, including preliminary Foundation revenue of \$1.5 million for the next fiscal year. The final amount raised for 2017-18 will not be known until this summer. For fiscal year 2016-17 and 2017-18, the most recent district State School Fund Grant formula revenue projections from the Oregon Department of Education



were used. The 2015-17 formula revenues are based on a statewide appropriation to K-12 education of \$7.376 billion per the legislative state budget approved in 2015, which will be allocated 49.2%/50.8% to the 2015-16/2016-17 fiscal years. Expected cost increases in specific areas, such as the targeted reinvestments as more fully discussed above, are also accounted for in the financial model on page 14 and in the proposed 2017-18 budget.

### **Special Education Instructional Programs**

As reflected on pages 17 and 18, the costs for the instructional components of our Special Education programs have increased beginning in 2015-16. These increases are the result of a higher number of students requiring out-placements and/or 1:1 aides, many as a result of new restraint legislation passed in the 2013 legislative session, modest program improvements, such as the new Forest Hills Structured Learning Center classroom, the elimination of the three furlough days, salary and wage increases of two percent (2%), and step increases for eligible staff. Under a state High Cost Disability (HCD) grant program, a portion of the district's direct special education costs above \$30,000 per student are reimbursed by the state. The reimbursement rate for the HCD grant had recently been as low as approximately 40%, but funding was increased beginning with the 2015-16 fiscal year such that approximately 55% of costs in excess of \$30,000 were reimbursed. HCD grant revenues are shown separately in the financial model but are included in the budget's General Fund's state basic school support revenues as it is a sub-allocation of the State School Fund Grant.

### **Capital Improvement Projects**

For 2017-18, the district has proposed \$350,000 in targeted district capital improvement projects. The specific project list will depend greatly on the outcome of the May 16 vote on measure 3-515. 2015-16 and 2016-17 bond related expenditures, including the new Director of Project Management position and other direct planning costs, are captured in the Bond Capital Projects Fund with the intention of being reimbursed by bond proceeds. Ongoing debt service is budgeted to service principal and interest payments on the remaining \$6 million of Full Faith and Credit debt resulting from the Lake Oswego High School construction defect repairs are now being paid by the General Fund. That debt was refinanced in June 2015 and matures in June 2030.

### **Projected Tax Rates**

Maximum District property tax rates are presently \$6.81 per \$1,000 taxable value, which follows a reduction to \$6.90 in 2010-11 from \$7.16 in 2009-10 due to the retirement of a debt as more fully discussed below. Assuming passage of measure 3-515, the maximum rates are projected to increase to \$8.05 in 2017-18, though the actual tax rate for a particular tax lot may be less due to the varying range of impact from Measure 5 compression. Compression, caused by falling real market values, had significantly depressed the district's local option tax revenues beginning in 2011. As real property values have now increased at a rate greater than increases in assessed values, compression is reduced. Assuming a modest increase of 4% in real market values above 2016-17 values, the local option levy is projected to raise \$9.95 million in total in 2017-18, roughly \$400,000 more than estimated 2016-17 collections.

A property tax rate of \$5.8607 per \$1,000 of taxable value is proposed to be levied for the General Fund budget. \$4.4707 of this amount is the permanent local tax rate as limited by Measures 5 and 50. The balance, \$1.39, is for the local option. The current \$1.39 local option levy authority expires June 2020 following its renewal with a 78% yes vote in the November 2013 General Election. These rates will result in a total General Fund levy of approximately \$45,840,000, of which \$42,700,000 (comprised of \$32,950,000 in regular and \$9,750,000 in local option property taxes) is estimated to be collected in 2017-18. The balance of \$3.14 million is either lost to discounts, compression under Measure 5, or will be collected in future years.



The 2017-18 debt service levy for the 2001 GO bond approved in 2000 and measure 3-515 is proposed to be \$17,375,000, \$16,550,000 of which is estimated to be collected in 2017-18. The balance is lost to discounts or will be collected in future years. This assumes passage of measure 3-515 and is an increase over the 2016-17 levy and is expected to result in a 2017-18 debt service tax rate of approximately \$2.20 per \$1,000 of assessed value, an increase of \$1.25 over the current rate of \$0.949. This follows minor reductions each year since 2010-11, which followed a reduction of \$0.27 from the 2009-10 debt service tax rate of \$1.30. The large reduction in 2010-11 was due to the pay-off of a 1990 GO bond that matured at the end of the 2009-10 fiscal year. The 2001 GO bond matures in 2026; its full payment schedule is at page 52.

On an overall basis, Lake Oswego School District total property tax rates compare favorably to its neighbor districts. Of the 9 neighboring districts that are closest to Lake Oswego, Lake Oswego School District has the second lowest Total and Operating tax rates and the lowest GO Debt tax rate. Rates are 2016-17 actual rates per thousand of Assessed Value plus estimated new levies for bonds approved in the November 2016 election:

	<u>Operating</u>	<u>Local Option</u>	<u>GO Debt</u>	<u>Total</u>
Lake Oswego School District	\$4.471	\$1.390	\$0.949	\$6.810
West Linn/Wilsonville School District	\$4.868	\$1.500	\$2.860	\$9.228
Riverdale School District	\$3.815	\$1.070	\$2.619	\$7.804
Portland Public School District	\$5.278	\$1.990	\$1.062	\$8.330
Tigard/Tualatin School District	\$4.989	\$1.000	\$1.840*	\$7.829
Oregon City School District	\$4.963	\$0	\$1.376	\$6.339
Sherwood School District	\$4.812	\$0	\$4.200*	\$8.529
Gladstone School District	\$4.865	\$0	\$4.538	\$9.403
North Clackamas School District	\$4.870	\$0	\$2.370*	\$7.240
Beaverton School District	\$4.693	\$1.250	\$1.978	\$7.921

\*Includes estimated new Bond Levies approved in November 2016 election

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

The Lake Grove Swim Park tax rate is proposed to remain at its permanent rate of \$.042 per \$1,000 taxable value. This will result in a levy of approximately \$209,000 for the Park, \$200,000 of which is estimated to be collected in 2017-18; the balance is lost to discounts or will be collected in future years. Its proposed 2017-18 budget is largely a current service budget, though additional budget authority in purchased services and contingency is proposed in anticipation of a possible remodel or replacement of its bathroom facilities, possibly during the 2017-18 fiscal year. Preliminary planning for this possibility began in 2016-17.

### **Budget Capacity and Contingency**

The 2014-15 General Fund budget reduced spending authority in certain line-items to more closely align the budget with anticipated expenditures. This increased budgeting precision was repeated and even improved in the 2015-16 and 2017-18 budgets. This reduced the amounts budgeted in certain objects within some functions, primarily in object 210 – PERS. So that the School Board retains some flexibility to adjust to unanticipated enrollment growth or other factors that might increase costs beyond those budgeted, the contingency budget was increased beginning in 2014-15 to \$1 million and then to \$2 million in the 2016-17 approved budget from its historical standard budget amount of \$500,000. It is budgeted at \$2 million in the 2017-18 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 outside of the range require a corrective plan of action for the School Board's consideration. Projected ending fund balances for both 2016-17 and 2017-18 are



presently anticipated to be above the maximum parameter of 15%, but unless the 2017-19 allocation of state funding to K-12 public schools is significantly increased above the current legislative working budget amount of \$7.8 billion, it would be at less than 15% before the end of the next biennium.

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



**Lake Oswego School District**  
**Operating Funds Financial Model (General Fund & Foundation)**  
**Revenues and Expenditures Forecast - \$7.8 Billion for 2017-18**  
**Co-Chairs' State K-12 Working Budget & w/ Current Community Support & No Furlough Days**  
**April 17, 2017 Update**

	Audited 2011-12	Audited 2012-13	Audited 2013-14	Audited 2014-15	Audited 2015-16	Projected 2016-17	Projected 2017-18
State Budget Biennium	[-----]		[-----]		[-----]		[-----]
Local Option Levy (To June 2020)	[-----]		[-----]		[-----]		[-----]
LOEA & LOSEA Contracts	[-----]		[-----]		[-----]		???
<b>Demographics</b>							
Total Oct. 1 Student Enrollment	6751	6786	6846	6868	7023	7035	7075
ADMw	7197.0	7223.0	7342.9	7375.3	7804.7	7838.0	7840.6
State Formula Revenues	\$44,393,000	\$45,656,000	\$51,569,000	\$53,973,000	\$57,384,000	\$59,000,000	\$60,100,000
State High Cost Special Ed Fund	\$148,000	\$210,000	\$298,000	\$293,000	\$595,000	\$950,000	\$750,000
Local Non-Formula Revenue	\$2,917,000	\$3,277,000	\$1,975,000	\$2,477,000	\$2,736,000	\$2,650,000	\$2,650,000
Total Standard Revenues	\$47,458,000	\$49,143,000	\$53,842,000	\$56,743,000	\$60,715,000	\$62,600,000	\$63,500,000
<b>Supplemental Revenues</b>							
Local Option	\$6,674,000	\$5,909,000	\$5,883,000	\$7,460,000	\$8,748,000	\$9,550,000	\$9,800,000
Foundation	\$2,100,000	\$1,700,000	\$1,600,000	\$1,600,000	\$815,000	\$1,325,000	\$1,500,000
City Support	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
Federal Stimulus Funds/State Sub-Acct.	\$2,812,000	\$0	\$0	\$0	\$0	\$0	\$0
Total w/ Supplemental Revenues	\$61,044,000	\$56,752,000	\$61,325,000	\$65,803,000	\$70,278,000	\$73,475,000	\$74,800,000
<b>Expenditures</b>							
Total GF & Foundation Salaries & Wages	\$30,237,000	\$30,905,000	\$31,444,000	\$32,577,000	\$34,814,000	\$36,870,000	\$38,160,000
PERS at Regular Rates	\$7,250,000	\$7,340,000	\$7,900,000	\$8,210,000	\$8,580,000	\$8,910,000	\$10,500,000
Annual PERS Side Acct Savings	(\$3,145,000)	(\$3,174,000)	(\$3,291,000)	(\$3,400,000)	(\$4,840,000)	(\$4,960,000)	(\$4,395,000)
PERS Net of Side Acct Savings	\$4,105,000	\$4,166,000	\$4,609,000	\$4,810,000	\$3,740,000	\$3,950,000	\$6,105,000
Health & Related Benefits	\$8,456,000	\$9,022,000	\$9,276,000	\$9,576,000	\$10,804,000	\$11,460,000	\$12,035,000
Other (Primarily FICA)	\$2,693,000	\$2,715,000	\$2,723,000	\$2,814,000	\$2,956,000	\$2,920,000	\$3,360,000
Total Assoc. Salary Costs	\$15,254,000	\$15,903,000	\$16,608,000	\$17,200,000	\$17,500,000	\$18,330,000	\$21,500,000
PERS Bond Payments	\$2,730,000	\$2,784,000	\$2,942,000	\$3,101,000	\$3,294,000	\$3,550,000	\$3,650,000
Total Supplies/Equip/Services	\$9,976,000	\$11,765,000	\$9,453,000	\$11,443,000	\$10,992,000	\$11,900,000	\$13,150,000
Total Planned Expenditures	\$58,197,000	\$61,357,000	\$60,447,000	\$64,321,000	\$66,800,000	\$70,650,000	\$76,460,000
<b>Ending Balances</b>							
Revenue/Expenditures Shortfall	\$2,847,000	(\$4,605,000)	\$878,000	\$1,482,000	\$3,678,000	\$2,825,000	(\$1,660,000)
Beginning Cash Balance	\$6,486,000	\$9,333,000	\$4,728,000	\$5,606,000	\$7,088,000	\$10,786,000	\$13,591,000
Ending Cash Balance	\$9,333,000	\$4,728,000	\$5,606,000	\$7,088,000	\$10,786,000	\$13,591,000	\$11,931,000
<b>Accrued Future Revenues (capped at approximately \$3 million)</b>							
Subsequent Year SSF	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Notes to Financial Model:**

Financial Model projected data is based on many variable assumptions and information available in October 2016 & are considered approximations. It uses the latest formal state revenue estimates, which account for our higher enrollment & increased transportation costs. The state estimates are based on the Final State K-12 Ed Budget of \$7.376 billion for the 2015-17 biennium. State funded system-wide Full-Day K (FDK) was implemented in 2015-16 as well as the elimination of furlough days. Except as noted, other staffing & enrollment projections are kept flat to reduce variables.

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

2011-12 through 2015-16: Audited. 2011-12 one-time sub-account funding is shown separately.

2016-17 SSF based on State March 8, 2017 formal estimate of \$7.376 Billion K-12 Budget for biennium under 49.2/50.8 split

2017-18 SSF based on Co-Chair's \$7.8 billion Proposed K-12 Working Budget (6% increase) for biennium under 49/51 split

This revenue number is the basis of the State's formal 2017-18 Estimate dated March 3, 2017

Local Non-Formula Revenues increased in 2016-17 for ESD shared revenues, partially offset by loss of Full Day K tuition revenues.

Local Option projections based on November 2016 projection from County data and assumes RMV is roughly equal to AV growth thereafter.

Foundation actual for 2015-16 lower than prior years' actuals due to new Foundation campaign revenue assignment practice. Actual cashflows essentially unchanged: Actual cash received by LOSD from Foundation was \$1.315 million in FY 16, compared to \$1.365 in FY 15.

3 Furlough Days included as appropriate in all years (Audited) but none for the 2015-16 fiscal years and beyond.

For 2016-17, salaries are based on staffing as of February 2017. Wages include 2% COLA, Steps for eligible staff, projected for final fiscal-year end costs.

For 2017-18, salaries are projected with estimated 2% COLA for modeling purposes only. Current bargained agreements end June 30, 2017.

Staffing kept constant with FY 2016-17 staffing.

PERS employer rate at current average of 6.3% effective July 1, 2015. The PERS Board recently adopted a rate increase of approximately 5.4% effective for the 2017-19 biennium (July 1, 2017).

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

Health Costs projected for 2016-17 based on February 2017 enrollment elections and then with a preliminary estimated increase at 5% for 2017-18.

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

Textbook Adoptions included in Supplies as follows: None in 2011-13, \$250,000 in 2013-14, \$1,250,000 for 2014-15 (Math & LA), & \$250,000/year

for adoptions in 2015-2017, \$1,250,000 for 17-18, plus \$250,000 for technology. Modest increases for inflation are also included in 2016-17 and 2017-18.

Major repair & improvement projects at actual of \$1.8 million in 2011-12, \$3 million in 12-13 & \$500,000 each fiscal years 2013-14 through 2014-15 & \$250,000 each year thereafter. Debt service costs for LOH repairs of \$500,000/yr are included beginning in 2017-18.



## General Fund - Revenues by Source

Source	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	Proposed, Approved & Adopted 2017-18
<b>1000 From Local Sources</b>					
01111 CURRENT YEAR'S PROPERTY TAXES	27,752,205	29,102,613	30,432,995	31,400,000	32,950,000
01112 PRIOR YEARS' PROPERTY TAXES	848,028	668,255	575,220	700,000	525,000
01121 LOCAL OPTION PROPERTY TAXES	5,647,805	7,248,108	8,557,538	8,830,000	9,750,000
01122 LOCAL OPTION PRIOR YEAR P. TAXE	235,101	212,299	190,315	220,000	200,000
01311 TUITION-PUPILS OR PARENTS	691,335	759,716	222,106	200,000	225,000
01315 TUITION-OTHR LEA TRANS ED	612	0	0	60,000	5,000
01510 INTEREST ON INVESTMENTS	107,947	95,902	127,659	100,000	150,000
01710 COCURRIC GATE/ADMISSN FEE	56,784	58,986	53,169	60,000	60,000
01730 COCURRIC PARTICIPATN FEE	555,658	557,352	579,437	550,000	575,000
01740 ASB STUDENT FEES	97,748	58,824	61,144	50,000	60,000
01911 FACILITY RENTAL FEES	0	3,000	0	10,000	10,000
01915 PROPERTY LEASE FEES	297,155	298,326	443,340	300,000	375,000
01980 INDIRECT COST CHARGES	49,656	55,966	45,695	55,000	55,000
01990 MISCELLANEOUS INCOME	109,826	60,544	157,774	100,000	100,000
<b>Sub-Total From Local Sources</b>	<b>36,448,860</b>	<b>39,179,891</b>	<b>41,446,392</b>	<b>42,635,000</b>	<b>45,040,000</b>
<b>2000 From Intermediate Sources</b>					
02101 COUNTY SCHOOL FUND/OTHER	645	2,103	682	5,000	5,000
02102 CESD CHOICE FUNDS	0	342,522	685,142	600,000	700,000
02200 CESD HANDICAPPED FUNDS	342,215	180,949	359,119	350,000	350,000
<b>Sub-Total From Intermediate Sources</b>	<b>342,860</b>	<b>525,574</b>	<b>1,044,943</b>	<b>955,000</b>	<b>1,055,000</b>
<b>3000 From State Sources</b>					
03101 BASIC SCHOOL SUPPORT	22,294,070	23,802,149	26,157,773	26,300,000	26,900,000
03101 OTHER SSF (NON-RECURRING)	0	21,407	0	0	0
03103 COMMON SCHOOL FUND	595,435	637,626	774,738	700,000	865,000
<b>Sub-Total From State Sources</b>	<b>22,889,505</b>	<b>24,461,182</b>	<b>26,932,511</b>	<b>27,000,000</b>	<b>27,765,000</b>
<b>4000 From Federal Sources</b>					
04801 FEDERAL FOREST FEES	34,390	34,241	38,716	0	30,000
<b>Sub-Total From Federal Sources</b>	<b>34,390</b>	<b>34,241</b>	<b>38,716</b>	<b>0</b>	<b>30,000</b>
<b>5000 From Other Sources</b>					
05100 FINANCING SOURCES (NET)	0	2,137,209	0	0	0
05200 INTERFUND TRANSFERS	0	0	0	1	1
05300 SALE/COMP LOSS FXD ASSETS	7,875	2,375	0	10,000	10,000
05400 BEGINNING FUND BALANCE	4,727,582	5,606,399	7,088,549	9,750,000	13,600,000
<b>Sub-Total From Other Sources</b>	<b>4,735,457</b>	<b>7,745,983</b>	<b>7,088,549</b>	<b>9,760,001</b>	<b>13,610,001</b>
<b>Grand Totals</b>	<b>64,452,072</b>	<b>71,946,871</b>	<b>76,551,111</b>	<b>80,350,001</b>	<b>87,500,001</b>



## General Fund - Expenditures

Functl Object	Description	Actual	Actual	Budgeted	16-17	Proposed, Approved	17-18
		2014-15	2015-16	2016-17	FTE	& Adopted 2017-18	FTE
<b>Elementary Programs</b>							
1111 00111	CERTIFICATED SALARIES	6,644,634	7,584,236	7,995,571	122.57	8,453,794	127.96
1111 00112	NONCERTIFICATED SALARIE	586,285	642,075	674,264	26.97	774,890	30.44
1111 00121	CERTIF SALARIES SUBS	232,366	310,513	360,000		360,000	
1111 00122	NONCERTIF SALARIES SUBE	24,223	16,855	20,000		20,000	
1111 00132	LEADERSHIP STIPEND	57,003	71,443	78,000		78,000	
1111 00136	EXTENDED CONTRACTS	420	1,117	26,973		26,973	
1111 00210	PERS	1,139,300	945,557	1,039,260		1,520,917	
1111 00220	SOCIAL SECURITY	570,691	654,750	700,346		743,097	
1111 00231	WORKER'S COMP INSURAN	20,599	23,844	24,716		26,226	
1111 00241	HEALTH INSURANCE-CERT	1,739,659	2,244,613	2,392,065		2,559,766	
1111 00242	HEALTH INSURANCE-CLASS	336,422	406,528	445,070		506,944	
1111 00312	INSTR PROG IMPROV-TCHR	0	805	200		200	
1111 00322	REPAIRS/MAINT SERVICES	27,866	19,764	25,500		25,500	
1111 00324	RENTALS	19,567	23,753	27,703		28,302	
1111 00341	TRAVEL LOCAL IN DISTRICT	315	0	400		400	
1111 00390	OTHER PROF/TECH NON INE	6,420	2,610	0		0	
1111 00410	CONSUMABLE SUPPLIES	122,583	107,007	145,154		163,721	
1111 00420	TEXTBOOKS	827,760	65,927	42,093		364,511	
1111 00460	NON CONSUMABLE SUPPLIE	16,427	21,524	21,100		12,700	
1111 00470	COMPUTER SOFTWARE	9,825	10,617	2,000		2,000	
1111 00480	NON CONSUMABLE TECHNC	28,802	162,914	43,500		46,000	
1111 00541	INITIAL/ADDL EQUIPMENT	0	0	4,000		4,000	
1111 00550	TECHNOLOGY EQUIPMENT	1,870	0	24,000		0	
<b>Sub-Totals for Elementary Programs</b>		<b>12,413,037</b>	<b>13,316,452</b>	<b>14,091,915</b>	<b>149.54</b>	<b>15,717,941</b>	<b>158.40</b>
<b>Jr High Programs</b>							
1121 00111	CERTIFICATED SALARIES	3,801,990	4,055,248	4,421,442	68.91	4,308,088	67.01
1121 00112	NONCERTIFICATED SALARIE	83,495	94,909	98,985	3.75	105,263	4.31
1121 00121	CERTIF SALARIES SUBS	119,033	120,608	140,000		140,000	
1121 00122	NONCERTIF SALARIES SUBE	1,685	2,644	3,000		3,000	
1121 00132	LEADERSHIP STIPEND	40,654	48,373	50,000		50,000	
1121 00136	EXTENDED CONTRACTS	138	1,421	0		0	
1121 00210	PERS	622,551	486,139	537,014		733,138	
1121 00220	SOCIAL SECURITY	306,574	328,527	360,577		352,384	
1121 00231	WORKER'S COMP INSURAN	10,849	11,750	12,730		12,438	
1121 00241	HEALTH INSURANCE-CERT	1,058,378	1,188,871	1,343,940		1,340,470	
1121 00242	HEALTH INSURANCE-CLASS	64,698	65,467	62,040		69,080	
1121 00312	INSTR PROG IMPROV-TCHR	0	0	0		0	
1121 00322	REPAIRS/MAINT SERVICES	13,483	15,557	13,376		10,800	
1121 00324	RENTALS	12,995	11,812	22,500		16,000	
1121 00341	TRAVEL LOCAL IN DISTRICT	1,032	579	0		0	
1121 00390	OTHER PROF/TECH NON INE	215	50	0		0	
1121 00410	CONSUMABLE SUPPLIES	51,611	55,721	63,190		69,594	
1121 00420	TEXTBOOKS	128,554	24,340	127,563		217,500	
1121 00460	NON CONSUMABLE SUPPLIE	1,533	20,399	500		5,500	
1121 00470	COMPUTER SOFTWARE	6,758	13,057	16,800		15,000	
1121 00480	NON CONSUMABLE TECHNC	44,413	87,086	64,720		56,000	
<b>Sub-Totals for Jr High Programs</b>		<b>6,370,639</b>	<b>6,632,558</b>	<b>7,338,377</b>	<b>72.66</b>	<b>7,504,255</b>	<b>71.32</b>
<b>Jr. High Co-curricular</b>							
1122 00112	NONCERTIFICATED SALARIE	20,257	21,678	22,112	0.75	30,072	1.00
1122 00133	COCURRICULAR STIPENDS	125,037	145,164	152,000		152,000	
1122 00210	PERS	18,339	14,440	15,930		13,236	
1122 00220	SOCIAL SECURITY	11,077	12,739	13,260		13,928	
1122 00231	WORKER'S COMP INSURAN	429	523	470		492	
1122 00242	HEALTH INSURANCE-CLASS	4,911	3,697	12,540		17,004	
1122 00322	REPAIRS/MAINT SERVICES	1,055	1,300	1,361		1,300	
1122 00341	TRAVEL LOCAL IN DISTRICT	449	523	400		500	
1122 00389	NON INSTRUCT PROF/TECH	10,293	12,349	6,925		15,825	



Functl	Object	Description	Actual	Actual	Budgeted	16-17	Proposed, Approved	17-18
			2014-15	2015-16	2016-17	FTE	& Adopted 2017-18	FTE
1122	00410	CONSUMABLE SUPPLIES	2,632	2,018	1,030		1,030	
1122	00460	NON CONSUMABLE SUPPLIE	336	0	570		570	
<b>Sub-Totals for Jr. High Co-curricular</b>			<b>194,815</b>	<b>214,431</b>	<b>226,598</b>	<b>0.75</b>	<b>245,957</b>	<b>1.00</b>
<b>Junior High Co-curricular Music</b>								
1126	00133	COCURRICULAR STIPENDS	12,945	15,808	18,000		16,000	
1126	00210	PERS	1,784	1,397	1,648		660	
1126	00220	SOCIAL SECURITY	990	1,205	1,378		842	
1126	00231	WORKER'S COMP INSURAN	35	43	48		29	
1126	00322	REPAIRS/MAINT SERVICES	0	349	245		245	
1126	00410	CONSUMABLE SUPPLIES	3,201	1,949	2,835		2,835	
1126	00420	TEXTBOOKS	1,746	1,186	2,300		2,300	
1126	00460	NON CONSUMABLE SUPPLIE	0	819	0		0	
<b>Sub-Totals for Junior High Co-curricular Music</b>			<b>20,701</b>	<b>22,756</b>	<b>26,454</b>	<b>0.00</b>	<b>22,911</b>	<b>0.00</b>
<b>Sub-Totals for 112X Junior High Programs</b>			<b>6,586,155</b>	<b>6,869,745</b>	<b>7,591,429</b>	<b>73.41</b>	<b>7,773,123</b>	<b>72.32</b>
<b>High School Programs</b>								
1131	00111	CERTIFICATED SALARIES	5,907,018	6,353,753	6,951,627	102.27	6,935,937	98.59
1131	00112	NONCERTIFICATED SALARIE	43,090	44,970	46,398	1.75	40,518	1.56
1131	00121	CERTIF SALARIES SUBS	147,246	165,417	195,000		195,000	
1131	00122	NONCERTIF SALARIES SUBS	745	1,812	5,000		5,000	
1131	00132	LEADERSHIP STIPEND	51,961	73,033	72,000		72,000	
1131	00136	EXTENDED CONTRACTS	1,890	8,696	0		0	
1131	00210	PERS	949,209	765,395	843,913		1,183,493	
1131	00220	SOCIAL SECURITY	463,554	499,017	556,157		554,503	
1131	00231	WORKER'S COMP INSURAN	16,359	17,804	19,630		19,571	
1131	00233	UNEMPLOYMENT INSURANC	-41	-41	0		0	
1131	00241	HEALTH INSURANCE-CERT	1,673,117	1,834,430	1,994,265		1,972,195	
1131	00242	HEALTH INSURANCE-CLASS	26,065	27,544	28,875		26,569	
1131	00322	REPAIRS/MAINT SERVICES	41,918	27,946	18,720		23,725	
1131	00324	RENTALS	17,808	43,681	46,000		51,000	
1131	00341	TRAVEL LOCAL IN DISTRICT	1,131	0	0		0	
1131	00390	OTHER PROF/TECH NON INS	10,285	0	0		0	
1131	00410	CONSUMABLE SUPPLIES	91,982	89,845	126,393		101,987	
1131	00420	TEXTBOOKS	316,965	58,612	382,938		663,183	
1131	00460	NON CONSUMABLE SUPPLIE	7,642	2,633	13,042		11,848	
1131	00470	COMPUTER SOFTWARE	19,673	25,698	22,600		19,420	
1131	00480	NON CONSUMABLE TECHNC	21,411	105,261	43,020		38,673	
1131	00541	INITIAL/ADDL EQUIPMENT	2,621	0	6,000		6,000	
1131	00550	TECHNOLOGY EQUIPMENT	0	0	12,500		0	
<b>Sub-Totals for High School Programs</b>			<b>9,811,649</b>	<b>10,145,506</b>	<b>11,384,078</b>	<b>104.02</b>	<b>11,920,622</b>	<b>100.15</b>
<b>High School Co-curricular</b>								
1132	00112	NONCERTIFICATED SALARIE	100,310	103,947	106,026	3.00	108,159	3.00
1132	00113	ADMINISTRATIVE SALARIES	0	190,356	196,612	2.00	203,112	2.00
1132	00116	SUPERVISORY SALARIES	189,606	0	0	0.00	0	0.00
1132	00133	COCURRICULAR STIPENDS	713,013	703,326	700,000		725,000	
1132	00136	EXTENDED CONTRACTS	2,825	513	2,000		2,000	
1132	00210	PERS	92,536	54,640	92,660		87,021	
1132	00220	SOCIAL SECURITY	76,630	75,890	76,855		77,516	
1132	00231	WORKER'S COMP INSURAN	2,783	2,810	2,713		2,737	
1132	00240	HEALTH INSURANCE-ADMIN	0	48,101	44,100		42,000	
1132	00241	HEALTH INSURANCE-CERT	46,883	0	0		0	
1132	00242	HEALTH INSURANCE-CLASS	38,457	40,501	49,500		51,012	
1132	00290	ADMINISTRATIVE DUES	0	1,190	0		0	
1132	00322	REPAIRS/MAINT SERVICES	11,521	21,990	12,000		11,500	
1132	00324	RENTALS	5,436	5,550	4,500		4,500	
1132	00329	LAUNDRY SERVICE	0	0	1,000		1,000	
1132	00342	TRAVEL OUT OF DISTRICT	2,923	1,042	1,150		650	
1132	00389	NON INSTRUCT PROF/TECH	60,250	61,227	64,490		64,490	



Functl	Object	Description					Proposed,	17-18
			Actual	Actual	Budgeted	16-17	Approved	
			2014-15	2015-16	2016-17	FTE	2017-18	FTE
1132	00410	CONSUMABLE SUPPLIES	32,773	27,405	16,900		15,800	
1132	00460	NON CONSUMABLE SUPPLIE	11,762	9,458	26,560		27,260	
1132	00470	COMPUTER SOFTWARE	2,378	1,330	1,650		1,500	
1132	00480	NON CONSUMABLE TECHN	189	1,896	0		0	
1132	00640	DUES AND FEES	31,769	27,231	26,850		26,850	
<b>Sub-Totals for High School Co-curricular</b>			<b>1,422,044</b>	<b>1,378,403</b>	<b>1,425,566</b>	<b>5.00</b>	<b>1,452,107</b>	<b>5.00</b>
<b>High School Co-curricular Music</b>								
1136	00133	COCURRICULAR STIPENDS	40,786	41,182	40,000		40,000	
1136	00210	PERS	5,954	4,253	3,660		2,400	
1136	00220	SOCIAL SECURITY	3,107	3,137	3,060		3,060	
1136	00231	WORKER'S COMP INSURAN	109	111	108		108	
1136	00329	LAUNDRY SERVICE	205	499	440		440	
1136	00389	NON INSTRUCT PROF/TECH	2,250	-250	0		0	
1136	00410	CONSUMABLE SUPPLIES	758	1,446	800		1,000	
1136	00420	TEXTBOOKS	4,877	5,855	6,100		6,100	
1136	00460	NON CONSUMABLE SUPPLIE	0	0	1,000		1,000	
1136	00470	COMPUTER SOFTWARE	0	0	200		400	
<b>Sub-Totals for High School Co-curricular Music</b>			<b>58,046</b>	<b>56,233</b>	<b>55,368</b>		<b>54,508</b>	
<b>Sub-Totals for 113X High School Programs</b>			<b>11,291,739</b>	<b>11,580,142</b>	<b>12,865,012</b>	<b>109.02</b>	<b>13,427,237</b>	<b>105.15</b>
<b>Regular District-Wide Programs</b>								
1199	00341	TRAVEL LOCAL IN DISTRICT	0	1,011	3,500		3,500	
<b>Sub-Totals for Regular District-Wide Programs</b>			<b>0</b>	<b>1,011</b>	<b>3,500</b>		<b>3,500</b>	
<b>Talented and Gifted Programs</b>								
1210	00111	CERTIFICATED SALARIES	176,266	207,589	243,034	3.50	222,596	3.00
1210	00121	CERTIF SALARIES TEMPOR/	1,544	2,780	10,000		10,000	
1210	00136	EXTENDED CONTRACTS	0	1,485	0		0	
1210	00210	PERS	27,356	24,523	27,697		37,379	
1210	00220	SOCIAL SECURITY	12,962	15,639	19,357		17,794	
1210	00231	WORKER'S COMP INSURAN	467	564	683		628	
1210	00241	HEALTH INSURANCE-CERT	63,589	62,902	68,250		60,012	
1210	00341	TRAVEL LOCAL IN DISTRICT	129	103	0		0	
1210	00410	CONSUMABLE SUPPLIES	4,811	379	2,750		3,200	
1210	00420	TEXTBOOKS	0	0	400		400	
1210	00440	PERIODICALS	0	0	200		200	
1210	00640	DUES AND FEES	0	100	400		400	
<b>Sub-Totals for Talented and Gifted Programs</b>			<b>287,124</b>	<b>316,064</b>	<b>372,771</b>	<b>3.50</b>	<b>352,609</b>	<b>3.00</b>
<b>More Restrictive Programs for Students with Disabilities</b>								
1220	00111	CERTIFICATED SALARIES	479,094	535,464	541,572	8.00	625,447	9.00
1220	00112	NONCERTIFICATED SALARIE	709,718	975,045	1,054,828	41.26	1,084,313	41.39
1220	00114	SPECIALIST SALARIES	221,130	216,786	225,665	3.15	234,782	3.15
1220	00121	CERTIF SALARIES TEMPOR/	50,596	33,287	24,000		24,000	
1220	00122	NONCERTIF SALARIES TEMI	67,105	87,547	60,000		60,000	
1220	00135	HOME TEACHERS	13,401	10,901	10,000		10,000	
1220	00136	EXTENDED CONTRACTS	14,316	33,800	20,000		20,000	
1220	00210	PERS	213,990	180,588	206,565		306,244	
1220	00220	SOCIAL SECURITY	116,794	141,692	148,109		157,478	
1220	00231	WORKER'S COMP INSURAN	4,532	5,743	5,632		6,001	
1220	00241	HEALTH INSURANCE-CERT	168,596	175,993	156,000		180,036	
1220	00242	HEALTH INSURANCE-CLASS	341,933	552,653	732,765		756,988	
1220	00322	REPAIRS/MAINT SERVICES	0	1,259	0		0	
1220	00341	TRAVEL LOCAL IN DISTRICT	5,065	3,859	2,800		2,800	
1220	00342	TRAVEL OUT OF DISTRICT	2,298	2,480	0		0	
1220	00371	TUITION DIST IN STATE	14,959	494,533	150,000		750,000	
1220	00373	TUITION PRIVATE SCHOOLS	895,151	585,327	1,000,000		750,000	
1220	00389	NON INSTRUCT PROF/TECH	144,998	171,770	105,200		100,000	
1220	00410	CONSUMABLE SUPPLIES	8,813	8,507	3,900		2,200	



Functi	Object	Description	Actual	Actual	Budgeted	16-17	Proposed, Approved & Adopted	17-18
			2014-15	2015-16	2016-17	FTE	2017-18	FTE
1220	00420	TEXTBOOKS	0	0	400		400	
1220	00460	NON CONSUMABLE SUPPLIE	1,685	0	3,300		3,300	
1220	00470	COMPUTER SOFTWARE	21,281	1,239	1,500		1,500	
1220	00480	NON CONSUMABLE TECHNC	7,374	3,466	61,000		41,000	
1220	00541	NEW EQUIPMENT	3,168	0	0		0	
1220	00640	DUES AND FEES	0	45,000	0		0	
<b>otals for More Restrictive Programs/Disabilities</b>			<b>3,505,997</b>	<b>4,266,939</b>	<b>4,513,236</b>	<b>52.41</b>	<b>5,116,489</b>	<b>53.54</b>

**More Restrictive Programs - Elementary Access**

1222	00111	CERTIFICATED SALARIES	111,032	112,668	116,824	2.00	122,651	2.00
1222	00112	NONCERTIFICATED SALARIE	144,260	270,013	214,913	8.56	318,308	12.19
1222	00121	CERTIF SALARIES TEMPOR/	2,830	2,756	10,000		10,000	
1222	00122	NONCERTIF SALARIES TEMI	26,009	12,997	10,000		10,000	
1222	00136	EXTENDED CONTRACTS	3,323	6,008	4,000		4,000	
1222	00210	PERS	36,065	36,659	36,914		65,976	
1222	00220	SOCIAL SECURITY	21,700	30,240	27,213		35,569	
1222	00231	WORKER'S COMP INSURANI	866	1,265	961		1,256	
1222	00241	HEALTH INSURANCE-CERT	28,956	29,775	39,000		40,008	
1222	00242	HEALTH INSURANCE-CLASS	77,548	143,902	154,605		207,238	
<b>Sub-Totals for Elementary Access</b>			<b>452,589</b>	<b>646,283</b>	<b>614,430</b>	<b>10.56</b>	<b>815,006</b>	<b>14.19</b>

**More Restrictive Programs - Transition Ed.**

1223	00111	CERTIFICATED SALARIES	59,391	63,410	66,582	1.00	69,854	1.00
1223	00112	NONCERTIFICATED SALARIE	140,783	118,261	103,897	3.75	179,692	6.44
1223	00121	CERTIF SALARIES TEMPOR/	1,801	1,391	4,000		4,000	
1223	00122	NONCERTIF SALARIES TEMI	1,237	169	6,000		6,000	
1223	00136	EXTENDED CONTRACTS	981	996	1,000		1,000	
1223	00210	PERS	31,114	17,630	16,729		36,395	
1223	00220	SOCIAL SECURITY	15,495	14,034	13,884		19,932	
1223	00231	WORKER'S COMP INSURANI	602	551	490		704	
1223	00241	HEALTH INSURANCE-CERT	15,462	16,552	19,500		20,004	
1223	00242	HEALTH INSURANCE-CLASS	71,913	56,427	61,875		109,464	
1223	00341	TRAVEL LOCAL IN DISTRICT	528	650	2,450		2,450	
1223	00351	TELEPHONE/CELL PHONE	608	146	0		0	
1223	00410	CONSUMABLE SUPPLIES	958	1,463	1,500		1,500	
<b>Sub-Totals for Transition Ed.</b>			<b>340,873</b>	<b>291,680</b>	<b>297,907</b>	<b>4.75</b>	<b>450,995</b>	<b>7.44</b>

**Less Restrictive Programs For Students with Disabilities**

1250	00111	CERTIFICATED SALARIES	928,766	1,030,037	1,114,334	16.60	1,082,702	15.75
1250	00112	NONCERTIFICATED SALARIE	756,109	734,047	695,966	27.88	915,209	35.44
1250	00121	CERTIF SALARIES TEMPOR/	62,230	64,523	65,000		65,000	
1250	00122	NONCERTIF SALARIES TEMI	33,191	38,290	50,000		50,000	
1250	00132	LEADERSHIP STIPEND	0	5,364	6,000		6,000	
1250	00136	EXTENDED CONTRACTS	35,640	36,914	35,000		35,000	
1250	00210	PERS	261,623	203,512	215,480		336,738	
1250	00220	SOCIAL SECURITY	134,187	142,456	150,423		161,001	
1250	00231	WORKER'S COMP INSURANI	5,290	5,617	5,309		5,816	
1250	00241	HEALTH INSURANCE-CERT	205,834	219,743	323,700		315,063	
1250	00242	HEALTH INSURANCE-CLASS	453,063	471,537	460,020		589,832	
1250	00341	TRAVEL LOCAL IN DISTRICT	3,244	3,384	1,500		1,500	
1250	00342	TRAVEL OUT-OF-DISTRICT	172	124	1,500		1,500	
1250	00371	TUITION DIST IN STATE	55	0	0		0	
1250	00389	NON INSTRUCT PROF/TECH	1,094	7,650	0		0	
1250	00410	CONSUMABLE SUPPLIES	17,770	12,768	5,500		5,500	
1250	00420	TEXTBOOKS	2,872	0	4,000		4,000	
1250	00460	NON CONSUMABLE SUPPLIE	534	0	4,000		4,000	
1250	00470	COMPUTER SOFTWARE	729	882	1,000		1,000	
1250	00480	NON CONSUMABLE TECHNC	7,842	10,957	22,000		16,000	
1250	00541	INITIAL/ADDL EQUIPMENT	0	0	1,000		0	
<b>otals for Less Restrictive Programs/Disabilities</b>			<b>2,910,245</b>	<b>2,987,805</b>	<b>3,161,732</b>	<b>44.48</b>	<b>3,595,861</b>	<b>51.19</b>

<b>ub-Totals for 122X &amp; 1250 Special Ed Programs</b>			<b>7,209,704</b>	<b>8,192,707</b>	<b>8,587,305</b>	<b>112.20</b>	<b>9,978,351</b>	<b>126.36</b>
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Functl Object	Description	Actual	Actual	Budgeted	16-17	Proposed, Approved	17-18
		2014-15	2015-16	2016-17	FTE	& Adopted 2017-18	FTE
<b>Alternative Learning Programs</b>							
1280 00111	CERTIFICATED SALARIES	0	36,813	115,279	2.00	163,479	2.83
1280 00135	HOME SCHOOL TEACHERS	20,840	10,852	20,000		20,000	
1280 00136	EXTENDED CONTRACTS	0	0	5,400		8,400	
1280 00210	PERS	1,763	2,684	13,030		24,905	
1280 00220	SOCIAL SECURITY	1,594	3,650	10,762		14,749	
1280 00231	WORKER'S COMP INSURAN	58	140	380		510	
1280 00241	HEALTH INSURANCE-CERT	0	1,954	39,000		56,611	
1280 00341	TRAVEL LOCAL IN DISTRICT	2,102	1,388	1,800		1,800	
1280 00371	TUITION DIST IN STATE	101,531	206,717	120,000		120,000	
1280 00373	TUITION PRIVATE SCHOOLS	126,621	11,713	100,000		100,000	
1280 00410	CONSUMABLE SUPPLIES	1,080	0	0		0	
1280 00420	TEXTBOOKS	16,621	3,462	2,000		50,000	
1280 00470	COMPUTER SOFTWARE	98,391	8,769	30,000		30,000	
1280 00480	NON CONSUMABLE TECHN	9,840	0	0		0	
<b>Sub-Totals for Alternative Learning Programs</b>		<b>380,441</b>	<b>288,142</b>	<b>457,651</b>	<b>2.00</b>	<b>590,454</b>	<b>2.83</b>
<b>Charter Schools</b>							
1288 00360	Charter School Payments	0	0	10,000		10,000	
<b>Sub-Totals for Charter Schools</b>		<b>0</b>	<b>0</b>	<b>10,000</b>		<b>10,000</b>	
<b>English Second Language Programs</b>							
1291 00111	CERTIFICATED SALARIES	135,962	141,699	148,086	2.00	193,737	3.00
1291 00112	NONCERTIFICATED SALARIE	0	4,801	6,518	0.25	6,650	0.25
1291 00121	CERTIF SALARIES TEMPOR/	600	754	0		0	
1291 00136	EXTENDED CONTRACTS	874	293	1,000		1,000	
1291 00210	PERS	21,556	16,963	17,864		32,684	
1291 00220	SOCIAL SECURITY	10,339	11,082	11,904		15,407	
1291 00231	WORKER'S COMP INSURAN	361	392	420		544	
1291 00241	HEALTH INSURANCE-CERT	28,836	32,533	39,000		60,012	
1291 00242	HEALTH INSURANCE-CLASS	0	189	4,125		4,251	
1291 00341	TRAVEL LOCAL IN DISTRICT	672	589	0		500	
1291 00389	NON INSTRUCT PROF/TECH	350	145	0		0	
1291 00410	CONSUMABLE SUPPLIES	1,502	755	0		500	
1291 00460	NON CONSUMABLE SUPPLIE	0	960	1,500		1,500	
<b>Sub-Totals for English 2nd Language Programs</b>		<b>201,052</b>	<b>211,155</b>	<b>230,417</b>	<b>2.25</b>	<b>316,785</b>	<b>3.25</b>
<b>Total Instruction</b>		<b>38,369,252</b>	<b>40,775,418</b>	<b>44,210,000</b>	<b>451.92</b>	<b>48,170,000</b>	<b>471.31</b>
<b>Student Safety Services</b>							
2115 00410	CONSUMABLE SUPPLIES	0	203	0		100,000	
<b>Sub-Totals for Student Safety Services</b>		<b>0</b>	<b>203</b>	<b>0</b>		<b>100,000</b>	
<b>Counseling Programs</b>							
2120 00111	CERTIFICATED SALARIES	903,777	812,844	906,150	14.25	955,476	14.25
2120 00112	NONCERTIFICATED SALARIE	266,103	288,052	301,439	9.50	298,181	9.50
2120 00121	CERTIF SALARIES TEMPOR/	19,879	0	1,000		1,000	
2120 00122	NONCERTIF SALARIES TEMI	83	0	4,000		4,000	
2120 00136	EXTENDED CONTRACTS	32,851	28,937	30,000		30,000	
2120 00210	PERS	192,591	131,015	145,292		205,223	
2120 00220	SOCIAL SECURITY	91,677	84,525	95,058		98,582	
2120 00231	WORKER'S COMP INSURAN	3,362	3,182	3,356		3,480	
2120 00241	HEALTH INSURANCE-CERT	268,884	215,715	277,875		285,057	
2120 00242	HEALTH INSURANCE-CLASS	132,137	157,955	156,750		161,538	
2120 00355	PRINTING	753	0	2,000		2,000	
2120 00389	NON INSTRUCT PROF/TECH	325	250	0		0	
2120 00410	CONSUMABLE SUPPLIES	1,854	1,838	2,425		2,550	
2120 00420	TEXTBOOKS	0	0	350		100	
2120 00460	NON CONSUMABLE SUPPLIE	0	270	550		550	
2120 00470	COMPUTER SOFTWARE	2,905	7,340	7,700		7,846	



Functl	Object	Description	Actual	Actual	Budgeted	16-17	Proposed, Approved	17-18
			2014-15	2015-16	2016-17	FTE	& Adopted 2017-18	FTE
2120	00640	DUES AND FEES	510	835	910		935	
<b>Sub-Totals for Counseling Programs</b>			<b>1,917,691</b>	<b>1,732,758</b>	<b>1,934,855</b>	<b>23.75</b>	<b>2,056,518</b>	<b>23.75</b>

**Nursing Services**

2134	00114	SUPERVISOR SALARIES	71,299	76,543	78,507	1.00	81,679	1.00
2134	00136	EXTENDED CONTRACTS	0	3,931	500		500	
2134	00210	PERS	10,438	7,363	7,229		11,201	
2134	00220	SOCIAL SECURITY	5,436	6,142	6,044		6,287	
2134	00231	WORKER'S COMP INSURANCE	187	212	213		221	
2134	00241	HEALTH INSURANCE-CERT	20,121	17,824	16,500		20,004	
2134	00341	TRAVEL LOCAL IN DISTRICT	1,421	1,840	600		600	
2134	00353	POSTAGE	0	0	400		400	
2134	00389	OTHER PROF. SERVICES	600	1,258	0		0	
2134	00410	CONSUMABLE SUPPLIES	3,572	4,249	2,675		3,150	
2134	00460	NONCONSUMABLE SUPPLIES	0	0	300		300	
<b>Sub-Totals for Nursing Services</b>			<b>113,074</b>	<b>119,362</b>	<b>112,968</b>	<b>1.00</b>	<b>124,342</b>	<b>1.00</b>

**Psychological Services**

2140	00111	CERTIFICATED SALARIES	215,575	271,885	275,544	4.00	282,991	4.00
2140	00136	EXTENDED CONTRACTS	1,020	3,267	2,000		2,000	
2140	00210	PERS	32,755	28,286	29,023		43,065	
2140	00220	SOCIAL SECURITY	16,263	20,800	21,231		21,803	
2140	00231	WORKER'S COMP INSURANCE	588	740	749		768	
2140	00241	HEALTH INSURANCE-CERT	40,665	54,874	78,000		80,014	
2140	00312	INSTR PROG IMPROV-TCHR	0	69	400		400	
2140	00341	TRAVEL LOCAL IN DISTRICT	976	458	500		500	
2140	00389	OTHER PROF. SERVICES	37,060	9,940	50,000		50,000	
2140	00410	CONSUMABLE SUPPLIES	1,851	13,168	4,000		4,000	
2140	00460	NON CONSUMABLE SUPPLIES	0	0	1,000		1,000	
2140	00470	COMPUTER SOFTWARE	239	0	650		650	
<b>Sub-Totals for Psychological Services</b>			<b>346,992</b>	<b>403,487</b>	<b>463,097</b>	<b>4.00</b>	<b>487,191</b>	<b>4.00</b>

**Speech and Hearing Services**

2150	00111	CERTIFICATED SALARIES	367,075	392,279	418,604	6.10	399,335	6.10
2150	00121	CERTIF SALARIES TEMPORAL	2,744	1,949	0		0	
2150	00136	EXTENDED CONTRACTS	4,019	9,062	10,000		10,000	
2150	00210	PERS	57,888	41,213	45,096		61,166	
2150	00220	SOCIAL SECURITY	27,875	30,130	32,788		31,314	
2150	00231	WORKER'S COMP INSURANCE	991	1,080	1,157		1,106	
2150	00241	HEALTH INSURANCE-CERT	97,532	114,080	118,950		122,024	
2150	00322	REPAIRS/MAINT SERVICES	1,088	476	200		200	
2150	00341	TRAVEL LOCAL IN DISTRICT	1,414	755	500		500	
2150	00389	NON INSTRUCT PROF/TECH	0	84	0		0	
2150	00410	CONSUMABLE SUPPLIES	1,237	1,134	1,000		1,000	
2150	00420	TEXTBOOKS	0	0	750		750	
2150	00460	NON CONSUMABLE SUPPLIES	0	1,350	450		450	
2150	00470	COMPUTER SOFTWARE	0	20	0		0	
<b>Sub-Totals for Speech and Hearing Services</b>			<b>561,663</b>	<b>593,612</b>	<b>629,495</b>	<b>6.10</b>	<b>627,845</b>	<b>6.10</b>

**Special Services Administration**

2190	00113	ADMINISTRATIVE SALARIES	118,089	122,325	124,772	1.00	127,267	1.00
2190	00112	NONCERTIFICATED SALARIES	45,062	48,482	48,111	1.00	49,070	1.00
2190	00136	EXTENDED CONTRACTS	1,256	2,032	1,000		1,000	
2190	00210	PERS	27,298	23,799	24,019		30,984	
2190	00220	SOCIAL SECURITY	12,454	12,998	13,303		13,567	
2190	00231	WORKER'S COMP INSURANCE	438	466	470		479	
2190	00240	HEALTH INSURANCE-ADMIN	17,882	19,110	22,050		21,000	
2190	00242	HEALTH INSURANCE-CLASS	16,369	16,679	16,500		17,004	
2190	00290	ADMINISTRATIVE DUES	595	595	1,000		1,000	
2190	00322	REPAIRS/MAINT SERVICES	108	429	0		0	
2190	00324	RENTALS	995	995	3,000		3,000	



Functl Object	Description	Actual	Actual	Budgeted	16-17	Proposed, Approved & Adopted	17-18
		2014-15	2015-16	2016-17	FTE	2017-18	FTE
2190 00341	TRAVEL LOCAL IN DISTRICT	1,287	1,406	1,000		1,000	
2190 00342	TRAVEL OUT OF DISTRICT	3,779	1,936	1,000		1,000	
2190 00353	POSTAGE	449	341	500		500	
2190 00389	OTHER PROF. SERVICES	19,591	2,802	0		0	
2190 00390	OTHER PROF/TECH NON INS	1,077	0	3,000		3,000	
2190 00410	CONSUMABLE SUPPLIES	2,023	2,747	5,000		5,000	
2190 00430	LIBRARY BOOKS	0	0	700		700	
2190 00440	PERIODICALS	95	640	0		0	
2190 00460	NON CONSUMABLE SUPPLIE	0	213	1,000		1,000	
2190 00470	COMPUTER SOFTWARE	7,714	365	0		0	
2190 00480	NON CONSUMABLE TECHN	915	0	600		600	
2190 00640	DUES AND FEES	0	25	1,100		1,100	
<b>Sub-Totals for Special Services Administration</b>		<b>277,476</b>	<b>258,385</b>	<b>288,125</b>	<b>2.00</b>	<b>278,271</b>	<b>2.00</b>

**Instructional Improvement Services**

2210 00116	SUPERVISORY SALARIES	68,022	94,073	96,965	1.00	98,904	1.00
2210 00113	ADMINISTRATIVE SALARIES	230,214	148,139	123,511	1.00	127,267	1.00
2210 00111	CERTIFICATED SALARIES	0	0	0	0.00	140,504	2.00
2210 00112	NONCERTIFICATED SALARIE	68,517	70,580	73,205	1.75	75,557	1.75
2210 00121	CERTIF SALARIES TEMPOR/	5,746	40,650	43,548		63,160	
2210 00122	NONCERTIF SALARIES TEMI	0	1,591	0		0	
2210 00131	CURRIC DEVELPMT WAGES	112,174	100,102	75,000		75,000	
2210 00136	EXTENDED CONTRACTS	71,425	70,266	135,839		144,801	
2210 00210	PERS	89,038	52,230	58,239		66,646	
2210 00220	SOCIAL SECURITY	42,066	40,148	41,927		56,083	
2210 00231	WORKER'S COMP INSURAN	1,496	1,453	1,450		1,823	
2210 00240	HEALTH INSURANCE-ADMIN	40,185	32,532	44,100		63,000	
2210 00241	HEALTH INSURANCE-CERT	0	0	0		40,008	
2210 00242	HEALTH INSURANCE-CLASS	32,770	39,926	28,875		17,873	
2210 00244	TUITION REIMBURSEMENT-(	229,939	182,373	220,000		220,000	
2210 00290	ADMINISTRATIVE DUES	1,190	1,190	1,300		1,300	
2210 00312	INSTR PROG IMPROV-TCHR	44,341	62,441	147,000		126,316	
2210 00322	REPAIRS/MAINT SERVICES	2,773	0	320		320	
2210 00341	TRAVEL LOCAL IN DISTRICT	2,540	5,113	11,380		3,880	
2210 00342	TRAVEL OUT OF DISTRICT	10,793	39,891	51,750		114,323	
2210 00353	POSTAGE	0	44			0	
2210 00389	NON INSTRUCT PROF/TECH	6,990	14,033	45,000		42,420	
2210 00390	OTHER PROF/TECH NON INS	0	0	2,000		2,000	
2210 00410	CONSUMABLE SUPPLIES	9,817	22,823	25,000		34,712	
2210 00420	TEXTBOOKS	0	7,810			0	
2210 00430	LIBRARY BOOKS	6,828	0	2,000		2,000	
2210 00440	PERIODICALS	16	113	500		500	
2210 00460	NON CONSUMABLE SUPPLIE	332	9,467	3,000		3,000	
2210 00470	COMPUTER SOFTWARE	17,846	13,067	1,152		0	
2210 00480	NON CONSUMABLE TECHN	337	2,443	1,049		21,551	
2210 00640	DUES AND FEES	270	278	1,500		1,500	
<b>b-Totals for Instructional Improvement Services</b>		<b>1,095,665</b>	<b>1,052,776</b>	<b>1,235,610</b>	<b>3.75</b>	<b>1,544,448</b>	<b>5.75</b>

**Media Services**

2220 00112	NONCERTIFICATED SALARIE	329,595	334,689	353,655	11.69	345,081	11.13
2220 00122	NONCERTIF SALARIES TEMI	5,475	14,273	5,800		5,800	
2220 00128	TEXTBOOK WORKERS	7,377	5,596	9,000		9,000	
2220 00136	EXTENDED CONTRACTS	778	1,620	0		0	
2220 00210	PERS	51,324	41,995	45,339		58,147	
2220 00220	SOCIAL SECURITY	25,699	26,616	28,184		27,530	
2220 00231	WORKER'S COMP INSURAN	1,072	1,116	997		973	
2220 00242	HEALTH INSURANCE-CLASS	176,441	196,133	192,947		189,173	
2220 00322	REPAIRS/MAINT SERVICES	7,590	7,990	15,490		15,540	
2220 00410	CONSUMABLE SUPPLIES	11,566	6,118	6,875		5,325	
2220 00420	TEXTBOOKS	0	171	7,200		5,800	
2220 00430	LIBRARY BOOKS	12,776	10,067	17,503		19,400	



Functl	Object	Description	Actual	Actual	Budgeted	16-17	Proposed, Approved	17-18
			2014-15	2015-16	2016-17	FTE	& Adopted 2017-18	FTE
2220	00440	PERIODICALS	3,991	3,661	3,871		4,310	
2220	00460	NON CONSUMABLE SUPPLIE	1,468	36	2,150		2,650	
2220	00470	COMPUTER SOFTWARE	26,790	27,870	26,150		28,500	
<b>Sub-Totals for Media Services</b>			<b>662,660</b>	<b>677,951</b>	<b>715,161</b>	<b>11.69</b>	<b>717,229</b>	<b>11.13</b>

#### Media Specialists

2221	00111	CERTIFICATED SALARIES	59,391	63,410	66,582	1.00	69,854	1.00
2221	00121	CERTIF SALARIES TEMPOR/	0	0	2,000		2,000	
2221	00132	LEADERSHIP STIPEND	2,629	2,682	3,000		3,000	
2221	00136	EXTENDED CONTRACTS	5,687	5,976	3,000		3,000	
2221	00210	PERS	9,912	6,594	6,824		10,043	
2221	00220	SOCIAL SECURITY	5,180	5,513	5,706		5,956	
2221	00231	WORKER'S COMP INSURAN	180	193	202		211	
2221	00241	HEALTH INSURANCE-CERT	16,819	17,908	19,500		20,004	
<b>Sub-Totals for Media Specialists</b>			<b>99,798</b>	<b>102,276</b>	<b>106,814</b>	<b>1.00</b>	<b>114,068</b>	<b>1.00</b>

#### Student Assessment Services

2230	00121	CERTIF SALARIES TEMPOR/	0	10,227	5,000		5,000	
2230	00136	EXTENDED CONTRACTS	4,147	11,784	5,000		5,000	
2230	00210	PERS	350	-1,592	915		600	
2230	00220	SOCIAL SECURITY	315	1,673	765		765	
2230	00231	WORKER'S COMP INSURAN	13	67	27		27	
2230	00389	NON INSTRUCT PROF/TECH	2,021	2,163	6,000		6,000	
2230	00410	CONSUMABLE SUPPLIES	14,936	1,027	3,750		3,750	
2230	00460	NON CONSUMABLE SUPPLIE	336	0	0		0	
2230	00640	DUES AND FEES	0	0	250		250	
<b>Sub-Totals for Student Assessment Services</b>			<b>22,118</b>	<b>25,349</b>	<b>21,707</b>		<b>21,392</b>	

#### Instructional Staff Development

2240	00121	CERTIF SALARIES TEMPOR/	0	0	3,000		3,000	
2240	00210	PERS	0	0	262		180	
2240	00220	SOCIAL SECURITY	0	0	230		230	
2240	00231	WORKER'S COMP INSURAN	0	0	8		8	
2240	00312	INSTR PROG IMPROV-TCHR	0	0	10,955		0	
2240	00342	TRAVEL OUT OF DISTRICT	0	0	4,000		0	
<b>Sub-Totals for Instructional Staff Development</b>			<b>0</b>	<b>0</b>	<b>18,455</b>		<b>3,418</b>	

#### Board of Education Services

2310	00381	AUDIT SERVICES	50,000	53,550	45,000		45,000	
2310	00382	LEGAL SERVICES	24,692	23,081	95,000		80,000	
2310	00388	ELECTIONS	4,346	0	20,000		20,000	
2310	00389	PROFESSIONAL/NON INSTR	27,361	8,750	45,000		45,000	
2310	00410	CONSUMABLE SUPPLIES	192	47	500		500	
2310	00460	NON CONSUMABLE SUPPLIE	0	899	0		0	
2310	00470	COMPUTER SOFTWARE	8,547	14,535	15,000		15,000	
2310	00640	DUES AND FEES	15,125	10,787	12,000		12,000	
<b>Sub-Totals for Board of Education Services</b>			<b>130,263</b>	<b>111,649</b>	<b>232,500</b>		<b>217,500</b>	

#### Executive Services

2321	00113	ADMINISTRATIVE SALARIES	161,502	255,358	290,578	2.00	308,122	2.00
2321	00112	NONCERTIFICATED SALARIE	96,920	100,381	102,004	1.88	104,041	1.88
2321	00122	NONCERTIF SALARIES TEMI	854	4,513	1,000		1,000	
2321	00136	EXTENDED CONTRACTS	9,358	11,434	5,000		5,000	
2321	00210	PERS	26,375	41,577	45,304		67,651	
2321	00220	SOCIAL SECURITY	20,773	25,549	30,492		31,989	
2321	00231	WORKER'S COMP INSURAN	711	985	1,076		1,129	
2321	00240	HEALTH INSURANCE-ADMIN	9,235	31,174	44,100		63,000	
2321	00242	HEALTH INSURANCE-CLASS	23,273	23,619	31,020		14,879	
2321	00290	ADMINISTRATIVE DUES	1,516	4,327	2,000		2,000	
2321	00319	OTHER INSTRUCT PRO/TEC	0	6,948	3,000		3,000	
2321	00341	TRAVEL LOCAL IN DISTRICT	5,000	6,855	3,500		7,500	



Functl Object	Description	Actual	Actual	Budgeted	16-17	Proposed, Approved & Adopted	17-18
		2014-15	2015-16	2016-17	FTE	2017-18	FTE
2321 00342	TRAVEL OUT OF DISTRICT	1,448	1,597	1,250		1,250	
2321 00353	POSTAGE	0	0	1,000		1,000	
2321 00355	PRINTING AND BINDING	0	516	0		0	
2321 00389	NON INSTRUCT PROF/TECH	56,277	37,432	0		0	
2321 00410	CONSUMABLE SUPPLIES	5,626	4,802	10,000		6,000	
2321 00440	PERIODICALS	40	287	400		400	
2321 00460	NONCONSUMABLE SUPPLIE	914	0	0		0	
2321 00480	NON CONSUMABLE TECHN	0	996	50,000		50,000	
2321 00640	DUES AND FEES	2,485	1,341	5,000		5,000	
2321 00652	FIDELITY BOND INSURANCE	0	0	0		0	
<b>Sub-Totals for Executive Services</b>		<b>422,307</b>	<b>559,691</b>	<b>626,724</b>	<b>3.88</b>	<b>672,961</b>	<b>3.88</b>

**Principal Administrative Services**

2410 00113	ADMINISTRATIVE SALARIES	1,625,082	1,727,594	1,741,024	16.00	1,752,705	16.00
2410 00112	NONCERTIFICATED SALARIE	589,228	601,314	617,624	17.24	646,191	18.25
2410 00121	CERTIF SALARIES TEMPOR/	343	0	0		0	
2410 00122	NONCERTIF SALARIES TEMI	1,940	7,105	4,400		4,400	
2410 00136	EXTENDED CONTRACTS	113,381	119,873	64,000		64,000	
2410 00139	CHAPERONES	7,821	0	0		0	
2410 00210	PERS	354,283	267,676	274,151		403,873	
2410 00220	SOCIAL SECURITY	179,245	189,374	185,670		188,751	
2410 00231	WORKER'S COMP INSURAN	6,377	6,828	6,557		6,666	
2410 00233	UNEMPLOYMENT INSURANC	-139	-33	0		0	
2410 00240	HEALTH INSURANCE-ADMIN	324,580	352,116	352,800		336,000	
2410 00241	HEALTH INSURANCE-CERT	0	184	0		0	
2410 00242	HEALTH INSURANCE-CLASS	280,327	294,990	284,460		310,325	
2410 00290	ADMINISTRATIVE DUES	9,520	9,520	13,400		13,400	
2410 00322	REPAIRS/MAINT SERVICES	2,787	1,776	2,583		0	
2410 00324	RENTALS	2,351	4,534	3,500		3,500	
2410 00341	TRAVEL LOCAL IN DISTRICT	14,429	16,546	15,880		16,180	
2410 00342	TRAVEL OUT-OF-DISTRICT	0	12,245	0		0	
2410 00353	POSTAGE	13,165	13,080	20,074		17,750	
2410 00355	PRINTING & BINDING	2,856	1,167	4,000		4,000	
2410 00389	NON INSTRUCT PROF/TECH	-1,100	1,500	0		0	
2410 00410	CONSUMABLE SUPPLIES	45,338	26,077	48,330		43,102	
2410 00460	NON CONSUMABLE SUPPLIE	9,336	5,495	13,300		8,866	
2410 00470	COMPUTER SOFTWARE	798	500	0		0	
2410 00480	NON CONSUMABLE TECHN	4,276	2,408	0		5,262	
2410 00550	TECHNOLOGY EQUIPMENT	0	0	6,481		0	
2410 00640	DUES AND FEES	3,381	2,240	3,315		1,800	
<b>Sub-Totals for Principal Administrative Services</b>		<b>3,589,605</b>	<b>3,664,109</b>	<b>3,661,549</b>	<b>33.24</b>	<b>3,826,771</b>	<b>34.25</b>

**Business Services**

2520 00113	ADMINISTRATIVE SALARIES	118,088	122,325	124,772	1.00	127,267	1.00
2520 00112	NONCERTIFICATED SALARIE	326,902	352,000	352,909	6.70	363,330	6.75
2520 00136	EXTENDED CONTRACTS	29,604	21,490	20,000		20,000	
2520 00210	PERS	77,278	64,261	64,105		84,436	
2520 00220	SOCIAL SECURITY	35,611	37,017	38,073		39,061	
2520 00231	WORKER'S COMP INSURAN	1,345	1,412	1,344		1,378	
2520 00240	HEALTH INSURANCE-ADMIN	23,991	25,739	22,050		21,000	
2520 00242	HEALTH INSURANCE-CLASS	108,255	124,180	110,550		126,765	
2520 00322	REPAIRS/MAINT SERVICES	6,792	8,512	6,000		9,000	
2520 00324	RENTALS	8,159	6,751	11,500		11,500	
2520 00341	TRAVEL LOCAL IN DISTRICT	1,119	1,681	1,100		1,100	
2520 00342	TRAVEL OUT OF DISTRICT	0	1,333	1,500		1,500	
2520 00353	POSTAGE	12,442	8,105	9,000		9,000	
2520 00354	ADVERTISING	262	263	500		500	
2520 00389	NON INSTRUCT PROF/TECH	2,429	1,050	5,500		2,500	
2520 00410	CONSUMABLE SUPPLIES	-2,330	445	5,000		5,000	
2520 00440	PERIODICALS	16	74	150		150	
2520 00460	NON CONSUMABLE SUPPLIE	0	1,683	250		250	



Functl	Object	Description	Actual	Actual	Budgeted	16-17	Proposed, Approved	17-18
			2014-15	2015-16	2016-17	FTE	& Adopted 2017-18	FTE
2520	00480	NON CONSUMABLE TECHNC	0	361	0		0	
2520	00640	DUES AND FEES	1,122	17,389	1,500		1,500	
<b>Sub-Totals for Business Ser</b>			<b>751,085</b>	<b>796,071</b>	<b>775,803</b>	<b>7.70</b>	<b>825,237</b>	<b>7.75</b>

**Operation/Maint. of Plant**

2540	00325	ELECTRICITY	704,346	652,874	775,000		775,000	
2540	00326	HEATING FUEL	244,746	289,767	373,000		373,000	
2540	00327	WATER AND SEWAGE	576,187	500,681	635,000		635,000	
2540	00328	GARBAGE	68,920	83,557	90,000		90,000	
2540	00351	TELEPHONE/CELL PHONE	136,831	144,908	205,000		55,000	
2540	00389	NON INSTRUCT PROF/TECH	4,230	2,937	0		0	
2540	00391	SAFETY SERVICES	45,846	76,289	65,000		65,000	
2540	00393	ADA COMPLIANCE SERVICE	689	9,497	2,000		2,000	
2540	00394	ASBESTOS MONITORING S	4,839	8,366	7,000		7,000	
2540	00640	DUES AND FEES	2,055	2,785	7,000		7,000	
2540	00651	LIABILITY INSURANCE	125,988	126,119	120,000		140,000	
2540	00653	PROPERTY INSURANCE	205,418	204,330	260,000		240,000	
2540	00670	PROPERTY TAXES	23,682	24,041	12,000		12,000	
<b>Sub-Totals for Operation/Maint. of Plant</b>			<b>2,143,777</b>	<b>2,126,151</b>	<b>2,551,000</b>		<b>2,401,000</b>	

**Building Maintenance**

2542	00112	NONCERTIFICATED SALARIE	1,212,784	1,261,418	1,320,616	32.06	1,393,112	33.13
2542	00116	SUPERVISORY SALARIES	152,127	136,762	146,155	2.00	149,463	2.00
2542	00122	NONCERTIF SALARIES TEMI	116	0	50,000		50,000	
2542	00127	SUBS-CUSTODIAL	30,852	30,488	0		0	
2542	00136	EXTENDED CONTRACTS	50,334	49,675	47,700		47,700	
2542	00210	PERS	210,936	162,900	174,299		246,906	
2542	00220	SOCIAL SECURITY	109,914	112,561	119,687		125,484	
2542	00231	WORKER'S COMP INSURAN	29,191	29,887	54,639		32,409	
2542	00240	HEALTH INSURANCE-ADMIN	46,118	48,093	44,100		42,000	
2542	00242	HEALTH INSURANCE-CLASS	451,696	479,551	529,047		563,280	
2542	00318	NON-INST STAFF IMPROVEN	7,892	120	0		0	
2542	00322	REPAIRS/MAINT SERVICES	248,278	195,733	216,255		219,573	
2542	00324	RENTALS	64,250	112,301	150,000		150,000	
2542	00341	TRAVEL LOCAL IN DISTRICT	3,995	4,233	2,500		2,500	
2542	00342	TRAVEL OUT OF DISTRICT	436	1,304	1,000		1,000	
2542	00351	TELEPHONE/CELL PHONE	569	1,403	360		360	
2542	00383	ADA ARCHITECTURAL SVCS	0	1,685	0		0	
2542	00389	NON INSTRUCT PROF/TECH	25,126	9,050	0		0	
2542	00410	CONSUMABLE SUPPLIES	240,643	226,741	253,000		253,500	
2542	00460	NON CONSUMABLE SUPPLIE	13,909	193,071	15,033		5,500	
2542	00480	NON CONSUMABLE TECHNC	1,746	222	27,500		27,500	
2542	00640	DUES AND FEES	1,065	1,160	0		0	
<b>Sub-Totals for Building Maintenance</b>			<b>2,901,977</b>	<b>3,058,358</b>	<b>3,161,891</b>	<b>34.06</b>	<b>3,310,287</b>	<b>35.13</b>

**Grounds Maintenance**

2543	00112	NONCERTIFICATED SALARIE	83,534	85,099	88,726	2.00	90,514	2.00
2543	00122	NONCERTIF SALARIES TEMI	2,598	0	0		0	
2543	00136	EXTENDED CONTRACTS	117	288	500		500	
2543	00210	PERS	13,090	9,822	10,245		14,834	
2543	00220	SOCIAL SECURITY	6,596	6,545	6,826		6,962	
2543	00231	WORKER'S COMP INSURAN	1,742	1,778	2,051		1,945	
2543	00242	HEALTH INSURANCE-CLASS	46,831	49,347	33,000		34,008	
2543	00322	REPAIRS/MAINT SERVICES	95,551	69,903	64,000		64,000	
2543	00324	RENTALS	0	17,639	18,000		18,000	
2543	00389	NON INSTRUCT PROF/TECH	190	12,000	3,000		3,000	
2543	00390	OTHER PROF/TECH NON IN	0	0	100		100	
2543	00410	CONSUMABLE SUPPLIES	3,066	13,226	18,100		18,100	
2543	00460	NON CONSUMABLE SUPPLIE	4,912	681	0		0	
2543	00542	REPLACEMENT EQUIPMENT	0	0	2,000		2,000	
<b>Sub-Totals for Grounds Maintenance</b>			<b>258,227</b>	<b>266,328</b>	<b>246,548</b>	<b>2.00</b>	<b>253,963</b>	<b>2.00</b>



Functl Object	Description	Actual	Actual	Budgeted	16-17	Proposed, Approved & Adopted	17-18
		2014-15	2015-16	2016-17	FTE	2017-18	FTE
<b>District Wide Maintenance</b>							
2544	00322	REPAIRS/MAINT SERVICES	154,566	188,608	155,000		155,000
2544	00324	RENTALS	36,558	129,165	2,000		2,000
2544	00383	ARCHITECTS/ENGINEERS	13,794	6,800	0		0
2544	00389	NON INSTRUCT PROF/TECH	2,520	31,140	500		500
2544	00410	CONSUMABLE SUPPLIES	9,780	14,314	50,000		50,000
2544	00413	VEHICLE GAS OIL LUBE	13,538	1,369	15,000		15,000
2544	00414	TIRES TUBES	106	1,440	500		500
2544	00460	NON CONSUMABLE SUPPLIE	1,651	20,180	0		0
2544	00470	COMPUTER SOFTWARE	0	0	5,300		5,300
2544	00520	CAPITAL OUTLAY-BUILDING:	8,596	21,250	0		0
2544	00541	INITIAL/ADDL EQUIPMENT	9,163	3,268	0		0
2544	00542	REPLACEMENT EQUIPMENT	7,700	2,129	0		0
<b>Sub-Totals for District Wide Maintenance</b>			<b>257,972</b>	<b>419,863</b>	<b>228,300</b>		<b>228,300</b>
<b>Targeted Maintenance</b>							
2549	00322	REPAIRS/MAINT SERVICES	103,341	284,896	0		0
2549	00354	ADVERTISING	239	32,318	0		0
2549	00383	ARCHITECTS/ENGINEERS	82,600	51,678	50,000		50,000
2549	00389	NON INSTRUCT PROF/TECH	8,834	0	0		0
2549	00410	CONSUMABLE SUPPLIES	12,301	6,001	0		0
2549	00460	NON CONSUMABLE SUPPLIE	320	0	0		0
2549	00520	CAPITAL OUTLAY-BUILDING:	0	0	270,000		270,000
2549	00542	REPLACEMENT EQUIPMENT	242,572	0	30,000		30,000
2549	00640	DUES AND FEES	20,071	-16,328	0		0
<b>Sub-Totals for Targeted Maintenance</b>			<b>470,278</b>	<b>358,565</b>	<b>350,000</b>		<b>350,000</b>
<b>Student Transportation</b>							
2550	00136	EXTENDED CONTRACTS	0	0	1,000		0
2550	00210	PERS	0	0	120		0
2550	00220	SOCIAL SECURITY	0	0	77		0
2550	00231	WORKER'S COMP INSURAN:	0	0	3		0
2550	00331	REIMBURSABLE TRANSP	2,804,877	3,076,409	3,400,000		3,420,000
2550	00332	FIELD TRIPS	106,346	116,709	55,606		53,500
2550	00413	VEHICLE GAS OIL LUBE	85,621	1,688	100,000		11,000
<b>Sub-Totals for Student Transportation</b>			<b>2,996,844</b>	<b>3,194,806</b>	<b>3,556,806</b>		<b>3,484,500</b>
<b>Information Services</b>							
2630	00113	ADMINISTRATIVE SALARIES	92,129	95,064	96,965	1.00	95,900
2630	00210	PERS	15,330	13,157	13,420		13,129
2630	00220	SOCIAL SECURITY	6,976	7,212	7,418		7,336
2630	00231	WORKER'S COMP INSURAN:	242	251	262		259
2630	00240	HEALTH INSURANCE-ADMIN	23,498	24,024	22,050		21,000
2630	00342	TRAVEL-OUT OF DISTRICT	0	135	0		0
2630	00354	ADVERTISING	10,374	17,619	23,000		23,000
2630	00355	PRINTING & BINDING	0	0	3,000		3,000
2630	00389	NON INSTRUCT PROF/TECH	125	45,187	3,500		3,500
2630	00410	CONSUMABLE SUPPLIES	709	1,179	500		500
<b>Sub-Totals for Information Services</b>			<b>149,383</b>	<b>203,828</b>	<b>170,115</b>	<b>1.00</b>	<b>167,624</b>
<b>Personnel Services</b>							
2640	00113	ADMINISTRATIVE SALARIES	127,600	122,325	124,772	1.00	127,267
2640	00112	NONCERTIFICATED SALARIE	87,422	88,710	94,560	2.00	91,206
2640	00122	NONCERTIF SALARIES TEMF	597	2,754	0		0
2640	00136	EXTENDED CONTRACTS	4,141	2,587	10,000		10,000
2640	00210	PERS	33,780	23,608	26,836		37,292
2640	00220	SOCIAL SECURITY	16,746	16,252	17,544		17,478
2640	00231	WORKER'S COMP INSURAN:	607	602	619		617
2640	00240	HEALTH INSURANCE-ADMIN	27,086	25,451	22,050		42,000
2640	00242	HEALTH INSURANCE-CLASS	31,464	35,129	33,000		17,004



Functl	Object	Description	Actual	Actual	Budgeted	16-17	Proposed,	17-18
			2014-15	2015-16	2016-17	FTE	& Adopted 2017-18	FTE
2640	00245	CLASSIFIED INSERVICE	12,831	15,811	18,000		18,000	
2640	00290	ADMINISTRATIVE DUES	595	595	2,000		2,000	
2640	00322	REPAIRS/MAINT SERVICES	0	0	200		28,200	
2640	00341	TRAVEL LOCAL IN DISTRICT	1,916	3,682	1,640		3,640	
2640	00342	TRAVEL OUT OF DISTRICT	445	828	160		160	
2640	00353	POSTAGE	0	331	0		0	
2640	00354	ADVERTISING	2,130	8,934	3,000		3,000	
2640	00355	PRINTING & BINDING	389	0	1,000		1,000	
2640	00385	MANAGEMENT SERVICES	11,674	11,146	14,000		12,000	
2640	00389	NON INSTRUCT PROF/TECH	14,721	11,008	10,500		25,500	
2640	00392	BLOODBORNE PATHOG. TR	251	1,570	2,500		2,500	
2640	00410	CONSUMABLE SUPPLIES	7,408	8,141	6,000		6,000	
2640	00440	PERIODICALS	856	786	500		500	
2640	00460	NON CONSUMABLE SUPPLIE	0	95	500		500	
2640	00470	COMPUTER SOFTWARE	14,536	29,861	29,000		1,000	
2640	00480	NON CONSUMABLE TECHNC	337	414	0		0	
2640	00640	DUES AND FEES	1,002	224	1,000		1,000	
<b>Sub-Totals for Personnel Services</b>			<b>398,534</b>	<b>410,644</b>	<b>419,381</b>	<b>3.00</b>	<b>447,864</b>	<b>3.00</b>
<b>Technology &amp; Information Services</b>								
2661	00112	NONCERTIFICATED SALARIE	165,519	172,344	175,791	3.00	235,914	4.00
2661	00116	SUPERVISORY SALARIES	92,129	95,064	96,965	1.00	98,904	1.00
2661	00136	EXTENDED CONTRACTS	762	111	10,000		10,000	
2661	00210	PERS	40,784	31,664	33,196		54,927	
2661	00220	SOCIAL SECURITY	19,666	20,267	21,631		26,379	
2661	00231	WORKER'S COMP INSURAN	710	746	763		931	
2661	00240	HEALTH INSURANCE-ADMIN	21,986	23,677	22,050		21,000	
2661	00242	HEALTH INSURANCE-CLASS	52,330	57,946	49,500		68,016	
2661	00322	REPAIRS/MAINT SERVICES	4,150	2,831	27,000		27,000	
2661	00324	RENTALS	1,191	1,179	10,000		10,000	
2661	00341	TRAVEL LOCAL IN DISTRICT	9,673	6,189	3,500		3,500	
2661	00342	TRAVEL OUT OF DISTRICT	936	2,088	0		0	
2661	00351	TELEPHONE/CELL PHONE	0	102	0		0	
2661	00353	POSTAGE	78	37	0		0	
2661	00359	OTHER COMM. SERVICES	0	5,941	0		0	
2661	00386	DATA PROCESSING	43,969	31,924	70,000		70,000	
2661	00389	NON INSTRUCT PROF/TECH	12,317	16,292	15,000		15,000	
2661	00410	CONSUMABLE SUPPLIES	4,146	9,298	10,500		10,500	
2661	00430	LIBRARY BOOKS	0	0	400		400	
2661	00440	PERIODICALS	16	74	600		600	
2661	00460	NON CONSUMABLE SUPPLIE	5,158	16,217	15,200		15,200	
2661	00470	COMPUTER SOFTWARE	87,303	96,569	56,000		56,000	
2661	00480	NON CONSUMABLE TECHNC	78,269	109,097	65,000		65,000	
2661	00550	TECHNOLOGY EQUIPMENT	11,802	0	40,000		40,000	
<b>Sub-Totals for Tech. &amp; Information Services</b>			<b>652,894</b>	<b>699,657</b>	<b>723,096</b>	<b>4.00</b>	<b>829,271</b>	<b>5.00</b>
<b>Early Retiree Incentive Programs</b>								
2700	00116	RETIREMENT STIPEND	233,612	177,603	280,000		280,000	
2700	00240	HEALTH INSURANCE-ADMIN	106,731	71,189	120,000		120,000	
2700	00241	HEALTH INSURANCE-CERT	276,982	277,157	320,000		280,000	
2700	00242	HEALTH INSURANCE-CLASS	120,325	169,656	150,000		190,000	
<b>Sub-Totals for Early Retirees</b>			<b>737,650</b>	<b>695,605</b>	<b>870,000</b>		<b>870,000</b>	
<b>Total Supporting Services</b>			<b>20,958,133</b>	<b>21,531,284</b>	<b>23,070,000</b>	<b>142.17</b>	<b>23,960,000</b>	<b>146.74</b>
<b>Facilities Acquisition/Improvement</b>								
4110	00113	ADMINISTRATIVE SALARIES	0	0	1		1	
<b>Totals for Facilities Acquisition/Improvement</b>			<b>0</b>	<b>0</b>	<b>1</b>		<b>1</b>	
<b>Long-Term Debt Service</b>								
5110	00389	NON INSTRUCT PROF/TECH	11,067	0	0		0	



Functl Object	Description	Actual	Actual	Budgeted	16-17	Proposed, Approved & Adopted	17-18
		2014-15	2015-16	2016-17	FTE	2017-18	FTE
5110 00610	PRINCIPAL	3,118,752	1,040,234	1,050,000		1,550,000	
5110 00620	INTEREST	2,214,513	2,391,729	2,750,000		3,150,000	
<b>Totals for Long-Term Debt Service</b>		<b>5,344,332</b>	<b>3,431,963</b>	<b>3,800,000</b>		<b>4,700,000</b>	
<b>Interfund Transfers</b>							
5200 00720	Interfund Transfers	186,606	46,324	225,000		225,000	
<b>Totals for Interfund Transfers</b>		<b>186,606</b>	<b>46,324</b>	<b>225,000</b>		<b>225,000</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 Balan	7,088,549	10,766,122	7,045,000		8,445,000	
<b>Totals for Unapprop. Ending Fund Balance</b>		<b>7,088,549</b>	<b>10,766,122</b>	<b>7,045,000</b>		<b>8,445,000</b>	
<b>Total Requirements</b>		<b>71,946,872</b>	<b>76,551,111</b>	<b>80,350,001</b>	<b>594.09</b>	<b>87,500,001</b>	<b>618.05</b>

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

\*\*Unappropriated component of Planned Reserves - can not be spent.



# General Fund - Revenues and Expenditures Summary

Series	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budgeted	Budgeted	Proposed,	Budgeted
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17	FTE	Approved & 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	42,635,000			45,040,000	
2000 From Intermediate Sources	439,862	408,530	377,719	275,995	348,881	367,765	342,860	525,574	1,044,943	955,000			1,055,000	
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	27,000,000			27,765,000	
4000 From Federal Sources	169,928	152,377	136,830	3,554,609	1,490,621	35,202	34,390	34,241	38,716	0			30,000	
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	9,760,001			13,610,001	
<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>80,350,001</b>			<b>87,500,001</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	44,210,000	451.92		48,170,000	471.31
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	23,070,000	142.17		23,960,000	146.74
4000 Facilities Acquisition & Const.	0	0	0	0	0	0	0	0	0	0	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	3,800,000			4,700,000	
5200 Interfund Transactions	297,087	320,249	302,573	37,216	152,013	22,604	27,747	186,606	46,324	225,000			225,000	
6000 Contingency	0	0	0	0	0	0	0	0	0	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	7,045,000			8,445,000	
<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>80,350,001</b>	<b>594.09</b>		<b>87,500,001</b>	<b>618.05</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	36,435,702	594.09		37,903,590	618.05
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	18,878,009			21,345,031	
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	8,857,063			9,126,139	
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	2,260,921			2,949,906	
500 Capital Outlay	241,882	1,396,092	178,418	273,748	2,017,739	2,757,906	76,010	287,781	24,518	395,481			354,000	
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	4,252,825			5,151,335	
700 Interfund Transactions	297,087	320,249	302,573	37,216	152,013	22,604	27,747	186,606	46,324	225,000			225,000	
800 Planned Reserve	4,348,440	2,602,577	5,161,551	6,486,410	9,332,967	4,727,582	5,606,399	7,088,549	10,766,122	9,045,000			10,445,000	
<b>Total Expenditures</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>80,350,001</b>	<b>594.09</b>		<b>87,500,001</b>	<b>618.05</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>71,305,001</b>			<b>77,055,001</b>	

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



## General Fund - Salary Range Summary

Funcn	Object	Description	Regular Contract Days	Annual Salary Range 2017-18	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	16-17 FTE	Proposed, Approved & Adopted 2017-18	17-18 FTE
<b>Instructional Salaries:</b>										
<b>Elementary Programs (Formerly Functions 1111 and 1112 - K-6 to 2011-12, K-5 thereafter)</b>										
1111	00111	LICENSED SALARIES	191	Note 1	6,644,634	7,584,236	7,995,571	122.57	8,453,794	127.96
1111	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185 to 195	Note 1	586,285	642,075	674,264	26.97	774,890	30.44
<b>Sub-Totals for Elementary Programs</b>					<b>7,230,919</b>	<b>8,226,311</b>	<b>8,669,835</b>	<b>149.54</b>	<b>9,228,684</b>	<b>158.40</b>
<b>Jr. High Programs (Grades 7 &amp; 8 to 2011-12, Grades 6 to 8 thereafter)</b>										
1121	00111	LICENSED SALARIES	191	Note 1	3,801,990	4,055,248	4,421,442	68.91	4,308,088	67.01
1121	00112	CLASSIFIED SALARIES (Secretary I, II & Educational Assistant)	185 to 195	Note 1	83,495	94,909	98,985	3.75	105,263	4.31
<b>Sub-Totals for Junior High Programs</b>					<b>3,885,485</b>	<b>4,150,157</b>	<b>4,520,427</b>	<b>72.66</b>	<b>4,413,351</b>	<b>71.32</b>
<b>Jr. High Co-curricular Programs</b>										
1122	00112	CLASSIFIED SALARIES (Secretary II)	185	Note 1	20,257	21,678	22,112	0.75	30,072	1.00
<b>Sub-Totals for Junior High Co-Curricular</b>					<b>20,257</b>	<b>21,678</b>	<b>22,112</b>	<b>0.75</b>	<b>30,072</b>	<b>1.00</b>
<b>High School Programs</b>										
1131	00111	LICENSED SALARIES	191	Note 1	5,907,018	6,353,754	6,951,627	102.27	6,935,937	98.59
1131	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185-195	Note 1	43,090	44,970	46,398	1.75	40,518	1.56
<b>Sub-Totals for High School Programs</b>					<b>5,950,108</b>	<b>6,398,724</b>	<b>6,998,025</b>	<b>104.02</b>	<b>6,976,455</b>	<b>100.15</b>
<b>High School Co-Curricular</b>										
1132	00113	ADMINISTRATOR SALAF	201	Note 1	189,606	190,356	196,612	2.00	203,112	2.00
1132	00112	CLASSIFIED SALARIES (Sec II & Athletic Trainer)	189-212	Note 1	100,310	103,947	106,026	3.00	108,159	3.00
<b>Sub-Totals for High School Co-Curricular</b>					<b>289,916</b>	<b>294,303</b>	<b>302,638</b>	<b>5.00</b>	<b>311,271</b>	<b>5.00</b>
<b>Talented &amp; Gifted Programs</b>										
1210	00111	LICENSED SALARIES	191	Note 1	176,266	207,589	243,034	3.50	222,596	3.00
<b>Sub-Totals for Talented &amp; Gifted Programs</b>					<b>176,266</b>	<b>207,589</b>	<b>243,034</b>	<b>3.50</b>	<b>222,596</b>	<b>3.00</b>

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

Note: Regular Contract Days are not net of furlough days, which were 3 days for regular staff and 4 days for administrators for all periods through 2014-15. 2015-16's and beyond actuals and budgets have zero furlough days. The wage or salary amounts for actual and budget are net of all furlough days for all periods through 2014-15.

Note 1: Negotiations with bargaining groups in progress at time of 2017-18 budget preparation and adoption. For budget development purposes, 2017-18 amounts based on 2016-17 Salary Schedules plus estimated 2% COLA plus step advancement as appropriate.



Functl Object Description	Regular Contract Days	Annual Salary Range	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	16-17 FTE	Proposed, Approved & Adopted 17-18	
							2017-18	2017-18
<b>Restrictive Programs for Students with Disabilities</b>								
1220 00111 LICENSED SALARIES	191	Note 1	479,094	535,464	541,572	8.00	625,447	9.00
1220 00112 CLASSIFIED SALARIES	185-192	Note 1	709,718	975,045	1,054,828	41.26	1,084,313	41.39
(Ed. Assistant, Special Ed. Assist., Sec II, & Lic. Prac. Nurse)								
1220 00114 SPECIALIST SALARIES	190-191	Note 1	221,130	216,786	225,665	3.15	234,782	3.15
<b>Sub-Totals for Restrictive Programs</b>			<b>1,409,942</b>	<b>1,727,295</b>	<b>1,822,065</b>	<b>52.41</b>	<b>1,944,542</b>	<b>53.54</b>
<b>Restrictive Programs - Elementary ACCESS</b>								
1222 00111 LICENSED SALARIES	191	Note 1	111,032	112,668	116,824	2.00	122,651	2.00
1222 00112 CLASSIFIED SALARIES	185-192	Note 1	144,260	270,013	214,913	8.56	318,308	12.19
(Special Ed. Assistant)								
<b>Is for Restrictive Programs - Elementary ACCESS</b>			<b>255,292</b>	<b>382,681</b>	<b>331,737</b>	<b>10.56</b>	<b>440,959</b>	<b>14.19</b>
<b>Restrictive Programs - Transition Ed.</b>								
1223 00111 LICENSED SALARIES	191	Note 1	59,391	63,410	66,582	1.00	69,854	1.00
1223 00112 CLASSIFIED SALARIES	185-192	Note 1	140,783	118,261	103,897	3.75	179,692	6.44
(Special Ed. Assistant, Transition Specialist)								
<b>b-Totals for Restrictive Programs - Transition Ed.</b>			<b>200,174</b>	<b>181,671</b>	<b>170,479</b>	<b>4.75</b>	<b>249,546</b>	<b>7.44</b>
<b>Less Restrictive Programs for Students with Disabilities</b>								
1250 00111 LICENSED SALARIES	191	Note 1	928,766	1,030,037	1,114,334	16.60	1,082,702	15.75
1250 00112 CLASSIFIED SALARIES	185-192	Note 1	756,109	734,047	695,966	27.88	915,209	35.44
(Educational Assist., Special Ed. Assist. & Secretary II)								
<b>Sub-Totals for Less Restrictive Programs</b>			<b>1,684,875</b>	<b>1,764,084</b>	<b>1,810,300</b>	<b>44.48</b>	<b>1,997,911</b>	<b>51.19</b>
<b>Alternative Learning Programs</b>								
1280 00111 LICENSED SALARIES	191	Note 1	0	36,813	115,279	2.00	163,479	2.83
<b>Sub-Totals for Alternative Learning Programs</b>			<b>0</b>	<b>36,813</b>	<b>115,279</b>	<b>2.00</b>	<b>163,479</b>	<b>2.83</b>
<b>English Second Language Programs</b>								
1291 00111 LICENSED SALARIES	191	Note 1	135,962	141,699	148,086	2.00	163,479	3.00
1291 00112 CLASSIFIED SALARIES	185	Note 1	0	4,801	6,518	0.25	6,518	0.25
(Educational Assistant & Special Ed. Assistant)								
<b>ib-Totals for English Second Language Programs</b>			<b>135,962</b>	<b>146,500</b>	<b>154,604</b>	<b>2.25</b>	<b>169,997</b>	<b>3.25</b>
<b>Total 1000 Instruction Salaries</b>			<b>21,239,196</b>	<b>23,537,806</b>	<b>25,160,535</b>	<b>451.92</b>	<b>26,148,863</b>	<b>471.31</b>
<b>Summary by Classification:</b>								
00111 LICENSED SALARIES		Note 1	18,244,153	20,084,105	21,714,351	328.85	22,148,027	330.14
00112 CLASSIFIED SALARIES		Note 1	2,584,307	3,009,746	3,023,907	117.92	3,562,942	136.02
00113 ADMINISTRATOR SALARIES		Note 1	189,606	190,356	196,612	2.00	203,112	2.00
00114 SPECIALIST SALARIES		Note 1	221,130	216,786	225,665	3.15	234,782	3.15
<b>Total 1000 Instruction Salaries</b>			<b>21,239,196</b>	<b>23,500,993</b>	<b>25,160,535</b>	<b>451.92</b>	<b>26,148,863</b>	<b>471.31</b>



Functl	Object	Description	Regular Contract Days	Annual Salary Range 2017-18		Actual 2014-15	Actual 2015-16	Budgeted 2016-17	16-17 FTE	Proposed, Approved	
										2017-18	2017-18
<b>Support Services Salaries:</b>											
<b>Counseling Programs</b>											
2120	00111	LICENSED SALARIES	191	Note 1	903,777	812,843	906,150	14.25	955,476	14.25	
2120	00112	CLASSIFIED SALARIES (Secretary II & HS Data Processor)	200-219	Note 1	266,103	288,052	301,439	9.50	298,181	9.50	
<b>Sub-Totals for Counseling Programs</b>					<b>1,169,880</b>	<b>1,100,895</b>	<b>1,207,589</b>	<b>23.75</b>	<b>1,253,657</b>	<b>23.75</b>	
<b>Nursing Services</b>											
2134	00114	SPECIALIST SALARIES	201	Note 1	71,299	76,543	78,507	1.00	81,679	1.00	
<b>Sub-Totals for Nursing Services</b>					<b>71,299</b>	<b>76,543</b>	<b>78,507</b>	<b>1.00</b>	<b>81,679</b>	<b>1.00</b>	
<b>Psychological Services</b>											
2140	00111	LICENSED SALARIES	191	Note 1	215,575	271,885	275,544	4.00	282,991	4.00	
<b>Sub-Totals for Psychological Services</b>					<b>215,575</b>	<b>271,885</b>	<b>275,544</b>	<b>4.00</b>	<b>282,991</b>	<b>4.00</b>	
<b>Speech and Hearing Services</b>											
2150	00111	LICENSED SALARIES	191	Note 1	367,075	392,279	418,604	6.10	399,335	6.10	
<b>Sub-Totals for Speech and Hearing Services</b>					<b>367,075</b>	<b>392,279</b>	<b>418,604</b>	<b>6.10</b>	<b>399,335</b>	<b>6.10</b>	
<b>Special Services Administration</b>											
2190	00113	ADMINISTRATOR SALAF	261	Note 1	118,089	122,325	124,772	1.00	127,267	1.00	
2190	00112	CLASSIFIED SALARIES (Secretary IV)	261	Note 1	45,062	48,482	48,111	1.00	49,070	1.00	
<b>Sub-Totals for Special Services Administration</b>					<b>163,151</b>	<b>170,807</b>	<b>172,883</b>	<b>2.00</b>	<b>176,337</b>	<b>2.00</b>	
<b>Instructional Improvement Services</b>											
2210	00116	SUPERVISOR SALARIES	261	Note 1	68,517	94,073	96,965	1.00	98,904	1.00	
2210	00113	ADMINISTRATOR SALAF	261	Note 1	230,214	148,139	123,511	1.00	127,267	1.00	
2210	00111	LICENSED SALARIES	191	Note 1	0	0	0	0.00	140,504	2.00	
2210	00112	CLASSIFIED SALARIES (Educational Assistant, Secretary II & Confidential)	210-261	Note 1	68,022	70,580	73,205	1.75	73,205	1.75	
<b>Sub-Totals for Instructional Improvement Services</b>					<b>298,236</b>	<b>312,792</b>	<b>293,681</b>	<b>3.75</b>	<b>439,880</b>	<b>5.75</b>	
<b>Media Services</b>											
2220	00112	CLASSIFIED SALARIES (Library Tech. Assistant, AV Tech. I & Printer)	192-238	Note 1	329,595	334,689	353,655	11.69	345,081	11.13	
<b>Sub-Totals for Media Services</b>					<b>329,595</b>	<b>334,689</b>	<b>353,655</b>	<b>11.69</b>	<b>345,081</b>	<b>11.13</b>	
<b>Media Specialists</b>											
2221	00111	LICENSED SALARIES	191	Note 1	59,391	63,410	66,582	1.00	69,854	1.00	
<b>Sub-Totals for Media Specialists</b>					<b>59,391</b>	<b>63,410</b>	<b>66,582</b>	<b>1.00</b>	<b>69,854</b>	<b>1.00</b>	
<b>Executive Services</b>											
2321	00113	SUPER./ASSIST SUPER.	261	N/A	161,502	255,358	290,578	2.00	308,122	2.00	
2321	00112	CLASSIFIED SALARIES (Secretary II & Executive)	261	Note 1	96,920	100,381	102,004	1.88	104,041	1.88	
<b>Sub-Totals for Executive Services</b>					<b>258,422</b>	<b>355,739</b>	<b>392,582</b>	<b>3.88</b>	<b>412,163</b>	<b>3.88</b>	



Func	Object	Description	Regular Contract Days	Annual Salary Range	Note	Actual	Actual	Budgeted	16-17	Proposed, Approved	17-18
						2014-15	2015-16	2016-17	FTE	2017-18	FTE
<b>Principal Administrative Services</b>											
2410	00112	CLASSIFIED SALARIES (Secretary I, II, III, IV, Support Svcs. Coord., & Data Processor)	184-261	Note 1		589,228	601,314	617,624	17.24	646,191	18.25
2410	00113	ADMINISTRATOR SALAF	261	Note 1		1,625,082	1,727,595	1,741,024	16.00	1,752,705	16.00
<b>Sub-Totals for Principal Administrative Services</b>						<b>2,214,310</b>	<b>2,328,909</b>	<b>2,358,648</b>	<b>33.24</b>	<b>2,398,896</b>	<b>34.25</b>
<b>Business Services</b>											
2520	00113	ADMINISTRATOR SALAF	261	Note 1		118,088	122,325	124,772	1.00	127,267	1.00
2520	00112	CLASSIFIED SALARIES (Bookkeeper III, Payroll Spec & Confidential)	261	Note 1		326,902	352,000	352,909	6.70	363,330	6.75
<b>Sub-Totals for Business Services</b>						<b>444,990</b>	<b>474,325</b>	<b>477,681</b>	<b>7.70</b>	<b>490,597</b>	<b>7.75</b>
<b>Building Maintenance</b>											
2542	00112	CLASSIFIED SALARIES (Custodian, Warehouseman, Engineer I, II, IV, & Maint. Worker)	261	Note 1		1,212,784	1,261,418	1,320,616	32.06	1,393,112	33.13
2542	00116	SUPERVISOR SALARIES	261	Note 1		152,127	136,762	146,155	2.00	149,463	2.00
<b>Sub-Totals for Building Maintenance</b>						<b>1,364,911</b>	<b>1,398,180</b>	<b>1,466,771</b>	<b>34.06</b>	<b>1,542,575</b>	<b>35.13</b>
<b>Grounds Maintenance</b>											
2543	00112	CLASSIFIED SALARIES (Groundskeeper I & II)	261	Note 1		83,534	85,099	88,726	2.00	90,514	2.00
<b>Sub-Totals for Grounds Maintenance</b>						<b>83,534</b>	<b>85,099</b>	<b>88,726</b>	<b>2.00</b>	<b>90,514</b>	<b>2.00</b>
<b>Information Services</b>											
2630	00113	ADMINISTRATOR SALAF	261	Note 1		92,129	95,064	96,965	1.00	95,900	1.00
<b>Sub-Totals for Information Services</b>						<b>92,129</b>	<b>95,064</b>	<b>96,965</b>	<b>1.00</b>	<b>95,900</b>	<b>1.00</b>
<b>Personnel Services</b>											
2640	00113	ADMINISTRATOR SALAF	261	Note 1		118,089	122,325	124,772	1.00	127,267	1.00
2640	00112	CLASSIFIED SALARIES (Secretary II & Confidential)	261	Note 1		87,422	88,710	94,560	2.00	91,206	2.00
<b>Sub-Totals for Personnel Services</b>						<b>205,511</b>	<b>211,035</b>	<b>219,332</b>	<b>3.00</b>	<b>218,473</b>	<b>3.00</b>
<b>Technology Services</b>											
2661	00112	CLASSIFIED SALARIES (Technology Tech II)	210-261	Note 1		165,519	172,344	175,791	3.00	235,914	4.00
2661	00116	SUPERVISOR SALARIES	261	Note 1		92,129	95,064	96,965	1.00	98,904	1.00
<b>Sub-Totals for Technology Services</b>						<b>257,648</b>	<b>267,408</b>	<b>272,756</b>	<b>4.00</b>	<b>334,818</b>	<b>5.00</b>
<b>Total 2000 Support Services Salaries</b>						<b>7,595,657</b>	<b>7,939,059</b>	<b>8,240,506</b>	<b>142.17</b>	<b>8,632,750</b>	<b>146.74</b>

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



Functi Object Description	Regular Contract Days	Annual Salary Range 2017-18	Actual	Actual	Budgeted	16-17	Proposed, Approved & Adopted	17-18
			2014-15	2015-16	2016-17	FTE	2017-18	FTE

**Total 2000 Support Services Salaries**

**2000 Function Summary by Classification:**

00111 LICENSED SALARIES			1,545,818	1,540,417	1,666,880	25.35	1,848,160	27.35
00112 CLASSIFIED SALARIES			3,271,091	3,403,069	3,528,640	88.82	3,689,845	91.39
00113 ADMINISTRATOR SALARIES			2,463,193	2,593,131	2,626,394	23.00	2,665,795	23.00
00114 SPECIALIST SALARIES			71,299	76,543	78,507	1.00	81,679	1.00
00116 SUPERVISOR SALARIES			312,773	325,899	340,085	4.00	347,271	4.00

**Total 2000 Support Services Salaries**

<b>7,664,174</b>	<b>7,939,059</b>	<b>8,240,506</b>	<b>142.17</b>	<b>8,632,750</b>	<b>146.74</b>
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**Total Regular Salaries**

<b>28,834,853</b>	<b>31,476,865</b>	<b>33,401,041</b>	<b>594.09</b>	<b>34,781,613</b>	<b>618.05</b>
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**Total 1000 and 2000 Summary by Classification:**

00111 LICENSED SALARIES			19,789,971	21,624,522	23,381,231	354.20	23,996,187	357.49
00112 CLASSIFIED SALARIES			5,855,398	6,412,815	6,552,547	206.74	7,252,787	227.41
00113 ADMINISTRATOR SALARIES			2,652,799	2,783,487	2,823,006	25.00	2,868,907	25.00
00116 SUPERVISOR SALARIES			312,773	325,899	340,085	4.00	347,271	4.00
00114 SPECIALIST SALARIES			292,429	293,329	304,172	4.15	316,461	4.15

**Total Regular Salaries**

<b>28,903,370</b>	<b>31,440,052</b>	<b>33,401,041</b>	<b>594.09</b>	<b>34,781,613</b>	<b>618.05</b>
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Note: Regular Contract Days are not net of furlough days, which were 3 days for regular staff and 4 days for administrators for all periods through 2014-15. 2015-16's and beyond actuals and budgets have zero furlough days. The wage or salary amounts for actual and budget are net of all furlough days for all periods through 2014-15.



## Community Contributions Fund - Revenues by Source

Object Series	Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	Prop., Appr. & Adopted 2017-18
<b>From Local Sources</b>						
01920	CONTRIBUTIONS/DONATIONS	22,303	56,760	4,817	70,000	70,000
01921	CONTRIB/DONATIONS-PTO/A	453,970	459,387	558,543	448,000	448,000
01922	CONTRIB/DONATN-FOUNDATION	1,600,000	1,600,000	815,000	2,000,000	2,000,000
<b>Sub-Total from Local Sources</b>		<b>2,076,273</b>	<b>2,116,147</b>	<b>1,378,360</b>	<b>2,518,000</b>	<b>2,518,000</b>
<b>From Other Sources</b>						
05400	BEGINNING FUND BALANCE	209,629	191,012	207,534	55,000	55,000
<b>Sub-Totals From Other Sources</b>		<b>209,629</b>	<b>191,012</b>	<b>207,534</b>	<b>55,000</b>	<b>55,000</b>
<b>Grand Totals</b>		<b>2,285,902</b>	<b>2,307,159</b>	<b>1,585,894</b>	<b>2,573,000</b>	<b>2,573,000</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 funds 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.

Prop. = Proposed, Appr. = Approved



## Community Contributions Fund - Expenditures

Function	Object Series Description	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	2016-17 FTE	Prop., Appr. & Adopted 2017-18	2017-18 FTE
<b>Elementary Programs</b>							
1111	100 SALARIES	539,099	301,630	600,000	12.00	600,000	12.00
1111	200 ASSOCIATED PAYROLL COSTS	278,914	164,521	335,000		335,000	
1111	300 PURCHASED SERVICES	0	10,569	23,000		23,000	
1111	400 MATERIALS AND SUPPLIES	198,088	205,436	35,000		35,000	
1111	500 CAPITAL OUTLAY	0	87,656	100,000		100,000	
<b>Sub-Totals for Elementary Programs</b>		<b>1,016,101</b>	<b>769,812</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	182,853	89,022	250,000	5.00	250,000	5.00
1121	200 ASSOCIATED PAYROLL COSTS	104,696	46,961	150,000		150,000	
1121	400 MATERIALS AND SUPPLIES	162,983	80,180	7,000		7,000	
1121	500 CAPITAL OUTLAY	4,489	0	25,000		25,000	
<b>Sub-Totals for Jr. High Programs</b>		<b>455,021</b>	<b>216,163</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	270,001	125,149	300,000	6.00	300,000	6.00
1131	200 ASSOCIATED PAYROLL COSTS	134,271	53,653	281,000		281,000	
1131	300 PURCHASED SERVICES	0	0	0		0	
1131	400 MATERIALS AND SUPPLIES	77,520	138,947	35,000		35,000	
1131	500 CAPITAL OUTLAY	0	0	65,000		65,000	
<b>Sub-Totals for High School Programs</b>		<b>481,792</b>	<b>317,749</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	12,450	1,400	0		0	
1132	500 CAPITAL OUTLAY	0	0	1,000		1,000	
<b>Sub-Totals for High School Cocurricular</b>		<b>12,450</b>	<b>1,400</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	1,005	0	1,000		1,000	
1250	500 CAPITAL OUTLAY	0	0	2,000		2,000	
<b>Sub-Totals for Less Restrictive Services</b>		<b>1,005</b>	<b>0</b>	<b>3,000</b>		<b>3,000</b>	
<b>Sub-Totals 1000 Instruction</b>		<b>1,966,369</b>	<b>1,305,124</b>	<b>2,220,000</b>	<b>23.00</b>	<b>2,220,000</b>	<b>23.00</b>



Function	Object Series	Description	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	2016-17 FTE	Prop., Appr. & Adopted 2017-18	2017-18 FTE
<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	0	375	6,000		6,000	
2210	400	MATERIALS AND SUPPLIES	0	2,376	1,000		1,000	
<b>Sub-Totals for Improvement of Instruction</b>			<b>0</b>	<b>2,751</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>0</b>
<b>Media Services*</b>								
2220	400	MATERIALS AND SUPPLIES	0	20,722	0		0	
2220	500	CAPITAL OUTLAY	0	0	45,000		45,000	
<b>Sub-Totals for Media Services</b>			<b>0</b>	<b>20,722</b>	<b>45,000</b>	<b>0</b>	<b>45,000</b>	<b>0</b>
<b>Principal Administrative Services*</b>								
2410	300	PURCHASED SERVICES	33,234	27,112	0		0	
2410	400	MATERIALS AND SUPPLIES	7,478	0	0		0	
2410	500	CAPITAL OUTLAY	0	0	20,000		20,000	
<b>Sub-Totals for Principal Administrative Services</b>			<b>40,712</b>	<b>27,112</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>0</b>
<b>Operation and Maintenance of Plant*</b>								
2540	300	PURCHASED SERVICES	0	0	30,000		30,000	
2540	400	MATERIALS AND SUPPLIES	2,381	0	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>2,381</b>	<b>0</b>	<b>80,000</b>	<b>0</b>	<b>80,000</b>	<b>0</b>
<b>Sub-Totals 2000 Supporting Services</b>			<b>43,093</b>	<b>50,585</b>	<b>165,000</b>	<b>0</b>	<b>165,000</b>	<b>0</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>0</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>0</b>
<b>Long-Term Debt Service</b>								
5110	600	OTHER OBJECTS	90,163	34,064	110,000		110,000	
<b>Sub-Totals for Long-Term Debt Service</b>			<b>90,163</b>	<b>34,064</b>	<b>110,000</b>	<b>0</b>	<b>110,000</b>	<b>0</b>
<b>Unappropriated Ending Fund Balance</b>								
7000	00820	RESERVE FOR NEXT YEAR	207,534	196,121	0		0	
<b>Sub-Totals 7000 Unappropriated Ending Fund Bal.</b>			<b>207,534</b>	<b>196,121</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Totals</b>			<b>2,307,159</b>	<b>1,585,894</b>	<b>2,573,000</b>	<b>23.00</b>	<b>2,573,000</b>	<b>23.00</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 2013-14	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	Prop., Appr. & Adopted 2017-18
<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	128,531	114,000	104,400	46,000	46,000
<b>Sub-Totals for Intermediate Sources</b>		<b>128,531</b>	<b>114,000</b>	<b>104,400</b>	<b>46,000</b>	<b>46,000</b>
<b>From State Sources</b>						
03209	OTHER GRANTS - SEE NOTE	12,138	7,932	0	180,000	1,180,000
<b>Sub-Totals From State Sources</b>		<b>12,138</b>	<b>7,932</b>	<b>0</b>	<b>180,000</b>	<b>1,180,000</b>
<b>From Federal Sources</b>						
04501	TITLE IA GRANTS	381,686	352,755	330,989	350,000	350,000
04508	IDEA GRANTS	854,668	949,577	1,026,738	1,281,000	1,281,000
04507	TITLE IIA GRANTS	114,807	106,620	101,445	190,000	190,000
045XX	OTHER GRANTS	1,500	0	0	0	0
<b>Sub-Totals From Federal Sources</b>		<b>1,352,661</b>	<b>1,408,952</b>	<b>1,459,172</b>	<b>1,821,000</b>	<b>1,821,000</b>
<b>From Other Sources</b>						
05200	INTERFUND TRANSFERS	17,980	53,913	45,810	0	0
<b>Sub-Totals From Other Sources</b>		<b>17,980</b>	<b>53,913</b>	<b>45,810</b>	<b>0</b>	<b>0</b>
<b>Grand Totals</b>		<b>1,511,310</b>	<b>1,584,797</b>	<b>1,609,382</b>	<b>2,051,000</b>	<b>3,051,000</b>

Note: The Proposed 2017-18 Budgeted Revenues includes an allocation from the state for the full funding of the high school completion/vocational education programs approved by voters in the 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 final amount to be allocated is subject to legislative action and is likely to be less than the amount budgeted. Spending will only be authorized to the extent of actual revenues.



## Grants Fund - Expenditures

Function	Object Series	Description	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	2016-17 FTE	Prop., Appr. & Adopted 2017-18	2017-18 FTE
<b>High School Programs</b>								
1130	100	SALARIES	0	0	0	-	500,000	6.00
1130	200	ASSOCIATED PAYROLL COSTS	0	0	0		260,000	
1130	300	PURCHASED SERVICES	0	0	0		100,000	
1130	400	MATERIALS AND SUPPLIES	0	0	0		90,000	
1130	500	CAPITAL OUTLAY	0	0	0		50,000	
<b>Sub-Totals for High School Programs</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>1,000,000</b>	<b>6.00</b>
<b>Special Programs</b>								
1200	100	SALARIES	464,378	468,594	715,000	17.10	515,000	12.10
1200	200	ASSOCIATED PAYROLL COSTS	304,352	310,282	385,000		305,000	
1200	300	PURCHASED SERVICES	3,664	5,492	66,000		66,000	
1200	400	MATERIALS AND SUPPLIES	11,905	12,535	45,000		45,000	
1200	500	CAPITAL OUTLAY	0	0	35,000		35,000	
1200	600	OTHER OBJECTS	14,575	0	4,000		4,000	
<b>Sub-Totals for Special Programs</b>			<b>798,874</b>	<b>796,903</b>	<b>1,250,000</b>	<b>17.10</b>	<b>970,000</b>	<b>12.10</b>
<b>Sub-Total 1000 Instruction</b>			<b>798,874</b>	<b>796,903</b>	<b>1,250,000</b>	<b>17.10</b>	<b>1,970,000</b>	<b>16.10</b>
<b>Student Support Services</b>								
2100	600	OTHER OBJECTS	26,480	30,654	0		0	
<b>Sub-Totals for Student Support Services</b>			<b>26,480</b>	<b>30,654</b>	<b>0</b>		<b>0</b>	
<b>Instructional Improvement Services</b>								
2210	100	SALARIES	44,052	15,208	170,000	0.50	170,000	0.50
2210	200	ASSOCIATED PAYROLL COSTS	12,013	1,922	36,000		36,000	
2210	300	PURCHASED SERVICES	72,554	81,274	44,000		44,000	
2210	600	OTHER OBJECTS	2,975	3,041	0		0	
<b>Sub-Totals for Instructional Improvement Services</b>			<b>131,594</b>	<b>101,445</b>	<b>250,000</b>	<b>0.50</b>	<b>250,000</b>	<b>0.50</b>
<b>Student Assessment Services</b>								
2230	100	SALARIES	0	0	8,000		8,000	
2230	200	ASSOCIATED PAYROLL COSTS	0	0	1,500		1,500	
2230	300	PURCHASED SERVICES	0	0	3,000		3,000	
<b>Sub-Totals for Student Assessment Services</b>			<b>0</b>	<b>0</b>	<b>12,500</b>		<b>12,500</b>	
<b>Special Services Administration</b>								
2190	100	SALARIES	362,395	405,313	250,000	4.50	450,000	9.50
2190	200	ASSOCIATED PAYROLL COSTS	183,820	188,280	120,000		200,000	
2190	300	PURCHASED SERVICES	0	4,237	25,000		25,000	
2190	400	MATERIALS AND SUPPLIES	0	0	16,000		16,000	
<b>Sub-Totals for Special Services Administration</b>			<b>546,215</b>	<b>597,830</b>	<b>411,000</b>	<b>4.50</b>	<b>691,000</b>	<b>9.50</b>
<b>Indirect Cost Charges</b>								
2601	600	OTHER OBJECTS	0	0	42,500		42,500	
<b>Sub-Totals for Indirect Cost Charges</b>			<b>0</b>	<b>0</b>	<b>42,500</b>		<b>42,500</b>	
<b>Sub-Totals 2000 Support Services</b>			<b>704,289</b>	<b>729,929</b>	<b>716,000</b>	<b>5.00</b>	<b>996,000</b>	<b>10.00</b>
<b>Long-Term Debt Service</b>								
5110	600	OTHER OBJECTS	81,634	82,550	85,000		85,000	
<b>Sub-Totals for Long-Term Debt Service</b>			<b>81,634</b>	<b>82,550</b>	<b>85,000</b>		<b>85,000</b>	
<b>Grand Totals</b>			<b>1,584,797</b>	<b>1,609,382</b>	<b>2,051,000</b>	<b>22.10</b>	<b>3,051,000</b>	<b>28.10</b>



## Grants Fund - Expenditures by Grant

Function	Object Series	Description	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	Prop., Appr.	
						2016-17 FTE	& Adopted 2017-18 FTE
<b>STATE BM 98 GRANT (Graduation, CET etc)</b>							
<b>High School Programs</b>							
1130	100	SALARIES	0	0	0	0.00	500,000 6.00
1130	200	ASSOCIATED PAYROLL COSTS	0	0	0		260,000
1130	300	PURCHASED SERVICES	0	0	0		100,000
1130	400	MATERIALS AND SUPPLIES	0	0	0		90,000
1130	500	CAPITAL OUTLAY	0	0	0		50,000
<b>Sub-Totals for High School Programs</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>1,000,000 6.00</b>
<b>IDEA GRANTS</b>							
<b>Special Services Direct Programs</b>							
1200	100	SALARIES	175,621	183,935	420,000	11.00	220,000 6.00
1200	200	ASSOCIATED PAYROLL COSTS	147,312	150,081	240,000		160,000
1200	300	PURCHASED SERVICES	1,230	2,829	50,000		50,000
1200	400	MATERIALS AND SUPPLIES	0	4,651	30,000		30,000
1200	500	CAPITAL OUTLAY	0	0	35,000		35,000
<b>Sub-Totals for Special Svcs. Direct Programs</b>			<b>324,163</b>	<b>341,496</b>	<b>775,000</b>	<b>11.00</b>	<b>495,000 6.00</b>
<b>Special Services Support Programs</b>							
2100	100	SALARIES	362,395	405,313	250,000	4.50	450,000 9.50
2100	200	ASSOCIATED PAYROLL COSTS	183,820	188,280	120,000		200,000
2100	300	PURCHASED SERVICES	0	4,237	25,000		25,000
2100	400	MATERIALS AND SUPPLIES	0	0	15,000		15,000
2100	600	OTHER OBJECTS	26,480	30,654	0		0
<b>Sub-Totals for Special Svcs. Support Programs</b>			<b>572,695</b>	<b>628,484</b>	<b>410,000</b>	<b>4.50</b>	<b>690,000 9.50</b>
<b>Indirect Cost Charges</b>							
2601	600	OTHER OBJECTS	0	0	30,000		30,000
<b>Sub-Totals for Indirect Cost Charges</b>			<b>0</b>	<b>0</b>	<b>30,000</b>		<b>30,000</b>
<b>Long-Term Debt Service</b>							
5110	600	OTHER OBJECTS	52,277	56,759	60,000		60,000
<b>Sub-Totals for Long-Term Debt Service</b>			<b>52,277</b>	<b>56,759</b>	<b>60,000</b>		<b>60,000</b>
<b>Sub-Totals for IDEA GRANT</b>			<b>949,135</b>	<b>1,026,739</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	189,845	177,869	195,000	4.50	195,000 4.50
1272	200	ASSOCIATED PAYROLL COSTS	122,152	127,196	100,000		100,000
1272	300	PURCHASED SERVICES	1,535	1,733	15,000		15,000
1272	400	MATERIALS AND SUPPLIES	11,905	7,884	15,000		15,000
1272	600	OTHER OBJECTS	9,906	0	0		0
<b>Sub-Totals for Learning Disabilities Services</b>			<b>335,343</b>	<b>314,682</b>	<b>325,000</b>	<b>4.50</b>	<b>325,000 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>
<b>Indirect Cost Charges</b>							
2601	600	OTHER OBJECTS	0	0	9,000		9,000
<b>Sub-Totals for Indirect Cost Charges</b>			<b>0</b>	<b>0</b>	<b>9,000</b>		<b>9,000</b>
<b>Long-Term Debt Service</b>							
5110	600	OTHER OBJECTS	17,412	16,307	15,000		15,000
<b>Sub-Totals for Long-Term Debt Service</b>			<b>17,412</b>	<b>16,307</b>	<b>15,000</b>		<b>15,000</b>
<b>Sub-Totals for TITLE IA GRANT</b>			<b>352,755</b>	<b>330,989</b>	<b>350,000</b>	<b>4.50</b>	<b>350,000 4.50</b>



Object Function Series Description	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	Prop., Appr.		
				2016-17 FTE	& Adopted 2017-18 FTE	
<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	25,512	15,208	125,000		125,000	
2210 200 ASSOCIATED PAYROLL COSTS	4,187	1,922	25,000		25,000	
2210 300 PURCHASED SERVICES	72,554	81,274	34,000		34,000	
2210 600 OTHER OBJECTS	2,975	3,041	0		0	
<b>Sub-Totals for Instructional Improvement Services</b>	<b>105,228</b>	<b>101,445</b>	<b>184,000</b>		<b>184,000</b>	
<b>Indirect Cost Charges</b>						
2601 600 OTHER OBJECTS	0	0	3,000		3,000	
<b>Sub-Totals for Indirect Cost Charges</b>	<b>0</b>	<b>0</b>	<b>3,000</b>		<b>3,000</b>	
<b>Long-Term Debt Service</b>						
5110 600 OTHER OBJECTS	1,392	0	3,000		3,000	
<b>Sub-Totals for Long-Term Debt Service</b>	<b>1,392</b>	<b>0</b>	<b>3,000</b>		<b>3,000</b>	
<b>Sub-Totals for Title II</b>	<b>106,620</b>	<b>101,445</b>	<b>190,000</b>	<b>0.00</b>	<b>190,000</b>	<b>0.00</b>
<b>OTHER GRANTS*</b>						
<b>Special Services Direct Programs</b>						
1200 100 SALARIES	98,912	106,790	100,000	1.60	100,000	1.60
1200 200 ASSOCIATED PAYROLL COSTS	34,888	33,005	45,000		45,000	
1200 300 PURCHASED SERVICES	899	930	1,000		1,000	
1200 600 OTHER OBJECTS	4,669	0	4,000		4,000	
<b>Sub-Totals for Special Services Direct Programs</b>	<b>139,368</b>	<b>140,725</b>	<b>150,000</b>	<b>1.60</b>	<b>150,000</b>	<b>1.60</b>
<b>Instructional Improvement Services</b>						
2210 100 SALARIES	18,540	0	40,000	0.50	40,000	0.50
2210 200 ASSOCIATED PAYROLL COSTS	7,826	0	10,000		10,000	
2210 300 PURCHASED SERVICES	0	0	10,000		10,000	
2210 400 MATERIALS AND SUPPLIES	0	0	0		0	
2210 500 CAPITAL OUTLAY	0	0	0		0	
<b>Sub-Totals for Instructional Improvement Services</b>	<b>26,366</b>	<b>0</b>	<b>60,000</b>	<b>0.50</b>	<b>60,000</b>	<b>0.50</b>
<b>Student Assessment Services</b>						
2230 100 SALARIES	0	0	8,000		8,000	
2230 200 ASSOCIATED PAYROLL COSTS	0	0	1,500		1,500	
2230 300 PURCHASED SERVICES	0	0	3,000		3,000	
<b>Sub-Totals for Student Assessment Services</b>	<b>0</b>	<b>0</b>	<b>12,500</b>		<b>12,500</b>	
<b>Indirect Cost Charges</b>						
2601 600 OTHER OBJECTS	0	0	500		500	
<b>Sub-Totals for Indirect Cost Charges</b>	<b>0</b>	<b>0</b>	<b>500</b>		<b>500</b>	
<b>Long-Term Debt Service</b>						
5110 600 OTHER OBJECTS	10,553	9,484	7,000		7,000	
<b>Sub-Totals for Long-Term Debt Service</b>	<b>10,553</b>	<b>9,484</b>	<b>7,000</b>		<b>7,000</b>	
<b>Sub-Totals for OTHER GRANTS</b>	<b>176,287</b>	<b>150,209</b>	<b>230,000</b>	<b>2.10</b>	<b>230,000</b>	<b>2.10</b>
<b>Grand Totals</b>	<b>1,584,797</b>	<b>1,609,382</b>	<b>2,051,000</b>	<b>22.10</b>	<b>3,051,000</b>	<b>22.10</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 2013-14	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	Prop., Appr. & Adopted 2017-18
<b>From Local Sources</b>						
01625	FOOD SALES TO PUPILS	1,132,639	1,166,027	1,236,913	1,210,000	1,260,000
01630	BANQUETS/CATERING	57,404	60,340	43,472	100,000	50,000
<b>Sub-Totals From Local Sources</b>		<b>1,190,043</b>	<b>1,226,367</b>	<b>1,280,385</b>	<b>1,310,000</b>	<b>1,310,000</b>
<b>From State Sources</b>						
03102	BASIC SCHL SUPPORT LUNCH	13,256	13,071	19,297	20,000	20,000
<b>Sub-Totals From State Sources</b>		<b>13,256</b>	<b>13,071</b>	<b>19,297</b>	<b>20,000</b>	<b>20,000</b>
<b>From Federal Sources</b>						
04505	NSLP PROG REIMBURSEMENTS	306,319	299,484	311,236	340,000	340,000
04910	COMMODITIES BY USDA	59,054	63,688	86,692	75,000	75,000
<b>Sub-Totals From Federal Sources</b>		<b>365,373</b>	<b>363,172</b>	<b>397,928</b>	<b>415,000</b>	<b>415,000</b>
<b>From Other Sources</b>						
05200	INTERFUND TRANSFERS	9,767	1,367	514	75,000	75,000
05400	BEGINNING FUND BALANCE	45,734	0	0	65,000	65,000
<b>Sub-Totals From Other Sources</b>		<b>55,501</b>	<b>1,367</b>	<b>514</b>	<b>140,000</b>	<b>140,000</b>
<b>Grand Totals</b>		<b>1,624,173</b>	<b>1,603,977</b>	<b>1,698,124</b>	<b>1,885,000</b>	<b>1,885,000</b>



## Food Services Fund - Expenditures

Function	Object Series	Description	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	Prop., Appr.	
						2016-17 FTE	& Adopted 2017-18 FTE
<b>Food Services</b>							
3100	100	SALARIES	478,494	494,905	520,000	9.45	540,000 9.45
3100	200	ASSOCIATED PAYROLL COSTS	236,565	242,351	250,000		270,000
3100	300	PURCHASED SERVICES	32,343	27,011	35,000		35,000
3100	400	MATERIALS AND SUPPLIES	780,970	822,131	905,000		915,000
3100	500	CAPITAL OUTLAY	0	5,100	10,000		10,000
3100	600	OTHER OBJECTS	5,195	5,170	5,000		5,000
<b>Sub-Totals for Food Services</b>			<b>1,533,567</b>	<b>1,596,668</b>	<b>1,725,000</b>	<b>9.45</b>	<b>1,775,000 9.45</b>
<b>Long-Term Debt Service</b>							
5110	600	OTHER OBJECTS	70,410	42,429	110,000		60,000
<b>Sub-Totals for Long-Term Debt Service</b>			<b>70,410</b>	<b>42,429</b>	<b>110,000</b>		<b>60,000</b>
<b>Unappropriated Ending Reserve</b>							
7000	820	RESERVE FOR NEXT YEAR	0	59,027	50,000		50,000
<b>Sub-Totals for Unappropriated Ending Reserve</b>			<b>0</b>	<b>59,027</b>	<b>50,000</b>		<b>50,000</b>
<b>Grand Totals</b>			<b>1,603,977</b>	<b>1,698,124</b>	<b>1,885,000</b>	<b>9.45</b>	<b>1,885,000 9.45</b>
<b>Salary Allocation:</b>							
		Contracted Positions*	456,542	474,446	283,000	9.45	283,000 9.45
		Substitutes & Extra Duty/Hourly	21,952	20,459	237,000		257,000
<b>Total Salaries</b>			<b>478,494</b>	<b>494,905</b>	<b>520,000</b>	<b>9.45</b>	<b>540,000 9.45</b>

\* 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 2013-14	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	Prop., Appr. & Adopted 2017-18
<b>From Local Sources</b>						
01801	COMMUNITY SCHOOL TUITION	1,118,664	1,093,187	1,135,812	1,371,000	1,371,000
01805	CHILD CARE	1,082,482	1,259,115	1,082,537	1,260,000	1,260,000
01810	POOL FEES	182,431	138,995	147,558	150,000	150,000
01815	DRIVERS ED PUPIL FEES (801)	64,878	75,710	90,624	90,000	90,000
01911	RENT FROM SCHOOL FACILITY (808)	100,303	119,608	85,018	110,000	110,000
01920	CONTRIBUTIONS/DONATIONS	900	0	0	0	0
01990	MISCELLANEOUS INCOME	9,449	1,339	0	10,000	10,000
<b>Sub-Totals From Local Sources</b>		<b>2,559,107</b>	<b>2,687,954</b>	<b>2,541,549</b>	<b>2,991,000</b>	<b>2,991,000</b>
<b>From Other Sources</b>						
05200	INTERFUND TRANSFERS	0	131,327	0	150,000	150,000
05400	BEGINNING FUND BALANCE	0	65,705	0	0	0
<b>Sub-Totals From Other Sources</b>		<b>0</b>	<b>197,032</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>
<b>Grand Totals</b>		<b>2,559,107</b>	<b>2,884,986</b>	<b>2,541,549</b>	<b>3,141,000</b>	<b>3,141,000</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 2014-15	Actual 2015-16	Budgeted 2016-17	2016-17 FTE	Prop., Appr. & Adopted 2017-18	2017-18 FTE
<b>Community School Programs</b>								
3200	100	SALARIES	614,723	592,073	690,000	3.75	690,000	4.00
3200	200	ASSOCIATED PAYROLL COSTS	148,773	114,077	150,000		150,000	
3200	300	PURCHASED SERVICES	270,840	262,971	350,000		350,000	
3200	400	MATERIALS AND SUPPLIES	276,123	266,176	345,000		345,000	
3200	500	CAPITAL OUTLAY	0	0	5,000		5,000	
3200	600	OTHER OBJECTS	6,836	7,125	10,000		10,000	
<b>Sub-Totals for Community School Programs</b>			<b>1,317,295</b>	<b>1,242,422</b>	<b>1,550,000</b>	<b>3.75</b>	<b>1,550,000</b>	<b>4.00</b>
<b>Swim Center Programs</b>								
3250	100	SALARIES	82,642	85,177	130,000	0.75	130,000	0.75
3250	200	ASSOCIATED PAYROLL COSTS	30,845	30,015	35,000		35,000	
3250	300	PURCHASED SERVICES	303,483	96,413	160,000		160,000	
3250	400	MATERIALS AND SUPPLIES	20,215	18,968	20,000		20,000	
3250	500	CAPITAL OUTLAY	0	0	25,000		25,000	
3250	600	OTHER OBJECTS	354	1,112	1,000		1,000	
<b>Sub-Totals for Swim Center Programs</b>			<b>437,539</b>	<b>231,685</b>	<b>371,000</b>	<b>0.75</b>	<b>371,000</b>	<b>0.75</b>
<b>Child Care Programs</b>								
3500	100	SALARIES	618,527	614,495	640,000	14.69	640,000	14.44
3500	200	ASSOCIATED PAYROLL COSTS	352,379	284,414	385,000		385,000	
3500	300	PURCHASED SERVICES	63,576	56,536	40,000		40,000	
3500	400	MATERIALS AND SUPPLIES	39,176	52,393	80,000		80,000	
3500	500	CAPITAL OUTLAY	0	0	5,000		5,000	
<b>Sub-Totals for Child Care Programs</b>			<b>1,073,658</b>	<b>1,007,838</b>	<b>1,150,000</b>	<b>14.69</b>	<b>1,150,000</b>	<b>14.44</b>
<b>Sub-Totals for Enterprise and Community Svcs.</b>			<b>2,828,492</b>	<b>2,481,945</b>	<b>3,071,000</b>	<b>19.19</b>	<b>3,071,000</b>	<b>19.19</b>
<b>Long-Term Debt Service</b>								
5110	600	OTHER OBJECTS	56,494	50,697	70,000		70,000	
<b>Sub-Totals for Long-Term Debt Service</b>			<b>56,494</b>	<b>50,697</b>	<b>70,000</b>		<b>70,000</b>	
<b>Unappropriated Ending Reserve</b>								
7000	820	RESERVE FOR NEXT YEAR	0	8,907	0		0	
<b>Sub-Totals for Unappropriated Ending Reserve</b>			<b>0</b>	<b>8,907</b>	<b>0</b>		<b>0</b>	
<b>Grand Totals</b>			<b>2,884,986</b>	<b>2,541,549</b>	<b>3,141,000</b>	<b>19.19</b>	<b>3,141,000</b>	<b>19.19</b>
<b>Salary Allocation:</b>								
		Contracted Positions: Community School	211,091	142,994	200,000	3.75	200,000	4.00
		Contracted Positions: Swim Center	22,895	25,254	25,000	0.75	25,000	0.75
		Contracted Positions: Child Care	517,443	484,199	420,000	14.69	420,000	14.44
		Extra Duty/Hourly	564,463	639,298	815,000		815,000	
<b>Total Salaries</b>			<b>1,315,892</b>	<b>1,291,745</b>	<b>1,460,000</b>	<b>19.19</b>	<b>1,460,000</b>	<b>19.19</b>



## Student Activity Funds - Revenues by Source

Object Series	Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	Prop., Appr. & Adopted 2017-18
<b>From Local Sources</b>						
01720	COCURRIC PARTICIPATION FEES	2,674,024	2,893,637	2,922,279	3,050,000	3,150,000
<b>Sub-Totals From Local Sources</b>		<b>2,674,024</b>	<b>2,893,637</b>	<b>2,922,279</b>	<b>3,050,000</b>	<b>3,150,000</b>
<b>From Other Sources</b>						
05400	BEGINNING FUND BALANCE	1,491,314	1,567,830	1,328,135	1,750,000	1,250,000
<b>Sub-Totals From Other Sources</b>		<b>1,491,314</b>	<b>1,567,830</b>	<b>1,328,135</b>	<b>1,750,000</b>	<b>1,250,000</b>
<b>Grand Totals</b>		<b>4,165,338</b>	<b>4,461,467</b>	<b>4,250,414</b>	<b>4,800,000</b>	<b>4,400,000</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 2014-15	Actual 2015-16	Budgeted 2016-17	2016-17 FTE	Prop., Appr. & Adopted 2017-18	2017-18 FTE
<b>1113 - Intermediate Elementary Co-curricular Programs</b>							
400	Materials and Supplies	121,046	133,549	175,000		175,000	
<b>1122 - Junior High Co-curricular Activities</b>							
400	Materials and Supplies	507,710	469,855	550,000		550,000	
<b>1132 - High School Co-curricular Activities</b>							
400	Materials and Supplies	2,504,576	2,634,063	2,525,000		2,625,000	
	<b>Total Instruction</b>	<b>3,133,332</b>	<b>3,237,467</b>	<b>3,250,000</b>		<b>3,350,000</b>	
800	Planned Reserve	1,328,135	1,012,947	1,550,000	-	1,050,000	-
	<b>Grand Totals</b>	<b>4,461,467</b>	<b>4,250,414</b>	<b>4,800,000</b>	<b>-</b>	<b>4,400,000</b>	<b>-</b>



## Debt Repayment Fund - Revenues by Source

Object Series	Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	Prop., Appr. & Adopted 2017-18	Amended 2017-18
<b>From Local Sources</b>							
01111	CURRENT YEARS	6,085,663	6,187,643	6,288,744	6,700,000	16,550,000	15,450,000
01112	PRIOR YEARS	200,673	160,670	135,245	165,000	135,000	135,000
01510	INTEREST ON INVESTMENTS	908	8,762	30,543	7,000	65,000	65,000
<b>Sub-Totals From Local Sources</b>		<b>6,287,244</b>	<b>6,357,075</b>	<b>6,454,532</b>	<b>6,872,000</b>	<b>16,750,000</b>	<b>15,650,000</b>
<b>From Other Sources</b>							
05400	BEGINNING FUND BALANCE	290,256	262,814	127,383	75,000	0	0
<b>Sub-Totals From Other Sources</b>		<b>290,256</b>	<b>262,814</b>	<b>127,383</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
<b>Grand Totals</b>		<b>6,577,500</b>	<b>6,619,889</b>	<b>6,581,915</b>	<b>6,947,000</b>	<b>16,750,000</b>	<b>15,650,000</b>

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

### Reconciliation of Levy to Current Year's Collections:

Levy Amount	6,400,000	6,500,000	6,600,000	7,050,000	17,375,000	16,250,000
Less Discounts or Amounts to be Collected in Future Years	-314,337	-312,357	-311,256	-350,000	-825,000	-800,000
<b>Current Year Collection</b>	<b>6,085,663</b>	<b>6,187,643</b>	<b>6,288,744</b>	<b>6,700,000</b>	<b>16,550,000</b>	<b>15,450,000</b>
Current Collection Rate	95.1%	95.2%	95.3%	95.0%	95.3%	95.1%
Overall Collection Rate as % of Current Levy	98.2%	97.7%	97.3%	97.4%	96.0%	95.9%
Tax Rate/\$1000 of Assessed Value	\$ 0.98	\$ 0.95	\$ 0.93	\$ 0.95	\$ 2.20	\$ 2.11

Note: 2017-18 Amended amounts are final based on actual August 2017 bond sale results, except the tax rate of \$2.11 is estimated. The final tax rate will not be available until the County Assessors verify levies in October 2017.



## Debt Repayment Fund - Expenditures

Function	Object Series	Description	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	Prop., Appr.		2017-18 FTE
						2016-17 FTE	& Adopted 2017-18	
<b>Long-Term Debt Service</b>								
5110	610	REDEMPTION OF PRINCIPAL	3,235,000	3,585,000	3,970,000		10,610,000	7,545,000
5110	620	REDEMPTION OF INTEREST	3,257,506	3,089,749	2,902,000		5,984,000	7,934,000
<b>Sub-Totals for Long-Term Debt Service</b>			<b>6,492,506</b>	<b>6,674,749</b>	<b>6,872,000</b>		<b>16,594,000</b>	<b>15,479,000</b>
<b>Unappropriated Ending Reserve</b>								
7000	820	RESERVE FOR NEXT YEAR	127,383	-92,834	75,000		156,000	171,000
<b>Sub-Totals for Unappropriated Ending Reserve</b>			<b>127,383</b>	<b>-92,834</b>	<b>75,000</b>		<b>156,000</b>	<b>171,000</b>
<b>Grand Totals</b>			<b>6,619,889</b>	<b>6,581,915</b>	<b>6,947,000</b>		<b>16,750,000</b>	<b>15,650,000</b>

Note: 2017-18 Amended 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, 2017

FISCAL YEAR	PRIOR AND FUTURE ISSUES			REFUNDING ISSUE OF 8/4/2005		
	PRINCIPAL	INTEREST	INTEREST RATES	PRINCIPAL	INTEREST	INTEREST RATES
	Due 6/15	Due 12/15 & 6/15		Due 6/1	Due 12/1 & 6/1	
2004 Refunding Issue (Paid in Full on June 15, 2010)						
Amounts Paid in:						
2009-10	1,465,000	34,428	2.35%	1,915,000	3,814,856	5.50%
2010-11	0	0		2,190,000	3,709,532	5.50%
2011-12	0	0		2,390,000	3,589,082	3.75%
2012-13	0	0		2,640,000	3,499,456	4.16%
2013-14	0	0		2,925,000	3,389,686	4.46%
2014-15	0	0		3,235,000	3,257,506	5.19%
2015-16	0	0		3,585,000	3,089,770	5.25%
2016-17	0	0		3,970,000	2,901,556	5.25%
Remaining Payments, Including Estimated New 2017 GO Debt:						
2017-18	6,235,000	3,290,768	2.10%	4,375,000	2,693,132	5.25%
2018-19	6,705,000	3,159,832	2.27%	4,830,000	2,463,444	5.25%
2019-20	7,205,000	3,007,628	2.47%	5,320,000	2,209,870	5.25%
2020-21	7,745,000	2,829,666	2.61%	5,840,000	1,930,568	4.98%
2021-22	5,615,000	2,627,520	2.77%	6,380,000	1,639,970	5.25%
2022-23	6,010,000	2,471,986	2.90%	6,970,000	1,305,018	5.25%
2023-24	6,430,000	2,297,696	3.04%	7,605,000	939,094	5.25%
2024-25	6,880,000	2,102,224	3.15%	8,275,000	539,832	5.25%
2025-26	10,310,000	1,885,504	3.27%	2,555,000	105,394	4.13%
Thereafter	123,865,000	149,694,407	varies	0	0	
	<u>\$ 187,000,000</u>	<u>\$ 173,367,231</u>		<u>\$ 52,150,000</u>	<u>\$ 13,826,322</u>	

The New 2017 GO Debt payment schedule is estimated based on January 2017 projection from Piper Jaffray. Actual amounts will be updated after the bonds are sold in August 2017.

The 2004 debt paid off in 2010 was a refunding of debt issued in 1990.

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

Original Issue Amount: \$85,000,000  
 (\$71,465,000 advance refunded in 2005)  
 Original Issue Date: June 1, 2001

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



NTS

**TOTAL REQUIREMENTS  
ALL GENERAL OBLIGATION  
BOND ISSUES**

<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICE</u>
3,380,000	3,849,284	7,229,284
2,190,000	3,709,532	5,899,532
2,390,000	3,589,082	5,979,082
2,640,000	3,499,456	6,139,456
2,925,000	3,389,686	6,314,686
3,235,000	3,257,506	6,492,506
3,585,000	3,089,770	6,674,770
3,970,000	2,901,556	6,871,556
10,610,000	5,983,900	16,593,900
11,535,000	5,623,276	17,158,276
12,525,000	5,217,498	17,742,498
13,585,000	4,760,234	18,345,234
11,995,000	4,267,490	16,262,490
12,980,000	3,777,004	16,757,004
14,035,000	3,236,790	17,271,790
15,155,000	2,642,056	17,797,056
12,865,000	1,990,898	14,855,898
<u>123,865,000</u>	<u>149,694,407</u>	<u>273,559,407</u>
<u>\$ 239,150,000</u>	<u>\$ 187,193,553</u>	<u>426,343,553</u>



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

Object Series	Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	Prop., Appr. & Adopted 2017-18
<b>From Local Sources</b>						
01510	INTEREST ON INVESTMENTS	6,692	11,758	10,874	5,000	1,900,000
01920	DONATIONS	528,523	135,578	5,750	450,000	150,000
01960	CONSTRUCTION EXCISE TAX	416,028	359,323	624,976	450,000	450,000
01990	MISCELLANEOUS	1,500,000	0	53,959	0	0
<b>Sub-Totals From Local Sources</b>		<b>2,451,243</b>	<b>506,659</b>	<b>695,559</b>	<b>905,000</b>	<b>2,500,000</b>
<b>Intermediate Sources</b>						
02199	SB 1149 ENERGY CONSERVATION	128,240	118,548	119,488	425,000	125,000
<b>Sub-Totals from Intermediate Sources</b>		<b>128,240</b>	<b>118,548</b>	<b>119,488</b>	<b>425,000</b>	<b>125,000</b>
<b>From Other Sources</b>						
05100	LONG-TERM DEBT PROCEEDS	0	6,233,791	0	1,750,000	187,000,000
05400	BEGINNING FUND BALANCE	1,181,864	1,558,853	1,414,791	1,500,001	1,500,002
<b>Sub-Totals from Other Sources</b>		<b>1,181,864</b>	<b>7,792,644</b>	<b>1,414,791</b>	<b>3,250,001</b>	<b>188,500,002</b>
<b>Grand Totals</b>		<b>3,761,347</b>	<b>8,417,851</b>	<b>2,229,838</b>	<b>4,580,001</b>	<b>191,125,002</b>



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

Function Series	Function Description	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	Prop., Appr.	
					2016-17 FTE	& Adopted 2017-18 FTE
1000	Instruction	0	173,131	50,000		50,000
2000	Support Services	0	0	50,000		50,000
4000	Facilities Acquisition & Cons	125,567	584,918	3,290,000	2.00	21,900,000 7.00
5100	Debt Service	6,877,493	504,190	705,000		1
5200	Transfers	0	0	1		1
6000	Contingency	0	0	250,000		2,000,000
7000	Unappropriated Ending	1,414,791	967,599	235,000		167,125,000
<b>Grand Totals</b>		<b>8,417,851</b>	<b>2,229,838</b>	<b>4,580,001</b>	<b>2.00</b>	<b>191,125,002 7.00</b>

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

Object Series	Object	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	Prop., Appr.	
					2016-17 FTE	& Adopted 2017-18 FTE
100	Salaries	26,613	148,264	200,000	2.00	600,000 7.00
200	Associated Payroll Costs	10,237	59,413	100,000		300,000
300	Purchased Services	35,723	325,865	515,000		6,000,000
400	Materials and Supplies	4,114	182,653	50,000		100,000
500	Capital Outlay	81,651	41,641	2,525,000		15,000,000
600	Other Objects	6,844,722	504,403	705,000		1
700	Transfers	0	0	1		1
800	Planned Reserve	1,414,791	967,599	485,000		169,125,000
<b>Grand Totals</b>		<b>8,417,851</b>	<b>2,229,838</b>	<b>4,580,001</b>	<b>2.00</b>	<b>191,125,002 7.00</b>



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

Object Series	Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	Prop., Appr. & Adopted 2017-18
<b>From Local Sources</b>						
01111	CURRENT YEARS	168,390	175,846	184,197	190,000	200,000
01112	PRIOR YEARS	4,974	4,125	3,558	5,000	5,000
01510	INTEREST ON INVESTMENTS	23	0	5	100	100
01750	CONCESSION SALES-SWIMMING	16,781	23,348	15,812	14,900	14,900
<b>Sub-Totals From Local Sources</b>		<b>190,168</b>	<b>203,319</b>	<b>203,572</b>	<b>210,000</b>	<b>220,000</b>
<b>From Other Sources</b>						
05400	BEGINNING FUND BALANCE	147,395	190,874	236,787	280,000	360,000
<b>Sub-Totals From Other Sources</b>		<b>147,395</b>	<b>190,874</b>	<b>236,787</b>	<b>280,000</b>	<b>360,000</b>
<b>Grand Totals</b>		<b>337,563</b>	<b>394,193</b>	<b>440,359</b>	<b>490,000</b>	<b>580,000</b>



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

Object Series	Object	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	2016-17 FTE	Prop., Appr. & Adopted 2017-18	2017-18 FTE
100	Salaries	75,526	76,310	83,000	2.00	83,000	2.00
200	Associated Payroll Costs	8,464	8,145	15,000		15,000	
<b>Sub-Totals for Personal Services</b>		<b>83,990</b>	<b>84,455</b>	<b>98,000</b>	<b>2.00</b>	<b>98,000</b>	<b>2.00</b>
300	Purchased Services	23,659	24,084	61,000		61,000	
400	Materials and Supplies	23,519	18,180	26,000		26,000	
600	Other Objects	26,238	26,189	30,000		30,000	
<b>Sub-Totals for Materials &amp; Services</b>		<b>73,416</b>	<b>68,453</b>	<b>117,000</b>		<b>117,000</b>	
500	Capital Outlay	0	0	25,000		125,000	
810	Contingency	0	0	50,000		50,000	
820	Planned Reserve	236,787	287,451	200,000		190,000	
<b>Grand Totals - Community Programs</b>		<b>394,193</b>	<b>440,359</b>	<b>490,000</b>	<b>2.00</b>	<b>580,000</b>	<b>2.00</b>

### Salary Allocation:

Contracted Positions	14,751	16,000	16,000	2.00	16,000	2.00
Extra Duty/Hourly	60,775	67,000	67,000		67,000	
<b>Total Salaries</b>	<b>75,526</b>	<b>83,000</b>	<b>83,000</b>	<b>2.00</b>	<b>83,000</b>	<b>2.00</b>

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



**RESOLUTION APPROVING THE BUDGET**

WHEREAS, the Lake Oswego School District Legal Budget Committee met and considered the 2017-18 fiscal year Lake Oswego School District (District) and Lake Grove Park (Park) budget appropriations as proposed by the Budget Officer in the amounts set forth below, and

WHEREAS, the budgets for the District and Park General Funds are based on levying the permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$17,375,000, and

WHEREAS, the Lake Oswego School District Legal Budget Committee has held public meetings on the proposed 2017-18 fiscal year budgets.

NOW THEREFORE, BE IT RESOLVED that the Legal Budget Committee of Lake Oswego School District hereby approves the budget for 2017-18 in a total sum of \$310,425,003 for the District and \$580,000 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 2017-18 to be \$45,840,000 for the District General Fund and \$209,000 for the Park General Fund, and

BE IT FURTHER RESOLVED that the Legal Budget Committee of Lake Oswego School District approves the District and Park permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand to be imposed on all taxable property determined by the County Assessor as of January 1, 2017 and approves taxes imposed for the District Debt Service Fund in the amount of \$17,375,000.

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 2017-18 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	\$1.39 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$17,375,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$17,375,000
<b>TOTAL RATE/TAXES</b>	<b>\$5.8607 per \$1000</b>	<b>\$.042 per \$1000</b>	<b>\$17,375,000</b>



BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2017, 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	\$48,170,000
2000	Support Services	23,960,000
4000	Facilities Acquisition Services	1
5100	Debt Service	4,700,000
5200	Interfund Transfers	225,000
6000	Contingency	<u>2,000,000</u>
	Total General Fund Appropriations	\$79,055,001
	Unappropriated Ending Fund Balance*	<u>8,445,000</u>
	Total General Fund Budget	<u>\$87,500,001</u>

**200 COMMUNITY CONTRIBUTIONS FUND**

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

**2XX GRANTS FUND**

1000	Instruction	\$1,970,000
2000	Support Services	996,000
5100	Debt Service	<u>85,000</u>
	Total Grants Fund Appropriations	<u>\$3,051,000</u>

**500 FOOD SERVICES FUND**

3000	Enterprise & Community Services	\$1,775,000
5100	Debt Service	<u>60,000</u>
	Total Food Services Fund Appropriations	\$1,835,000
	Unappropriated Ending Fund Balance*	<u>50,000</u>
	Total Food Services Fund Budget	<u>\$1,885,000</u>



Resolution Approving the Budget

Page 3

290 COMMUNITY SERVICES FUND

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

207 STUDENT ACTIVITY FUNDS

1000	Instruction	<u>\$3,350,000</u>
	Total Student Activity Funds Appropriations	\$3,350,000
	Unappropriated Ending Fund Balance*	<u>1,050,000</u>
	Total Student Activity Funds Budget	<u>\$4,400,000</u>

301 DEBT SERVICE FUND

5100	Debt Service	<u>\$16,594,000</u>
	Total Debt Service Fund Appropriations	\$16,594,000
	Unappropriated Ending Fund Balance*	<u>156,000</u>
	Total Debt Service Fund Budget	<u>\$16,750,000</u>

406 CAPITAL PROJECTS FUND

1000	Instruction	\$50,000
2000	Support Services	50,000
4000	Facilities Acquisition & Const.	21,900,000
5100	Debt Service	1
5200	Interfund Transfers	1
6000	Contingency	<u>2,000,000</u>
	Total Capital Projects Fund Appropriations	\$24,000,002
	Unappropriated Ending Fund Balance*	<u>167,125,000</u>
	Total Capital Projects Fund Budget	<u>\$191,125,002</u>



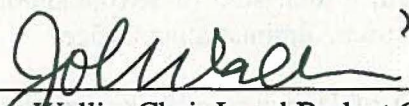
Resolution Approving the Budget

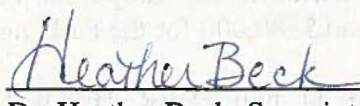
Page 4

LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$98,000
Materials & Services	117,000
Capital Outlay	125,000
Contingency	<u>50,000</u>
Total General Fund Appropriations	\$390,000
Unappropriated Ending Fund Balance*	<u>190,000</u>
Total Lake Grove Park General Fund Budget	<u>\$580,000</u>

  
\_\_\_\_\_  
John Wallin, Chair Legal Budget Committee  
Lake Oswego School District

  
\_\_\_\_\_  
Dr. Heather Beck, Superintendent  
Lake Oswego School District

Clackamas County, Oregon

Date: May 17, 2017



**RESOLUTION ADOPTING THE BUDGET**

WHEREAS, the Lake Oswego School District Legal Budget Committee met and approved the 2017-18 fiscal year Lake Oswego School District (District) and Lake Grove Park (Park) budget appropriations as proposed by the Budget Officer in the amounts set forth below, and

WHEREAS, the budgets for the District and Park General Funds are based on levying the permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$17,375,000, and

WHEREAS, the Lake Oswego School District Board of Directors held public hearings on the approved 2017-18 fiscal year Park budget and the 2017-18 fiscal year District Budget on June 5, 2017.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of Lake Oswego School District hereby adopts the budget for 2017-18 in a total sum of \$310,425,003 for the District and \$580,000 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 2017-18 to be \$45,840,000 for the District General Fund and \$209,000 for the Park General Fund, and

BE IT FURTHER RESOLVED that the Board of Directors of Lake Oswego School District certifies the District and Park permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand to be imposed on all taxable property determined by the County Assessor as of January 1, 2017 and approves taxes imposed for the District Debt Service Fund in the amount of \$17,375,000.

The following allocation and categorization subject to the limits of section 11b, Article XI of the Oregon Constitution make up the above aggregate amount of taxes approved for the 2016-17 fiscal year:

	<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	\$1.39 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$17,375,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$17,375,000
<b>TOTAL RATE/TAXES</b>	<b>\$5.8607 per \$1000</b>	<b>\$.042 per \$1000</b>	<b>\$17,375,000</b>



Resolution Adopting the Budget

Page 2

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2017, 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	\$48,170,000
2000	Support Services	23,960,000
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6000	Contingency	<u>2,000,000</u>
	Total General Fund Appropriations	\$79,055,001
	Unappropriated Ending Fund Balance*	<u>8,445,000</u>
	Total General Fund Budget	<u>\$87,500,001</u>

200 COMMUNITY CONTRIBUTIONS FUND

1000	Instruction	\$2,220,000
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	Total Food Services Fund Appropriations	\$1,835,000
	Unappropriated Ending Fund Balance*	<u>50,000</u>
	Total Food Services Fund Budget	<u>\$1,885,000</u>



Resolution Adopting the Budget

Page 3

290 COMMUNITY SERVICES FUND

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	Total Community Services Fund Appropriations	<u>\$3,141,000</u>

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	Total Capital Projects Fund Appropriations	\$24,000,002
	Unappropriated Ending Fund Balance*	<u>167,125,000</u>
	Total Capital Projects Fund Budget	<u>\$191,125,000</u>
		<u>2</u>



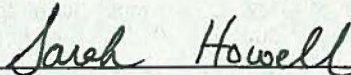
Resolution Adopting the Budget

Page 4

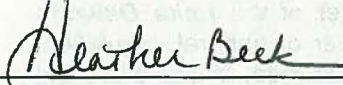
LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$98,000
Materials & Services	117,000
Capital Outlay	125,000
Contingency	<u>50,000</u>
Total General Fund Appropriations	\$390,000
Unappropriated Ending Fund Balance*	<u>190,000</u>
Total Lake Grove Park General Fund Budget	<u>\$580,000</u>

  
\_\_\_\_\_  
Sarah Howell, School Board Chair  
Lake Oswego School District

Clackamas County, Oregon

  
\_\_\_\_\_  
Dr. Heather Beck, Superintendent  
Lake Oswego School District

Date: June 19, 2017





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


**AFFIDAVIT OF PUBLICATION**

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

**Lake Oswego School District  
 Notice of Budget Committee Meeting  
 LOR93354**

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

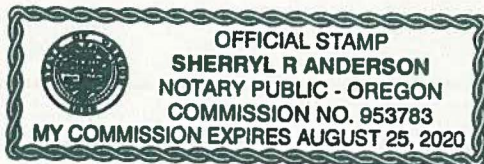
**1**  
 week in the following issue:  
**April 20, 2017**

  
 Kathy Snyder, Accounts Receivables Manager

Subscribed and sworn to before me this  
 April 20, 2017.

  
 NOTARY PUBLIC FOR OREGON

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



Size: 2 x 2.78"  
 Amount Due: \$65.89\*  
 \*Please remit to above address.

**NOTICE OF BUDGET COMMITTEE MEETING**  
 A public meeting of the Budget Committee of **Lake Oswego School District 7J**, Clackamas, Multnomah, and Washington Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2017 to June 30, 2018, will be held at the Administration Building, 2455 SW Country Club Road, Lake Oswego, Oregon. The meeting will take place on the **3rd of May, 2017, at 6:15 p.m.** The purpose of the meeting is to receive the budget message and document of the district and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained at the time of the meeting or thereafter at the Administration Building between the hours of 8:00 a.m. and 4:00 p.m. on regular work days. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. This notice is also available on or after April 20, 2017 at the district's website:  
[http://www.edline.net/pages/Lake\\_Oswego\\_School\\_District](http://www.edline.net/pages/Lake_Oswego_School_District)  
 Publish 04/20/2017. **LOR15893354**





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

**AFFIDAVIT OF PUBLICATION**

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

Lake Oswego School District  
 Notice of Budget Hearing  
 LOR99287

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

1 week in the following issue:  
 May 25, 2017

*Charlotte Allsop*

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this  
 May 25, 2017.

*[Signature]*

NOTARY PUBLIC FOR OREGON

Acct#134036  
 Attn: Cheryl Walsh  
 Lake Oswego Schools  
 PO Box 70  
 Lake Oswego OR 97034-2024

Size: 3 x 7.25"  
 Amount Due: \$257.73\*  
 \*Please remit to above address.



FORM ED-1

**NOTICE OF BUDGET HEARING**

A public meeting of the Lake Oswego School District will be held in the Board Room of the Administration Building on June 8, 2017 at 6:00 pm at 2485 Country Club Rd, Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 as approved by the Lake Oswego School District Budget Committee. A summary of the budget is prepared below. A copy of this budget may be inspected or obtained at the Administration Building at 2485 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: Shana Kelder Telephone: 503-634-2000 Email: kelder@oswego.k12.or.us

TOTAL OF ALL FUNDS	Actual Amount Last Year 2016-16	Adopted Budget This Year 2016-17	Approved Budget Next Year 2017-18
Beginning Fund Balance	\$10,358,392	\$13,195,001	\$16,470,002
Current Year Property Taxes, other than Local Option Taxes	38,721,739	38,109,000	49,600,000
Current Year Local Option Property Taxes	8,257,578	8,050,000	8,750,000
Other Revenues from Local Sources	11,438,779	13,353,000	13,013,000
Revenue from Interfund Sources	1,268,831	1,451,000	1,226,000
Revenue from State Sources	25,951,808	27,730,000	28,985,000
Revenue from Federal Sources	1,696,814	2,235,000	2,286,000
Interfund Transfers	45,324	228,000	228,000
All Other Budget Resources	0	4,750,000	187,010,000
<b>Total Resources</b>	<b>\$97,048,227</b>	<b>\$106,327,002</b>	<b>\$310,428,003</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$37,722,879	\$40,918,700	\$43,306,690
Other Associated Payroll Costs	18,748,046	21,109,809	24,066,631
Purchased Services	8,238,585	10,189,000	10,013,139
Supplies & Materials	8,830,632	7,075,921	8,014,905
Capital Outlay	158,915	3,385,481	18,880,000
Other Contract (except debt service & interfund transfers)	108,215	515,375	515,835
Debt Service*	10,820,542	11,762,000	21,619,001
Interfund Transfers*	45,324	228,000	228,001
Contingency	0	2,280,000	4,000,000
Unappropriated Ending Fund Balance & Reserves	12,917,889	8,953,000	178,828,000
<b>Total Requirements</b>	<b>\$96,748,227</b>	<b>\$106,327,002</b>	<b>\$310,428,003</b>

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$48,288,044	\$50,980,000	\$58,760,000
FTE	488.97	492.00	512.41
2000 Support Services	22,311,737	24,001,000	28,471,000
FTE	147.21	147.17	158.74
3000 Enterprise & Community Service	4,078,813	4,795,000	4,848,000
FTE	35.06	28.64	28.64
4000 Facility Acquisition & Construction	584,918	3,385,000	21,978,000
FTE	1.88	2	7
5000 Other Uses	0	0	0
5100 Debt Service*	10,820,542	11,762,000	21,619,001
5200 Interfund Transfers*	45,324	228,000	228,001
6000 Contingency	0	2,280,000	4,000,000
7000 Unappropriated Ending Fund Balance	12,917,889	8,953,000	178,828,000
<b>Total Requirements</b>	<b>\$97,048,227</b>	<b>\$106,327,002</b>	<b>\$310,428,003</b>
Total FTE	687.07	698.53	704.75

\*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 3-515 authorizing the district to issue \$187 million in General Obligation Bonds to replace Lakebridge Jr. High School and make improvements to all other schools. 2016-18 FTE is as of 10/1/16 and is for regular duty 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-benefit eligible positions comprise approximately 10 FTE for the 2016-17 and 2017-18 periods that are not included in the above budgeted FTE amounts.

PROPERTY TAX RATES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.4707 per \$1,000)	4.4707	4.4707	4.4707
Local Option Levy	1.39	1.39	1.39
Levy For General Obligation Bonds	\$8,900,000	\$7,050,000	\$17,375,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1, 2017	Estimated Debt Authorized, But Not Incurred on July 1, 2017
General Obligation Bonds	\$82,150,000	\$187,000,000
Other Bonds	\$30,281,844	\$0
Other Borrowings	\$7,810,532	\$0
<b>Total</b>	<b>\$120,242,376</b>	<b>\$187,000,000</b>

Publish 05/25/2017

LOR15





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

**AFFIDAVIT OF PUBLICATION**

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

Lake Oswego School District  
 Notice of Budget Hearing  
 LOR99291

A copy of which is hereto annexed, was  
 published in the entire issue of said  
 newspaper for  
 1  
 week in the following issue:  
 May 25, 2017

*Charlotte Allsop*

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this  
 May 25, 2017.

*SM*

NOTARY PUBLIC FOR OREGON

Acct#134036  
 Lake Oswego Schools  
 Attn: Cheryl Walsh  
 PO Box 70  
 Lake Oswego OR 97034-2024

Size: 3 x 6"  
 Amount Due: \$213.30\*  
 \*Please remit to above address.



FORM LB-1 NOTICE OF BUDGET HEARING

A public meeting of the Lake Oswego School District will be held on June 8, 2017 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, 2017 as approved by the Lake Oswego School District Board of Directors. 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 5 p.m. weekdays. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is in same as used the preceding year.

Contact: Stuart Ketzler Telephone: 503-634-2000 Email: sketzler@lakesd.k12.or.us

TOTAL OF ALL FUNDS	Actual Amount 2016-16	Adopted Budget This Year 2016-17	Approved Budget Next Year 2017-
Beginning Fund Balance/Net Working Capital	236,787	260,000	36
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	19,378	14,500	1
Federal, State and All Other Grants, Gifts, Allocations and Donations	0	0	
Revenues from Bonds and Other Debt	0	0	
Interfund Transfers / Internal Service Reimbursements	0	0	
All Other Resources Except Property Taxes	0	3,100	
Property Taxes Estimated to be Received	184,197	190,000	20
<b>Total Resources</b>	<b>440,359</b>	<b>460,000</b>	<b>58</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	84,458	86,000	3
Materials and Services	88,483	117,000	11
Capital Outlay	0	25,000	12
Debt Service	0	0	
Interfund Transfers	0	0	
Contingencies	0	50,000	5
Special Payments	0	0	
Unappropriated Ending Balance and Reserved for Future Expenditure	287,451	200,000	19
<b>Total Requirements</b>	<b>440,359</b>	<b>460,000</b>	<b>58</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	182,509	240,000	39
FTE	2	2	
Non-Departmental / Non-Program	287,451	260,000	19
FTE			
<b>Total Requirements</b>	<b>440,359</b>	<b>460,000</b>	<b>58</b>
<b>TOTAL FTE</b>	<b>2</b>	<b>2</b>	

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*  
 The 2017-18 budget is largely status quo excepting some planned equipment upgrades and planning and potential preliminary work for the remodeling of the original restroom facilities. The Park's operating season is from mid-June to the first weekend of September each year. FTE only reflects the Park Director and Assistant City and other staff are seasonal or casual employees.

PROPERTY TAX RATES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount App
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 Borrowing		
<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.

T OR 1580



**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 5, 2017 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, 2017 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

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	<b>Actual Amount Last Year 2015-16</b>	<b>Adopted Budget This Year 2016-17</b>	<b>Approved Budget Next Year 2017-18</b>
Beginning Fund Balance	\$10,166,392	\$13,195,001	\$16,470,002
Current Year Property Taxes, other than Local Option Taxes	36,721,739	38,100,000	49,500,000
Current Year Local Option Property Taxes	8,557,538	8,830,000	9,750,000
Other Revenue from Local Sources	11,439,779	13,330,000	15,013,000
Revenue from Intermediate Sources	1,268,831	1,451,000	1,226,000
Revenue from State Sources	26,951,808	27,200,000	28,965,000
Revenue from Federal Sources	1,895,816	2,236,000	2,266,000
Interfund Transfers	46,324	225,001	225,001
All Other Budget Resources	0	1,760,000	187,010,000
<b>Total Resources</b>	<b>\$97,048,227</b>	<b>\$106,327,002</b>	<b>\$310,425,003</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Salaries	\$37,722,979	\$40,918,702	\$43,306,590
Other Associated Payroll Costs	18,746,046	21,109,509	24,056,531
Purchased Services	9,298,585	10,159,063	16,013,139
Supplies & Materials	6,850,632	7,075,921	8,014,906
Capital Outlay	158,915	3,366,481	15,850,000
Other Objects (except debt service & interfund transfers)	186,215	515,325	513,835
Debt Service*	10,820,642	11,752,000	21,619,001
Interfund Transfers*	46,324	225,001	225,001
Operating Contingency	0	2,250,000	4,000,000
Unappropriated Ending Fund Balance & Reserves	12,917,889	8,955,000	176,826,000
<b>Total Requirements</b>	<b>\$96,748,227</b>	<b>\$106,327,002</b>	<b>\$310,425,003</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION</b>			
1000 Instruction	\$46,288,044	\$50,980,000	\$55,760,000
FTE	468.92	492.02	512.41
2000 Support Services	22,311,797	24,001,000	25,171,000
FTE	147.21	147.17	156.74
3000 Enterprise & Community Service	4,078,613	4,796,000	4,846,000
FTE	39.06	28.64	28.64
4000 Facility Acquisition & Construction	584,918	3,366,001	21,978,001
FTE	1.88	2	7
5000 Other Uses	0	0	0
5100 Debt Service*	10,820,642	11,752,000	21,619,001
5200 Interfund Transfers*	46,324	225,001	225,001
6000 Contingency	0	2,250,000	4,000,000
7000 Unappropriated Ending Fund Balance	12,917,889	8,955,000	176,826,000
<b>Total Requirements</b>	<b>\$97,048,227</b>	<b>\$106,327,002</b>	<b>\$310,425,003</b>
<b>Total FTE</b>	<b>657.07</b>	<b>669.83</b>	<b>704.79</b>

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

<b>STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **</b>	
Major changes are due primarily to passage of local measure 3-515 authorizing the district to issue \$187 million in General Obligation Bonds to replace Lakertge Jr. High School and make improvements to all other schools. 2015-16 FTE is as of 10/1/15 and is for regular staff only; it does not include seasonal or casual employees. Note that for budgeting purposes, staff that are not benefit eligible (generally non-licensed staff less than 20 hours per week that are less than full-year) are not included in budgeted FTE, though their costs are budgeted. These non-benefitted position comprise approximately 10 FTE for the the 2016-17 and 2017-18 periods that are not included in the above budgeted FTE amounts.	

<b>PROPERTY TAX LEVIES</b>			
	<b>Rate or Amount Imposed</b>	<b>Rate or Amount Imposed</b>	<b>Rate or Amount Approved</b>
Permanent Rate Levy (Rate Limit \$4.4707 per \$1,000)	4.4707	4.4707	4.4707
Local Option Levy	1.39	1.39	1.39
Levy For General Obligation Bonds	\$6,600,000	\$7,050,000	\$17,375,000

<b>STATEMENT OF INDEBTEDNESS</b>		
<b>LONG TERM DEBT</b>	<b>Estimated Debt Outstanding July 1, 2017</b>	<b>Estimated Debt Authorized, But Not Incurred on July 1, 2017</b>
General Obligation Bonds	\$52,150,000	\$187,000,000
Other Bonds	\$30,851,844	\$0
Other Borrowings	\$7,616,632	\$0
<b>Total</b>	<b>\$90,618,476</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 5, 2017 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, 2017 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

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	<b>Actual Amount 2015-16</b>	<b>Adopted Budget This Year 2016-17</b>	<b>Approved Budget Next Year 2017-18</b>
Beginning Fund Balance/Net Working Capital	236,787	280,000	360,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	19,375	14,900	14,900
Federal, State and All Other Grants, Gifts, Allocations and Donations	0	0	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	0	0	0
All Other Resources Except Property Taxes	0	5,100	5,100
Property Taxes Estimated to be Received	184,197	190,000	200,000
<b>Total Resources</b>	<b>440,359</b>	<b>490,000</b>	<b>580,000</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Personnel Services	84,455	98,000	98,000
Materials and Services	68,453	117,000	117,000
Capital Outlay	0	25,000	125,000
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	287,451	200,000	190,000
<b>Total Requirements</b>	<b>440,359</b>	<b>490,000</b>	<b>580,000</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *</b>			
<b>Name of Organizational Unit or Program FTE for that unit or program</b>			
General Fund - Park Operations	152,908	240,000	390,000
FTE	2	2	2
Non-Departmental / Non-Program	287,451	250,000	190,000
FTE			
<b>Total Requirements</b>	<b>440,359</b>	<b>490,000</b>	<b>580,000</b>
<b>Total FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***  
 The 2017-18 budget is largely status quo excepting some planned equipment upgrades and planning and potential preliminary work for the remodeling of the original restroom facilities. The Park's operating season is from mid-June to the first weekend of September each year. FTE only reflects the Park Director and Assistant Director - all other staff are seasonal or casual employees.

<b>PROPERTY TAX LEVIES</b>			
	<b>Rate or Amount Imposed</b>	<b>Rate or Amount Imposed</b>	<b>Rate or Amount Approved</b>
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

<b>STATEMENT OF INDEBTEDNESS</b>		
<b>LONG TERM DEBT</b>	<b>Estimated Debt Outstanding on July 1.</b>	<b>Estimated Debt Authorized, But Not Incurred on July 1</b>
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 2017-2018

To assessor of Clackamas County

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

Check here if this is an amended form.

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

<u>PO Box 70</u>	<u>Lake Oswego</u>	<u>OR</u>	<u>97034</u>	<u>July 11, 2017</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>Director of Finance</u>	<u>503-534-2000</u>		<u>ketzlers@loswego.k12.or.us</u>
<small>Contact Person</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**

		<u>Subject to Education Limits</u>	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	4.4707	<b>Excluded from Measure 5 Limits Amount of Levy</b>
2. Local option operating tax . . . . .	2	1.39	
3. Local option capital project tax . . . . .	3		
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		\$17,375,000
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		<b>\$17,375,000</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	November 5, 2013	2015-16	2019-20	1.390



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

**FORM ED-50  
2017-2018**

To assessor of Multnomah County

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

Check here if this is an amended form.

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

<u>PO Box 70</u> Mailing Address of District	<u>Lake Oswego</u> City	<u>OR</u> State	<u>97034</u> Zip	<u>July 11, 2017</u> Date Submitted
<u>Stuart Ketzler</u> Contact Person	<u>Director of Finance</u>	<u>503-534-2000</u> Daytime Telephone		<u>ketzlers@loswego.k12.or.us</u> Contact Person E-mail

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

	<b>Subject to Education Limits</b>	
	Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . . 1	4.4707	<b>Excluded from Measure 5 Limits Amount of Levy</b>
2. Local option operating tax . . . . . 2	1.39	
3. Local option capital project tax . . . . . 3		
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . . 4a.		\$17,375,000
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . . 4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . . 4c.		<b>\$17,375,000</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	November 5, 2013	2015-16	2019-20	1.390



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

**FORM ED-50  
2017-2018**

To assessor of Washington County

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

Check here if this is an amended form.

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

<u>PO Box 70</u> <small>Mailing Address of District</small>	<u>Lake Oswego</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97034</u> <small>Zip</small>	<u>July 11, 2017</u> <small>Date Submitted</small>
<u>Stuart Ketzler</u> <small>Contact Person</small>	<u>Director of Finance</u> <small>Contact Person</small>	<u>503-534-2000</u> <small>Daytime Telephone</small>	<u>ketzlers@loswego.k12.or.us</u> <small>Contact Person E-mail</small>	

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

		<u>Subject to Education Limits</u>	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	4.4707	<b>Excluded from Measure 5 Limits Amount of Levy</b>
2. Local option operating tax . . . . .	2	1.39	
3. Local option capital project tax . . . . .	3		
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		\$17,375,000
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		<b>\$17,375,000</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	November 5, 2013	2015-16	2019-20	1.390



P R E L I M I N A R Y

**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	4,375,000.00	2,693,132.00	7,068,132.00
Bond Issue 2			0.00
Bond Issue 3			0.00
		Total A	7,068,132.00

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

	Principle	Interest	Total
Bond Issue 1	6,235,000.00	3,290,768.00	9,525,768.00
Bond Issue 2			0.00
Bond Issue 3			0.00
		Total B	9,525,768.00
		Total Bond (A + B)	16,593,900.00

**Total Bonds**

Total A	=	<u>\$7,068,132.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$7,401,750</u>	(enter on line 4a on the front)
Total A + B	=	<u>\$16,593,900.00</u>		42.6 %		\$17,375,000			
Total B	=	<u>\$9,525,768.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$9,973,250</u>	(enter on line 4b on the front)
Total A + B	=	<u>\$16,593,900.00</u>		57.4 %		\$17,375,000			
						Total Bond Levy	=	<u>\$17,375,000</u>	(enter on line 4c on the front)

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

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

	Principle	Interest	Total
<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

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



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

To assessor of Clackamas County

# FORM LB-50 2017-2018

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

Check here if this is an amended form.

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

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

<u>PO Box 70</u> <small>Mailing Address of District</small>	<u>Lake Oswego</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97034</u> <small>ZIP code</small>	<u>July 11, 2017</u> <small>Date</small>
<u>Stuart Ketzler</u> <small>Contact Person</small>	<u>Executive Director of Finance</u> <small>Title</small>	<u>503-534-2000</u> <small>Daytime Telephone</small>	<u>ketzlers@loswego.k12.or.us</u> <small>Contact Person E-Mail</small>	

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

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

**PART I: TAXES TO BE IMPOSED**

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

**PART II: RATE LIMIT CERTIFICATION**

6.	Permanent rate limit in dollars and cents per \$1,000 . . . . .	6	0.042
7.	Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	7	
8.	<b>Estimated</b> permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	8	

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

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

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES**

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

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

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



## Worksheet for Allocating Bond Taxes

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

	Principle	Interest	Total
Bond Issue 1			0.00
Bond Issue 2			0.00
Bond Issue 3			0.00
<b>Total A</b>			<b>0.00</b>

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
<b>Total B</b>			<b>0.00</b>
<b>Total Bond (A + B)</b>			<b>0.00</b>

**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
<b>Total A</b>			<b>9,850.00</b>

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
<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>\$ 3,818.00</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)



# AMENDED

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

## FORM ED-50 2017-2018

To assessor of Clackamas County

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

Check here if this is an amended form.

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

<u>PO Box 70</u>	<u>Lake Oswego</u>	<u>OR</u>	<u>97034</u>	<u>August 29, 2017</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Stuart Ketzler</u>	<u>Assistant Superintendent</u>	<u>503-534-2000</u>	<u>ketzlers@loswego.k12.or.us</u>	
Contact Person		Daytime Telephone	Contact Person E-mail	

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

		<b>Subject to Education Limits Rate -or- Dollar Amount</b>	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	4.4707	<b>Excluded from Measure 5 Limits Amount of Levy</b>
2. Local option operating tax . . . . .	2	1.39	
3. Local option capital project tax . . . . .	3		
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . . 4a.			\$7,420,000
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . . 4b.			\$8,830,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . . 4c.			<b>\$16,250,000</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	November 5, 2013	2015-16	2019-20	1.390



## A M E N D E D

### 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	4,375,000.00	2,693,132.00	7,068,132.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total A			7,068,132.00

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

	Principle	Interest	Total
Bond Issue 1	3,170,000.00	5,240,302.00	8,410,302.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total B			8,410,302.00
Total Bond (A + B)			15,478,434.00

**Total Bonds**

Total A	=	<u>\$7,068,132.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$7,420,000</u> (enter on line 4a on the front)	
Total A + B	=	<u>\$15,478,434.00</u>		0.45664387 %		\$16,250,000			
Total B	=	<u>\$8,410,302.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$8,830,000</u> (enter on line 4b on the front)	
Total A + B	=	<u>\$15,478,434.00</u>		0.54335613 %		\$16,250,000			
							Total Bond Levy	=	<u>\$16,250,000</u> (enter on line 4c on the front)

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

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

		Principle	Interest	Total
<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

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



A M E N D E D

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

**FORM ED-50  
2017-2018**

To assessor of Clackamas County

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

Check here if this is  
an amended form.

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

<u>PO Box 70</u> <small>Mailing Address of District</small>	<u>Lake Oswego</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97034</u> <small>Zip</small>		<u>August 29, 2017</u> <small>Date Submitted</small>
<u>Stuart Ketzler</u> <small>Contact Person</small>	<u>Assistant Superintendent</u>	<u>503-534-2000</u> <small>Daytime Telephone</small>			<u>ketzlers@loswego.k12.or.us</u> <small>Contact Person E-mail</small>

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

		<b>Subject to Education Limits Rate -or- Dollar Amount</b>	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	4.4707	<b>Excluded from Measure 5 Limits Amount of Levy</b>
2. Local option operating tax . . . . .	2	1.39	
3. Local option capital project tax . . . . .	3		
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		\$7,420,000
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		\$8,830,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		<b>\$16,250,000</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	November 5, 2013	2015-16	2019-20	1.390

150-504-075-6 (Rev. 12-15)

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

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



## Worksheet for Allocating Bond Taxes

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

	Principle	Interest	Total
Bond Issue 1	4,375,000.00	2,693,132.00	7,068,132.00
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Total A			7,068,132.00

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

	Principle	Interest	Total
Bond Issue 1	3,170,000.00	5,240,302.00	8,410,302.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total B			8,410,302.00
Total Bond (A + B)			15,478,434.00

**Total Bonds**

Total A	=	<u>\$7,068,132.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$7,420,000</u> (enter on line 4a on the front)
Total A + B	=	<u>\$15,478,434.00</u>		0.45664387 %		\$16,250,000		
Total B	=	<u>\$8,410,302.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$8,830,000</u> (enter on line 4b on the front)
Total A + B	=	<u>\$15,478,434.00</u>		0.54335613 %		\$16,250,000		
						Total Bond Levy	=	<u>\$16,250,000</u> (enter on line 4c on the front)

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

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

		Principle	Interest	Total
<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

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



# A M E N D E D

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

## FORM ED-50 2017-2018

To assessor of Clackamas County

- File no later than JULY 15.
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Check here if this is an amended form.

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

PO Box 70	Lake Oswego	OR	97034	August 29, 2017
Mailing Address of District	City	State	Zip	Date Submitted
Stuart Ketzler	Assistant Superintendent	503-534-2000		ketzlers@oswego.k12.or.us
Contact Person		Daytime Telephone		Contact Person E-mail

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

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4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		\$7,420,000
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		\$8,830,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		<b>\$16,250,000</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.

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## Worksheet for Allocating Bond Taxes

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Bond Issue 2			0.00
Bond Issue 3			0.00
Total B			8,410,302.00
Total Bond (A + B)			15,478,434.00

**Total Bonds**

Total A	=	<u>\$7,068,132.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$7,420,000</u> (enter on line 4a on the front)	
Total A + B	=	<u>\$15,478,434.00</u>		0.45664387 %		\$16,250,000			
Total B	=	<u>\$8,410,302.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$8,830,000</u> (enter on line 4b on the front)	
Total A + B	=	<u>\$15,478,434.00</u>		0.54335613 %		\$16,250,000			
							Total Bond Levy	=	<u>\$16,250,000</u> (enter on line 4c on the front)

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

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

		Principle	Interest	Total
<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

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



## RESOLUTION AMENDING THE BUDGET

WHEREAS, the Lake Oswego School District Board of Directors held public hearings on the approved 2017-18 fiscal year Park budget and the 2017-18 fiscal year District Budget on June 5, 2017; and

WHEREAS, the Lake Oswego School District Board of Directors met and adopted the 2017-18 fiscal year Lake Oswego School District (District) and Lake Grove Park (Park) budget appropriations as proposed by the Budget Officer and as approved by the Legal Budget Committee in the amounts set forth below, and

WHEREAS, the budgets for the District and Park General Funds are based on levying the permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund provided for a levy of \$17,375,000, and

WHEREAS, the District subsequently sold bonds that have resulted in lower debt levy and debt service expenditure appropriations than originally estimated.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of Lake Oswego School District hereby amends the budget for 2017-18 in a total sum of \$309,325,003 for the District and \$580,000 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 2017-18 to be \$45,840,000 for the District General Fund and \$209,000 for the Park General Fund, and

BE IT FURTHER RESOLVED that the Board of Directors of Lake Oswego School District certifies the District and Park permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand to be imposed on all taxable property determined by the County Assessor as of January 1, 2017 and approves taxes imposed for the District Debt Service Fund in the amount of \$16,250,000.



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 2017-18 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	\$1.39 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$16,250,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$16,250,000
<b>TOTAL RATE/TAXES</b>	<b>\$5.8607 per \$1000</b>	<b>\$.042 per \$1000</b>	<b>\$16,250,000</b>

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2017, 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	\$48,170,000
2000	Support Services	23,960,000
4000	Facilities Acquisition Services	1
5100	Debt Service	4,700,000
5200	Interfund Transfers	225,000
6000	Contingency	<u>2,000,000</u>
	Total General Fund Appropriations	\$79,055,001
	Unappropriated Ending Fund Balance*	<u>8,445,000</u>
	Total General Fund Budget	<u>\$87,500,001</u>



Resolution Amending the Budget

Page 3 of 4

200 COMMUNITY CONTRIBUTIONS FUND

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

2XX GRANTS FUND

1000	Instruction	\$1,970,000
2000	Support Services	996,000
5100	Debt Service	<u>85,000</u>
	Total Grants Fund Appropriations	<u>\$3,051,000</u>

500 FOOD SERVICES FUND

3000	Enterprise & Community Services	\$1,775,000
5100	Debt Service	<u>60,000</u>
	Total Food Services Fund Appropriations	\$1,835,000
	Unappropriated Ending Fund Balance*	<u>50,000</u>
	Total Food Services Fund Budget	<u>\$1,885,000</u>

290 COMMUNITY SERVICES FUND

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

207 STUDENT ACTIVITY FUNDS

1000	Instruction	<u>\$3,350,000</u>
	Total Student Activity Funds Appropriations	\$3,350,000
	Unappropriated Ending Fund Balance*	<u>1,050,000</u>
	Total Student Activity Funds Budget	<u>\$4,400,000</u>

301 DEBT SERVICE FUND

5100	Debt Service	<u>\$15,479,000</u>
	Total Debt Service Fund Appropriations	\$15,479,000
	Unappropriated Ending Fund Balance*	<u>171,000</u>
	Total Debt Service Fund Budget	<u><u>\$15,650,000</u></u>

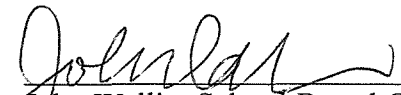
406 CAPITAL PROJECTS FUND

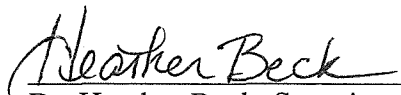
1000	Instruction	\$50,000
2000	Support Services	50,000
4000	Facilities Acquisition & Const.	21,900,000
5100	Debt Service	1
5200	Interfund Transfers	1
6000	Contingency	<u>2,000,000</u>
	Total Capital Projects Fund Appropriations	\$24,000,002
	Unappropriated Ending Fund Balance*	<u>167,125,000</u>
	Total Capital Projects Fund Budget	<u><u>\$191,125,002</u></u>

LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

	Personal Services	\$98,000
	Materials & Services	117,000
	Capital Outlay	125,000
	Contingency	<u>50,000</u>
	Total General Fund Appropriations	\$390,000
	Unappropriated Ending Fund Balance*	<u>190,000</u>
	Total Lake Grove Park General Fund Budget	<u><u>\$580,000</u></u>

  
John Wallin, School Board Chair  
Lake Oswego School District

  
Dr. Heather Beck, Superintendent  
Lake Oswego School District

Clackamas County, Oregon

Date: August 28, 2017