

Lake Oswego School District 7J

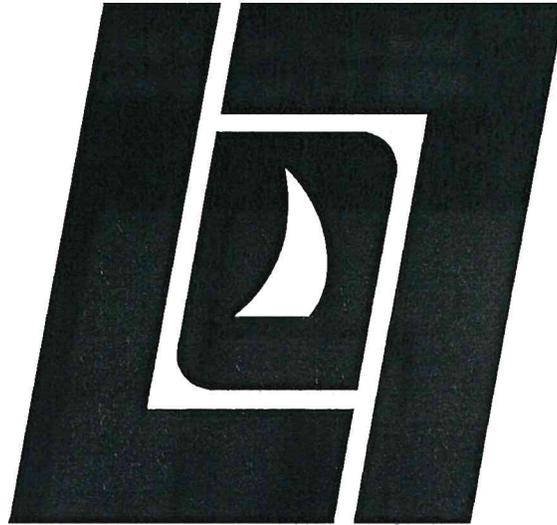
Clackamas County, Oregon



Adopted Budget 2021-22

LAKE OSWEGO SCHOOL DISTRICT 7J

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



2021-22

(For the Fiscal Year Ending June 30, 2022)

ADOPTED BUDGET

Prepared by the Business Services Department

Stuart Ketzler, Assistant Superintendent of Business Services

Budget Message

2020-21 Fiscal Year

Executive Summary

It is an understatement to say that events since February 2020 have been unprecedented. From a Lake Oswego School District employee having the first positive case of COVID-19 in Oregon in February 2020, to the shutdown in Oregon caused by the pandemic two weeks later, national racial justice protests, the horrific wildfires in September, the U.S. Capitol riot on January 6, 2021, to the February 2021 ice storm and finally reopening our elementary schools to hybrid in-person half day instruction a week later, we have been through arguably the most challenging twelve month stretch in Oregon's history. My resignation for family health reasons was another unpredicted change, However, Assistant Superintendent Dr. Jennifer Schiele, who has worked side by side with me for two years, was appointed to replace me and I have every confidence that she will continue and improve the work that we began together in 2019.

While the many challenges have tested all of us in ways that would have been hard to imagine before 2020, our optimism is growing that better days are ahead. Vaccination rates are steadily improving, and while recent risk categorizations are reminders to be ever vigilant, we have shown ourselves to be nimble and adaptable.

We are in the process of finalizing our operating plans for the resumption of full school days five days a week for the 2021-22 school year. While recent trends on positive cases of covid-19 are troubling, we believe the vaccination rates and increased flexibility incrementally provided public schools under state guidance will provide that opportunity to be fully realized. However, we expect the next school year will still have lingering effects from the pandemic that will still require us to be agile and flexible, while at the same time trying to adjust to only marginally improved state funding. This budget message is still characterized as “preliminary” as we still do not know what the final level of state funding will be for the 2021-22 fiscal year. The Oregon legislature will be in session until late June and it is possible that their final allocation to public schools may not come until near the end of their session. While the legislature’s Co-Chairs’ State School Fund (SSF) allocation recommendation did not improve on the Governor’s recommended allocation of \$9.1 billion, a diverse coalition is strongly advocating for funding at \$9.6 billion to maintain K-12 current service levels in the next biennium. Regardless of when the state makes their final K-12 allocation, the district’s legally required budget adoption deadline is June 30, 2021.

Following are important pieces of information that inform our decisions about the 2021-2022 Budget:

Quarterly State Economic and Revenue Forecast

While the next state revenue forecast will not be released until May 19, the Oregon Office of Economic Analysis (OEA) released its latest state economic and revenue forecast in late February, where it noted that essentially flat state revenues are expected for three consecutive state bienniums – 2019-21, 2021-23 and 2023-25. The OEA forecasts predict what resources the state has for the balance of this current and upcoming budget cycles. The May forecast released during odd years generally sets, absent new revenue raising legislation, the state funds available to the Oregon legislature for appropriation. While many sectors of our economy have been affected by this pandemic, with record unemployment and business activity limited or shuttered periodically in an effort to stem the spread of the virus, the federal response to

provide broad and robust stimulus funding has been historic. While last year at this time the district was looking at a potential estimated reduction in regular state revenues of \$5.3 million due to the economic downturn caused by the pandemic, taxable federal stimulus funds have fully preserved the state's expected income tax receipts for this biennium, providing approximately \$1 billion in tax revenues to the state in this current biennium, allowing the state to preserve the original 2019-21 SSF allocation of \$9 billion.

State Reserves and District Fund Balance

Unlike previous recessions, the state has reserves of roughly \$1.5 billion that, with legislative action, could temper the effect of declines in state revenues. Additionally, the district has also built a fund balance of its own, which is anticipated to be approximately \$15 million or more at the end of this fiscal year. The extent and expected duration of the decline in state revenues will significantly inform the application of these reserves. The district originally planned to strategically use a portion of its fund balance in 2020-21, but has now pivoted to assertively saving General Fund resources this fiscal year to preserve funds for the 2021-22 fiscal year. As noted above, OEA expects flat state resources to persist for at least the next two bienniums, so we intend to reserve some of our fund balance for application to the 2021-22 fiscal year and beyond.

Student Investment Account (SIA)

At this time, we expect to receive \$4.28 million in SIA funds for the 2021-22 fiscal year, a significant improvement over the \$1.68 million grant for this fiscal year. Final 2021-22 amounts are subject to final state legislative action. To preserve and possibly improve on class sizes in transition years, we expect roughly \$2.5 million of SIA funds will be used to offset regular state funding reductions. The district was originally expecting its first \$5.2 million allocation from SIA funds for the 2020-21 school year, but the downturn caused by the pandemic reduced it to \$1.68 million due to lower business activity.

LOSD Levy, Capital Bond and Foundation Support

LOSD is fortunate to have additional sources of funding. Together the local option Learning Levy and Lake Oswego Schools Foundation contribute more than 15 percent of our operating resources, helping LOSD retain more than 100 teachers and staff. We do not expect a decline in either of these additional funding sources in the 2021-22 school year. The Capital Bond funds must be used for building infrastructure and technology projects promised to voters and cannot be used to make up losses to the general fund. Bond projects are continuing to progress despite the pandemic.

Oregon Ready Schools Safe Learners (RSSL) Guidance

The RSSL provides the safety and operating protocols we must follow for the safety of our students and staff. It has undergone several major revisions since it was first released on June 10, 2020. The most recent major revisions get us tantalizingly close to allowing normal full operations, though with significant limitations still in place for distancing, congregate eating and limiting cohorts.

Strategic Plan

We expect to finalize a new five year strategic plan by this summer – it can currently be viewed at the district website at <https://www.losdschools.org/Domain/49>.

Next Steps

The Oregon Legislature is scheduled to finish its 2021 Regular Session by the end of June and make appropriations for the 2021-23 state budget, including final funding levels for school districts and other state agencies based on the May 19, 2021 OEA forecast. While we are building our budget on an assumption of a final state allocation of \$9.3 billion, which is \$200 million more than currently

recommended by the Governor and the Legislature's Co-Chairs, we must be prepared to adjust actual operations if the amount remains at \$9.1 billion and/or enrollment does not rebound. While we track enrollment at all schools closely throughout the summer and to the time of the start of each school, it is possible if not likely that it will not be until the start of school before solid 2021-22 enrollment information becomes available. To be ready for a range of possibilities, we have prepared plans that reduce planned spending by \$500,000 to \$1.25 million for the 2021-22 school year. Our plans also use a portion of district reserves, but the amount cannot be determined until we receive our final 2021-22 state allocation amounts and enrollment is known. Schools districts are inherently a people business; as such, the majority of our budget is spent on staffing. In LOSD, we will be making every effort to protect staff to the greatest extent possible. We made adjustments in the current year and are continuing to evaluate strategies to save jobs and services for next year. I have asked school and department leaders to restrict spending to essential items. We may not have enough information to implement changes until well into the summer or early fall. This will affect how we place staff in our schools, and some of our employees may not know their placement at the close of this school year. I am sorry for the challenges this may cause.

I am working in collaboration with other superintendents to advocate for our students, staff, parents and community. I will be communicating with you on a regular basis as we go through the budget process, and as information becomes available. Thank you for your support amidst these unknowns and tremendous challenges. I know all of us have been impacted by the pandemic and many of you have been personally affected by the many events since February 2020. Stay healthy and safe - we will get through this together.

Sincerely,

Dr. Lora de la Cruz, Superintendent, LOSD, May 5, 2021

Detailed Discussion

Introduction

The Executive Summary provides significant information on the current status of the state budget. Due to the pandemic, the district will receive essentially flat funding for this current and upcoming state biennial budgets, much less than had been expected in mid March, 2020. The reader is invited to read the Executive Summary as not all elements are included in this more detailed discussion of the 2021-22 budget. The most important additional piece of information included in the Executive Summary is the June 10, 2020 Oregon Ready Schools Safe Learners (RSSL) Guidance that include requirements and recommendations to allow for the safe return of staff and students to our schools. This guidance was not available at the time of the development and approval of the 2020-21 budget, but its impacts on our 2020-21 programs was and is significant. While subject to final updates to RSSL, it may have significant financial impacts in 2021-22, but the extent is presently not determinable. Final updates are expected to be issued July 22, 2021.

Due to the pandemic, the 2020-21 budget was unlike any budget ever presented for the Lake Oswego School District. This 2021-22 budget is built on pre-pandemic normal service levels, with slight adjustments in certain limited areas. Based on guidance from ODE and COSA, portions of the 2020-21 budgets that rely significantly on state funding were built with appropriation authority that were not expected to be fully realized. While state funding for 2021-22 is not finalized, all indications are that the minimum funding levels

are assured. The Student Investment Account, the largest new state investment in K-12 education since the passage of Measure 5 in 1990, was expected to provide \$5.2 million in new state support for the 2020-21 fiscal year, but was ultimately reduced to \$1.68 million due to the pandemic's impact on the state budget. It is expected to be \$4.28 million in 2021-22 and the High School Success grant is expected to be \$1.9 million, a slight improvement over the \$1.8 million provided in 2020-21. These programs largely supplement our regular education programs. As required by guidance from ODE, the state HSS and SIA grants are accounted for in Special Revenue Funds.

While the state revenue numbers appear to have stabilized and will hopefully improve, the state and district are better positioned to handle this recession than past ones. The state has over \$1.5 billion in reserves and, beginning in 2020-21, a new funding source dedicated primarily to education. We expect to be able to preserve most if not all of the targeted investments that began with the 2014-15 "turning point" budget, which was the first fiscal year at the end of a state biennial budget cycle since 2007 where state school funding actually improved over the prior year's and prior biennium's state budget allocation. Those enhancements were due primarily to a significant improvement in the district's local option property tax revenues, additional state funds beginning in 2017-18 from Ballot Measure 98 to create the HSS grants to improve graduation rates and expand vocational and technical learning opportunities, and the continued support of the community through donations to the Lake Oswego School District Foundation. Local option property tax revenues are expected to be \$13.5 and \$13.8 million in fiscal years 2020-21 and 2021-22, respectively. These amounts are significantly higher than the \$5.9 million of local option property tax revenues received in 2013-14.

This 2021-22 budget continues to take full account of capital project funding made possible by the passage of Measure 3-515 on May 16, 2017, where voters approved the district's issuance of \$187 million in General Obligation bonds. The replacement of Lakeridge Middle School is the largest bond project, accounting for \$88 million of the \$187 million bond. It will be completed this spring. Technology, safety and other improvements will be completed at Forest Hills and Lake Grove elementary schools and both high schools this summer; projects at all other schools have already been completed. Design work for the replacement swim pool to be placed at the City of Lake Oswego's Golf Course as part of a larger recreational facility funded by the City is underway; construction will commence in 2022 and is expected to be completed in early 2023. The district, its staff and students are tremendously grateful for its community's support.

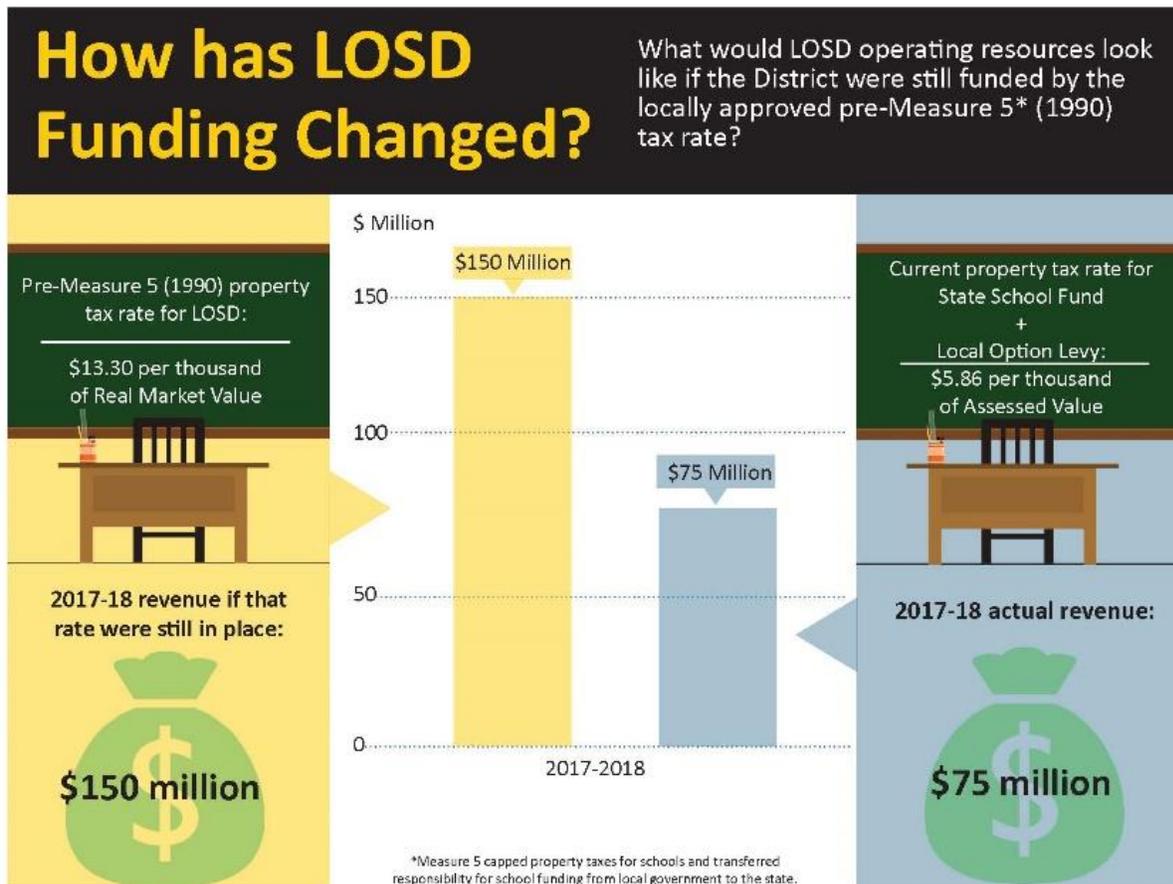
Approximately 85% of the district's operating funds are controlled by the state under the State School Fund (SSF) grant program, which distributes school funding statewide on essentially a per-student basis. The SSF is funded primarily from allocations from the State General Fund and approximately 1/3 from property taxes collected at the county level that are dedicated to K-12 education. The state 2019-21 allocation approved during the 2019 legislative session was \$9 billion, \$800 million more than the 2017-19 biennium's K-12 allocation of \$8.2 billion. This 9.8% increase over the biennium is effectively an annual increase of 4.75%. Statewide SSF state K-12 funding was \$8.2 billion for the 2017-19 biennium, an 11% improvement over the prior biennial allocation of \$7.37 billion, or 5.4% per year. Offsetting much of those state funding improvements were mandated increases in PERS contribution rates. Rates increased approximately 4% effective July 1, 2017 and a slightly larger increase in PERS rates took effect July 1, 2019. A PERS rate decline of almost 2% will take effect July 1, 2021, reducing PERS costs by roughly \$1 million per year. The recommended 2021-23 state allocation to the SSF budget of \$9.1 billion continues the positive trend, but just barely.

Oregon School Funding Post Measures 5 and 50

While there have been gains since 2014, 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 more volatility in school funding, and has school funding competing at the state level with the state’s public safety, social and health service obligations.

Many primarily urban and suburban school districts saw reduced school funding in the wake of Measures 5 and 50, which also implemented equalization of education funding across school districts and shifted statewide school funding makeup from approximately 2/3 local property taxes in 1990 to the current approximately 2/3 of education funding from state income taxes. The impact to Lake Oswego has been especially pronounced. As shown in Figure 1, the district received over \$75 million less in operating funds in 2017-18 under the current funding system compared to what the district would have received under the locally approved funding structure in place in 1990. If Lake Oswego still had the same funding structure today as was in place in 1990, it would have raised over \$150 million in local property taxes for operations for the 2017-18 year alone. Local property tax bills would admittedly be much higher today, but the local property tax rates in effect in 1990 funded our schools at program and service levels that reflected community support and expectations.

Figure 1:



Targeted Education Investments

Direct state school funding in the General Fund is expected to exceed \$33 million in each of the 2021-22 and 2020-21 fiscal years. With those revenues and our local option and foundation resources, as well as using a portion of the reserves built up over the last several years, we are pleased we will be able to present a balanced 2021-22 budget that builds on the targeted investments implemented beginning with the 2014-15 budget. As noted in that year's budget message, the 2014-15 budget represented the first budget since 2008-09 where the district was able to not only propose a balanced budget that maintained all current programs and current target ratios, but also allowed for targeted re-investment in certain areas, initially primarily at the elementary level. While the district was able to make targeted investments during the 2009-10 through 2013-14 fiscal years, such as the resumption of the seven period day at the junior high schools in 2012 or the phased implementation of the elementary Spanish immersion program, those targeted investments occurred simultaneously with reductions in staffing or programs in other areas.

In addition to making targeted investments in 2014-15, in response to mandates, the district also implemented new Common Core State Standards requirements, a new teacher evaluation system, and a new state report card system that weighs academic growth more than achievement, all while meeting the high performance expectations of our community. A summary of the targeted investments directly related to operations for the 2014-15 through 2021-22 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 only as needed (cost neutral)
- Added more physical education and/or music specialist time at all elementary schools
- Added a .5 Full-Time Equivalent (FTE) Response to Intervention (RTI) teacher specialist at each high school (1 FTE total)
- Major investments in new math and English language arts curriculum materials
- Upgrade to new laptop computers for all licensed staff to increase teacher efficacy
- Implementation of a district-wide safety and security wireless radio communications system

2016-17 Investments (all implemented and planned as ongoing):

- Additional 3 FTE to expand class opportunities at the high schools (necessary to comply with mandated state increase in high school student's seat time requirement to 85% from 80%)
- Additional 2 FTE for Teachers on Special Assignment (TOSA) to enhance technology use for teacher efficacy and implementation of the Next Generation Science Standards and related curriculum
- Additional .5 FTE RTI teacher specialist at each high school and each junior high school (2 FTE total)
- Major investments in new world languages curriculum materials
- Upgrade computers for classified staff to increase staff efficacy

- Referral and approval of a \$187 million General Obligation Bond measure for needed capital investments in our schools and facilities

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

- Additional safety communication investments
- New dark-fiber loop throughout district; backbone of our technology infrastructure (Bond Funds)
- 5 new bus routes to support changed school start times to allow up to one hour additional sleep for secondary students
- First stage of major investments in new Next Generation Science Standards curriculum materials Additional 6.5 FTE for RTI, Academic Support and Re-engagement staff at the secondary schools from new state Ballot Measure (BM) 98 funds (High School Success Grants)
- First Phase of 1:1 student devices – K-2 (Bond Funds)
- Added Talented and Gifted (TAG), English Language Learners (ELL) and nurse staff (3 FTE Total)
- Added .5 FTE elementary RTI coordinator at each elementary school (3 FTE Total)

2018-19 Investments (all implemented and largely planned as ongoing):

- Additional safety investments (Bond and General Funds)
- Additional technology infrastructure and Phase 2 of 1:1 student devices (Bond Funds)
- New positions to support equity and inclusion initiatives, such as the Director of Equity (BM 98 Funds)
- Added Administration to support schools (2 FTE, .67 funded by BM 98 Funds)
- Added secretarial support in Computer Network Services and Special Services departments (2 FTE, General Fund)
- Refresh of teacher laptop computers (Bond Funds)
- Investments in new health curriculum materials
- Implementation of Next Generation Science Standards curriculum and other curriculum materials
- Additional .5 FTE elementary RTI coordinator at each elementary school (Makes 6 FTE Total – one full-time RTI coordinator at each elementary school)

2019-20 Investments: (all implemented and largely planned as ongoing):

- Additional safety investments (Bond and General Funds), including a Director of Safety (1 FTE)
- Additional technology infrastructure (Bond Funds)
- Final stage of major investments in new Next Generation Science Standards curriculum materials
- New Administrator positions (2 FTE) to support principals and teachers that work with targeted populations (General Fund- largely through reorganization in Special Services programs)
- With passage of the Learning Levy, add 20 new licensed staff positions for STEM, early literacy, PE, mental health and social-emotional supports and one additional school resource officer

2020-21 Investments: (all implemented and largely planned as ongoing):

- Second district librarian (added in January 2020)
- Added K-8 diagnostic assessment

2021-22 Planned Investments: (degree of implementation subject to final state funding and largely from SIA):

- Additional social workers (2 FTE)
- English Language Arts Curriculum Adoption – review of options deferred to fiscal year 2021-22 by state – materials from final adoption in spring 2022 to be ordered at start of 2022-23 fiscal year

- With partial implementation of SIA grant, additional programs and student supports to be determined. Subject to final legislative action, grant will now be approximately \$4.28 million and not \$5.2 million expected before the pandemic. The district will use a portion of this grant to stem reductions to regular district programs and preserve or slightly improve certain class sizes

SSF revenues are anticipated to still be inadequate to reduce class size target ratios, which were increased by two students across all grades over the course of the great recession. Even with those increases, the district's class sizes are, on average, among the lowest in the Portland Metro area, at less than 24.2 as an overall average in the elementary schools, less than 29:1 at the junior high schools, and less than 28:1 at the high schools in 2019-20 prior to the pandemic. Due to the pandemic, ratios are lower in 2020-21.

Capital Investments Post Measures 5 and 50

Thanks to the support of our voters, the efforts of many community members, staff and parents, district voters approved Measure 3-515 on May 16, 2017, to address significant facility issues and ensure our schools are educationally adequate for the programs and skills our students will need in the future. This \$187 million General Obligation bond funded major facility investments districtwide and represented the first major facility investment since the 2001 GO bond. Before Measure 5, general obligation bonds in the district were used almost exclusively for new facilities or major renovations. Operating budgets prior to Measure 5 enabled the school district to not only offer a robust level of programs with low class sizes, they also provided sufficient resources to address many ongoing major maintenance issues. In 1990-91, the year Measure 5 passed, the district had 68 FTE in its maintenance, custodial and grounds crews. With almost the same total amount of space, today that number is approximately 41 FTE. The disinvestment in schools resulted in a long list of deferred maintenance items, not only locally, but also regionally and nationally.

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 school facilities up to, or in excess of, current seismic codes. The FCA was updated in 2020 to account for the many improvements made since 2015, including the improvements that will take place during the summer of 2021 and the pool replacement. The 2021 FCA still shows improvements are necessary at several schools, with Lake Oswego Middle School and River Grove Elementary being the schools most in need.

A Long-Range Facility Planning Committee (LRFPC) 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 was used to inform the district's 2017 bond measure. The LRFPC updated its recommendations based on improvements funded by the 2017 GO bond – its current report was issued in November 2020 and is at the district website under the Bond Projects web page at [Long-Range Facility Planning Committee Report](#). The LRFPC's report is guiding current planning for a bond measure that is currently being targeted for November 2021, subject to board approval.

Major projects included in the 2021-22 Capital Projects Funds for bond projects include work at both high schools and work at Forest Hills and Lake Grove Elementary schools related primarily to structural enhancements in the gyms, new roofing, and deferred maintenance. \$15 million of Full Faith and Credit (FF&C) debts incurred in June, 2019 funded major non-bond projects for 2019-21 and include possible improvements to the two new properties acquired in 2018 at Lakeview and Hazel Road. Recently completed non-bond athletic projects included added seating, cover, press box and restrooms at the Lakeridge High School stadium, as well as a new softball hitting facility at Lakeridge High School. A new softball hitting facility was completed in 2019 at Lake Oswego Jr. High School for the Lake Oswego High

School softball team. New artificial turf softball fields for both high schools were installed shortly before their hitting facilities. Track and tennis courts at both high schools were also resurfaced in 2019 using General Fund resources, as well as replacement of the Lake Oswego High School's baseball field's artificial turf.

An Athletic Facility Advisory task force was convened in the 2017-18 fiscal year – their recommendations were adopted by the School Board and the Long Range Facility Planning Committee, a board appointed committee of citizen volunteers and one board member. This committee provided citizen perspective, input and guidance as it related to the district's long-range facility planning efforts. Significant investments in sports fields were completed from 2018 through 2020, the majority of which were not bond eligible. The district used excess reserves and accumulated and future Construction Excise Tax resources to fund many of these projects, but hard choices remain as the list of identified projects is extensive, so a multi-year phased implementation plan is necessary. Adequate authority is built into the 2021-22 proposed budget to address the most critical projects identified by the task force, as well as debt service appropriation authority to service \$5 million of the 2019 FF&C debts.

A related element of facility planning is adequate capacity at each school, especially at certain elementary schools and both middle schools. A full demographic and enrollment study and forecast was commissioned and delivered in December 2012 by Portland State's Population Research Center (PRC), predicting essentially flat enrollment over the next ten years. PRC was re-engaged to provide an enrollment projection in 2020; it forecast essentially flat enrollment through 2030, their forecast horizon. The district continues to monitor enrollment growth and patterns and intends to add capacity in targeted locations, but a separate 2016 enrollment study, while over-projecting enrollment growth, noted boundary adjustments may be required. To that end, to better balance enrollment at Oak Creek Elementary and River Grove Elementary, an Elementary Boundary Review Committee was formed by Superintendent Dr. de la Cruz in 2019, but their work was put on pause after the onset of the pandemic in March, 2020. Their work will be revisited in 2021-22, with implementation planned for the fall of 2022.

Strategic Considerations

While this budget message presents some unwelcome news and much to be grateful for, we must continue to maintain or enact strategic choices that will maintain sustainability between the costs of our programs and expected resources. At the same time, and in addition to successfully executing all projects in our 2017 GO bond, the district must also consider other strategic initiatives in 2021-22. Chief among them will be a new five-year strategic plan being developed by our school board and outgoing and incoming superintendents. The district's current bargained agreements with its two bargaining units expire June 30, 2022; negotiations for successor agreements are anticipated to begin in February 2022. The current contracts all have principal terms of 2.5% Cost of Living Allowance for the 2021-22 fiscal year. Due to strong PERS' investment results through December 31, 2019 and the Oregon Supreme Court's affirmation of the 2019 PERS reforms, the district's PERS rates will decrease by almost 2% on average compared to current 2019-21 PERS rates. PERS rates increased effective July 1, 2017, increasing expenditures by over \$2 million per year compared to the prior fiscal year, and increased again by similar amounts effective July 1, 2019. Additional state mandated seat time and program requirements were also required beginning with the 2017-18 school year.

Dr. Lora de la Cruz, our new superintendent that began in June 2019, is resigning effective June 30, 2021. Dr. Jennifer Schiele, our current Assistant Superintendent of Teaching and Learning, has been working side-by-side with Dr. de la Cruz since June 2019. Dr. Schiele was selected as our new superintendent and

will formally assume her new role on July 1, 2021. Dr. de la Cruz's steady and empathetic leadership, especially during the pandemic, has been instrumental in best positioning the district to continue to make improvements in all of its programs, especially ones that support historically underserved students. Dr. de la Cruz and Dr. Schiele and the school board have been working on a new five-year strategic plan that will be finalized this summer. The current three-year strategic plan was adopted in September 2017 and followed initial development by a voluntary group of 41 employees and the five board members. The highlights of the new strategic plan are summarized in the Executive Summary of this message; once finalized, the full plan will be available at the district website.

Financial Model

Financial models as of March 2021 with actual results for selected fiscal years from 2012-13 through 2019-20 and projections through 2022-23 is presented at page 13, showing the relationship between general operating revenues and expenditures. One model is based on the March 2021 formal state revenue estimates for this and the next fiscal year, with one adjusted for a \$9.3 billion SSF for 2021-22, which is \$200 million more than the amounts currently recommended by Governor Brown and the legislative co-chairs. Other minor variances in assumptions between them are further explained in each model's notes.

The March 2021 financial models use as their base the formal state projections for revenues and expenditures based on data available as of early March 2021, including a preliminary standard Foundation revenue estimate of \$1.5 million for the 2022-23 fiscal year. The final amount raised for 2021-22 is presently expected to be almost \$1 million, but the exact final net amount available to the district will not be known until this summer. The models will be updated later this spring after the legislature makes its final 2021-23 SSF allocation. The expenditure projections for 2021-22 and beyond are essentially under a pre-pandemic "Current Service Level" approach, only accounting for required additional costs such as the major social studies textbook adoption, normal wage and associated payroll costs increases, and modest inflation. We can expect challenging financial times ahead, especially if the SSF allocation remains at or close to \$9.1 billion. This will affect all school districts across the state, though some more than others, especially Lake Oswego School District as our federal stimulus funds are, on average, almost five times less per student than federal stimulus funds received by the average Oregon public school district. This is due to the federal requirements in all stimulus acts that funding be allocated to K-12 public schools based on each state's Title 1 low income grants. As we are a relatively affluent district, this means our stimulus fund allocations are much less than the average Oregon public school district.

Special Education Instructional Programs

The district concluded an independent review and evaluation of its special education programs in July 2018 that is being used to inform decisions relating to special programs. Based on that independent report, and to improve efficacy and outcomes for students, the district has been and will be redirecting some of the resources currently spent on classified special education assistant roles to professional staff roles. The district is also reorganizing some of its special education programs to better align resources with areas of higher need and to more equitably allocate case-loads. These changes are expected to slightly increase costs in 2021-22.

The costs for the instructional components of our Special Education programs have increased beginning in 2015-16. These increases are the result of a higher number of students requiring out-placements and/or 1:1 aides, many as a result of new restraint legislation passed in the 2013 legislative session, modest program improvements, such as the new Forest Hills Structured Learning Center classroom, the elimination

of the three furlough days, salary and wage increases, and step increases for eligible staff. Under a state High Cost Disability (HCD) grant program, a portion of the district's direct special education costs above \$30,000 per student are reimbursed by the state. The reimbursement rate for the HCD grant has generally been in the 40 to 50% range, such that only a portion of costs over \$30,000 are actually recovered. HCD grant revenues are shown separately in the financial model, but are included in the budget's General Fund's state basic school support revenues as it is a sub-allocation of the State School Fund Grant. Federal funding for Title programs were lower in 2019-20 due to our lower poverty counts and shifting priorities at the federal level. Additional authority to transfer funds from the General Fund to the Grants Funds is included in the 2021-22 and 2020-21 budgets to account for these reductions.

Capital Improvement Projects

During the 2017-18 and 2018-19 fiscal years, the district used over \$3,000,000 of General Fund resources for targeted district capital improvement projects, all related to sports facility or field improvements. An additional \$500,000 for track and tennis court resurfacing projects was paid from the General Fund in 2019-20. An additional \$5 million from capitalizing future Construction Excise Tax resources was built into the 2019-20 Capital Projects Funds budget – approximately \$1.6 million of that is expected to be available for 2021-22 athletic facility capital improvements. The Capital Projects Funds has a total spending appropriation of \$50.1 million, a reduction from the 2020-21 appropriation of \$75.1 million and the 2019-20 appropriation of \$123.9 million. Major bond expenditures began early in 2019 at Lakeridge Middle School and then in June 2019 at Oak Creek Elementary School. Both of those projects are completed, except parking lot and field work at Lakeridge Middle. Capital improvement projects funded by the 2017 bond are not expected to conclude until the end of the summer of 2022, except the pool replacement project, which is expected to be completed the spring of 2023.

Projected Tax Rates

Maximum District property tax rates are presently \$8.1384, a slight reduction from the 2019-20 total tax rate of \$8.144 per \$1,000 taxable value. The maximum rates are projected to be essentially flat in 2021-22, though the actual tax rate for a particular tax lot may be less due to the varying range of impact from Measure 5 compression. Compression, caused by real market values near or below assessed values, had significantly depressed the district's local option tax revenues 2011 through 2014. As real property values have now increased for the past 6 years at a rate greater than increases in assessed values, compression has been significantly reduced, falling from \$3.1 million in 2013-14 to \$570,000 in 2018-19. As anticipated, compression increased to \$875,000 in 2019-20 due to the higher Learning Levy tax rate. The local option Learning Levy is projected to raise \$13.8 million in total in 2021-22, roughly \$300,000 more than estimated 2020-21 collections.

The same as the current fiscal year, a property tax rate of \$6.1107 per \$1,000 of taxable value is to be levied for the General Fund budget. \$4.4707 of this amount is the permanent local tax rate as limited by Measures 5 and 50. The balance, \$1.64, is for the local option. These tax rates will result in a total General Fund levy of approximately \$55,915,000, of which \$52,050,000 (comprised of \$38,250,000 in regular and \$13,800,000 in local option property taxes) is estimated to be collected in 2021-22. The balance of \$3.865 million is either lost to discounts, compression under Measure 5, or will be collected in future years.

The 2021-22 debt service levy for the 2001 GO bond approved in 2000 and measure 3-515 approved in 2017 is \$18,250,000, \$17,350,000 of which is estimated to be collected in 2021-22. The balance is lost to discounts or will be collected in future years. This is expected to result in a 2021-22 debt service tax rate of

approximately \$2.03 per \$1,000, essentially the same as 2020-21. The 2017 GO bond matures in 2043; the 2001 GO bond matures in 2026; a payment schedule is at page 56.

On an overall basis, Lake Oswego School District total property tax rates compare favorably to its neighbor districts. Of the nine neighboring districts that are closest to Lake Oswego, Lake Oswego School District has a below average overall tax rate and the third lowest GO Debt tax rate. Rates are 2020-21 actual rates per thousand of Assessed Value:

	<u>Operating</u>	<u>Local Option</u>	<u>GO Debt</u>	<u>Total</u>
Lake Oswego School District	\$4.471	\$1.640	\$2.028	\$8.138
West Linn/Wilsonville School District	\$4.868	\$1.500	\$3.331	\$9.700
Riverdale School District	\$3.815	\$1.370	\$2.400	\$7.585
Portland Public School District	\$5.278	\$1.990	\$2.402	\$9.670
Tigard/Tualatin School District	\$4.989	\$1.000	\$1.801	\$7.790
Oregon City School District	\$4.963	\$0	\$1.169	\$6.132
Sherwood School District	\$4.812	\$0	\$3.831	\$8.644
Gladstone School District	\$4.865	\$0	\$4.144	\$9.009
North Clackamas School District	\$4.870	\$1.630	\$2.191	\$8.691
Beaverton School District	\$4.693	\$1.250	\$2.083	\$8.026

Lake Grove Swim Park (Component Unit)

The Lake Grove Swim Park tax rate will remain at its permanent rate of \$.042 per \$1,000 taxable value. This will result in a levy of approximately \$242,500 for the Park, \$230,000 of which is estimated to be collected in 2021-22; the balance is lost to discounts or will be collected in future years. Its 2021-22 adopted budget is largely a current service budget, though additional budget authority in purchased services, capital outlays and contingency is proposed in anticipation of a possible remodel or replacement of its bathroom and changing room facilities, hopefully during the 2021-22 fiscal year. Preliminary planning for this possibility began in 2016-17.

Budget Capacity and Contingency

So that the School Board retains some flexibility to adjust to unanticipated enrollment growth or other factors that might increase costs beyond those budgeted, the contingency budget was increased beginning in 2014-15 to \$1 million and then to \$2 million in the 2016-17 budget from its historical standard budget amount of \$500,000. It is at \$2 million in the 2021-22 budget.

Fund Balance Policy

The School Board adopted a new fund balance policy in March 2015 which, among other things, established a minimum ending fund balance target of eight percent (8%) of General Fund expenditures and a maximum of fifteen percent (15%). Ending fund balances projected to be below the minimum range require a corrective plan of action for the School Board’s consideration. Projected ending fund balances for 2020-21 are presently anticipated to be near or just above the maximum parameter of 15%, but are projected to be below this upper limit at the end of the 2021-22 fiscal year.

Dr. Lora de la Cruz, Superintendent
 Stuart Ketzler, CPA, Assistant Superintendent of Business Services

Lake Oswego School District

Operating Funds Financial Model (General Fund & Foundation) - "Reasonable Scenario"
Updated Revenues Forecast - \$9 Billion SSF for 2019-21, Governor's Budget of \$9.1 Billion for 2021-23
"Normal" Current Service Level and Half of Rebounded Enrollment in Next Biennium
March, 2021 State Forecast w/ Special Session Legislative Actions & Current Community Support
March 8, 2021 Update

	Audited 2012-13	Audited 2014-15	Audited 2016-17	Audited 2018-19	Audited 2019-20	Preliminary Projected		
						2020-21	2021-22	2022-23
State Budget Biennium								
Local Option Levy (To June 2024)								
LOEA & LOSEA Contracts								
Demographics								
Total Oct. 1 Student Enrollment	6786	6868	7035	6993	7018	6785	6959	6897
ADMw	7223.0	7375.3	7860.1	7884.1	7899.8	7605.9	7796.2	7796.2
State School Formula (SSF) Revenues	\$45,656,000	\$53,973,000	\$59,329,000	\$67,244,000	\$68,673,000	\$71,685,000	\$72,160,000	\$75,000,000
SSF Reduction at Half Enrollment Rebound						\$0	(\$1,700,000)	(\$1,750,000)
Use of SIA to preserve class sizes*						\$1,000,000	\$2,400,000	\$2,500,000
State High Cost Special Ed Fund	\$210,000	\$293,000	\$1,108,000	\$388,000	\$537,000	\$500,000	\$500,000	\$500,000
Local Non-Formula Revenue	\$3,277,000	\$2,477,000	\$2,877,000	\$4,381,000	\$4,442,000	\$2,250,000	\$2,750,000	\$2,750,000
Total Standard Revenues	\$49,143,000	\$56,743,000	\$63,314,000	\$72,013,000	\$73,652,000	\$75,435,000	\$76,110,000	\$79,000,000
Supplemental Revenues								
Local Option	\$5,909,000	\$7,460,000	\$9,643,000	\$10,969,000	\$13,150,000	\$13,640,000	\$13,700,000	\$13,750,000
Foundation	\$1,700,000	\$1,600,000	\$1,320,000	\$1,065,000	\$1,000,000	\$815,000	\$1,000,000	\$1,100,000
Total w/ Supplemental Revenues	\$56,752,000	\$65,803,000	\$74,277,000	\$84,047,000	\$87,802,000	\$89,890,000	\$90,810,000	\$93,850,000
Expenditures								
Total GF & Foundation Salaries & Wages	\$30,905,000	\$32,577,000	\$36,891,000	\$42,116,000	\$45,196,000	\$45,800,000	\$49,000,000	\$51,000,000
PERS at Regular Rates	\$7,340,000	\$8,210,000	\$8,910,000	\$11,370,000	\$14,010,000	\$14,200,000	\$14,210,000	\$14,790,000
Annual PERS Side Acct Savings	(\$3,174,000)	(\$3,400,000)	(\$4,974,000)	(\$5,238,000)	(\$5,216,000)	(\$5,310,000)	(\$5,660,000)	(\$5,940,000)
PERS Net of Side A/C Savings	\$4,166,000	\$4,810,000	\$3,936,000	\$6,132,000	\$8,794,000	\$8,890,000	\$8,550,000	\$8,850,000
PERS Bond Payments	\$2,784,000	\$3,101,000	\$3,615,000	\$3,752,000	\$3,873,000	\$4,000,000	\$4,200,000	\$4,400,000
Health & Related Benefits	\$9,022,000	\$9,576,000	\$11,406,000	\$11,195,000	\$11,852,000	\$11,600,000	\$12,450,000	\$12,950,000
Other (Primarily FICA)	\$2,715,000	\$2,814,000	\$2,934,000	\$3,608,000	\$4,449,000	\$4,170,000	\$4,550,000	\$4,800,000
Total Assoc. Salary Costs	\$18,687,000	\$20,301,000	\$21,891,000	\$24,687,000	\$28,968,000	\$28,660,000	\$29,750,000	\$31,000,000
Total Supplies/Equip/Services	\$11,742,000	\$11,256,000	\$12,002,000	\$16,121,000	\$16,469,000	\$14,750,000	\$16,000,000	\$16,000,000
Transfers to Other Funds	\$23,000	\$187,000	\$129,000	\$278,000	\$1,062,000	\$1,100,000	\$350,000	\$350,000
Total Planned Expenditures	\$61,357,000	\$64,321,000	\$70,913,000	\$83,202,000	\$90,633,000	\$90,310,000	\$95,100,000	\$98,350,000
Ending Balances								
Revenue/Expenditures Shortfall	(\$4,605,000)	\$1,482,000	\$3,364,000	\$845,000	(\$2,831,000)	(\$420,000)	(\$4,290,000)	(\$4,500,000)
Beginning Cash Balance	\$9,333,000	\$5,606,000	\$10,766,000	\$16,946,000	\$17,791,000	\$14,960,000	\$14,540,000	\$10,250,000
Ending Cash Balance	\$4,728,000	\$7,088,000	\$14,130,000	\$17,791,000	\$14,960,000	\$14,540,000	\$10,250,000	\$5,750,000
General Fund Budgeted Expenditures (estimated with 4% annual growth for FY 2022 and FY 2023)					\$ 95,615,000	\$ 93,350,000	\$ 97,085,000	\$ 100,970,000
Amount in Excess (Below) of 15% Upper Limit of Fund Balance Policy					\$617,750	\$537,500	(\$4,312,750)	(\$9,395,500)
Amount in Excess (Below) 8% Minimum Fund Balance Policy					\$7,310,800	\$7,072,000	\$2,483,200	(\$2,327,600)
Student Investment Account Grant (New beginning 2020-21)					\$0	\$1,685,000	\$4,285,000	\$4,455,000
Federal Stimulus Funds Grants (New beginning 2020-21)					\$0	\$355,000	\$670,000	\$900,000

The Accompanying Notes to the Financial Model are an integral part of this projection update.

13A

Notes to the Financial Model:

This Financial Model is comprised of the General Fund and the regular Foundation grant and related classroom costs. This Financial Model does not include any other funds, such as Community Schools Fund, Food Services Fund, Bond Funds, Measure 98 Funds etc. (most generally referred to as Special Revenue Funds). It also does not include Student Investment Account Resources and Spending that began in 2020-21 as those funds are accounted for in a Special Revenue Fund. SIA and Federal Stimulus grant amounts are shown for each period, but those funds are not available as full General Fund offsets, subject to "Use of SIA above." 2021-22 Federal Stimulus Funds Grant of \$670,000 will be used for a new 2021 "Summer Boosts" enrichment learning program. 22-23 amount is an internal estimate based on \$1.9 trillion package currently being discussed in US Congress.

Financial Model projected data is based on many variable assumptions and information available in early 2021 & are considered approximations. Due to the higher degree of uncertainty caused by the pandemic, actual results for projection years, including 2020-21, may differ greatly. 2020-21 expenses assume in-person hybrid schedules start at the elementary level beginning in late February and is concluded across all grades by the middle of April, 2021 and high school sports for all seasons. 2021-23 assumes a return to "normal" by the start of the 2021-22 school year, though at slightly lower staffing than previously projected and just below pre-pandemic levels.

This update is a "reasonable scenario" projection based on SSF restored to \$9 billion for 2019-21 and the Governor's recommended SSF 2021-23 budget of \$9.1 billion, but only half rebound in enrollment increase forecast by PSU. It is not a "worse case scenario" that models application of the Pessimistic Case Alternative Scenario in the OEA forecast, which is a double dip recession, plus flat enrollment. It is also not a "reasonable best-case scenario," which would involve possible significant additional assistance. While federal assistance has and will continue to be received, it has not been substantial and it is special-purpose funding. As noted at *, portions of SIA funding are used to supplement regular resources. SIA revenues are not wholly available to supplement GF revenues and exact allocations are TBD. 2020-21 Local non-formula revenues as compared to the April, 2020 "status quo" projection is reduced due to lower fees and lower interest revenues.

Except as noted, ADMw projections, which drives SSF revenues, are kept flat to reduce variables. With lower enrollment, LOSD was in SSF Stop-Loss for 2018-19 and is in stop-loss in 2020-21. If the current enrollment dip is not fully reversed by 2021-22, this will reduce SSF revenues by up to \$3.4 million in 2021-22.

State School Formula (SSF) Revenue amounts from current ODE estimates with following adjustments:

2012-13 through 2019-20: Audited . Final state reconciliation of 2019-20 will be concluded by May 2021. Adjustments will be reflected in 2020-21 SSF revenues.

2020-21 SSF based on 3/2/21 ODE formal estimate.

2021-22 SSF based on 2/26/21 ODE formal estimate using \$9.1 billion for SSF - 2022-23 SSF based on an internal estimate of district's share using the 2021-22 formal ODE estimate. The \$1.7 million of SSF separately shown is an internal estimate of LOSD's reduction in SSF for the 2021-23 biennium if enrollment only rebounds by half.

The \$9.1 billion SSF used for the 2021-23 biennium is per the Governor's recommended 2021-23 budget. State-wide it is estimated that roughly \$9.6 billion in SSF is necessary to maintain current K-12 service levels. The legislature continues to discuss school funding in the legislative session that began in January, 2021, but the OEA estimates that its current projections of state revenues for the next biennium will be roughly \$2 billion short of funding current state service levels, an almost \$1 billion increase since their December forecast.

Higher 2018-19 and 2019-20 Local Non-Formula Revenues due primarily to higher ESD shared revenues, recovery of prior year expenditure estimates in the district's group health self-insurance program, plus increased interest earnings from higher interest rates and balances. 2020-21 local non-formula revenues are reduced from earlier estimates due to lower fees and interest income.

Local Option revenue for 2020-21 based on December 2020 projection from County tax data using the approved \$1.64 rate. 2021-23 Local Option revenues are generally held flat; they gradually fell 20% following the Great Recession. 2018-19 Local Option revenue includes a one-time increase of approximately \$200,000 from a tax case settled in 2018.

Foundation revenue estimate of \$815,000 for 2020-21 based on final campaign results, 2021-22 is a preliminary estimate; \$1.1 million used for 22-23, closer to recent actuals.

2020-21 Salaries & Wages have been reduced \$1.7m from pre-pandemic levels as an estimate of savings from reduction in temp time and other staff reduction actions to date. This also reduced Associated Salary Costs in 2020-21 by over \$900,000 - these reductions have NOT been continued for 21-22 and 22-23 under the assumption we will return to normal by the start of FY 2021-22.

For 2020-22, salaries projected with 2.5% COLA plus 1.5% for estimated step increases per current agreements, as extended.

For 2022-23, for forecast purposes only, salaries projected with 2.5% COLA plus 1.5% for estimated step increases. Current bargained agreements end June 30, 2022.

This analysis separately calculates estimated normal PERS costs and annual savings from the district's PERS arbitrage strategy. Average district PERS employer rates are as follows:

July 1 2015 to June 30 2017:	5.50%	Final	Note: Like most school districts state-wide, the district pays the 6% employee PERS contribution as per its bargained agreements under a practice generally referred to as PERS pickup. Assuming equal net take-home pay, this saves the employer roughly 2% or more annually as compared to not doing PERS pickup.
July 1 2017 to June 30 2019:	10.36%	Final	
July 1 2019 to June 30 2021:	15.56%	Final	
July 1 2021 to June 30 2023:	13.66%	Final	

The district's PERS expenditures are projected to decrease by just over 2% as a percentage of wages in the next biennium, slightly more than the actual average rate reduction of 1.9%.

Health and other payroll costs (primarily FICA) are generally projected flat as percentages of wages and salaries for the projection periods, except for an extra estimated \$200,000/ year beginning in 2022 due to the state's Paid FMLA insurance passed in 2019. This new law requires a minimum employer contribution of .4% of wages and salaries starting 1/1/22.

Lower costs in Supplies/Equip/Services in 2020-21 due primarily to textbook deferral and lower operating costs, primarily in transportation, offset in part by unique costs incurred as a result of the pandemic. Textbooks are included in Supplies - for more recent years as follows: \$725,000 for 2016-17, \$200,000 in 2017-18, \$700,000 in 2018-19, \$1.3 million in 2019-20, \$200,000 in 2020-21, and then \$750,000 each year thereafter. This is a substantial change from financial models prepared prior to the pandemic.

Major repair & improvement projects at actual of \$3 million in 12-13 & \$500,000 each fiscal years 2013-14 and 2014-15 & \$150,000 each year through 2016-17. 2017-18 and 2018-19 include \$1 million and \$1.9 million for athletic facility improvements, and each year thereafter includes roughly \$.25 million for required non-bond facility investments each year. New debt service costs for LOH repairs of \$500,000/year are included beginning in 2017-18. Additional debt service costs of \$800,000 for new properties included beginning in 2019-20.

Transfers to other funds expenditures are now shown separately for each year as they are now more volatile - future years' includes estimated \$250,000 in subsidies to grant programs \$100,000 to offset operating losses in fee for service programs. It remains high in 2020-21 due to higher than normal operating losses still being incurred due to the pandemic.

Lake Oswego School District

Operating Funds Financial Model (General Fund & Foundation) - "Reasonable Better Case Scenario"
Updated Revenues Forecast - \$9 Billion SSF for 2019-21, Governor's Budget of \$9.1 Billion + \$200 million for 2021-23
"Normal" Current Service Level and Rebounded Enrollment in Next Biennium
March, 2021 State Forecast w/ Special Session Legislative Actions & Current Community Support
March 8, 2021 Update

	Audited 2012-13	Audited 2014-15	Audited 2016-17	Audited 2018-19	Audited 2019-20	Preliminary Projected		
						2020-21	2021-22	2022-23
State Budget Biennium	[-----] [-----] [-----] [-----] [-----] [-----] [-----] [-----]							
Local Option Levy (To June 2024)	[-----] [-----] [-----] [-----] [-----] [-----] [-----] [-----]							
LOEA & LOSEA Contracts	[-----] [-----] [-----] [-----] [-----] [-----] [-----] [-----]							
Demographics								
Total Oct. 1 Student Enrollment	6786	6868	7035	6993	7018	6785	7133	7071
ADMw	7223.0	7375.3	7860.1	7884.1	7899.8	7605.9	7991.2	7991.2
State School Formula (SSF) Revenues	\$45,656,000	\$53,973,000	\$59,329,000	\$67,244,000	\$68,673,000	\$71,685,000	\$72,160,000	\$75,000,000
Additional \$200 million in SSF						\$0	\$1,050,000	\$1,100,000
Use of SIA to preserve class size*						\$1,000,000	\$2,500,000	\$2,600,000
State High Cost Special Ed Fund	\$210,000	\$293,000	\$1,108,000	\$388,000	\$537,000	\$500,000	\$500,000	\$500,000
Local Non-Formula Revenue	\$3,277,000	\$2,477,000	\$2,877,000	\$4,381,000	\$4,442,000	\$2,250,000	\$2,750,000	\$2,750,000
Total Standard Revenues	\$49,143,000	\$56,743,000	\$63,314,000	\$72,013,000	\$73,652,000	\$75,435,000	\$78,960,000	\$81,950,000
Supplemental Revenues								
Local Option	\$5,909,000	\$7,460,000	\$9,643,000	\$10,969,000	\$13,150,000	\$13,640,000	\$13,700,000	\$13,750,000
Foundation	\$1,700,000	\$1,600,000	\$1,320,000	\$1,065,000	\$1,000,000	\$815,000	\$1,000,000	\$1,500,000
Total w/ Supplemental Revenues	\$56,752,000	\$65,803,000	\$74,277,000	\$84,047,000	\$87,802,000	\$89,890,000	\$93,660,000	\$97,200,000
Expenditures								
Total GF & Foundation Salaries & Wages	\$30,905,000	\$32,577,000	\$36,891,000	\$42,116,000	\$45,196,000	\$45,800,000	\$49,500,000	\$51,500,000
PERS at Regular Rates	\$7,340,000	\$8,210,000	\$8,910,000	\$11,370,000	\$14,010,000	\$14,200,000	\$14,355,000	\$14,935,000
Annual PERS Side Acct Savings	(\$3,174,000)	(\$3,400,000)	(\$4,974,000)	(\$5,238,000)	(\$5,216,000)	(\$5,310,000)	(\$5,705,000)	(\$6,035,000)
PERS Net of Side A/C Savings	\$4,166,000	\$4,810,000	\$3,936,000	\$6,132,000	\$8,794,000	\$8,890,000	\$8,650,000	\$8,900,000
PERS Bond Payments	\$2,784,000	\$3,101,000	\$3,615,000	\$3,752,000	\$3,873,000	\$4,000,000	\$4,200,000	\$4,400,000
Health & Related Benefits	\$9,022,000	\$9,576,000	\$11,406,000	\$11,195,000	\$11,852,000	\$11,600,000	\$12,550,000	\$13,050,000
Other (Primarily FICA)	\$2,715,000	\$2,814,000	\$2,934,000	\$3,608,000	\$4,449,000	\$4,170,000	\$4,600,000	\$4,850,000
Total Assoc. Salary Costs	\$18,687,000	\$20,301,000	\$21,891,000	\$24,687,000	\$28,968,000	\$28,660,000	\$30,000,000	\$31,200,000
Total Supplies/Equip/Services	\$11,742,000	\$11,256,000	\$12,002,000	\$16,121,000	\$16,469,000	\$14,750,000	\$16,000,000	\$16,000,000
Transfers to Other Funds	\$23,000	\$187,000	\$129,000	\$278,000	\$1,062,000	\$1,100,000	\$350,000	\$350,000
Total Planned Expenditures	\$61,357,000	\$64,321,000	\$70,913,000	\$83,202,000	\$90,633,000	\$90,310,000	\$95,850,000	\$99,050,000
	2012-13	2014-15	2016-17	2018-19	2019-20	2020-21	2021-22	2022-23
Ending Balances								
Revenue/Expenditures Shortfall	(\$4,605,000)	\$1,482,000	\$3,364,000	\$845,000	(\$2,831,000)	(\$420,000)	(\$2,190,000)	(\$1,850,000)
Beginning Cash Balance	\$9,333,000	\$5,606,000	\$10,766,000	\$16,946,000	\$17,791,000	\$14,960,000	\$14,540,000	\$12,350,000
Ending Cash Balance	\$4,728,000	\$7,088,000	\$14,130,000	\$17,791,000	\$14,960,000	\$14,540,000	\$12,350,000	\$10,500,000
General Fund Budgeted Expenditures (estimated with 4% annual growth for FY 2022 and FY 2023)					\$ 95,615,000	\$ 93,350,000	\$ 97,085,000	\$ 100,970,000
Amount in Excess (Below) of 15% Upper Limit of Fund Balance Policy					\$617,750	\$537,500	(\$2,212,750)	(\$4,645,500)
Amount in Excess (Below) 8% Minimum Fund Balance Policy					\$7,310,800	\$7,072,000	\$4,583,200	\$2,422,400
Student Investment Account Grant (New beginning 2020-21)					\$0	\$1,685,000	\$4,285,000	\$4,455,000
Federal Stimulus Funds Grants (New beginning 2020-21)					\$0	\$355,000	\$670,000	\$900,000

*Use of SIA assumes almost 60% of SIA grants will be used to maintain class sizes, an identified priority in allowed uses and based on feedback from our patrons. The balance is applied to new programs. Actual SIA revenues and related expenditures are and will be recorded in a separate Special Revenue Fund. Amounts shown here are for illustrative purposes only.

The accompanying Notes to the Financial Model are an integral part of this projection update.

13C

Notes to Financial Model:

This Financial Model is comprised of the General Fund and the regular Foundation grant and related classroom costs. This Financial Model does not include any other funds, such as Community Schools Fund, Food Services Fund, Bond Funds, Measure 98 Funds etc. (most generally referred to as Special Revenue Funds). It also does not include Student Investment Account Resources and Spending that began in 2020-21 as those funds are accounted for in a Special Revenue Fund. SIA and Federal Stimulus grant amounts are shown for each period, but those funds are not available as full General Fund offsets, subject to "Use of SIA above. 2021-22 Federal Stimulus Funds Grant of \$670,000 will be used for a new 2021 "Summer Boost" enrichment learning program. 22-23 amount is an internal estimate based on \$1.9 trillion package currently being discussed in US Congress.

Financial Model projected data is based on many variable assumptions and information available in early 2021 & are considered approximations. Due to the higher degree of uncertainty caused by the pandemic, actual results for projection years, including 2020-21, may differ greatly. 2020-21 expenses assume in-person hybrid schedules start at the elementary level beginning in late February and is concluded across all grades by the middle of April, 2021 and high school sports for all seasons. 2021-23 assumes a return to "normal" by the start of the 2021-22 school year, though at slightly lower staffing than previously projected and below pre-pandemic levels.

This update is a "reasonable better case" projection based on SSF restored to \$9 billion for 2019-21 and the Governor's proposed SSF 2021-23 budget of \$9.1 billion plus an extra \$200 million allocated by the legislature. It is not a "worse case scenario" that models application of the Pessimistic Case Alternative Scenario in the OEA forecast, which is a double dip recession. It is also not a "reasonable best-case scenario," which would involve possible significant additional state or federal assistance. While federal assistance has and will continue to be received, it has not been substantial and it is special-purpose funding. As noted at *, portions of SIA funding are used to supplement regular resources. SIA revenues are not wholly available to supplement GF revenues and exact allocations are TBD. 2020-21 Local non-formula revenues as compared to the April, 2020 "status quo" projection is reduced due to lower fees and lower interest revenues.

Except as noted, ADMw projections, which drives SSF revenues, are kept flat to reduce variables. With lower enrollment, LOSD was in SSF Stop-Loss for 2018-19 and is in stop-loss in 2020-21. If the current enrollment dip is not fully reversed by 2021-22, this will reduce SSF revenues by up to \$3.3 million in 2021-22.

State School Formula (SSF) Revenue amounts from current ODE estimates with following adjustments:

2012-13 through 2019-20: Audited . Final state reconciliation of 2019-20 will be concluded by May 2021. Adjustments will be reflected in 2020-21 SSF revenues.

2020-21 SSF based on 3/2/21 ODE formal estimate.

2021-22 SSF based on 2/26/21 ODE formal estimate using \$9.1 billion for SSF - 2022-23 SSF based on an internal estimate of district's share using the 2021-22 formal ODE estimate. The extra \$1 million plus of SSF separately shown is an internal estimate of LOSD's share if an additional \$200 million were added to SSF for the 2021-23 biennium.

The \$9.1 billion SSF used for the 2021-23 biennium is per the Governor's recommended 2021-23 budget. State-wide it is estimated that roughly \$9.6 billion in SSF is necessary to maintain current K-12 service levels. The legislature continues to discuss school funding in the legislative session that began in January, 2021, but the OEA estimates that its current projections of state revenues for the next biennium will be roughly \$2 billion short of funding current state service levels, an almost \$1 billion increase since their December forecast.

Higher 2018-19 and 2019-20 Local Non-Formula Revenues due primarily to higher ESD shared revenues, recovery of prior year expenditure estimates in the district's group health self-insurance program, plus increased interest earnings from higher interest rates and balances. 2020-21 local non-formula revenues are reduced from earlier estimates due to lower fees and interest income.

Local Option revenue for 2020-21 based on December 2020 projection from County tax data using the approved \$1.64 rate. 2021-23 Local Option revenues are generally held flat; they gradually fell 20% following the Great Recession. 2018-19 Local Option revenue includes a one-time increase of approximately \$200,000 from a tax case settled in 2018.

Foundation revenue estimate of \$815,000 for 2020-21 based on final campaign results, 2021-22 is a preliminary estimate; the standard \$1.5 million long-term estimate is used for 22-23. 2020-21 Salaries & Wages have been reduced \$1.7m from pre-pandemic levels as an estimate of savings from reduction in temp time and other staff reduction actions to date.

This also reduced Associated Salary Costs in 2020-21 by over \$900,000 - these reductions have NOT been continued for 21-22 and 22-23 under the assumption we will return to normal by the start of FY 2021-22.

For 2020-22, salaries projected with 2.5% COLA plus 1.5% for estimated step increases per current agreements, as extended.

For 2022-23, for forecast purposes only, salaries projected with 2.5% COLA plus 1.5% for estimated step increases. Current bargained agreements end June 30, 2022.

This analysis separately calculates estimated normal PERS costs and annual savings from the district's PERS arbitrage strategy. Average district PERS employer rates are as follows:

July 1 2015 to June 30 2017:	5.50%	Final
July 1 2017 to June 30 2019:	10.36%	Final
July 1 2019 to June 30 2021:	15.56%	Final
July 1 2021 to June 30 2023:	13.66%	Final

Note: Like most school districts state-wide, the district pays the 6% employee PERS contribution as per its bargained agreements under a practice generally referred to as PERS pickup. Assuming equal net take-home pay, this saves the employer roughly 2% or more annually as compared to not doing PERS pickup.

The district's PERS expenditures are projected to decrease by just over 2% as a percentage of wages in the next biennium, slightly more than the actual average rate reduction of 1.9%.

Health and other payroll costs (primarily FICA) are generally projected flat as percentages of wages and salaries for the projection periods, except for an extra estimated \$200,000/ year beginning in 2022 due to the state's Paid FMLA insurance passed in 2019. This new law requires a minimum employer contribution of .4% of wages and salaries starting 1/1/22.

Lower costs in Supplies/Equip/Services in 2020-21 due primarily to textbook deferral and lower operating costs, primarily in transportation, offset in part by unique costs incurred as a result of the pandemic. Textbooks are included in Supplies - for more recent years as follows: \$725,000 for 2016-17, \$200,000 in 2017-18, \$700,000 in 2018-19, \$1.3 million in 2019-20, \$200,000 in 2020-21, and then \$750,000 each year thereafter. This is a substantial change from financial models prepared prior to the pandemic.

Major repair & improvement projects at actual of \$3 million in 12-13 & \$500,000 each fiscal years 2013-14 and 2014-15 & \$150,000 each year through 2016-17. 2017-18 and 2018-19 include \$1 million and \$1.9 million for athletic facility improvements, and each year thereafter includes roughly \$.25 million for required non-bond facility investments each year. New debt service costs for LOH repairs of \$500,000/year are included beginning in 2017-18. Additional debt service costs of \$800,000 for new properties included beginning in 2019-20.

Transfers to other funds expenditures are now shown separately for each year as they are now more volatile - future years' includes estimated \$250,000 in subsidies to grant programs \$100,000 to offset operating losses in fee for service programs. It remains high in 2020-21 due to higher than normal operating losses still being incurred due to the pandemic.

13D

General Fund - Revenues by Source

Source	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed, Approved & Adopted 2021-22	
1000 From Local Sources						
01111	CURRENT YEAR'S PROPERTY TAXES	33,137,634	34,584,227	35,878,160	36,300,000	38,250,000
01112	PRIOR YEARS' PROPERTY TAXES	453,337	1,239,349	499,652	450,000	500,000
01121	LOCAL OPTION PROPERTY TAXES	9,998,483	10,575,026	12,953,497	13,250,000	13,800,000
01122	LOCAL OPTION PRIOR YEAR P. TAXE	175,789	394,463	196,997	175,000	200,000
01311	TUITION-PUPILS OR PARENTS	141,092	138,845	143,106	200,000	200,000
01315	TUITION-OTHR LEA TRANS ED	0	0	0	5,000	5,000
01510	INTEREST ON INVESTMENTS	608,572	1,103,272	736,425	350,000	350,000
01710	COCURRIC GATE/ADMISSN FEE	41,193	44,628	37,535	60,000	60,000
01730	COCURRIC PARTICIPATN FEE	502,895	606,960	399,955	600,000	600,000
01740	ASB STUDENT FEES	64,821	63,903	37,285	60,000	60,000
01911	FACILITY RENTAL FEES	3,500	3,500	3,500	10,000	5,000
01915	PROPERTY LEASE FEES	411,410	268,043	267,286	300,000	300,000
01980	INDIRECT COST CHARGES	29,321	62,869	98,261	55,000	200,000
01990	MISCELLANEOUS INCOME	61,303	515,972	1,154,334	100,000	100,000
	Sub-Total From Local Sources	45,629,350	49,601,057	52,405,993	51,915,000	54,630,000
2000 From Intermediate Sources						
02101	COUNTY SCHOOL FUND/OTHER	1,202	1,787	4,747	5,000	5,000
02102	CESD CHOICE FUNDS	830,773	1,130,008	1,232,236	975,000	1,600,000
02200	CESD HANDICAPPED FUNDS	390,927	415,008	190,304	370,000	0
	Sub-Total From Intermediate Sources	1,222,902	1,546,803	1,427,287	1,350,000	1,605,000
3000 From State Sources						
03101	BASIC SCHOOL SUPPORT	30,839,146	30,881,391	32,184,929	33,300,000	34,740,000
03101	OTHER SSF	0	115,275	136,459	100,000	100,000
03103	COMMON SCHOOL FUND	656,071	785,807	641,747	700,000	750,000
	Sub-Total From State Sources	31,495,217	31,782,473	32,963,135	34,100,000	35,590,000
4000 From Federal Sources						
04801	FEDERAL FOREST FEES	7,230	26,385	0	15,000	15,000
	Sub-Total From Federal Sources	7,230	26,385	0	15,000	15,000
5000 From Other Sources						
05200	INTERFUND TRANSFERS	0	0	0	1	1
05300	SALE/COMP LOSS FXD ASSETS	3,611	25,008	6,000	10,000	10,000
05400	BEGINNING FUND BALANCE	14,130,565	16,946,223	17,790,618	15,000,000	15,000,000
	Sub-Total From Other Sources	14,134,176	16,971,231	17,796,618	15,010,001	15,010,001
	Grand Totals	92,488,875	99,927,949	104,593,033	102,390,001	106,850,001

General Fund - Expenditures

Funcni Object	Description	Actual	Actual	Budgeted	20-21	Proposed, Approved, & Adopted,	21-22
		2018-19	2019-20	2020-21	FTE	2021-22	FTE
Instructional Services							
Elementary Programs							
1111 00111	CERTIFICATED SALARIES	8,532,718	9,260,110	9,522,542	134.83	9,550,488	128.83
1111 00112	NONCERTIFICATED SALARIE	931,022	1,015,069	1,081,590	38.06	1,139,558	38.44
1111 00121	CERTIF SALARIES SUBS	355,650	279,815	443,200		451,000	
1111 00122	NONCERTIF SALARIES SUBS	14,489	2,969	35,000		35,875	
1111 00132	LEADERSHIP STIPEND	82,591	84,946	82,350		84,408	
1111 00136	EXTENDED CONTRACTS	8,767	6,316	28,475		29,187	
1111 00210	PERS	1,469,182	2,218,012	2,235,601		2,025,642	
1111 00220	SOCIAL SECURITY	746,098	848,453	851,927		863,712	
1111 00231	WORKER'S COMP INSURANC	25,206	28,341	34,771		41,432	
1111 00233	UNEMPLOYMENT INSURANC	0	156,709	33,568		45,165	
1111 00235	PAID FAMILY LEAVE ASSES	0	0	0		15,548	
1111 00241	HEALTH INSURANCE-CERT	2,260,842	2,517,692	2,551,729		2,770,436	
1111 00242	HEALTH INSURANCE-CLASS	385,287	410,473	597,863		698,538	
1111 00311	INSTR SERVICE PUPIL	1,245	3,161	0		0	
1111 00312	INSTR PROG IMPROV-TCHR	0	0	200		200	
1111 00322	REPAIRS/MAINT SERVICES	44,063	29,123	25,800		25,800	
1111 00324	RENTALS	15,398	16,215	30,800		30,800	
1111 00341	TRAVEL LOCAL IN DISTRICT	0	0	400		400	
1111 00389	OTHER PROF/TECH NON INS	0	162	0		0	
1111 00410	CONSUMABLE SUPPLIES	160,989	116,790	155,360		154,704	
1111 00420	TEXTBOOKS	191,864	389,633	138,400		138,900	
1111 00460	NON CONSUMABLE SUPPLIE	24,896	17,450	29,500		39,813	
1111 00470	COMPUTER SOFTWARE	4,085	8,881	1,000		1,000	
1111 00480	NON CONSUMABLE TECHN	7,580	300	12,133		8,500	
1111 00541	INITIAL/ADDL EQUIPMENT	0	0	4,000		0	
Sub-Totals for Elementary Programs		15,261,972	17,410,620	17,896,209	172.89	18,151,106	167.27
Middle School Programs							
1121 00111	CERTIFICATED SALARIES	4,504,464	4,621,035	4,908,208	70.00	5,049,696	67.01
1121 00112	NONCERTIFICATED SALARIE	63,892	68,642	70,358	2.25	90,482	3.38
1121 00121	CERTIF SALARIES SUBS	144,605	141,977	180,000		184,500	
1121 00122	NONCERTIF SALARIES SUBS	1,370	83	3,000		3,075	
1121 00132	LEADERSHIP STIPEND	55,586	61,495	52,788		54,108	
1121 00136	EXTENDED CONTRACTS	634	526	0		0	
1121 00210	PERS	705,833	993,054	1,067,140		1,010,617	
1121 00220	SOCIAL SECURITY	360,660	382,063	394,652		411,707	
1121 00231	WORKER'S COMP INSURANC	12,483	12,432	15,571		19,187	
1121 00233	UNEMPLOYMENT INSURANC	(44)	71,216	15,642		21,526	
1121 00235	PAID FAMILY LEAVE ASSES	0	0	0		7,558	
1121 00241	HEALTH INSURANCE-CERT	1,143,742	1,206,139	1,320,410		1,441,001	
1121 00242	HEALTH INSURANCE-CLASS	29,469	47,261	35,992		62,452	
1121 00311	INSTr SERVICE PUPIL	13	0	0		0	
1121 00312	INSTR PROG IMPROV-TCHR	103,629	0	0		0	
1121 00322	REPAIRS/MAINT SERVICES	21,367	25,337	17,800		17,800	
1121 00324	RENTALS	11,897	20,865	17,000		17,000	
1121 00389	NON INSRUCT PROF/TECH	0	116,739	0		0	
1121 00390	OTHER PROF/TECH NON INS	688	0	0		0	
1121 00410	CONSUMABLE SUPPLIES	56,598	49,122	110,985		115,100	
1121 00420	TEXTBOOKS	54,579	256,485	17,500		19,450	
1121 00460	NON CONSUMABLE SUPPLIE	11,034	12,287	15,000		15,000	
1121 00470	COMPUTER SOFTWARE	11,265	6,129	14,000		14,000	
1121 00480	NON CONSUMABLE TECHN	37,192	8	22,000		22,000	
1121 00542	REPLACEMENT EQUIPMENT	0	7,740	0		0	
Sub-Totals for Middle School Programs		7,330,956	8,100,635	8,278,046	72.25	8,576,259	70.38
Middle School Co-curricular							
1122 00112	NONCERTIFICATED SALARIE	31,456	32,243	16,524	0.50	33,874	1.00
1122 00133	COCURRICULAR STIPENDS	175,854	171,916	160,474		164,486	

Function	Object	Description	Actual	Actual	Budgeted	20-21	Proposed, Approved, & Adopted	21-22
			2018-19	2019-20	2020-21	FTE	2021-22	FTE
1122	00136	COCURRICULAR EXT CONT	4,780	3,902	0		0	
1122	00210	PERS	26,101	35,391	31,834		29,902	
1122	00220	SOCIAL SECURITY	16,135	15,810	13,540		15,176	
1122	00231	WORKER'S COMP INSURANC	597	559	484		912	
1122	00233	UNEMPLOYMENT INSURANC	0	2,688	532		794	
1122	00235	PAID FAMILY LEAVE ASSES	0	0	0		296	
1122	00242	HEALTH INSURANCE-CLASS	2,631	3,822	7,998		18,504	
1122	00322	REPAIRS/MAINT SERVICES	0	0	1,300		1,300	
1122	00341	TRAVEL LOCAL IN DISTRICT	0	0	500		500	
1122	00389	NON INSTRUCT PROF/TECH	16,630	11,878	16,000		16,000	
1122	00410	CONSUMABLE SUPPLIES	8,098	4,375	2,000		2,400	
1122	00460	NON CONSUMABLE SUPPLIE	5,700	105	3,200		3,200	
1122	00640	DUES AND FEES	245	205	350		350	
Sub-Totals for Middle School Co-curricular			288,227	282,894	254,736	0.50	287,694	1.00

Middle School Co-curricular Music

1126	00133	COCURRICULAR STIPENDS	12,916	13,240	16,892		17,314	
1126	00210	PERS	1,768	2,493	3,180		3,134	
1126	00220	SOCIAL SECURITY	985	1,012	1,292		1,324	
1126	00231	WORKER'S COMP INSURANC	34	32	46		58	
1126	00233	UNEMPLOYMENT INSURANC	0	238	50		70	
1126	00235	PAID FAMILY LEAVE ASSES	0	0	0		26	
1126	00322	REPAIRS/MAINT SERVICES	0	0	245		245	
1126	00389	NON INSTRUCT PROF/TECH	0	475	0		500	
1126	00410	CONSUMABLE SUPPLIES	1,539	1,552	2,800		2,800	
1126	00420	TEXTBOOKS	2,344	2,339	1,437		2,300	
1126	00460	NON CONSUMABLE SUPPLIE	0	0	5,000		5,000	
Sub-Totals for Middle School Co-curr. Mus.			19,586	21,381	30,942	0.00	32,771	0.00

Sub-Totals for 112X Middle Schl. Programs			7,638,769	8,404,910	8,563,724	72.75	8,896,724	71.38
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High School Programs

1131	00111	CERTIFICATED SALARIES	7,299,459	7,568,034	7,770,657	100.27	7,531,290	92.77
1131	00112	NONCERTIFICATED SALARIE	35,435	52,798	63,045	2.38	118,543	4.44
1131	00121	CERTIF SALARIES SUBS	183,757	128,437	205,000		210,125	
1131	00122	NONCERTIF SALARIES SUBS	4,704	3,247	5,000		5,125	
1131	00132	LEADERSHIP STIPEND	42,081	44,959	76,014		77,914	
1131	00136	EXTENDED CONTRACTS	1,928	5,394	0		0	
1131	00210	PERS	1,198,691	1,678,226	1,730,539		1,548,455	
1131	00220	SOCIAL SECURITY	569,482	603,586	621,162		607,631	
1131	00231	WORKER'S COMP INSURANC	19,569	19,495	24,375		28,687	
1131	00233	UNEMPLOYMENT INSURANC	0	111,328	24,357		31,766	
1131	00235	PAID FAMILY LEAVE ASSES	0	0	0		10,699	
1131	00241	HEALTH INSURANCE-CERT	1,837,828	1,915,639	1,897,566		1,991,226	
1131	00242	HEALTH INSURANCE-CLASS	18,075	31,706	37,991		82,114	
1131	00311	INSTRUCTION SERVICE-PUF	1,172	5,459	0		0	
1131	00322	REPAIRS/MAINT SERVICES	31,212	30,574	25,560		24,250	
1131	00324	RENTALS	44,877	50,678	51,500		58,500	
1131	00341	TRAVEL LOCAL IN DISTRICT	372	203	0		0	
1131	00389	NON INSTRUCT PROF/TECH	0	0	0		2,000	
1131	00410	CONSUMABLE SUPPLIES	96,509	159,069	262,251		257,397	
1131	00420	TEXTBOOKS	397,349	595,109	37,900		125,920	
1131	00460	NON CONSUMABLE SUPPLIE	12,328	18,976	26,624		22,848	
1131	00470	COMPUTER SOFTWARE	24,155	18,855	25,250		28,250	
1131	00480	NON CONSUMABLE TECHN	43,675	2,857	23,942		29,900	
1131	00541	INITIAL/ADDL EQUIPMENT	0	0	6,000		6,000	
1131	00640	DUES AND FEES	0	0	0		650	
Sub-Totals for High School Programs			11,862,658	13,044,629	12,914,733	102.65	12,799,290	97.20

High School Co-curricular

Functi Object	Description	Actual	Actual	Budgeted	20-21	Proposed, Approved, & Adopted,	21-22
		2018-19	2019-20	2020-21	FTE	2021-22	FTE
1132 00112	NONCERTIFICATED SALARIE	126,680	143,414	151,031	3.75	167,641	4.13
1132 00113	ADMINISTRATIVE SALARIES	211,248	243,409	230,382	2.00	236,142	2.00
1132 00132	LEADERSHIP STIPEND	0	7,322	0		0	
1132 00133	COCURRICULAR STIPENDS	1,021,670	1,023,888	973,750		998,094	
1132 00136	EXTENDED CONTRACTS	3,954	3,172	2,112		2,164	
1132 00210	PERS	119,229	173,993	160,428		154,965	
1132 00220	SOCIAL SECURITY	104,179	108,591	103,832		107,408	
1132 00231	WORKER'S COMP INSURANC	3,606	3,679	3,913		4,902	
1132 00233	UNEMPLOYMENT INSURANC	0	18,711	4,073		5,616	
1132 00235	PAID FAMILY LEAVE ASSES	0	0	0		2,106	
1132 00240	HEALTH INSURANCE-ADMIN	51,325	51,048	43,992		46,992	
1132 00242	HEALTH INSURANCE-CLASS	48,552	50,707	53,987		55,512	
1132 00290	ADMINISTRATIVE DUES	2,990	2,470	2,000		2,000	
1132 00322	REPAIRS/MAINT SERVICES	6,709	11,530	1,500		1,500	
1132 00324	RENTALS	7,678	6,421	5,000		5,000	
1132 00341	TRAVEL IN DISTRICT	0	2,681	0		0	
1132 00342	TRAVEL OUT OF DISTRICT	7,235	7,227	250		250	
1132 00355	PRINTING	0	0	3,000		0	
1132 00389	NON INSTRUCT PROF/TECH	74,618	74,895	71,300		74,300	
1132 00410	CONSUMABLE SUPPLIES	21,952	37,506	14,450		18,393	
1132 00460	NON CONSUMABLE SUPPLIE	12,398	87,842	28,882		30,050	
1132 00470	COMPUTER SOFTWARE	500	0	1,500		1,500	
1132 00542	REPLACEMENT EQUIPMENT	551	9,985	0		0	
1132 00640	DUES AND FEES	39,244	50,322	40,400		40,400	
Sub-Totals for High School Co-curricular		1,864,318	2,118,813	1,895,782	5.75	1,954,935	6.13

High School Co-curricular Music

1136 00133	COCURRICULAR STIPENDS	20,548	9,339	42,230		43,286	
1136 00210	PERS	2,206	1,735	7,952		7,834	
1136 00220	SOCIAL SECURITY	1,568	705	3,230		3,312	
1136 00231	WORKER'S COMP INSURANC	54	21	114		142	
1136 00233	UNEMPLOYMENT INSURANC	0	588	252		174	
1136 00235	PAID FAMILY LEAVE ASSES	0	0	0		64	
1136 00329	LAUNDRY SERVICE	934	0	450		450	
1136 00389	NON INSTRUCT PROF/TECH	11	-5,796	0		0	
1136 00410	CONSUMABLE SUPPLIES	781	1,168	2,100		1,400	
1136 00420	TEXTBOOKS	4,390	6,086	5,600		5,600	
1136 00470	COMPUTER SOFTWARE	330	0	0		1,200	
Sub-Totals for High School Co-curr. Music		31,784	14,274	61,928		63,462	

Sub-Totals for 113X High School Programs		13,758,760	15,177,716	14,872,443	108.40	14,817,687	103.33
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Talented and Gifted Programs

1210 00111	CERTIFICATED SALARIES	326,588	333,103	318,264	4.00	348,823	4.00
1210 00121	CERTIF SALARIES TEMPOR/	3,171	3,102	10,000		10,250	
1210 00210	PERS	58,043	74,246	71,185		73,246	
1210 00220	SOCIAL SECURITY	24,826	25,219	25,110		27,467	
1210 00231	WORKER'S COMP INSURANC	841	819	981		1,301	
1210 00233	UNEMPLOYMENT INSURANC	0	4,816	984		1,435	
1210 00235	PAID FAMILY LEAVE ASSES	0	0	0		540	
1210 00241	HEALTH INSURANCE-CERT	73,876	83,542	75,984		86,016	
1210 00341	TRAVEL LOCAL IN DISTRICT	1,207	0	0		0	
1210 00410	CONSUMABLE SUPPLIES	0	1,086	3,150		3,200	
1210 00420	TEXTBOOKS	0	0	400		400	
1210 00440	PERIODICALS	0	0	200		200	
1210 00640	DUES AND FEES	0	0	400		400	
Sub-Totals for Talented & Gifted Programs		488,552	525,933	506,658	4.00	553,278	4.00

More Restrictive Programs for Students with Disabilities

1220 00111	CERTIFICATED SALARIES	939,343	1,010,074	1,030,908	16.00	1,164,920	17.00
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Func	Object	Description	Actual	Actual	Budgeted	20-21	Proposed, Approved, & Adopted	21-22
			2018-19	2019-20	2020-21	FTE	2021-22	FTE
1220	00112	NONCERTIFICATED SALARIE	1,743,493	1,816,907	1,962,653	67.00	2,062,405	67.13
1220	00114	SPECIALIST SALARIES	220,615	231,782	234,233	2.90	238,784	2.90
1220	00121	CERTIF SALARIES TEMPOR/	33,801	26,229	33,000		33,825	
1220	00122	NONCERTIF SALARIES TEMF	91,120	77,232	126,000		129,150	
1220	00135	HOME TEACHERS	36,985	15,539	10,250		10,250	
1220	00136	EXTENDED CONTRACTS	15,437	16,738	30,904		31,677	
1220	00210	PERS	416,750	585,025	659,076		660,220	
1220	00220	SOCIAL SECURITY	231,699	239,492	262,235		280,843	
1220	00231	WORKER'S COMP INSURANC	8,790	8,527	11,174		13,976	
1220	00233	UNEMPLOYMENT INSURANC	0	43,302	10,295		14,689	
1220	00235	PAID FAMILY LEAVE ASSES	0	0	0		5,499	
1220	00241	HEALTH INSURANCE-CERT	236,676	296,649	303,936		365,568	
1220	00242	HEALTH INSURANCE-CLASS	744,216	750,216	1,118,159		1,294,371	
1220	00312	INSTR PROG IMPROVE-TCHI	0	2,170	0		0	
1220	00322	REPAIRS/MAINT SERVICES	20,867	0	0		0	
1220	00341	TRAVEL LOCAL IN DISTRICT	6,754	4,014	7,250		7,250	
1220	00342	TRAVEL OUT OF DISTRICT	3,498	8,814	2,823		2,823	
1220	00371	TUITION DIST IN STATE	705,817	887,987	800,000		800,000	
1220	00373	TUITION PRIVATE SCHOOLS	374,724	409,948	650,000		650,000	
1220	00389	NON INSTRUCT PROF/TECH	5,296	750	60,000		60,000	
1220	00410	CONSUMABLE SUPPLIES	10,195	11,247	9,700		9,700	
1220	00420	TEXTBOOKS	1,878	0	400		400	
1220	00460	NON CONSUMABLE SUPPLIE	5,967	3,711	6,300		6,300	
1220	00470	COMPUTER SOFTWARE	5,869	766	6,500		6,500	
1220	00480	NON CONSUMABLE TECHN	1,044	5,747	0		0	
1220	00655	JUDGMENTS & SETTLEMEN	27,000	0	0		0	
Sub-totals for More Restr. Progs./Disabilities			5,887,834	6,452,866	7,335,796	85.90	7,849,150	87.03

Less Restrictive Programs For Students with Disabilities

1250	00111	CERTIFICATED SALARIES	1,129,966	1,405,127	1,403,833	18.92	1,457,261	18.58
1250	00112	NONCERTIFICATED SALARIE	980,476	1,272,851	1,268,395	43.79	1,451,375	48.54
1250	00121	CERTIF SALARIES TEMPOR/	52,401	35,150	65,000		66,625	
1250	00122	NONCERTIF SALARIES TEMF	45,358	58,257	50,000		51,250	
1250	00132	LEADERSHIP STIPEND	3,350	3,661	6,180		6,335	
1250	00136	EXTENDED CONTRACTS	25,301	25,699	36,050		36,951	
1250	00210	PERS	318,869	550,589	569,733		573,153	
1250	00220	SOCIAL SECURITY	166,903	209,272	216,457		234,846	
1250	00231	WORKER'S COMP INSURANC	6,252	7,314	8,578		11,132	
1250	00233	UNEMPLOYMENT INSURANC	0	35,938	8,494		12,282	
1250	00235	PAID FAMILY LEAVE ASSES	0	0	0		4,600	
1250	00241	HEALTH INSURANCE-CERT	282,063	328,677	352,946		399,544	
1250	00242	HEALTH INSURANCE-CLASS	498,704	679,110	700,525		891,334	
1250	00322	REPAIRS/MAINT SERVICES	0	15,746	0		0	
1250	00341	TRAVEL LOCAL IN DISTRICT	2,199	499	1,500		1,500	
1250	00342	TRAVEL OUT-OF-DISTRICT	0	0	1,500		1,500	
1250	00389	NON INSTRUCT PROF/TECH	0	9,048	0		0	
1250	00410	CONSUMABLE SUPPLIES	4,163	4,531	5,500		5,500	
1250	00420	TEXTBOOKS	1,960	0	4,000		4,000	
1250	00460	NON CONSUMABLE SUPPLIE	0	185	4,000		4,000	
1250	00470	COMPUTER SOFTWARE	0	0	1,000		1,000	
Sub-Totals for Less Restr. Progs./Disabilities			3,517,965	4,641,654	4,703,691	62.71	5,214,188	67.12

-Totals for 122X & 125X Special Ed Programs			9,405,799	11,094,520	12,039,487	148.61	13,063,338	154.15
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Alternative Learning Programs

1280	00111	CERTIFICATED SALARIES	671,384	619,670	683,300	9.50	733,937	9.50
1280	00135	HOME SCHOOL TEACHERS	12,674	15,473	20,000		20,000	
1280	00136	EXTENDED CONTRACTS	0	61	3,383		3,468	
1280	00210	PERS	106,811	119,773	142,035		142,335	
1280	00220	SOCIAL SECURITY	51,480	47,603	54,061		57,942	

Functi Object	Description	Actual	Actual	Budgeted	20-21	Proposed, Approved, & Adopted	21-22
		2018-19	2019-20	2020-21	FTE	2021-22	FTE
1280 00231	WORKER'S COMP INSURANC	1,777	1,560	2,113		2,742	
1280 00233	UNEMPLOYMENT INSURANC	0	16,604	2,120		3,029	
1280 00235	PAID FAMILY LEAVE ASSES	0	0	0		1,136	
1280 00241	HEALTH INSURANCE-CERT	176,478	171,807	180,462		204,288	
1280 00341	TRAVEL LOCAL IN DISTRICT	1,865	981	4,647		4,647	
1280 00371	TUITION DIST IN STATE	63,418	111,370	120,000		70,000	
1280 00373	TUITION PRIVATE SCHOOLS	46,664	47,790	50,000		50,000	
1280 00389	NON INSTRUCT PROF/TECH	0	4,348	0		0	
1280 00410	CONSUMABLE SUPPLIES	537	172	0		0	
1280 00420	TEXTBOOKS	1,150	427	5,000		5,000	
1280 00470	COMPUTER SOFTWARE	0	0	30,000		30,000	
Sub-Totals for Alt. Learning Programs		1,134,238	1,157,639	1,297,121	9.50	1,328,524	9.50
Charter Schools							
1288 00360	Charter School Payments	0	139,743	0		300,000	
Sub-Totals for Charter Schools		0	139,743	0		300,000	
English Second Language Programs							
1291 00111	CERTIFICATED SALARIES	254,743	235,190	254,232	3.12	272,757	3.33
1291 00112	NONCERTIFICATED SALARIE	3,476	3,563	3,652	0.13	7,488	0.25
1291 00121	CERTIF SALARIES TEMPORA	5,590	6,268	0		0	
1291 00136	EXTENDED CONTRACTS	0	9,207	1,056		1,082	
1291 00210	PERS	39,507	51,470	53,694		53,928	
1291 00220	SOCIAL SECURITY	19,729	19,040	19,810		21,522	
1291 00231	WORKER'S COMP INSURANC	675	617	775		1,024	
1291 00233	UNEMPLOYMENT INSURANC	0	3,780	775		1,126	
1291 00235	PAID FAMILY LEAVE ASSES	0	0	0		422	
1291 00241	HEALTH INSURANCE-CERT	57,053	55,364	59,364		71,681	
1291 00242	HEALTH INSURANCE-CLASS	129	422	0		2,313	
1291 00341	TRAVEL LOCAL IN DISTRICT	336	1,739	500		500	
1291 00342	TRAVEL OUT-OF-DISTRICT	0	-359	0		0	
1291 00410	CONSUMABLE SUPPLIES	345	-76	500		500	
1291 00420	TEXTBOOKS	11,159	0	0		0	
1291 00460	NON CONSUMABLE SUPPLIE	0	0	5,000		5,000	
Sub-Totals for English 2nd Language Progs.		392,742	386,225	399,358	3.25	439,343	3.58
Total Instruction		48,080,832	54,297,306	55,575,000	519.40	57,550,000	513.22
Supporting Services							
Social Work Services							
2113 00410	CONSUMABLE SUPPLIES	0	31,640	0		0	
Sub-Totals for Social Work Services		0	31,640	0		0	
Student Safety Services							
2115 00112	NONCERTIFICATED SALARIE	72,341	106,361	60,867	1.88	62,385	1.88
2115 00113	ADMINISTRATIVE SALARIES	0	112,381	115,191	1.00	118,071	1.00
2115 00136	EXTENDED CONTRACTS	312	0	0		0	
2115 00210	PERS	8,492	47,038	39,430		28,786	
2115 00220	SOCIAL SECURITY	5,538	16,676	13,468		13,805	
2115 00231	WORKER'S COMP INSURANC	211	572	529		429	
2115 00233	UNEMPLOYMENT INSURANC	0	3,066	529		721	
2115 00235	PAID FAMILY LEAVE ASSES	0	0	0		271	
2115 00240	HEALTH INSURANCE-ADMIN	0	19,656	21,996		23,496	
2115 00242	HEALTH INSURANCE-CLASS	21,814	26,886	29,992		34,696	
2115 00290	ADMINISTRATIVE DUES	0	900	0		0	
2115 00341	TRAVEL ON DISTRICT	0	1,140	1,000		1,000	
2115 00342	TRAVEL OUT OF DISTRICT	0	13,601	5,000		5,000	
2115 00389	NON INSTRUCT PROF/TECH	0	188,100	185,000		185,000	
2115 00410	CONSUMABLE SUPPLIES	50	12,662	5,000		5,000	
2115 00460	NON CONSUMABLE SUPPLIE	2,725	11,496	0		0	
Sub-Totals for Student Safety Services		111,483	560,535	478,002	2.88	478,660	2.88

Funcnti Object	Description	Actual	Actual	Budgeted	20-21	Proposed, Approved, & Adopted	21-22	
		2018-19	2019-20	2020-21	FTE	2021-22	FTE	
Counseling Programs								
2120	00111	CERTIFICATED SALARIES	996,501	1,412,320	1,549,760	22.25	1,646,522	22.75
2120	00112	NONCERTIFICATED SALARIE	324,228	327,604	345,039	9.50	313,969	9.50
2120	00121	CERTIF SALARIES TEMPOR/	8,417	376	1,000		1,025	
2120	00122	NONCERTIF SALARIES TEMF	1,274	370	4,000		4,100	
2120	00136	EXTENDED CONTRACTS	41,594	36,042	31,674		32,466	
2120	00210	PERS	198,490	342,866	379,753		356,768	
2120	00220	SOCIAL SECURITY	104,054	134,458	147,761		152,460	
2120	00231	WORKER'S COMP INSURANC	3,694	4,493	5,780		7,027	
2120	00233	UNEMPLOYMENT INSURANC	0	25,284	5,792		7,970	
2120	00235	PAID FAMILY LEAVE ASSES	0	0	0		2,994	
2120	00241	HEALTH INSURANCE-CERT	208,101	300,800	422,661		489,216	
2120	00242	HEALTH INSURANCE-CLASS	184,032	160,643	151,962		175,788	
2120	00355	PRINTING	3,226	957	2,000		2,500	
2120	00410	CONSUMABLE SUPPLIES	1,591	1,518	5,464		4,389	
2120	00420	TEXTBOOKS	0	0	0		325	
2120	00460	NON CONSUMABLE SUPPLIE	0	0	550		750	
2120	00470	COMPUTER SOFTWARE	144	360	360		1,220	
2120	00480	COMPUTER HARDWARE	783	1,100	1,250		0	
2120	00640	DUES AND FEES	1,669	1,461	2,141		2,200	
Sub-Totals for Counseling Programs			2,077,798	2,750,652	3,056,947	31.75	3,201,689	32.25
Nursing Services								
2134	00114	SUPERVISOR SALARIES	141,338	148,837	154,412	2.00	178,924	2.15
2134	00136	EXTENDED CONTRACTS	3,724	5,218	5,125		5,253	
2134	00210	PERS	16,230	29,009	30,041		24,205	
2134	00220	SOCIAL SECURITY	11,069	11,771	12,205		14,090	
2134	00231	WORKER'S COMP INSURANC	377	375	477		666	
2134	00233	UNEMPLOYMENT INSURANC	0	2,149	478		737	
2134	00235	PAID FAMILY LEAVE ASSES	0	0	0		277	
2134	00241	HEALTH INSURANCE-CERT	32,556	28,819	31,992		36,000	
2134	00242	HEALTH INSURANCE-CLASS	3,902	2,869	0		0	
2134	00341	TRAVEL LOCAL IN DISTRICT	1,315	691	600		600	
2134	00353	POSTAGE	24	0	400		400	
2134	00389	OTHER PROF. SERVICES	68,367	29,791	0		0	
2134	00410	CONSUMABLE SUPPLIES	7,383	16,462	10,000		11,450	
2134	00460	NONCONSUMABLE SUPPLIE	1,015	0	300		300	
2134	00470	COMPUTER SOFTWARE	0	25	0		0	
2134	00480	COMPUTER HARDWARE	0	348	0		0	
Sub-Totals for Nursing Services			287,300	276,364	246,030	2.00	272,902	2.15
Psychological Services								
2140	00111	CERTIFICATED SALARIES	296,972	492,792	521,604	7.00	545,512	7.00
2140	00136	EXTENDED CONTRACTS	4,052	481	5,125		5,253	
2140	00210	PERS	41,210	81,760	99,185		99,687	
2140	00220	SOCIAL SECURITY	22,464	37,124	40,294		42,132	
2140	00231	WORKER'S COMP INSURANC	775	1,201	1,579		1,997	
2140	00233	UNEMPLOYMENT INSURANC	0	6,216	1,580		2,202	
2140	00235	PAID FAMILY LEAVE ASSES	0	0	0		826	
2140	00241	HEALTH INSURANCE-CERT	91,578	145,366	132,972		150,528	
2140	00312	INSTR PROG IMPROV-TCHR	3,040	0	400		400	
2140	00322	REPAIRS/MAINT SERVICES	1,093	165	0		0	
2140	00341	TRAVEL LOCAL IN DISTRICT	957	700	500		500	
2140	00389	OTHER PROF. SERVICES	0	0	5,000		5,000	
2140	00410	CONSUMABLE SUPPLIES	14,139	15,798	4,000		4,000	
2140	00460	NON CONSUMABLE SUPPLIE	0	5,647	1,000		1,000	
2140	00470	COMPUTER SOFTWARE	549	0	650		650	
Sub-Totals for Psychological Services			476,829	787,250	813,889	7.00	859,687	7.00

Func	Object	Description	Actual	Actual	Budgeted	20-21	Proposed,	21-22
			2018-19	2019-20	2020-21	FTE	& Adopted, 2021-22	FTE
Speech and Hearing Services								
2150	00111	CERTIFICATED SALARIES	488,791	516,785	522,659	6.70	557,463	6.70
2150	00121	CERTIF SALARIES TEMPOR/	181	282	0		0	
2150	00136	EXTENDED CONTRACTS	24,505	20,498	10,558		10,822	
2150	00210	PERS	74,735	107,843	107,063		106,753	
2150	00220	SOCIAL SECURITY	37,358	39,549	40,793		43,472	
2150	00231	WORKER'S COMP INSURANC	1,323	1,302	1,596		2,061	
2150	00233	UNEMPLOYMENT INSURANC	0	7,385	1,599		2,273	
2150	00235	PAID FAMILY LEAVE ASSES	0	0	0		851	
2150	00241	HEALTH INSURANCE-CERT	117,243	122,179	127,274		144,076	
2150	00322	REPAIRS/MAINT SERVICES	0	0	200		200	
2150	00341	TRAVEL LOCAL IN DISTRICT	231	366	500		500	
2150	00342	TRAVEL OUT OF DISTRICT	0	0	1,282		1,282	
2150	00389	NON INSTRUC PROF/TECH	750	0	0		0	
2150	00410	CONSUMABLE SUPPLIES	4,032	1,200	1,000		1,000	
2150	00420	TEXTBOOKS	0	0	750		750	
2150	00460	NON CONSUMABLE SUPPLIE	0	1,613	450		450	
Sub-Totals for Speech & Hearing Services			749,149	819,002	815,724	6.70	871,953	6.70
Special Services Administration								
2190	00113	ADMINISTRATIVE SALARIES	132,370	135,679	139,071	1.00	142,548	1.00
2190	00112	NONCERTIFICATED SALARIE	61,522	103,008	105,582	2.00	108,230	2.00
2190	00136	EXTENDED CONTRACTS	10,631	8,628	1,030		1,056	
2190	00210	PERS	35,922	57,121	56,674		51,672	
2190	00220	SOCIAL SECURITY	15,326	18,668	18,323		19,266	
2190	00231	WORKER'S COMP INSURANC	533	646	737		913	
2190	00233	UNEMPLOYMENT INSURANC	0	3,353	737		1,007	
2190	00235	PAID FAMILY LEAVE ASSES	0	0	0		378	
2190	00240	HEALTH INSURANCE-ADMIN	16,588	17,450	21,996		23,496	
2190	00242	HEALTH INSURANCE-CLASS	7,174	12,234	31,992		37,008	
2190	00290	ADMINISTRATIVE DUES	1,495	1,495	1,000		1,000	
2190	00312	INSTR PROG IMPROV-TCHR	0	4,050	0		0	
2190	00322	REPAIRS/MAINT SERVICES	25,886	2,264	0		0	
2190	00324	RENTALS	1,122	1,103	3,000		3,000	
2190	00341	TRAVEL LOCAL IN DISTRICT	9,125	11,546	1,000		1,000	
2190	00342	TRAVEL OUT OF DISTRICT	20,988	14,369	2,000		2,000	
2190	00353	POSTAGE	1,393	197	500		500	
2190	00389	OTHER PROF. SERVICES	17,782	11,363	0		0	
2190	00390	OTHER PROF/TECH NON INC	0	0	9,000		9,000	
2190	00410	CONSUMABLE SUPPLIES	4,467	15,271	5,000		5,000	
2190	00430	LIBRARY BOOKS	0	0	700		700	
2190	00440	PERIODICALS	670	100	0		0	
2190	00460	NON CONSUMABLE SUPPLIE	2,204	636	1,000		1,000	
2190	00470	COMPUTER SOFTWARE	0	0	1,010		1,010	
2190	00480	NON CONSUMABLE TECHN	200	27,143	600		600	
2190	00640	DUES AND FEES	0	0	1,100		1,100	
Sub-Totals for Special Services Admin.			365,398	446,324	402,052	3.00	411,484	3.00
Instructional Improvement Services								
2210	00114	SPECIALISTS/SUPERV SALA	101,745	104,289	108,078	1.00	110,780	1.00
2210	00113	ADMINISTRATIVE SALARIES	189,059	195,297	202,289	1.50	209,505	1.50
2210	00111	CERTIFICATED SALARIES	150,536	232,619	245,109	3.00	168,651	2.00
2210	00112	NONCERTIFICATED SALARIE	71,136	95,500	84,618	1.84	85,973	1.75
2210	00121	CERTIF SALARIES TEMPOR/	246,628	183,560	202,312		206,194	
2210	00122	NONCERTIF SALARIES TEMF	1,236	431	0		0	
2210	00131	CURRIC DEVELPMT WAGES	142,797	118,082	79,181		79,181	
2210	00136	EXTENDED CONTRACTS	228,739	313,010	122,992		117,853	
2210	00210	PERS	150,759	240,166	219,421		177,291	
2210	00220	SOCIAL SECURITY	87,754	94,805	79,676		74,528	

Funcni Object	Description	Actual	Actual	Budgeted	20-21	Proposed, Approved, & Adopted	21-22
		2018-19	2019-20	2020-21	FTE	2021-22	FTE
2210 00231	WORKER'S COMP INSURANC	3,078	3,351	3,054		3,181	
2210 00233	UNEMPLOYMENT INSURANC	0	15,799	3,109		4,344	
2210 00235	PAID FAMILY LEAVE ASSES	0	0	0		1,361	
2210 00240	HEALTH INSURANCE-ADMIN	41,899	46,851	54,990		82,236	
2210 00241	HEALTH INSURANCE-CERT	34,608	48,467	56,988		43,008	
2210 00242	HEALTH INSURANCE-CLASS	3,616	11,078	33,993		13,878	
2210 00244	TUITION REIMBURSEMENT-C	239,715	208,146	280,000		280,000	
2210 00290	ADMINISTRATIVE DUES	2,242	2,990	1,600		1,600	
2210 00312	INSTR PROG IMPROV-TCHR	172,116	240,940	79,754		76,734	
2210 00322	REPAIRS/MAINT SERVICES	27,173	37,218	320		320	
2210 00324	RENTALS	-4,411	3,694	0		0	
2210 00341	TRAVEL LOCAL IN DISTRICT	13,628	19,460	9,792		13,906	
2210 00342	TRAVEL OUT OF DISTRICT	140,754	82,631	75,146		66,100	
2210 00351	TELEPHONE/CELL PHONE	2,504	2,787	0		0	
2210 00353	POSTAGE	101	0	0		0	
2210 00389	NON INSTRUCT PROF/TECH	65,864	78,068	64,000		66,047	
2210 00390	OTHER PROF/TECH NON INS	0	0	2,000		2,000	
2210 00410	CONSUMABLE SUPPLIES	82,755	121,645	27,571		28,180	
2210 00420	TEXTBOOKS	20,973	31,128	1,000		11,684	
2210 00430	LIBRARY BOOKS	0	0	2,000		2,000	
2210 00440	PERIODICALS	140	503	500		500	
2210 00460	NON CONSUMABLE SUPPLIE	15,752	6,172	3,000		3,152	
2210 00470	COMPUTER SOFTWARE	11,573	21,929	8,250		10,000	
2210 00480	NON CONSUMABLE TECHNC	32,319	14,950	10,150		10,150	
2210 00640	DUES AND FEES	1,708	906	1,500		1,500	
Sub-Totals for Instructional Improvmt. Svcs.		2,278,496	2,576,472	2,062,393	7.34	1,951,837	6.25

Media Services

2220 00112	NONCERTIFICATED SALARIE	304,475	306,782	322,278	9.81	319,687	9.38
2220 00122	NONCERTIF SALARIES TEMP	10,760	6,639	5,600		0	
2220 00128	TEXTBOOK WORKERS	6,433	3,604	9,500		9,500	
2220 00136	EXTENDED CONTRACTS	3,045	8,431	0		0	
2220 00210	PERS	44,720	58,689	60,345		55,943	
2220 00220	SOCIAL SECURITY	23,881	24,325	25,809		25,180	
2220 00231	WORKER'S COMP INSURANC	964	910	1,005		1,188	
2220 00233	UNEMPLOYMENT INSURANC	0	4,634	1,016		1,317	
2220 00235	PAID FAMILY LEAVE ASSES	0	0	0		494	
2220 00242	HEALTH INSURANCE-CLASS	138,927	133,391	156,963		173,475	
2220 00322	REPAIRS/MAINT SERVICES	25,055	28,141	21,100		20,400	
2220 00410	CONSUMABLE SUPPLIES	3,687	3,146	8,150		7,850	
2220 00420	TEXTBOOKS	1,078	0	2,000		6,500	
2220 00430	LIBRARY BOOKS	19,541	28,871	25,900		20,450	
2220 00440	PERIODICALS	3,844	3,394	4,880		4,100	
2220 00460	NON CONSUMABLE SUPPLIE	1,080	5,132	5,400		4,500	
2220 00470	COMPUTER SOFTWARE	10,687	12,411	25,200		23,700	
2220 00480	NON CONSUMABLE TECHNC	0	1,179	3,000		3,000	
Sub-Totals for Media Services		598,177	629,679	678,146	9.81	677,284	9.38

Media Specialists

2221 00111	CERTIFICATED SALARIES	74,869	108,217	161,570	2.00	169,956	2.00
2221 00121	CERTIF SALARIES TEMPOR/	0	0	2,000		2,050	
2221 00132	LEADERSHIP STIPEND	2,902	2,975	3,167		3,246	
2221 00136	EXTENDED CONTRACTS	1,173	3,086	3,167		3,246	
2221 00210	PERS	10,807	21,519	31,994		32,308	
2221 00220	SOCIAL SECURITY	6,039	8,742	12,998		13,654	
2221 00231	WORKER'S COMP INSURANC	202	281	508		645	
2221 00233	UNEMPLOYMENT INSURANC	0	1,211	510		714	
2221 00235	PAID FAMILY LEAVE ASSES	0	0	0		268	
2221 00241	HEALTH INSURANCE-CERT	16,761	24,034	37,992		43,008	
Sub-Totals for Media Specialists		112,753	170,065	253,906	2.00	269,095	2.00

Function	Object	Description	Actual	Actual	Budgeted	20-21	Proposed, Approved, & Adopted	21-22
			2018-19	2019-20	2020-21	FTE	2021-22	FTE
Student Assessment Services								
2230	00121	CERTIF SALARIES TEMPOR	2,341	0	0		0	
2230	00136	EXTENDED CONTRACTS	0	3,512	10,558		10,822	
2230	00210	PERS	357	204	1,988		1,959	
2230	00220	SOCIAL SECURITY	172	267	808		828	
2230	00231	WORKER'S COMP INSURAN	6	10	29		36	
2230	00233	UNEMPLOYMENT INSURANC	0	147	32		43	
2230	00235	PAID FAMILY LEAVE ASSES	0	0	0		16	
2230	00389	NON INSTRUCT PROF/TECH	0	0	3,000		3,000	
2230	00410	CONSUMABLE SUPPLIES	7,746	3,271	3,750		3,750	
2230	00640	DUES AND FEES	0	0	250		250	
Sub-Totals for Student Assessment Svcs.			10,622	7,411	20,415		20,704	
Instructional Staff Development								
2240	00121	CERTIF SALARIES TEMPOR	0	0	3,000		0	
2240	00210	PERS	0	0	565		0	
2240	00220	SOCIAL SECURITY	0	0	230		0	
2240	00231	WORKER'S COMP INSURAN	0	0	8		0	
2240	00233	UNEMPLOYMENT INSURANC	0	42	9		0	
Sub-Totals for Instructional Staff Develpmt.			0	42	3,812		0	
Board of Education Services								
2310	00322	BOARD OF ED SERVICES	22,426	16,872	20,000		20,000	
2310	00341	TRAVEL LOCAL IN DISTRICT	0	135	0		0	
2310	00342	TRAVEL OUT OF DISTRICT	691	5,077	0		0	
2310	00381	AUDIT SERVICES	49,700	44,500	55,000		75,000	
2310	00382	LEGAL SERVICES	33,500	40,305	100,000		100,000	
2310	00388	ELECTIONS	10,105	97	20,000		20,000	
2310	00389	PROFESSIONAL/NON INSTR	69,117	64,025	5,000		25,000	
2310	00410	CONSUMABLE SUPPLIES	5,158	3,492	2,500		2,500	
2310	00460	NON CONSUMABLE SUPPLIE	44,141	1,844	0		0	
2310	00470	COMPUTER SOFTWARE	0	196	5,000		5,000	
2310	00480	COMPUTER HARDWARD <\$2	0	5,198	0		0	
2310	00541	INITIAL/ADDL EQUIPMENT	0	8,347	0		0	
2310	00640	DUES AND FEES	11,353	6,188	12,000		12,000	
Sub-Totals for Board of Education Services			246,191	196,276	219,500		259,500	
Executive Services								
2321	00113	ADMINISTRATIVE SALARIES	472,729	531,446	543,141	3.00	557,862	3.00
2321	00112	NONCERTIFICATED SALARIE	73,431	73,250	75,081	1.00	76,958	1.00
2321	00122	NONCERTIF SALARIES TEMF	3,276	2,603	1,000		1,025	
2321	00136	EXTENDED CONTRACTS	31,922	3,867	5,279		5,411	
2321	00210	PERS	95,750	111,962	137,601		127,804	
2321	00220	SOCIAL SECURITY	41,339	45,076	36,725		39,151	
2321	00231	WORKER'S COMP INSURAN	1,461	1,510	1,871		2,324	
2321	00233	UNEMPLOYMENT INSURANC	0	8,519	1,873		2,565	
2321	00235	PAID FAMILY LEAVE ASSES	0	0	0		962	
2321	00240	HEALTH INSURANCE-ADMIN	76,700	80,410	65,988		93,984	
2321	00242	HEALTH INSURANCE-CLASS	24,117	18,092	21,996		0	
2321	00290	ADMINISTRATIVE DUES	4,779	3,940	12,000		12,000	
2321	00319	OTHER INSTRUCT PRO/TEC	0	0	4,000		4,000	
2321	00341	TRAVEL LOCAL IN DISTRICT	10,060	8,011	10,000		10,000	
2321	00342	TRAVEL OUT OF DISTRICT	6,734	9,727	5,000		5,000	
2321	00353	POSTAGE	2	0	1,000		1,000	
2321	00355	PRINTING AND BINDING	25	3,017	0		0	
2321	00381	AUDIT SERVICES	0	11,500	0		0	
2321	00389	NON INSTRUCT PROF/TECH	30,883	109,830	0		0	
2321	00410	CONSUMABLE SUPPLIES	3,104	4,985	6,000		6,000	
2321	00430	LIBRARY BOOKS	0	50	0		0	

Functi Object	Description	Actual	Actual	Budgeted	20-21	Proposed, Approved, & Adopted	21-22
		2018-19	2019-20	2020-21	FTE	2021-22	FTE
2321 00440	PERIODICALS	140	229	400		400	
2321 00460	NONCONSUMABLE SUPPLIE	3,084	917	0		0	
2321 00470	COMPUTER SOFTWARE	0	350	0		0	
2321 00480	NON CONSUMABLE TECHN	256	0	50,000		50,000	
2321 00640	DUES AND FEES	3,175	20,296	10,000		10,000	
Sub-Totals for Executive Services		882,967	1,049,587	988,955	4.00	1,006,446	4.00

Principal Administrative Services

2410 00113	ADMINISTRATIVE SALARIES	1,820,539	1,887,368	1,936,349	16.00	1,984,758	16.00
2410 00112	NONCERTIFICATED SALARIE	702,650	766,642	746,965	19.44	758,772	19.25
2410 00122	NONCERTIF SALARIES TEMP	5,511	7,847	4,400		4,510	
2410 00136	EXTENDED CONTRACTS	158,037	98,990	70,664		72,432	
2410 00139	CHAPERONES	15,705	-12,717	0		0	
2410 00210	PERS	425,736	570,828	574,940		530,171	
2410 00220	SOCIAL SECURITY	208,439	211,417	210,481		215,417	
2410 00231	WORKER'S COMP INSURANC	7,261	7,142	8,237		10,199	
2410 00233	UNEMPLOYMENT INSURANC	0	37,464	8,261		11,270	
2410 00235	PAID FAMILY LEAVE ASSES	0	0	0		4,224	
2410 00240	HEALTH INSURANCE-ADMIN	357,303	362,973	351,936		375,936	
2410 00241	HEALTH INSURANCE-CERT	3,910	2,981	0		0	
2410 00242	HEALTH INSURANCE-CLASS	306,932	301,250	298,926		356,203	
2410 00290	ADMINISTRATIVE DUES	23,020	23,615	14,800		14,800	
2410 00322	REPAIRS/MAINT SERVICES	555	288	100		100	
2410 00324	RENTALS	2,024	4,789	2,000		4,000	
2410 00341	TRAVEL LOCAL IN DISTRICT	15,418	15,669	15,500		15,600	
2410 00342	TRAVEL OUT-OF-DISTRICT	438	4,304	1,500		1,500	
2410 00353	POSTAGE	19,557	14,871	16,000		14,600	
2410 00355	PRINTING & BINDING	2,887	2,805	5,500		5,500	
2410 00381	AUDIT SERVICES	0	0	0		1,200	
2410 00389	NON INSTRUCT PROF/TECH	0	7,505	0		0	
2410 00410	CONSUMABLE SUPPLIES	38,268	37,751	85,595		78,270	
2410 00460	NON CONSUMABLE SUPPLIE	11,144	11,477	25,924		19,736	
2410 00470	COMPUTER SOFTWARE	150	259	700		700	
2410 00480	NON CONSUMABLE TECHN	260	1,241	4,407		7,457	
2410 00640	DUES AND FEES	3,287	2,029	1,000		1,000	
Sub-Totals for Principal Administrative Svcs.		4,129,031	4,368,788	4,384,185	35.44	4,488,355	35.25

Business Services

2520 00112	NONCERTIFICATED SALARIE	418,967	345,148	331,662	5.50	406,508	6.00
2520 00122	NONCERTIF SALARIES TEMP	0	102	0		0	
2520 00136	EXTENDED CONTRACTS	15,185	17,468	21,115		21,643	
2520 00210	PERS	66,818	68,068	66,427		70,575	
2520 00220	SOCIAL SECURITY	32,669	27,427	26,987		32,753	
2520 00231	WORKER'S COMP INSURANC	1,216	987	1,052		1,545	
2520 00233	UNEMPLOYMENT INSURANC	0	5,992	1,058		1,714	
2520 00235	PAID FAMILY LEAVE ASSES	0	0	0		641	
2520 00242	HEALTH INSURANCE-CLASS	117,656	78,469	105,978		130,992	
2520 00322	REPAIRS/MAINT SERVICES	5,881	5,331	9,000		9,000	
2520 00324	RENTALS	4,887	4,482	11,500		11,500	
2520 00341	TRAVEL LOCAL IN DISTRICT	69	0	500		500	
2520 00342	TRAVEL OUT OF DISTRICT	7,880	694	3,000		3,000	
2520 00353	POSTAGE	4,371	13,357	7,000		7,000	
2520 00354	ADVERTISING	269	545	500		500	
2520 00389	NON INSTRUCT PROF/TECH	2,464	20,000	2,500		2,500	
2520 00410	CONSUMABLE SUPPLIES	3,202	-1,513	5,000		5,000	
2520 00440	PERIODICALS	140	143	150		150	
2520 00460	NON CONSUMABLE SUPPLIE	20,193	1,417	250		250	
2520 00470	COMPUTER SOFTWARE	1,828	19,932	0		0	
2520 00480	NON CONSUMABLE TECHN	6,507	0	0		0	
2520 00640	DUES AND FEES	3,766	3,648	2,500		2,500	

Func	Object	Description	Actual	Actual	Budgeted	20-21	Proposed,	21-22
			2018-19	2019-20	2020-21	FTE	& Adopted, 2021-22	FTE
Sub-Totals for Business Services			714,407	612,465	596,179	5.50	708,271	6.00
Operation/Maint. of Plant								
2540	00325	ELECTRICITY	677,839	711,546	800,000		800,000	
2540	00326	HEATING FUEL	311,494	255,243	350,000		350,000	
2540	00327	WATER AND SEWAGE	790,875	483,919	875,000		875,000	
2540	00328	GARBAGE	95,139	106,248	110,000		110,000	
2540	00351	TELEPHONE/CELL PHONE	86,113	40,359	95,000		95,000	
2540	00391	SAFETY SERVICES	54,658	54,175	75,000		75,000	
2540	00393	ADA COMPLIANCE SERVICE	16,004	2,625	4,000		4,000	
2540	00394	ASBESTOS MONITORING S	2,525	1,945	7,000		7,000	
2540	00410	CONSUMABLE SUPPLIES	728	106	0		0	
2540	00640	DUES AND FEES	1,416	8,005	7,000		7,000	
2540	00651	LIABILITY INSURANCE	132,561	135,423	155,000		175,000	
2540	00653	PROPERTY INSURANCE	230,939	205,196	255,000		295,000	
2540	00655	JUDGEMENTS & SETTLEMEN	18,000	0	0		0	
2540	00670	PROPERTY TAXES	63,243	63,858	65,000		50,000	
Sub-Totals for Operation/Maint. of Plant			2,481,534	2,068,648	2,798,000		2,843,000	
Building Maintenance								
2542	00112	NONCERTIFICATED SALARIE	1,559,673	1,682,770	1,680,067	35.50	1,743,637	35.75
2542	00114	SUPERVISORY SALARIES	178,012	130,318	136,178	1.50	139,583	1.50
2542	00122	NONCERTIF SALARIES TEMF	0	0	50,000		51,250	
2542	00127	SUBS-CUSTODIAL	40,486	10,272	0		0	
2542	00136	EXTENDED CONTRACTS	60,868	72,404	60,721		62,237	
2542	00210	PERS	267,172	372,749	384,120		371,293	
2542	00220	SOCIAL SECURITY	140,113	144,926	147,417		152,746	
2542	00231	WORKER'S COMP INSURANC	34,419	30,757	25,519		31,430	
2542	00233	UNEMPLOYMENT INSURANC	0	27,475	5,780		7,987	
2542	00235	PAID FAMILY LEAVE ASSES	0	0	0		3,004	
2542	00240	HEALTH INSURANCE-ADMIN	51,777	41,769	32,994		35,244	
2542	00242	HEALTH INSURANCE-CLASS	477,517	498,144	567,848		659,776	
2542	00318	NON-INST STAFF IMPROVEM	0	145	0		0	
2542	00322	REPAIRS/MAINT SERVICES	144,796	136,150	218,073		218,073	
2542	00324	RENTALS	135,672	145,519	20,000		20,000	
2542	00341	TRAVEL LOCAL IN DISTRICT	6,075	5,154	3,500		3,500	
2542	00342	TRAVEL OUT OF DISTRICT	5,793	1,890	3,000		3,000	
2542	00351	TELEPHONE/CELL PHONE	2,697	2,160	1,200		1,560	
2542	00389	NON INSTRUCT PROF/TECH	7,584	5,180	0		0	
2542	00410	CONSUMABLE SUPPLIES	279,075	251,081	253,000		253,000	
2542	00413	VEHICLE GAS OIL LUBE	16,896	14,613	0		0	
2542	00460	NON CONSUMABLE SUPPLIE	51,209	76,438	6,500		6,500	
2542	00480	NON CONSUMABLE TECHN	0	0	1,500		1,500	
2542	00541	INITIAL/ADDL EQUIPMENT	0	21,175	0		0	
2542	00640	DUES AND FEES	449	1,640	0		0	
Sub-Totals for Building Maintenance			3,460,283	3,672,729	3,597,417	37.00	3,765,320	37.25
Grounds Maintenance								
2543	00112	NONCERTIFICATED SALARIE	95,094	103,419	106,483	2.00	109,151	2.00
2543	00136	EXTENDED CONTRACTS	1,408	278	528		541	
2543	00210	PERS	18,959	24,998	25,953		23,249	
2543	00220	SOCIAL SECURITY	7,625	7,869	8,186		8,391	
2543	00231	WORKER'S COMP INSURANC	2,050	1,851	1,609		1,996	
2543	00233	UNEMPLOYMENT INSURANC	0	1,463	321		439	
2543	00235	PAID FAMILY LEAVE ASSES	0	0	0		165	
2543	00242	HEALTH INSURANCE-CLASS	33,137	33,525	31,992		37,008	
2543	00322	REPAIRS/MAINT SERVICES	230,345	66,950	64,000		64,000	
2543	00324	RENTALS	32,172	8,807	40,000		40,000	
2543	00389	NON INSTRUCT PROF/TECH	3,165	9,595	3,000		3,000	
2543	00390	OTHER PROF/TECH NON INS	0	0	100		100	

Functi Object	Description	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	20-21 FTE	Proposed, Approved, & Adopted	
						2021-22	21-22 FTE
2543	00410	CONSUMABLE SUPPLIES	15,390	14,357	18,100		18,100
2543	00460	NON CONSUMABLE SUPPLIE	8,640	1,070	0		0
2543	00541	INITIAL/ADDL EQUIPMENT	0	2,500	0		0
2543	00542	REPLACEMENT EQUIPMENT	62,951	56,109	10,000		10,000
Sub-Totals for Grounds Maintenance			510,936	332,791	310,272	2.00	316,140

District Wide Maintenance

2544	00322	REPAIRS/MAINT SERVICES	195,243	405,253	255,000		255,000
2544	00324	RENTALS	11,080	20,188	2,000		2,000
2544	00383	ARCHITECTS/ENGINEERS	143,360	10,026	0		0
2544	00389	NON INSTRUCT PROF/TECH	600	0	500		500
2544	00410	CONSUMABLE SUPPLIES	28,782	4,050	50,000		50,000
2544	00413	VEHICLE GAS OIL LUBE	0	0	15,000		15,000
2544	00414	TIRES TUBES	0	0	500		500
2544	00460	NON CONSUMABLE SUPPLIE	58,347	65,215	0		0
2544	00470	COMPUTER SOFTWARE	0	0	5,300		5,300
2544	00541	INITIAL/ADDL EQUIPMENT	53,316	31,061	0		0
2544	00542	REPLACEMENT EQUIPMENT	3,975	0	0		0
2544	00640	DUES AND FEES	1,855	0	0		0
Sub-Totals for District Wide Maintenance			496,558	535,793	328,300		328,300

Targeted Maintenance

2549	00121	CERTIF SALARIES TEMP	0	48,755	0		0
2549	00122	NONCERTIF SALARIES TEMF	0	16,456	0		0
2549	00210	PERS	0	5,749	0		0
2549	00220	SOCIAL SECURITY	0	4,975	0		0
2549	00231	WORKER'S COMP INSURANC	0	172	0		0
2549	00233	UNEMPLOYMENT INSURANC	0	1,666	0		0
2549	00322	REPAIRS/MAINT SERVICES	9,400	90,083	0		0
2549	00354	ADVERTISING	351	0	0		0
2549	00383	ARCHITECTS/ENGINEERS	178,391	4,747	20,000		20,000
2549	00389	NON INSTRUCT PROF/TECH	8,863	132,645	0		0
2549	00410	CONSUMABLE SUPPLIES	11	26,764	0		0
2549	00460	NON CONSUMABLE SUPPLIE	0	8,656	0		0
2549	00520	CAPITAL OUTLAY-BUILDING:	0	0	20,000		20,000
2549	00541	INITIAL/ADDL EQUIPMENT	0	15,980	0		0
2549	00542	REPLACEMENT EQUIPMENT	611,587	388,223	10,000		10,000
2549	00640	DUES AND FEES	360	0	0		0
Sub-Totals for Targeted Maintenance			808,963	744,871	50,000	0.00	50,000

Student Transportation

2550	00331	REIMBURSABLE TRANSP	3,987,271	3,592,233	4,200,000		4,600,000
2550	00332	FIELD TRIPS	172,357	97,058	54,000		53,500
2550	00413	VEHICLE GAS OIL LUBE	2,655	3,774	11,000		11,000
Sub-Totals for Student Transportation			4,162,283	3,693,065	4,265,000		4,664,500

Information Services

2630	00112	NONCERTIFICATED SALARIE	45,980	46,792	69,080	1.00	70,819	1.00
2630	00114	SPECIALIST/SUPERV SALAR	101,745	101,042	108,078	1.00	110,780	1.00
2630	00136	EXTENDED CONTRACTS	3,378	21,454	0		0	
2630	00210	PERS	20,535	21,680	24,496		32,869	
2630	00220	SOCIAL SECURITY	11,686	13,115	13,553		13,893	
2630	00231	WORKER'S COMP INSURANC	404	434	531		659	
2630	00233	UNEMPLOYMENT INSURANC	0	2,527	531		726	
2630	00235	PAID FAMILY LEAVEA ASSES	0	0	0		272	
2630	00240	HEALTH INSURANCE-ADMIN	17,907	7,154	21,996		23,496	
2630	00242	INSURANCE BENEFIT-CLAS	15,304	7,610	15,996		18,504	
2630	00290	ADMINISTRATIVE DUES	900	1,420	750		750	
2630	00322	REPAIRS/MAINT SERVICES	44,793	7,088	10,000		10,000	
2630	00341	TRAVEL LOCAL IN DISTRICT	1,089	1,045	1,000		1,000	

Funci Object	Description	Proposed, Approved, & Adopted					
		Actual 2018-19	Actual 2019-20	Budgeted 2020-21	20-21 FTE	2021-22	21-22 FTE
2630 00342	TRAVEL-OUT OF DISTRICT	6,611	2,216	3,000		3,000	
2630 00353	POSTAGE	19,509	1,644	14,000		14,000	
2630 00354	ADVERTISING	0	9,277	23,000		23,000	
2630 00355	PRINTING & BINDING	0	521	3,000		3,000	
2630 00389	NON INSTRUCT PROF/TECH	83,665	5,545	3,500		3,500	
2630 00410	CONSUMABLE SUPPLIES	1,671	1,838	3,000		3,000	
2630 00460	NON CONSUMABLE SUPPLIE	144	0	0		0	
2630 00470	COMPUTER SOFTWARE	0	635	0		0	
2630 00480	COMP HARDWARE <\$2500	0	0	1,500		1,500	
2630 00640	DUES AND FEES	660	2,664	1,000		1,000	
Sub-Totals for Information Services		375,981	255,701	318,011	2.00	335,768	2.00

Personnel Services

2640 00113	ADMINISTRATIVE SALARIES	134,945	138,318	139,071	1.00	142,548	1.00
2640 00112	NONCERTIFICATED SALARIE	109,357	128,731	149,886	2.50	127,426	2.00
2640 00136	EXTENDED CONTRACTS	4,768	4,286	5,125		5,253	
2640 00210	PERS	41,029	58,849	62,955		54,250	
2640 00220	SOCIAL SECURITY	18,813	20,548	22,025		21,055	
2640 00231	WORKER'S COMP INSURANC	662	699	880		996	
2640 00233	UNEMPLOYMENT INSURANC	0	3,500	881		1,101	
2640 00235	PAID FAMILY LEAVE ASSES	0	0	0		414	
2640 00240	HEALTH INSURANCE-ADMIN	26,168	27,292	21,996		70,488	
2640 00242	HEALTH INSURANCE-CLASS	40,639	44,665	51,990		0	
2640 00245	CLASSIFIED INSERVICE	26,275	31,319	25,000		25,000	
2640 00290	ADMINISTRATIVE DUES	1,495	1,495	2,000		2,000	
2640 00322	REPAIRS/MAINT SERVICES	27,219	29,285	37,000		37,000	
2640 00324	RENTALS	0	3,444	0		0	
2640 00341	TRAVEL LOCAL IN DISTRICT	3,089	3,109	3,000		3,000	
2640 00342	TRAVEL OUT OF DISTRICT	1,715	0	3,000		3,000	
2640 00354	ADVERTISING	9,759	3,907	5,000		5,000	
2640 00355	PRINTING & BINDING	2,312	0	1,000		1,000	
2640 00385	MANAGEMENT SERVICES	18,755	35,095	14,000		14,000	
2640 00389	NON INSTRUCT PROF/TECH	24,733	16,119	25,500		25,500	
2640 00392	BLOODBORNE PATHOG. TR	121	0	2,500		2,500	
2640 00410	CONSUMABLE SUPPLIES	10,090	13,779	6,000		6,000	
2640 00440	PERIODICALS	140	143	500		500	
2640 00460	NON CONSUMABLE SUPPLIE	472	2,603	1,000		1,000	
2640 00470	COMPUTER SOFTWARE	78	0	1,000		1,000	
2640 00480	NON CONSUMABLE TECHN	0	3,763	0		0	
2640 00550	TECHNOLOGY EQUIPMENT	2,863	0	0		0	
2640 00640	DUES AND FEES	3,530	509	1,000		1,000	
Sub-Totals for Personnel Services		509,027	571,458	582,309	3.50	551,031	3.00

Technology & Information Services

2661 00112	NONCERTIFICATED SALARIE	325,269	358,480	373,577	5.88	390,388	5.88
2661 00114	SPECIALIST/SUPERV SALAR	101,745	104,289	108,078	1.00	110,780	1.00
2661 00136	EXTENDED CONTRACTS	10,377	19,270	10,558		10,822	
2661 00210	PERS	61,507	88,591	88,564		86,841	
2661 00220	SOCIAL SECURITY	33,415	36,820	37,655		39,168	
2661 00231	WORKER'S COMP INSURANC	1,184	1,285	1,474		1,855	
2661 00233	UNEMPLOYMENT INSURANC	0	6,790	1,477		2,046	
2661 00235	PAID FAMILY LEAVE ASSES	0	0	0		767	
2661 00240	HEALTH INSURANCE-ADMIN	27,178	27,050	21,996		23,496	
2661 00242	HEALTH INSURANCE-CLASS	90,093	93,229	93,977		108,711	
2661 00322	REPAIRS/MAINT SERVICES	66,160	158,440	67,000		67,000	
2661 00324	RENTALS	1,168	1,165	10,000		10,000	
2661 00341	TRAVEL LOCAL IN DISTRICT	4,341	5,937	5,500		5,500	
2661 00342	TRAVEL OUT OF DISTRICT	5,422	2,351	3,000		3,000	
2661 00359	OTHER COMM. SERVICES	61,600	72,180	0		0	
2661 00386	DATA PROCESSING	12,017	12,120	70,000		70,000	
2661 00389	NON INSTRUCT PROF/TECH	91,492	63,505	70,000		70,000	

Functi Object	Description	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	20-21 FTE	Proposed, Approved, & Adopted	21-22 FTE
						2021-22	
2661 00410	CONSUMABLE SUPPLIES	51,472	15,574	10,500		10,500	
2661 00430	LIBRARY BOOKS	0	0	400		400	
2661 00440	PERIODICALS	140	143	600		600	
2661 00460	NON CONSUMABLE SUPPLIE	23,389	1,264	15,200		15,200	
2661 00470	COMPUTER SOFTWARE	65,441	28,130	26,000		26,000	
2661 00480	NON CONSUMABLE TECHNC	39,682	-25,427	15,000		15,000	
2661 00640	DUES AND FEES	609	300	0		0	
Sub-Totals for Tech. & Information Services		1,073,701	1,071,486	1,030,556	6.88	1,068,074	6.88
Early Retiree Incentive Programs							
2700 00116	RETIREMENT STIPEND	216,212	154,477	240,000		240,000	
2700 00240	HEALTH INSURANCE-ADMIN	117,771	67,151	130,000		130,000	
2700 00241	HEALTH INSURANCE-CERT	274,283	309,988	300,000		300,000	
2700 00242	HEALTH INSURANCE-CLASS	169,854	147,776	180,000		180,000	
Sub-Totals for Early Retirees		778,120	679,392	850,000		850,000	
Total Supporting Services		27,697,987	28,908,486	29,150,000	168.80	30,250,000	167.98
Facilities Acquisition/Improvement							
4110 00113	ADMINISTRATIVE SALARIES	100,113	0	1		1	
4110 00210	PERS	5,279	0	0		0	
4110 00220	SOCIAL SECURITY	7,633	0	0		0	
4110 00231	WORKER'S COMP INSURANC	256	0	0		0	
4110 00240	HEALTH INSURANCE-ADMIN	20,990	0	0		0	
4110 00383	ARCHITECTS/ENGINEERS	55,214	0	0		0	
4110 00520	CAPITAL OUTLAY-BUILDING!	1,460,430	0	0		0	
4110 00542	REPLACEMENT EQUIPMENT	41,570	0	0		0	
4110 00640	DUES AND FEES	7,783	0	0		0	
Totals for Facilities Acquisition/Improvement		1,699,268	0	1		1	
Long-Term Debt Service							
5110 00610	PRINCIPAL	1,443,048	2,031,630	3,300,000		3,350,000	
5110 00620	INTEREST	2,938,291	3,332,930	2,700,000		2,700,000	
Totals for Long-Term Debt Service		4,381,339	5,364,560	6,000,000		6,050,000	
Interfund Transfers							
5200 00720	Interfund Transfers	277,905	1,062,330	625,000		625,000	
Totals for Interfund Transfers		277,905	1,062,330	625,000		625,000	
Contingency*							
6110 00810	Contingency*	0	0	2,000,000		2,000,000	
Totals for Contingency		0	0	2,000,000		2,000,000	
Unappropriated Ending Fund Balance**							
7000 00820	Unapprop. Ending Fund Balanc	17,790,618	14,960,350	9,040,000		10,375,000	
Totals for Unapprop. Ending Fund Balance		17,790,618	14,960,350	9,040,000		10,375,000	
Total Requirements		99,927,949	104,593,032	102,390,001	688.20	106,850,001	681.20

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

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

General Fund - Revenues and Expenditures Summary

Series	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budgeted	FTE	Proposed, Approved	
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	FTE
Revenues & Beginning Fund Balance													
1000 From Local Sources	37,934,828	36,447,261	36,449,860	39,179,892	41,446,392	43,741,377	45,629,350	49,601,058	52,405,992	51,915,000		54,630,000	
2000 From Intermediate Sources	348,881	367,765	342,860	525,574	1,044,943	1,142,922	1,222,902	1,546,803	1,427,287	1,350,000		1,605,000	
3000 From State Sources	19,165,725	18,176,583	22,889,505	24,461,182	26,932,511	28,059,435	31,495,217	31,782,473	32,963,135	34,100,000		35,590,000	
4000 From Federal Sources	1,490,621	35,202	34,390	34,241	38,716	13,095	7,230	26,385	0	15,000		15,000	
5000 From Other Sources (1)	6,490,647	9,358,068	4,735,457	7,745,983	7,088,549	10,766,122	14,134,176	16,971,231	17,796,618	15,010,001		15,010,001	
Total Revenues	65,430,702	64,384,879	64,452,072	71,946,872	76,551,111	83,722,951	92,488,875	99,927,950	104,593,032	102,390,001		106,850,001	
Expenditures & Ending Fund Balance-Function:													
1000 Instruction	32,043,387	34,262,763	35,928,583	38,369,252	40,775,418	43,134,631	45,331,231	48,080,833	54,297,306	55,575,000	519.40	57,550,000	513.23
2000 Support Services	21,103,272	22,493,540	19,844,928	20,958,133	21,531,284	22,683,849	24,994,673	27,697,988	28,908,486	29,150,000	168.80	30,250,000	167.99
4000 Facilities Acquisition & Const.	0	0	0	0	0	0	971,887	1,699,268	0	1		1	
5100 Debt Service	2,799,063	2,878,390	3,044,415	5,344,332	3,431,963	3,644,800	4,196,733	4,381,338	5,364,560	6,000,000		6,050,000	
5200 Interfund Transactions	152,013	22,604	27,747	186,606	46,324	129,106	48,128	277,905	1,062,330	625,000		625,000	
6000 Contingency	0	0	0	0	0	0	0	0	2,000,000	2,000,000		2,000,000	
7000 Unappropriated Ending	9,332,967	4,727,582	5,606,399	7,088,549	10,766,122	14,130,565	16,946,223	17,790,618	14,960,350	9,040,000		10,375,000	
Total Expenditures	65,430,702	64,384,879	64,452,072	71,946,872	76,551,111	83,722,951	92,488,875	99,927,950	104,593,032	102,390,001	688.20	106,850,001	681.22
Expenditures & Ending Fund Balance-Object:													
100 Salaries & Wages	28,879,694	29,812,980	30,436,444	31,585,086	34,383,149	36,037,732	38,807,410	41,421,540	44,196,101	45,783,118	688.20	46,852,326	681.22
200 Associated Payroll Costs	14,635,207	15,400,038	16,111,100	16,682,208	17,250,158	17,873,739	19,553,961	20,615,839	25,094,589	26,191,125		27,354,690	
300 Purchased Services	5,923,586	7,025,014	7,056,775	7,601,776	8,320,550	8,857,404	9,547,305	10,369,800	10,057,329	10,307,292		11,001,137	
400 Materials and Supplies	1,336,324	1,374,554	1,654,474	2,747,657	1,889,427	2,167,120	1,612,367	2,280,814	2,814,004	1,837,825		1,944,498	
500 Capital Outlay	2,017,739	2,757,906	76,010	287,781	24,518	446,715	1,294,891	2,237,243	541,120	50,000		46,000	
600 Other Objects	3,153,172	3,264,201	3,483,123	5,767,209	3,870,863	4,080,570	4,678,590	4,934,191	5,867,209	6,555,641		6,651,350	
700 Interfund Transactions	152,013	22,604	27,747	186,606	46,324	129,106	48,128	277,905	1,062,330	625,000		625,000	
800 Planned Reserve	9,332,967	4,727,582	5,606,399	7,088,549	10,766,122	14,130,565	16,946,223	17,790,618	14,960,350	11,040,000		12,375,000	
Total Expenditures	65,430,702	64,384,879	64,452,072	71,946,872	76,551,111	83,722,951	92,488,875	99,927,950	104,593,032	102,390,001	688.20	106,850,001	681.22
Net of Planned Reserve	56,097,735	59,657,297	58,845,673	64,858,323	65,784,989	69,592,386	75,542,652	82,137,332	89,632,682	91,350,001		94,475,001	

(1) Primarily Beginning Fund Balance (see prior year Unappropriated Ending)

General Fund - Salary Range Summary

Functi	Object	Description	Regular Contract Days	Annual Salary Range	Note	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed		
									20-21 FTE	Approved & Adopted 2021-22	21-22 FTE
Instructional Salaries:											
Elementary Programs											
1111	00111	LICENSED SALARIES	191	Note 1		8,532,718	9,260,110	9,522,542	134.83	9,550,488	128.83
1111	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185 to 195	Note 1		931,022	1,015,069	1,081,590	38.06	1,139,558	38.44
Sub-Totals for Elementary Programs						9,463,740	10,275,179	10,604,132	172.89	10,690,046	167.27
Jr. High Programs											
1121	00111	LICENSED SALARIES	191	Note 1		4,504,464	4,621,035	4,908,208	70.00	5,049,696	67.01
1121	00112	CLASSIFIED SALARIES (Secretary I, II & Educational Assistant)	185 to 195	Note 1		63,892	68,642	70,358	2.25	90,482	3.38
Sub-Totals for Junior High Programs						4,568,356	4,689,677	4,978,566	72.25	5,140,178	70.39
Jr. High Co-curricular Programs											
1122	00112	CLASSIFIED SALARIES (Secretary II)	185	Note 1		31,456	32,243	16,524	0.50	33,874	1.00
Sub-Totals for Junior High Co-Curricular						31,456	32,243	16,524	0.50	33,874	1.00
High School Programs											
1131	00111	LICENSED SALARIES	191	Note 1		7,299,459	7,568,034	7,770,657	100.27	7,531,290	92.77
1131	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185-195	Note 1		35,435	52,798	63,045	2.38	118,543	4.44
Sub-Totals for High School Programs						7,334,894	7,620,832	7,833,702	102.65	7,649,833	97.21
High School Co-Curricular											
1132	00112	ADMINISTRATOR SALAR	261	Note 1		126,680	143,414	151,031	3.75	167,641	4.13
1132	00113	CLASSIFIED SALARIES (Sec II & Athletic Trainer)	189-212	Note 1		211,248	243,409	230,382	2.00	236,142	2.00
Sub-Totals for High School Co-Curricular						337,928	386,823	381,413	5.75	403,783	6.13
Talented & Gifted Programs											
1210	00111	LICENSED SALARIES	191	Note 1		326,588	333,103	318,264	4.00	348,823	4.00
Sub-Totals for Talented & Gifted Programs						326,588	333,103	318,264	4.00	348,823	4.00

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

Note 1: Salary Schedules for 2021-22 for the district's two bargaining groups plus all non-represented groups follows this schedule.

Functi	Object	Description	Regular Contract Days	Annual Salary Range	Note	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed		
									20-21 FTE	Approved & Adopted 2021-22	21-22 FTE
Restrictive Programs for Students with Disabilities											
1220	00111	LICENSED SALARIES	191	Note 1		939,343	1,010,074	1,030,908	16.00	1,164,920	17.00
1220	00112	CLASSIFIED SALARIES	185-192	Note 1		1,743,493	1,816,907	1,962,653	67.00	2,062,405	67.13
(Ed. Assistant, Special Ed. Assist., Sec II, & Lic. Prac. Nurse)											
1220	00114	MANAGERIAL/SPECIALIS	190-191	Note 1		220,615	231,782	234,233	2.90	238,784	2.90
Sub-Totals for Restrictive Programs						2,903,451	3,058,763	3,227,794	85.90	3,466,109	87.03

To simplify presentation and more closely align with the ODE Program Budgeting and Accounting Manual, the 1222 and 1223 sub-functions are no longer separately shown. Their numbers and FTE are included in the 1220 function totals above.

Less Restrictive Programs for Students with Disabilities											
1250	00111	LICENSED SALARIES	191	Note 1		1,129,966	1,405,127	1,403,833	18.92	1,457,261	18.58
1250	00112	CLASSIFIED SALARIES	185-192	Note 1		980,476	1,272,851	1,268,395	43.79	1,451,375	48.54
(Educational Assist., Special Ed. Assist. & Secretary II)											
Sub-Totals for Less Restrictive Programs						2,110,442	2,677,978	2,672,228	62.71	2,908,636	67.12

Alternative Learning Programs											
1280	00111	LICENSED SALARIES	191	Note 1		671,384	619,670	683,300	9.50	733,937	9.50
1280	00112	CLASSIFIED SALARIES	185	Note 1		0	0	0	0.00	0	0.00
(Educational Assistant & Special Ed. Assistant)											
Sub-Totals for Alternative Learning Programs						671,384	619,670	683,300	9.50	733,937	9.50

English Second Language Programs											
1291	00111	LICENSED SALARIES	191	Note 1		254,743	235,190	254,232	3.12	272,757	3.33
1291	00112	CLASSIFIED SALARIES	185	Note 1		3,476	3,563	3,652	0.13	7,488	0.25
(Educational Assistant & Special Ed. Assistant)											
Sub-Totals for English Second Language Programs						258,219	238,753	257,884	3.25	280,245	3.58

Total 1000 Instruction Salaries						28,006,458	29,933,021	30,973,807	519.40	31,655,464	513.23
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Summary by Classification:

00111	LICENSED SALARIES	Note 1	23,658,665	25,052,343	25,891,944	356.64	26,109,172	341.02
00112	CLASSIFIED SALARIES	Note 1	4,000,498	4,405,487	4,696,599	156.11	5,071,366	167.31
00113	ADMINISTRATOR SALARIES	Note 1	126,680	243,409	151,031	3.75	236,142	2.00
00114	MANAGERIAL/SPECIALIST SALARIE	Note 1	220,615	231,782	234,233	2.90	238,784	2.90

Total 1000 Instruction Salaries						28,006,458	29,933,021	30,973,807	519.40	31,655,464	513.23
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Func	Object Description	Contract Days	Annual Salary Range		Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed		
								20-21 FTE	Approved & Adopted 2021-22 FTE	
Support Services Salaries:										
Student Safety Services										
2115	00113	ADMINISTRATOR SALAR	261	Note 1	0	112,381	115,191	1.00	118,071	1.00
2115	00112	CLASSIFIED SALARIES	184	Note 1	72,341	106,361	60,867	1.88	62,385	1.88
(Campus Security)										
Sub-Totals for Student Safety Services					72,341	218,742	176,058	2.88	180,456	2.88
Counseling Programs										
2120	00111	LICENSED SALARIES	191	Note 1	996,501	1,412,320	1,549,760	22.25	1,646,522	22.75
2120	00112	CLASSIFIED SALARIES	200-219	Note 1	324,228	327,604	345,039	9.50	313,969	9.50
(Secretary II & HS Data Processor)										
Sub-Totals for Counseling Programs					1,320,729	1,739,924	1,894,799	31.75	1,960,491	32.25
Nursing Services										
2134	00114	MANAGERIAL/SPECIALIS	201	Note 1	141,338	148,837	154,412	2.00	178,924	2.15
Sub-Totals for Nursing Services					141,338	148,837	154,412	2.00	178,924	2.15
Psychological Services										
2140	00111	LICENSED SALARIES	191	Note 1	296,972	492,792	521,604	7.00	545,512	7.00
Sub-Totals for Psychological Services					296,972	492,792	521,604	7.00	545,512	7.00
Speech and Hearing Services										
2150	00111	LICENSED SALARIES	191	Note 1	488,791	516,785	522,659	6.70	557,463	6.70
Sub-Totals for Speech and Hearing Services					488,791	516,785	522,659	6.70	557,463	6.70
Special Services Administration										
2190	00113	ADMINISTRATOR SALAR	261	Note 1	132,370	135,679	139,071	1.00	142,548	1.00
2190	00112	CLASSIFIED SALARIES	261	Note 1	61,522	103,008	105,582	2.00	108,230	2.00
(Secretary IV)										
Sub-Totals for Special Services Administration					193,892	238,687	244,653	3.00	250,778	3.00
Instructional Improvement Services										
2210	00114	MANAGERIAL/SPECIALIS	261	Note 1	101,745	104,289	108,078	1.00	110,780	1.00
2210	00113	ADMINISTRATOR SALAR	261	Note 1	189,059	195,297	202,289	1.50	209,505	1.50
2210	00111	LICENSED SALARIES	191	Note 1	150,536	232,619	245,109	3.00	168,651	2.00
2210	00112	CLASSIFIED SALARIES	210-261	Note 1	71,136	95,500	84,618	1.84	85,973	1.75
(Educational Assistant, Secretary II & Confidential)										
Sub-Totals for Instructional Improvement Services					512,476	627,705	640,094	7.34	574,909	6.25
Media Services										
2220	00112	CLASSIFIED SALARIES	192-238	Note 1	304,475	306,782	322,278	9.81	319,687	9.38
(Library Tech. Assistant, AV Tech. I & Printer)										
Sub-Totals for Media Services					304,475	306,782	322,278	9.81	319,687	9.38

Functi	Object	Description	Regular Contract Days	Annual Salary Range	Note	Actual	Actual	Budgeted	Proposed		
						2018-19	2019-20	2020-21	20-21 FTE	Approved & Adopted 2021-22	21-22 FTE
Media Specialists											
2221	00111	LICENSED SALARIES	191		Note 1	74,869	108,217	161,570	2.00	169,956	2.00
Sub-Totals for Media Specialists						74,869	108,217	161,570	2.00	169,956	2.00
Executive Services											
2321	00113	SUPER./ASSIST SUPER.	261		Note 1	472,729	531,446	543,141	3.00	557,862	3.00
2321	00112	CLASSIFIED SALARIES	261		Note 1	73,431	73,250	75,081	1.00	76,958	1.00
(Secretary II 17-18 & prior & Executive)											
Sub-Totals for Executive Services						546,160	604,696	618,222	4.00	634,820	4.00
Principal Administrative Services											
2410	00112	CLASSIFIED SALARIES	184-261		Note 1	702,650	766,642	746,965	19.44	758,772	19.25
(Secretary I, II, III, IV, Support Svcs. Coord., & Data Processor)											
2410	00113	ADMINISTRATOR SALAR	261		Note 1	1,820,539	1,887,368	1,936,349	16.00	1,984,758	16.00
Sub-Totals for Principal Administrative Services						2,523,189	2,654,010	2,683,314	35.44	2,743,530	35.25
Business Services											
2520	00113	ADMINISTRATOR SALAR	261		Note 1	0	0	0	0.00	0	0.00
2520	00112	CLASSIFIED SALARIES	261		Note 1	418,967	345,148	331,662	5.50	406,508	6.00
(Bkpr III, Payroll Spec, Sec II in 18-19 & Confidential)											
Sub-Totals for Business Services						418,967	345,148	331,662	5.50	406,508	6.00
Building Maintenance											
2542	00112	CLASSIFIED SALARIES	206-261		Note 1	1,559,673	1,682,770	1,680,067	35.50	1,743,637	35.75
(Custodian, Warehouseman, Engineer I, II, IV, & Maint. Worker)											
2542	00114	MANAGERIAL/SPECIALIS	261		Note 1	178,012	130,318	136,178	1.50	139,583	1.50
Sub-Totals for Building Maintenance						1,737,685	1,813,088	1,816,245	37.00	1,883,220	37.25
Grounds/Targeted Maintenance											
2543	00112	CLASSIFIED SALARIES	261		Note 1	95,094	103,419	106,483	2.00	109,151	2.00
(Groundskeeper I & II)											
2549	00114	MANAGERIAL/SPECIALIS	261		Note 1	0	0	0	0.00	0	0.00
Sub-Totals for Grounds/Targeted Maintenance						95,094	103,419	106,483	2.00	109,151	2.00
Information Services											
2630	00112	CLASSIFIED SALARIES	261			45,980	46,792	69,080	1.00	70,819	1.00
2630	00114	MANAGERIAL/SPECIALIS	261		Note 1	101,745	101,042	108,078	1.00	110,780	1.00
Sub-Totals for Information Services						147,725	147,834	177,158	2.00	181,599	2.00

Funci	Object	Description	Regular Contract Days	Annual Salary Range		Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed		
									20-21 FTE	Approved & Adopted 2021-22	21-22 FTE
Personnel Services											
2640	00113	ADMINISTRATOR SALAR	261	Note 1		134,945	138,318	139,071	1.00	142,548	1.00
2640	00112	CLASSIFIED SALARIES	261	Note 1		109,357	128,731	149,886	2.50	127,426	2.00
		(Substitute Coordinator & Confidential)									
		Sub-Totals for Personnel Services				244,302	267,049	288,957	3.50	269,974	3.00
Technology Services											
2661	00112	CLASSIFIED SALARIES	210-261	Note 1		325,269	358,480	373,577	5.88	390,388	5.88
		(Technology Tech II)									
2661	00114	MANAGERIAL/SPECIALIS	261	Note 1		101,745	104,289	108,078	1.00	110,780	1.00
		Sub-Totals for Technology Services				427,014	462,769	481,655	6.88	501,168	6.88
		Total 2000 Support Services Salaries				9,546,019	10,796,484	11,141,823	168.80	11,468,146	167.99

Total 2000 Support Services Salaries

2000 Function Summary by Classification:

00111	LICENSED SALARIES	2,007,669	2,762,733	3,000,702	40.95	3,088,104	40.45
00112	CLASSIFIED SALARIES	4,164,123	4,444,487	4,451,185	97.85	4,573,903	97.39
00113	ADMINISTRATOR SALARIES	2,749,642	3,000,489	3,075,112	23.50	3,155,292	23.50
00114	MANAGERIAL/SPECIALIST SALARIES	624,585	588,775	614,824	6.50	650,847	6.65

Total 2000 Support Services Salaries	9,546,019	10,796,484	11,141,823	168.80	11,468,146	167.99
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Total Regular Salaries	37,552,477	40,729,505	42,115,630	688.20	43,123,610	681.22
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Total 1000 and 2000 Summary by Classification:

00111	LICENSED SALARIES	25,666,334	27,815,076	28,892,646	397.59	29,197,276	381.47
00112	CLASSIFIED SALARIES	8,164,621	8,849,974	9,147,784	253.96	9,645,269	264.70
00113	ADMINISTRATOR SALARIES	2,876,322	3,243,898	3,226,143	27.25	3,391,434	25.50
00114	MANAGERIAL/SPECIALIST SALARIES	845,200	820,557	849,057	9.40	889,631	9.55

Total Regular Salaries	37,552,477	40,729,505	42,115,630	688.20	43,123,610	681.22
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Note: There are no furlough days in either the actual or budgeted amounts for all periods presented.

Note 1: Salary Schedules for 2021-22 for the district's two bargaining groups plus all non-represented groups follows this schedule.

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

Licensed Salary Schedule
July 1, 2021 - June 30 2022

Steps	BA	BA+24	BA+45	MA BA+60	MA+24 BA+84	MA+45 BA+105	Steps
1	\$43,466	\$45,205	\$46,945	\$48,684	\$50,422	\$52,160	1
2	\$45,640	\$47,379	\$49,118	\$50,857	\$52,596	\$54,334	2
3	\$47,814	\$49,552	\$51,290	\$53,029	\$54,767	\$56,507	3
4	\$49,988	\$51,724	\$53,464	\$55,204	\$56,941	\$58,680	4
5	\$52,160	\$53,898	\$55,637	\$57,378	\$59,115	\$60,854	5
6	\$54,334	\$56,072	\$57,811	\$59,550	\$61,289	\$63,028	6
7	\$56,507	\$58,246	\$59,985	\$61,724	\$63,462	\$65,201	7
8	\$58,680	\$60,420	\$62,158	\$63,898	\$65,637	\$67,373	8
9	\$60,854	\$62,593	\$64,331	\$66,070	\$67,810	\$69,547	9
10	\$63,028	\$64,766	\$66,503	\$68,242	\$69,983	\$71,721	10
11	\$65,201	\$66,939	\$68,677	\$70,416	\$72,154	\$73,894	11
12	\$67,373	\$69,112	\$70,851	\$72,589	\$74,328	\$76,067	12
13	\$69,547	\$71,286	\$73,025	\$74,763	\$76,503	\$78,242	13
14	\$71,719	\$73,458	\$75,198	\$76,936	\$78,677	\$80,415	14
15			\$77,372	\$79,110	\$80,848	\$82,586	15
16			\$79,544	\$81,283	\$83,022	\$84,760	16
17				\$83,455	\$85,194	\$86,935	17
18						\$89,109	18

*Teachers who hold a doctorate degree shall receive an annual stipend: \$2,773

Lake Oswego School District 7J
P.O. Box 70 2455 SW Country Club Road Lake Oswego, OR 97034

WAGE SCHEDULE FOR CLASSIFIED EMPLOYEES
JULY 1, 2021 - JUNE 30, 2022

Range	1 st	2 nd	3 rd	4 th	5 th	6 th	Longevity*	Range	Range
2	\$14.00	\$14.00	\$14.00	\$14.53	\$15.50	\$16.43	\$16.72	2	
3	\$14.00	\$14.00	\$14.53	\$15.14	\$16.24	\$17.31	\$17.60	3	FSA I
4	\$14.00	\$14.53	\$15.14	\$15.86	\$16.97	\$18.06	\$18.37	4	FSA II
5	\$14.53	\$15.14	\$15.86	\$16.63	\$17.74	\$18.88	\$19.19	5	
6	\$15.14	\$15.86	\$16.63	\$17.40	\$18.61	\$19.81	\$20.13	6	Educational Assistant, Extended Day Provider, FSA III-Cook, Special Educational Assistant, Roving Substitute Educational Assistant
7	\$15.86	\$16.63	\$17.40	\$18.15	\$19.42	\$20.72	\$21.04	7	Extended Day Classroom Leader, Secretary I, Special Educational Assistant-District Program Support (Delta, Access, Pathways, CTP)
8	\$16.63	\$17.40	\$18.15	\$18.99	\$20.35	\$21.67	\$22.02	8	Library Technology Assistant, Secretary II, Secretary II-Counseling/Registrar, Weight Room Monitor, BRTI Educational Assistant
9	\$17.40	\$18.15	\$18.99	\$19.95	\$21.36	\$22.77	\$23.13	9	Assistive Tech Asst, Athletic Svcs Coord, Custodian, Data Process-MS, Support Svcs Coord, Textbook Asst, Sign Lang Interpreter
10	\$18.15	\$18.99	\$19.95	\$20.83	\$22.38	\$23.89	\$24.28	10	Bookkeeper II, Data Proces-HS, Groundskeeper I, Subs/Apps Coord, Warehouse/Courier, Campus Security, Sec II-Athletics
11	\$18.99	\$19.95	\$20.83	\$21.78	\$23.44	\$25.10	\$25.51	11	Bookkeeper III, Comm Asst, Food Svcs Spec, Secretary III, SpEd Data Specialist, Transition Specialist, HS Success Coach; HR Specialist
12	\$19.95	\$20.83	\$21.78	\$22.84	\$24.61	\$26.32	\$26.74	12	Food Services Coordinator, Payroll Specialist, Secretary IV
13	\$20.83	\$21.78	\$22.84	\$23.99	\$25.10	\$26.67	\$27.03	13	Engineer I, Maintenance Worker I
14	\$21.78	\$22.84	\$23.92	\$25.11	\$26.32	\$27.99	\$28.34	14	Engineer III, Groundskeeper II, Maintenance Worker II
15	\$22.84	\$23.92	\$25.06	\$26.34	\$27.69	\$29.43	\$29.81	15	Engineer IV, Licensed Practical Nurse, Maintenance Worker III
16	\$23.31	\$24.46	\$25.67	\$26.95	\$28.33	\$30.11	\$30.52	16	Athletic Trainer, Lead Payroll Specialist; Payroll Benefits & Grants Specialist
17	\$26.30	\$27.54	\$28.89	\$30.35	\$31.90	\$33.92	\$34.36	17	Technology Technician II, Digital Media Specialist

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

Lake Oswego School District 7J
Salary Schedule for Administrators and Other Staff
July 1, 2021 to June 30, 2022

<u>Position</u>	<u>Range of Contract Days</u>	<u>General Fund FTE Budgeted</u>		<u>Annual Salary Range 2021-22</u>
		<u>2021-22</u>	<u>2020-21</u>	
Administrators (Object 113):				
Asistant Superintendent	261	2	2	\$145,661 - 151,372
Executive Director (1)	261	4.5	4.5	\$135,351 - 142,548
High School Principal	261	2	2	\$133,909 - 141,108
Junior High Principal	261	2	2	\$122,713 - 129,915
Elementary Principal	261	6	6	\$119,979 - 127,181
H.S. Assistant Principal	261	6	6	\$110,872 - 118,071
Jr. High Vice Principal	261	2	2	\$107,991 - 115,192
Assistant Director Student Svcs.	261	<u>0</u>	<u>0</u>	\$118,071 - 125,333
Total Administrators		<u>24.5</u>	<u>24.5</u>	

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

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

Assistant Director/Director	261	4.5	4.5	\$74,075 - 113,550
Exec. Sectry./Sr. Accountant*	261	3	3	\$66,706 - 76,958
Confidential Staff*	261	4	4	\$51,866 - 64,668
Therapist & Specialist	191-210	2.9	2.9	\$43,466 - 107,479
Nurse	201	2.15	2	LOEA Salary Schedule Plus 10 workdays

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

(1) Includes addition of Director of Safety, which is paid at Jr. High Principal salary scale. Half of the Executive Director of Secondary School Management's FTE paid by Ballot Measure 98 Grant Funds.

Community Contributions Fund - Revenues by Source

Object Series	Description	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Prop. Approv. & Adopted 2021-22
From Local Sources						
01920	CONTRIBUTIONS/DONATIONS	7,656	2,713	3,220	70,000	70,000
01921	CONTRIB/DONATIONS-PTO/A	593,423	164,144	147,148	448,000	448,000
01922	CONTRIB/DONATN-FOUNDATION	1,380,000	1,065,000	1,010,900	2,000,000	2,000,000
	Sub-Total from Local Sources	1,981,079	1,231,857	1,161,268	2,518,000	2,518,000
From Other Sources						
05400	BEGINNING FUND BALANCE	171,951	165,553	175,277	155,000	155,000
	Sub-Totals From Other Sources	171,951	165,553	175,277	155,000	155,000
	Grand Totals	2,153,030	1,397,410	1,336,545	2,673,000	2,673,000

Notes: This fund accounts for major contributions provided by the Lake Oswego Schools Foundation and school booster organizations and occasionally private donations that are not administered at the school site level. Spending is limited to the donor's intent.

Foundation revenues have by convention been budgeted at \$2 million, the standard foundation annual fundraising goal. Following conclusion of each year's campaign, allocations are adjusted to the actual level of fundraising.

Community Contributions Fund - Expenditures

Function	Object Series Description	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	2020-21 FTE	Prop. Approv. & Adopted 2021-22	2021-22 FTE	
Elementary Programs								
1111	100	SALARIES	515,380	638,901	935,000	16.00	935,000	16.00
1111	200	ASSOCIATED PAYROLL COSTS	231,429	1,408	0		0	
1111	300	PURCHASED SERVICES	126	896	23,000		23,000	
1111	400	MATERIALS AND SUPPLIES	17,698	38,909	35,000		35,000	
1111	500	CAPITAL OUTLAY	0	8,342	100,000		100,000	
Sub-Totals for Elementary Programs			764,633	688,456	1,093,000	16.00	1,093,000	16.00
Jr. High Programs								
1121	100	SALARIES	80,107	156,990	400,000	7.00	400,000	7.00
1121	200	ASSOCIATED PAYROLL COSTS	41,222	0	0		0	
1121	300	PURCHASED SERVICES	0	7,150	0		0	
1121	400	MATERIALS AND SUPPLIES	24,335	15,263	7,000		7,000	
1121	500	CAPITAL OUTLAY	0	30,000	25,000		25,000	
Sub-Totals for Jr. High Programs			145,664	209,403	432,000	7.00	432,000	7.00
High School Programs								
1131	100	SALARIES	98,742	208,548	581,000	10.00	581,000	10.00
1131	200	ASSOCIATED PAYROLL COSTS	46,651	0	0		0	
1131	400	MATERIALS AND SUPPLIES	43,231	9,201	35,000		35,000	
1131	500	CAPITAL OUTLAY	0	0	65,000		65,000	
Sub-Totals for High School Programs			188,624	217,749	681,000	10.00	681,000	10.00
High School Cocurricular*								
1132	300	PURCHASED SERVICES	0	0	5,000		5,000	
1132	400	MATERIALS AND SUPPLIES	0	0	0		0	
1132	500	CAPITAL OUTLAY	14,000	0	1,000		1,000	
Sub-Totals for High School Cocurricular			14,000	0	6,000	-	6,000	-
High School Cocurricular- Music*								
1136	500	CAPITAL OUTLAY	0	0	5,000		5,000	
Sub-Totals for High School Cocurricular- Music			0	0	5,000		5,000	
Less Restrictive Services (Formerly 1290)*								
1250	400	MATERIALS AND SUPPLIES	-1,233	3,104	1,000		1,000	
1250	500	CAPITAL OUTLAY	0	0	2,000		2,000	
Sub-Totals for Less Restrictive Services			-1,233	3,104	3,000		3,000	
Sub-Totals 1000 Instruction			1,111,688	1,118,712	2,220,000	33.00	2,220,000	33.00

Note: Beginning with 2019-20, the district pays the associated payroll costs and benefits for foundation positions.

Function	Object Series	Description	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Prop. Approv.		
						2020-21 FTE	& Adopted 2021-22	2021-22 FTE
Improvement of Instruction*								
2210	100	SALARIES	0	0	10,000		10,000	
2210	200	ASSOCIATED PAYROLL COSTS	0	0	3,000		3,000	
2210	300	PURCHASED SERVICES	6,150	9,048	6,000		6,000	
2210	400	MATERIALS AND SUPPLIES	149	1,411	1,000		1,000	
Sub-Totals for Improvement of Instruction			6,299	10,459	20,000	0	20,000	0
Media Services*								
2220	400	MATERIALS AND SUPPLIES	45,226	10,146	0		0	
2220	500	CAPITAL OUTLAY	0	0	45,000		45,000	
Sub-Totals for Media Services			45,226	10,146	45,000	0	45,000	0
Principal Administrative Services*								
2410	300	PURCHASED SERVICES	7,450	0	0		0	
2410	400	MATERIALS AND SUPPLIES	0	21,682	0		0	
2410	500	CAPITAL OUTLAY	0	0	20,000		20,000	
Sub-Totals for Principal Administrative Services			7,450	21,682	20,000	0	20,000	0
Operation and Maintenance of Plant*								
2540	300	PURCHASED SERVICES	0	0	30,000		30,000	
2540	400	MATERIALS AND SUPPLIES	0	4,000	25,000		25,000	
2540	500	CAPITAL OUTLAY	0	0	25,000		25,000	
Sub-Totals for Operation and Maintenance of Plant			0	4,000	80,000	0	80,000	0
Sub-Totals 2000 Supporting Services			58,975	46,287	165,000	0	165,000	0
Facilities Acquisition and Construction*								
4150	500	CAPITAL OUTLAY	0	0	78,000		78,000	
Sub-Totals for Facilities Acquisition and Const.			0	0	78,000	0	78,000	0
Sub-Totals 4000 Facilities Acquisitions and Const.			0	0	78,000	0	78,000	0
Long-Term Debt Service								
5110	600	OTHER OBJECTS	51,469	0	110,000		10,000	
Sub-Totals for Long-Term Debt Service			51,469	0	110,000	0	10,000	0
Unappropriated Ending Fund Balance								
7000	00820	RESERVE FOR NEXT YEAR	175,277	171,546	100,000		200,000	
Sub-Totals 7000 Unappropriated Ending Fund Bal.			175,277	171,546	100,000	0	200,000	0
Grand Totals			1,397,409	1,336,545	2,673,000	33.00	2,673,000	33.00

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

Grants Fund - Revenues by Source

Object Series	Description	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Prop. & Adopted 2021-22
From Local Sources						
01510	INTEREST ON INVESTMENTS	0	436	0	0	0
01920	CONTRIBUTIONS/DONATIONS	0	0	100	4,000	4,000
Sub-Totals From Local Sources		0	436	100	4,000	4,000
From Intermediate Sources						
02100	OTHER GRANTS	129,600	133,488	174,000	106,000	200,000
Sub-Totals for Intermediate Sources		129,600	133,488	174,000	106,000	200,000
From State Sources						
03209	HSS GRANTS - SEE NOTE 1	652,046	1,465,957	1,811,467	2,000,000	2,100,000
03210	SIA/OTHER GRANTS - SEE NOTE 2	0	0	0	5,200,000	4,300,000
03990	2021 SUMMER SCHOOL GRANTS - NOTE 3	0	0	0	0	900,000
Sub-Totals From State Sources		652,046	1,465,957	1,811,467	7,200,000	7,300,000
From Federal Sources						
04501	TITLE IA GRANTS	436,393	458,611	279,072	250,000	250,000
04508	IDEA GRANTS	1,077,368	1,152,301	1,143,970	1,106,000	1,106,000
04507	TITLE IIA GRANTS	130,754	124,595	94,525	125,000	125,000
045XX	STIMULUS GRANTS - SEE NOTE 4	0	0	0	0	2,200,000
045XX	OTHER GRANTS	24,920	98,064	20,469	80,000	80,000
Sub-Totals From Federal Sources		1,669,435	1,833,571	1,538,036	1,561,000	3,761,000
From Other Sources						
05200	INTERFUND TRANSFERS	2,365	55,706	231,257	200,000	200,000
Sub-Totals From Other Sources		2,365	55,706	231,257	200,000	200,000
Grand Totals		2,453,446	3,489,158	3,754,860	9,071,000	11,465,000

- Notes:
- 1: Beginning in 2017-18, State Revenues includes new funding for the high school completion/vocational programs approved by voters in the 2016 state-wide Ballot Measure 98, formally referred to as High School Success (HSS) funds. BM 98 did not provide additional funding for these programs, but directed an allocation to this new HSS fund from increases in state-wide revenues. The District's 2020-21 HSS final grant amount is \$1.96 million. Subject to final legislative action, \$2 million is expected in 2021-22.
 - 2: The 20-21 and 21-22 budgets for state revenues includes amounts for the new Student Investment Account (SIA) funds made available to districts as a result of the approval of HB 3427A in the 2019 legislative session. Actual revenues to be received for 2020-21 are to be determined but are a maximum of \$1.7 million, the final 2020-21 SIA grant amount, but ODE and COSA recommended budgeting at the full pre-pandemic estimated amount. Subject to final legislative action, \$4.3 million is expected in 2021-22.
 3. LOSD is eligible to apply for new one-time State Summer School Grants that would provide funding for summer of 2021 enrichment and credit recovery activities. While LOSD, based on current initial guidance, is eligible for up to \$2.1 million in Summer School grants, eligible purposes are limited and require 25% matching with other funds. Accordingly, LOSD expects to use less than half of maximum available Summer School grant funds.
 4. \$2.2 proposed amount is full amounts LOSD expects to receive from the two most recent federal stimulus acts. Some amounts may be spent in 2020-21 or in 2022-23. Final timing of spending will be influenced by final General Fund State School Fund allocation for the 2021-23 biennium.
 5. Grant Fund spending is restricted to the purposes outlined in each grant.

Grants Fund - Expenditures by Function

Function	Object Series	Description	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Prop. Approv.	
						2020-21 FTE	& Adopted 2021-22 FTE
Elementary Programs							
1111	100	SALARIES	0	0	520,000	8.00	620,000 8.00
1111	200	ASSOCIATED PAYROLL COSTS	0	0	280,000		300,000
Sub-Totals for Primary, K-3 Programs			0	0	800,000	8.00	920,000 8.00
Jr. High Programs							
1120	100	SALARIES	150,545	154,222	980,000	14.00	620,000 8.00
1120	200	ASSOCIATED PAYROLL COSTS	63,671	72,531	540,000		300,000
Sub-Totals for Junior High Programs			214,216	226,753	1,520,000	14.00	920,000 8.00
High School Programs							
1130	100	SALARIES	389,897	708,401	910,000	13.00	1,060,000 13.00
1130	200	ASSOCIATED PAYROLL COSTS	158,795	357,790	490,000		540,000
1130	300	PURCHASED SERVICES	0	5,299	30,000		30,000
1130	400	MATERIALS AND SUPPLIES	292,298	5,143	40,000		40,000
1130	500	CAPITAL OUTLAY	0	0	50,000		50,000
1130	600	OTHER OBJECTS	62,870	86,261	0		0
Sub-Totals for High School Programs			903,860	1,162,894	1,520,000	13.00	1,720,000 13.00
Special Programs							
1200	100	SALARIES	609,831	489,363	1,020,000	15.60	1,760,000 15.60
1200	200	ASSOCIATED PAYROLL COSTS	356,626	274,037	620,000		820,000
1200	300	PURCHASED SERVICES	887	903	11,000		161,000
1200	400	MATERIALS AND SUPPLIES	22,570	585	15,000		115,000
1200	600	OTHER OBJECTS	0	0	14,000		14,000
Sub-Totals for Special Programs			989,914	764,888	1,680,000	15.60	2,870,000 15.60
Sub-Total 1000 Instruction			2,107,990	2,154,535	5,520,000	50.60	6,430,000 44.60
Student Support Services							
2100	100	SALARIES	0	0	420,000	6.00	620,000 6.00
2100	200	ASSOCIATED PAYROLL COSTS	0	1,972	240,000		290,000
2100	600	OTHER OBJECTS	0	0	30,000		30,000
Sub-Totals for Student Support Services			0	1,972	690,000	6.00	940,000 6.00
Instructional Improvement Services							
2210	100	SALARIES	212,509	211,910	635,000	5.00	1,005,000 4.50
2210	200	ASSOCIATED PAYROLL COSTS	103,626	113,582	331,000		426,000
2210	300	PURCHASED SERVICES	188,683	111,993	610,000		810,000
2210	400	MATERIALS AND SUPPLIES	0	3,495	0		110,000
Sub-Totals for Instructional Improvement Services			504,818	440,980	1,576,000	5.00	2,351,000 4.50
Media Services							
2220	100	SALARIES	0	0	70,000	1.00	0 0.00
2220	200	ASSOCIATED PAYROLL COSTS	0	0	40,000		0
Sub-Totals for Media Services			0	0	110,000	1.00	0 -

Function	Object Series	Description	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Prop. Approv.	
						2020-21 FTE	& Adopted 2021-22 FTE
Student Assessment Services							
2230	100	SALARIES	0	0	5,000		5,000
2230	200	ASSOCIATED PAYROLL COSTS	0	0	1,000		1,000
2230	300	PURCHASED SERVICES	0	0	3,000		3,000
Sub-Totals for Student Assessment Services			0	0	9,000		9,000
Special Services Administration							
2190	100	SALARIES	506,267	630,146	550,000	9.50	550,000 9.50
2190	200	ASSOCIATED PAYROLL COSTS	215,449	326,125	300,000		300,000
2190	300	PURCHASED SERVICES	1,416	3,582	25,000		25,000
2190	400	MATERIALS AND SUPPLIES	0	543	16,000		16,000
Sub-Totals for Special Services Administration			723,132	960,396	891,000	9.50	891,000 9.50
Technology & Information Services							
2661	400	MATERIALS AND SUPPLIES	0	0	50,000		50,000
Sub-Totals for Tech. & Information Services			0	0	50,000		50,000
Sub-Totals 2000 Support Services			1,227,950	1,403,348	3,326,000	21.50	4,241,000 20.00
Community Services							
3000	100	SALARIES	0	0	0		200,000
3000	200	ASSOCIATED PAYROLL COSTS	0	0	0		50,000
3000	300	PURCHASED SERVICES	0	0	0		50,000
3000	400	MATERIALS AND SUPPLIES	0	0	0		50,000
Sub-Totals for Community Services Programs			0	0	0		350,000
Long-Term Debt Service							
5110	600	OTHER OBJECTS	153,218	196,977	225,000		444,000
Sub-Totals for Long-Term Debt Service			153,218	196,977	225,000		444,000
Grand Totals			3,489,158	3,754,860	9,071,000	72.10	11,465,000 64.60

Grants Fund - Expenditures by Grant

Function	Object Series	Description	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	2020-21 FTE	Prop. Approv. & Adopted 2021-22	2021-22 FTE
STATE SUCCESS GRANTS (HS SUCCESS \$1.9m, STUDENT INVESTMENT ACCOUNT \$4.3M, SUMMER 2021 \$900k)								
Elementary Programs								
1111	100	SALARIES	0	0	520,000	8.00	620,000	8.00
1111	200	ASSOCIATED PAYROLL COSTS	0	0	280,000		300,000	
Sub-Totals for Primary, K-3 Programs			0	0	800,000	8.00	920,000	8.00
Jr. High Programs								
1120	100	SALARIES	150,545	154,222	980,000	14.00	620,000	8.00
1120	200	ASSOCIATED PAYROLL COSTS	63,671	72,531	540,000		300,000	
Sub-Totals for Junior High Programs			214,216	226,753	1,520,000	14.00	920,000	8.00
High School Programs								
1130	100	SALARIES	389,897	708,401	910,000	13.00	1,060,000	13.00
1130	200	ASSOCIATED PAYROLL COSTS	158,795	357,790	490,000		540,000	
1130	300	PURCHASED SERVICES	0	5,299	30,000		30,000	
1130	400	MATERIALS AND SUPPLIES	270,437	5,143	40,000		40,000	
1130	500	CAPITAL OUTLAY	0	0	50,000		50,000	
1130	600	OTHER OBJECTS	62,870	86,261	0		0	
Sub-Totals for High School Programs			881,999	1,162,894	1,520,000	13.00	1,720,000	13.00
Special Programs								
1200	100	SALARIES	0	0	630,000	9.00	630,000	9.00
1200	200	ASSOCIATED PAYROLL COSTS	0	0	360,000		360,000	
1200	400	MATERIALS AND SUPPLIES	8,826	0	0		0	
Sub-Totals for Special Programs			8,826	0	990,000	9.00	990,000	9.00
Student Support Services								
2100	100	SALARIES	0	0	420,000	6.00	420,000	6.00
2100	200	ASSOCIATED PAYROLL COSTS	0	1,972	240,000		240,000	
Sub-Totals for Student Support Services			0	1,972	660,000	6.00	660,000	6.00
Instructional Improvement Services								
2210	100	SALARIES	200,764	211,330	550,000	4.50	550,000	4.50
2210	200	ASSOCIATED PAYROLL COSTS	102,507	113,486	300,000		300,000	
2210	300	PURCHASED SERVICES	749	1,170	475,000		475,000	
Sub-Totals for Instructional Improvement Services			304,020	325,986	1,325,000	4.50	1,325,000	4.50
Media Services								
2220	100	SALARIES	0	0	70,000	1.00	0	0.00
2220	200	ASSOCIATED PAYROLL COSTS	0	0	40,000		0	
Sub-Totals for Media Services			0	0	110,000	1.00	0	0.00
Technology & Information Services								
2661	400	MATERIALS AND SUPPLIES	0	0	50,000		50,000	
Sub-Totals for Technology & Information Services			0	0	50,000		50,000	
Community Services								
3000	100	SALARIES	0	0	0		200,000	
3000	200	ASSOCIATED PAYROLL COSTS	0	0	0		50,000	
3000	300	PURCHASED SERVICES	0	0	0		50,000	
3000	400	MATERIALS AND SUPPLIES	0	0	0		50,000	
Sub-Totals for Community Services Programs			0	0	0		350,000	

Function	Object Series	Description	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	2020-21 FTE	Prop. & Adopted 2021-22	2021-22 FTE
Long-Term Debt Service								
5110	600	OTHER OBJECTS	56,896	93,862	125,000		265,000	
Sub-Totals for Long-Term Debt Service			56,896	93,862	125,000		265,000	
Sub-Totals for STATE HSS/SIA/SUMMER GRANTS			1,465,957	1,811,467	7,100,000	55.50	7,200,000	48.50
IDEA GRANTS								
Special Services Direct Programs								
1200	100	SALARIES	229,308	131,940	70,000	1.00	70,000	1.00
1200	200	ASSOCIATED PAYROLL COSTS	135,475	68,796	40,000		40,000	
1200	400	MATERIALS AND SUPPLIES	250	0	0		0	
Sub-Totals for Special Svcs. Direct Programs			365,033	200,736	110,000	1.00	110,000	1.00
Special Services Support Programs								
2190	100	SALARIES	506,267	630,146	550,000	9.50	550,000	9.50
2190	200	ASSOCIATED PAYROLL COSTS	215,449	326,125	300,000		300,000	
2190	300	PURCHASED SERVICES	1,416	3,582	25,000		25,000	
2190	400	MATERIALS AND SUPPLIES	0	543	15,000		15,000	
2190	600	OTHER OBJECTS	0	0	30,000		30,000	
Sub-Totals for Special Svcs. Support Programs			723,132	960,396	920,000	9.50	920,000	9.50
Long-Term Debt Service								
5110	600	OTHER OBJECTS	64,572	71,310	70,000		70,000	
Sub-Totals for Long-Term Debt Service			64,572	71,310	70,000		70,000	
Sub-Totals for IDEA GRANT			1,152,737	1,232,442	1,100,000	10.50	1,100,000	10.50
TITLE IA GRANT								
Learning Disabilities Services								
1272	100	SALARIES	263,567	233,636	220,000	4.00	220,000	4.00
1272	200	ASSOCIATED PAYROLL COSTS	159,793	143,295	175,000		175,000	
1272	300	PURCHASED SERVICES	680	0	10,000		10,000	
1272	400	MATERIALS AND SUPPLIES	13,494	585	15,000		15,000	
1272	600	OTHER OBJECTS	0	0	9,000		9,000	
Sub-Totals for Learning Disabilities Services			437,534	377,516	429,000	4.00	429,000	4.00
Special Services Administration								
2190	400	MATERIALS AND SUPPLIES	0	0	1,000		1,000	
Sub-Totals for Special Services Administration			0	0	1,000		1,000	
Long-Term Debt Service								
5110	600	OTHER OBJECTS	21,077	20,826	20,000		20,000	
Sub-Totals for Long-Term Debt Service			21,077	20,826	20,000		20,000	
Sub-Totals for TITLE IA GRANT			458,611	398,342	450,000	4.00	450,000	4.00
IDEA INTERVENTION GRANTS (213)								
Instructional Improvement Services								
2210	100	SALARIES	0	0	5,000		5,000	
2210	200	ASSOCIATED PAYROLL COSTS	0	0	1,000		1,000	
Sub-Totals for Instructional Improvement Services			0	0	6,000		6,000	
Sub-Totals for IDEA INTERVENTION			0	0	6,000		6,000	

Object Function Series Description	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	2020-21 FTE	Prop. Approv. & Adopted 2021-22	2021-22 FTE
TITLE II GRANT						
Instructional Improvement Services						
2210 300 PURCHASED SERVICES	124,595	94,525	125,000		125,000	
Sub-Totals for Instructional Improvement Services	124,595	94,525	125,000		125,000	
Sub-Totals for Title II	124,595	94,525	125,000	0.00	125,000	0.00
FEDERAL STIMULUS GRANTS						
Special Programs						
1200 100 SALARIES	0	0	0		700,000	
1200 200 ASSOCIATED PAYROLL COSTS	0	0	0		175,000	
1200 300 PURCHASED SERVICES	0	0	0		150,000	
1200 400 MATERIALS AND SUPPLIES	0	0	0		100,000	
Sub-Totals for Special Programs	0	0	0		1,125,000	
Student Support Services						
2100 100 SALARIES	0	0	0		200,000	
2100 200 ASSOCIATED PAYROLL COSTS	0	0	0		50,000	
Sub-Totals for Student Support Services	0	0	0		250,000	
Instructional Improvement Services						
2210 100 SALARIES	0	0	0		350,000	
2210 200 ASSOCIATED PAYROLL COSTS	0	0	0		100,000	
2210 300 PURCHASED SERVICES	0	0	0		200,000	
2210 400 MATERIALS AND SUPPLIES	0	0	0		100,000	
Sub-Totals for Instructional Improvement Services	0	0	0		750,000	
Long-Term Debt Service						
5110 600 OTHER OBJECTS	0	0	0		75,000	
Sub-Totals for Long-Term Debt Service	0	0	0		75,000	
Sub-Totals for Federal Stimulus	0	0	0		2,200,000	
OTHER GRANTS*						
1130 400 MATERIALS AND SUPPLIES	21,861	0	0		0	
Sub-Totals for High School Programs	21,861	0	0	0	0	
Special Services Direct Programs						
1200 100 SALARIES	116,956	123,787	100,000	1.60	140,000	1.60
1200 200 ASSOCIATED PAYROLL COSTS	61,358	61,946	45,000		70,000	
1200 300 PURCHASED SERVICES	207	903	1,000		1,000	
1200 600 OTHER OBJECTS	0	0	5,000		5,000	
Sub-Totals for Special Services Direct Programs	178,521	186,636	151,000	1.60	216,000	1.60
Instructional Improvement Services						
2210 100 SALARIES	11,745	580	80,000	0.50	100,000	0.00
2210 200 ASSOCIATED PAYROLL COSTS	1,119	96	30,000		25,000	
2210 300 PURCHASED SERVICES	63,339	16,298	10,000		10,000	
2210 400 MATERIALS AND SUPPLIES	0	3,495	0		10,000	
Sub-Totals for Instructional Improvement Services	76,203	20,469	120,000	0.50	145,000	0.00

Function	Object Series	Description	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	2020-21 FTE	Prop. Approv.	
							& Adopted 2021-22	2021-22 FTE
Student Assessment Services								
2230	100	SALARIES	0	0	5,000		5,000	
2230	200	ASSOCIATED PAYROLL COSTS	0	0	1,000		1,000	
2230	300	PURCHASED SERVICES	0	0	3,000		3,000	
Sub-Totals for Student Assessment Services			0	0	9,000		9,000	
Long-Term Debt Service								
5110	600	OTHER OBJECTS	10,673	10,979	10,000		14,000	
Sub-Totals for Long-Term Debt Service			10,673	10,979	10,000		14,000	
Sub-Totals for OTHER GRANTS			287,258	218,084	290,000	2.10	384,000	1.60
Grand Totals			3,489,158	3,754,860	9,071,000	72.10	11,465,000	64.60

*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. Includes \$100,000 for other state grants.

Food Services Fund - Revenues by Source

Object Series	Description	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Prop. Approv. & Adopted 2021-22
From Local Sources						
01625	FOOD SALES TO PUPILS	1,329,289	1,285,671	1,038,090	1,400,000	100,000
01630	BANQUETS/CATERING	43,067	27,221	39,036	50,000	50,000
Sub-Totals From Local Sources		1,372,356	1,312,892	1,077,126	1,450,000	150,000
From State Sources						
03102	SCHL SUPPORT LUNCH	25,078	35,436	38,587	30,000	30,000
Sub-Totals From State Sources		25,078	35,436	38,587	30,000	30,000
From Federal Sources						
04505	USDA PROG REIMBURSEMENTS	280,362	274,592	229,695	320,000	1,620,000
04910	COMMODITIES BY USDA	98,411	103,839	106,314	95,000	95,000
Sub-Totals From Federal Sources		378,773	378,431	336,009	415,000	1,715,000
From Other Sources						
05200	INTERFUND TRANSFERS	2,248	3,332	197,554	175,000	175,000
05400	BEGINNING FUND BALANCE	111,100	211,820	40,987	0	0
Sub-Totals From Other Sources		113,348	215,152	238,541	175,000	175,000
Grand Totals		1,889,555	1,941,911	1,690,263	2,070,000	2,070,000

Note: Budgeted revenues for 2020-21 and 2021-22 and associated expenditures thereof assume a resumption of normal programming. This was not realized for 2020-21.

Federal resources are per meal reimbursements under US Department of Agriculture programs. Eligibility for free or reduced meals are set by federal regulations, but eligibility requirements have been waived for all of 2020-21 and 2021-22.

Food Services Fund - Expenditures

Function	Object Series	Description	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Prop. Approv.	
						2020-21 FTE	& Adopted 2021-22 FTE
Food Services							
3100	100	SALARIES	553,583	567,719	600,000	9.16	600,000 9.16
3100	200	ASSOCIATED PAYROLL COSTS	276,636	294,483	300,000		300,000
3100	300	PURCHASED SERVICES	31,179	27,827	50,000		50,000
3100	400	MATERIALS AND SUPPLIES (2)	810,570	772,868	1,065,000		1,065,000
3100	500	CAPITAL OUTLAY	57,799	2,831	40,000		40,000
3100	600	OTHER OBJECTS	11,504	24,535	5,000		5,000
Sub-Totals for Food Services			1,741,271	1,690,263	2,060,000	9.16	2,060,000 9.16
Long-Term Debt Service							
5110	600	OTHER OBJECTS	159,653	0	10,000		10,000
Sub-Totals for Long-Term Debt Service			159,653	0	10,000		10,000
Unappropriated Ending Reserve							
7000	820	RESERVE FOR NEXT YEAR	40,987	0	0		0
Sub-Totals for Unappropriated Ending Reserve			40,987	0	0		0
Grand Totals			1,941,911	1,690,263	2,070,000	9.16	2,070,000 9.16
Salary Allocation:							
		Contracted Positions*	531,430	544,459	330,000	9.16	330,000 9.16
		Substitutes & Extra Duty/Hourly	22,153	23,260	270,000		270,000
Total Salaries			553,583	567,719	600,000	9.16	600,000 9.16

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

* Budgeted Contracted Positions only include positions eligible for insurance benefits. Positions without insurance benefits are accounted for in the hourly category for budgetary purposes. For actual expenditure purposes, all regular employees salaries and wages are included in the contracted positions' line item amounts.

Student Activity Funds - Revenues by Source

Object Series	Description	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Prop. Approv. & Adopted 2021-22
From Local Sources						
01720	COCURRIC PARTICIPATION FEES	3,037,085	2,938,308	2,692,285	3,100,000	3,100,000
	Sub-Totals From Local Sources	3,037,085	2,938,308	2,692,285	3,100,000	3,100,000
From Other Sources						
05400	BEGINNING FUND BALANCE	856,416	918,990	1,082,914	1,000,000	1,000,000
	Sub-Totals From Other Sources	856,416	918,990	1,082,914	1,000,000	1,000,000
	Grand Totals	3,893,501	3,857,298	3,775,199	4,100,000	4,100,000

Notes: 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.

Proposed Budgeted revenues for 2020-21 and associated expenditures thereof assume a resumption of normal programming at the start of the 2020-21 school year.

Student Activity Funds - Expenditures

Function/ Object Series	Object	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	2020-21 FTE	Prop. Approv. & Adopted 2021-22	2021-22 FTE
1113 - Intermediate Elementary Co-curricular Programs							
400	Materials and Supplies	76,242	64,321	125,000		125,000	
1122 - Junior High Co-curricular Activities							
400	Materials and Supplies	205,715	185,932	350,000		350,000	
1132 - High School Co-curricular Activities							
400	Materials and Supplies	2,492,427	2,185,345	2,625,000		2,625,000	
	Total Instruction	2,774,384	2,435,598	3,100,000		3,100,000	
800	Planned Reserve	1,082,914	1,339,601	1,000,000	-	1,000,000	-
Grand Totals		3,857,298	3,775,199	4,100,000	-	4,100,000	-

Community Services Fund - Revenues by Source

Object Series	Description	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Prop. Approv. & Adopted 2021-22
From Local Sources						
01801	COMMUNITY SCHOOL TUITION	1,456,611	1,221,067	1,024,957	1,521,000	1,521,000
01805	CHILD CARE	1,068,920	1,091,454	859,411	1,170,000	1,170,000
01810	POOL FEES	145,606	172,057	115,666	150,000	150,000
01815	DRIVERS ED PUPIL FEES (801)	101,307	99,373	84,661	120,000	120,000
01911	RENT FROM SCHOOL FACILITY (808)	136,968	161,098	117,013	140,000	140,000
01990	MISCELLANEOUS INCOME	212	0	0	10,000	10,000
Sub-Totals From Local Sources		2,909,624	2,745,049	2,201,708	3,111,000	3,111,000
From Other Sources						
05200	INTERFUND TRANSFERS	43,515	218,868	633,518	250,000	250,000
05400	BEGINNING FUND BALANCE	0	0	0	0	0
Sub-Totals From Other Sources		43,515	218,868	633,518	250,000	250,000
Grand Totals		2,953,139	2,963,917	2,835,226	3,361,000	3,361,000

Notes: 1. Budgeted revenues for 2020-21 and 2021-22 and associated expenditures thereof assume a resumption of normal programming as of July 1, 2020.

2. The Community Services Fund, sometimes referred to as Community School, provides supplementary activities for sports and academic enrichment, child care, operation of the district swim pool and management of facility usage for outside groups and organizations. Except for the swim pool, it endeavors to cover operating costs with collections of fees.

Community Services Fund - Expenditures

Function	Object Series Description	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	2020-21 FTE	Prop. Approv. & Adopted 2021-22	2021-22 FTE
Community School Enrichment Programs							
3200	100	718,848	665,601	750,000	4.75	750,000	4.25
3200	200	180,838	220,852	200,000		200,000	
3200	300	299,933	275,792	400,000		400,000	
3200	400	312,608	208,139	345,000		345,000	
3200	500	0	0	5,000		5,000	
3200	600	7,573	7,223	10,000		10,000	
Sub-Totals for Community School Programs		1,519,800	1,377,607	1,710,000	4.75	1,710,000	4.25
Swim Center Programs							
3250	100	99,320	87,984	130,000	0.75	130,000	0.75
3250	200	19,854	14,951	35,000		35,000	
3250	300	83,089	52,959	160,000		160,000	
3250	400	39,512	27,874	20,000		20,000	
3250	500	8,356	6,954	25,000		25,000	
3250	600	677	1,128	1,000		1,000	
Sub-Totals for Swim Center Programs		250,808	191,850	371,000	0.75	371,000	0.75
Child Care Programs							
3500	100	712,872	765,293	700,000	13.54	700,000	13.54
3500	200	317,480	341,252	385,000		385,000	
3500	300	49,290	43,118	40,000		40,000	
3500	400	52,057	58,434	80,000		80,000	
3500	500	0	0	5,000		5,000	
Sub-Totals for Child Care Programs		1,131,699	1,208,097	1,210,000	13.54	1,210,000	13.54
Sub-Totals for Enterprise and Community Svcs.		2,902,307	2,777,554	3,291,000	19.04	3,291,000	18.54
Long-Term Debt Service							
5110	600	61,610	57,672	70,000		70,000	
Sub-Totals for Long-Term Debt Service		61,610	57,672	70,000		70,000	
Unappropriated Ending Reserve							
7000	820	0	0	0		0	
Sub-Totals for Unappropriated Ending Reserve		0	0	0		0	
Grand Totals		2,963,917	2,835,226	3,361,000	19.04	3,361,000	18.54
Salary Allocation:							
	Contracted Positions: Community School	272,810	286,533	290,000	4.75	240,000	4.25
	Contracted Positions: Swim Center	17,109	22,015	60,000	0.75	60,000	0.75
	Contracted Positions: Child Care	596,225	649,289	630,000	13.54	630,000	13.54
	Extra Duty/Hourly	644,896	561,041	600,000		650,000	
Total Salaries		1,531,040	1,518,878	1,580,000	19.04	1,580,000	18.54

GO Debt Repayment Fund - Revenues by Source

Object Series	Description	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Prop. Approv. & Adopted 2021-22
From Local Sources						
01111	CURRENT YEARS	15,505,114	16,006,595	16,370,459	16,900,000	17,350,000
01112	PRIOR YEARS	104,670	371,931	206,303	175,000	175,000
01510	INTEREST ON INVESTMENTS	162,572	195,761	144,627	95,000	65,000
Sub-Totals From Local Sources		15,772,356	16,574,287	16,721,389	17,170,000	17,590,000
From Other Sources						
05400	BEGINNING FUND BALANCE	-29,702	264,221	698,064	250,000	500,000
Sub-Totals From Other Sources		-29,702	264,221	698,064	250,000	500,000
Grand Totals		15,742,654	16,838,508	17,419,453	17,420,000	18,090,000

Notes: 1. The GO Debt Repayment Fund accounts for resources collected to repay General Obligation debts approved by district voters and the expenditure thereof, which is restricted solely to GO debt service.

2. 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 actual or expected collections and general statistics.

Reconciliation of Levy to Current Year's Collections:

Levy Amount	16,250,000	16,700,000	17,100,000	17,800,000	18,250,000
Less Discounts or Amounts to be Collected in Future Years	-744,886	-693,405	-729,541	-900,000	-900,000
Current Year Collection	15,505,114	16,006,595	16,370,459	16,900,000	17,350,000
Current Collection Rate	95.4%	95.8%	95.7%	94.9%	95.1%
Overall Collection Rate as % of Current Levy	96.1%	98.1%	96.9%	95.9%	96.0%
Tax Rate/\$1000 of Assessed \ \$	2.09 \$	2.07 \$	2.03 \$	2.08 \$	2.03

3. 2020-21 Budgeted amounts are based on actual total amount levied in June 2020, except the tax rate of \$2.08 was estimated at that time. The final tax rate for 2020-21 was \$2.03. The \$2.03 proposed for 2021-22 is estimated - the final amount will be determined when the assessors complete their work this fall. 2020-22 collection rates are also estimates.

Debt Repayment Fund - Expenditures

Function	Object Series Description	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Prop. Approv.	
					2020-21 FTE	& Adopted 2021-22 FTE
Long-Term Debt Service						
5110	610 REDEMPTION OF PRINCIPAL	7,025,000	7,875,000	7,445,000		8,385,000
5110	620 REDEMPTION OF INTEREST	9,115,444	8,991,803	9,725,000		9,355,000
	Sub-Totals for Long-Term Debt Service	16,140,444	16,866,803	17,170,000		17,740,000
Unappropriated Ending Reserve						
7000	820 RESERVE FOR NEXT YEAR	698,064	552,650	250,000		350,000
	Sub-Totals for Unappropriated Ending Reserve	698,064	552,650	250,000		350,000
	Grand Totals	16,838,508	17,419,453	17,420,000		18,090,000

Note: 2021-22 and 2020-21 budgeted amounts are based on final actual August 2017 and April 2020 bond sale results.

LAKE OSWEGO SCHOOL DISTRICT
CLACKAMAS COUNTY, OREGON

SCHEDULE OF GENERAL OBLIGATION BOND REDEMPTION AND INTEREST REQUIREMENTS
June 30, 2021

FISCAL YEAR	\$27 MILLION ISSUE OF 04/02/2020			\$160 MILLION ISSUE OF 8/24/2017			REFUNDING ISSUE OF 8/4/2005			TOTAL REQUIREMENTS ALL GENERAL OBLIGATION BOND ISSUES		
	PRINCIPAL	INTEREST	INTEREST RATES	PRINCIPAL	INTEREST	INTEREST RATES	PRINCIPAL	INTEREST	INTEREST RATES	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
	Due 6/1	Due 12/1 & 6/1		Due 6/1	Due 12/1 & 6/1		Due 6/1	Due 12/1 & 6/1				
2017-18				3,170,000	5,240,301	5.00%	4,375,000	2,693,132	5.25%	7,545,000	7,933,433	15,478,433
2018-19				2,195,000	6,652,000	4.00%	4,830,000	2,463,444	5.25%	7,025,000	9,115,444	16,140,444
2019-20	0	217,735	N/A	2,555,000	6,564,200	4.00%	5,320,000	2,209,870	5.25%	7,875,000	8,991,805	16,866,805
2020-21	340,000	1,328,550	4.00%	1,265,000	6,462,000	5.00%	5,840,000	1,930,568	4.98%	7,445,000	9,721,118	17,166,118
Remaining Paymentst:												
2021-22	390,000	1,314,950	4.00%	1,615,000	6,398,750	5.00%	6,380,000	1,639,970	5.25%	8,385,000	9,353,670	17,738,670
2022-23	430,000	1,299,350	4.00%	1,985,000	6,318,000	5.00%	6,970,000	1,305,018	5.25%	9,385,000	8,922,368	18,307,368
2023-24	470,000	1,282,150	4.00%	2,390,000	6,218,750	5.00%	7,605,000	939,094	5.25%	10,465,000	8,439,994	18,904,994
2024-25	515,000	1,263,350	4.00%	2,820,000	6,099,250	5.00%	8,275,000	539,832	5.25%	11,610,000	7,902,432	19,512,432
2025-26	565,000	1,242,750	5.00%	3,280,000	5,958,250	5.00%	2,555,000	105,394	4.13%	6,400,000	7,306,394	13,706,394
2026-27	620,000	1,214,500	5.00%	3,775,000	5,794,250	5.00%	0	0		4,395,000	7,008,750	11,403,750
2027-28	690,000	1,183,500	5.00%	4,300,000	5,605,500	5.00%	0	0		4,990,000	6,789,000	11,779,000
2028-29	755,000	1,149,000	5.00%	4,865,000	5,390,500	5.00%	0	0		5,620,000	6,539,500	12,159,500
Thereafter	22,225,000	7,850,000	5.00%	125,785,000	43,049,600	4 - 5%	0	0		148,010,000	50,899,600	198,909,600
	<u>\$ 26,660,000</u>	<u>\$ 17,799,550</u>		<u>\$ 150,815,000</u>	<u>\$ 90,832,850</u>		<u>\$ 31,785,000</u>	<u>\$ 4,529,308</u>		<u>\$ 209,260,000</u>	<u>\$ 113,161,708</u>	<u>322,421,708</u>

Balance of Voter measure approved in 2017

2020 GO Bond matures June 1, 2041
Bonds at \$27 million par were sold at a premium of \$7.15 million.

Bonds maturing on or after June 1, 2030 are subject to redemption at the option of the district, in whole or in part.

Voters approved \$187 million measure in May, 2017

2017 GO Bond matures June 1, 2043
Bonds at \$160 million par were sold at a premium of \$17.6 million.

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

Voters approved \$85 million measure in November, 2000

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

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

Capital Projects Funds - Revenues by Source

Object Series	Description	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Prop. Approv. & Adopted 2021-22
From Local Sources						
01510	INTEREST ON INVESTMENTS	2,038,840	2,763,970	2,362,930	800,000	500,000
01920	DONATIONS	28,387	0	0	50,000	50,000
01960	RECOVERY OF PRIOR YR EXP	0	339,416	0	0	0
01970	CONSTRUCTION EXCISE TAX	479,097	336,161	637,326	400,000	450,000
01990	MISCELLANEOUS	671,952	296,741	164,104	150,000	150,000
Sub-Totals From Local Sources		3,218,276	3,736,288	3,164,360	1,400,000	1,150,000
From Other Sources						
05100	LONG-TERM DEBT PROCEEDS (1)	177,594,448	15,000,000	34,345,663	0	0
05400	BEGINNING FUND BALANCE	-645,088	170,391,347	157,112,199	104,750,002	60,140,002
Sub-Totals from Other Sources		176,949,360	185,391,347	191,457,862	104,750,002	60,140,002
Grand Totals		180,167,636	189,127,635	194,622,222	106,150,002	61,290,002

Actual and Estimated Beginning Fund E	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Proposed 2021-22
SB 1149 Energy Conservation	-4,938	117,771	244,512	371,343	490,001
Construction Excise Tax	1,748,469	2,076,638	6,733,843	3,294,367	1,850,001
2017 GO Bond Capital Projects	-2,388,619	171,618,934	146,261,794	92,716,635	54,200,000
Lakeview Capital Project Fund	0	-3,342,217	2,471,320	2,506,452	2,300,000
Hazel Road Capital Project Fund	0	-79,779	1,400,730	1,431,551	1,300,000
	-645,088	170,391,347	157,112,199	100,320,348	60,140,002

Notes: 1. 2018-19 Actual LTD Proceeds of \$15 million are for the purchase and improvement of the new bus facility, the new property next to Lake Oswego High School, and \$5 million for athletic facility improvement projects to be repaid from future Construction Excise Tax revenues.

2. Capital Project resources are limited to the purposes outlined in the ballot measure for GO bond projects, statutory limitations such as SB 1149, or provisions of debt agreements. They cannot be used for operating purposes.

Capital Projects Funds - Expenditures by Function

Function Series	Function Description	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Prop. Approv.		
					2020-21 FTE	& Adopted 2021-22	2021-22 FTE
1000	Instruction	1,682,584	2,363,915	450,000		450,000	
2000	Support Services	154,136	873,027	750,000		750,000	
4000	Facilities Acquisition & Cons	29,975,168	90,412,531	71,400,000	5.00	46,400,000	4.50
5100	Debt Service	203,548	652,401	500,001		500,001	
5200	Transfers	0	0	1		1	
6000	Contingency	0	0	2,000,000		2,000,000	
7000	Unappropriated Ending	157,112,199	100,320,348	31,050,000		11,190,000	
Grand Totals		189,127,635	194,622,222	106,150,002	5.00	61,290,002	4.50

Capital Projects Funds - Expenditures by Object

Object Series	Object	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Prop. Approv.		
					2020-21 FTE	& Adopted 2021-22	2021-22 FTE
100	Salaries & Wages	466,984	701,405	620,000	5.00	445,000	4.50
200	Associated Payroll Costs	196,407	334,015	310,000		245,000	
300	Purchased Services	9,436,526	8,069,818	9,300,000		5,300,000	
400	Materials and Supplies	1,931,314	3,123,752	570,000		570,000	
500	Capital Outlay	19,265,838	80,459,068	61,100,000		40,840,000	
600	Other Objects	718,367	1,613,816	1,200,001		700,001	
700	Transfers	0	0	1		1	
800	Planned Reserve	157,112,199	100,320,348	33,050,000		13,190,000	
Grand Totals		189,127,635	194,622,222	106,150,002	5.00	61,290,002	4.50

Lake Grove Park - Component Unit - Revenues by Source

Object Series	Description	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Prop. Approv. & Adopted 2021-22
From Local Sources						
01111	CURRENT YEARS	200,078	208,322	215,734	220,000	230,000
01112	PRIOR YEARS	2,814	7,598	3,078	5,000	5,000
01510	INTEREST ON INVESTMENTS	73	180	109	100	100
01750	CONCESSION SALES-SWIMMING	15,072	14,031	10,244	14,900	14,900
Sub-Totals From Local Sources		218,037	230,131	229,165	240,000	250,000
From Other Sources						
05400	BEGINNING FUND BALANCE	326,441	395,623	468,829	500,000	550,000
Sub-Totals From Other Sources		326,441	395,623	468,829	500,000	550,000
Grand Totals		544,478	625,754	697,994	740,000	800,000

Note: The Lake Grove Park is a component unit of LOSD and has its own separate tax authority with a permanent tax rate limit of 0.042/1000 of assessed value. Spending is restricted to park operations or improvements to the park. Patrons are limited to residents of the former Lake Grove Elementary School District, the only area within LOSD's boundaries that are assessed park property taxes.

Lake Grove Park - Component Unit - Expenditures by Object

Object Series	Object	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Prop. Approv.		
					2020-21 FTE	& Adopted 2021-22	2021-22 FTE
100	Salaries	84,185	75,225	90,000	2.00	90,000	2.00
200	Associated Payroll Costs	10,011	10,260	15,000		15,000	
Sub-Totals for Personal Services		94,196	85,485	105,000	2.00	105,000	2.00
300	Purchased Services	16,115	56,251	90,000		100,000	
400	Materials and Supplies	17,021	10,363	30,000		30,000	
600	Other Objects	29,593	28,883	40,000		40,000	
Sub-Totals for Materials & Services		62,729	95,497	160,000		170,000	
500	Capital Outlay	0	0	275,000		300,000	
810	Contingency	0	0	50,000		50,000	
820	Planned Reserve	468,829	517,012	150,000		175,000	
Grand Totals - Community Programs		625,754	697,994	740,000	2.00	800,000	2.00
Salary Allocation:							
	Contracted Positions	15,686	16,559	17,000	2.00	18,000	2.00
	Extra Duty/Hourly	63,155	58,666	73,000		72,000	
	Total Salaries	78,841	75,225	90,000	2.00	90,000	2.00

Notes: 1. The Lake Grove Park is only open from the end of school to late August each summer. The Contracted Positions FTE are for the Park Director and Assistant Director that work during that period. The salaries include wages paid to hourly workers.

2. This budget assumes the park will operate a normal season, but due to the pandemic it will likely operate under capacity limits.

3. The proposed Capital Outlay budget of \$300,000 is for planned improvements to renovate or replace the changing room/restroom facilities at the park. No capital improvement projects will take place in 2020-21.

RESOLUTION APPROVING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and considered the 2021-22 fiscal year Lake Oswego School District (District) and Lake Grove Park (Park) budget appropriations as proposed by the Budget Officer in the amounts set forth below, and

WHEREAS, the budgets for the District and Park General Funds are based on levying the permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.64 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$18,250,000, and

WHEREAS, the Lake Oswego School District Legal Budget Committee has held public meetings on the proposed 2021-22 fiscal year budgets.

NOW THEREFORE, BE IT RESOLVED that the Legal Budget Committee of Lake Oswego School District hereby approves the budget for 2021-22 in a total sum of \$209,899,003 for the District and \$800,000 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 2021-22 to be \$55,915,000 for the District General Fund and \$242,500 for the Park General Fund, and

BE IT FURTHER RESOLVED that the Legal Budget Committee of Lake Oswego School District approves the District and Park permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.64 per thousand to be imposed on all taxable property determined by the County Assessor as of January 1, 2021 and approves taxes imposed for the District Debt Service Fund in the amount of \$18,250,000.

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 2021-22 fiscal year:

	<u>Subject to the Education Limitation</u>	<u>Subject to the General Government Limitation</u>	<u>Excluded from the Limitation</u>
General Fund-Perm. Rate	\$4.4707 per \$1000	\$.042 per \$1000	\$0
General Fund-Local Option	\$1.64 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$18,250,000
Category Total	\$6.1107 per \$1000	\$.042 per \$1000	\$18,250,000
TOTAL RATE/TAXES	\$6.1107 per \$1000	\$.042 per \$1000	\$18,250,000

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2021, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed. Unappropriated ending fund balances* are shown only to reconcile the fund's total to the budget. These amounts are not available for appropriation; i.e., they cannot be used to increase spending authority.

100 GENERAL FUND

1000	Instruction	\$57,550,000
2000	Support Services	30,250,000
4000	Facilities Acquisition Services	1
5100	Debt Service	6,050,000
5200	Interfund Transfers	625,000
6000	Contingency	<u>2,000,000</u>
	Total General Fund Appropriations	\$96,475,001
	Unappropriated Ending Fund Balance*	<u>10,375,000</u>
	Total General Fund Budget	<u>\$106,850,001</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>10,000</u>
	Total Community Contributions Fund Appropriations	2,473,000
	Unappropriated Ending Fund Balance*	<u>200,000</u>
	Total Community Contributions Fund Budget	<u>\$2,673,000</u>

2XX GRANTS FUND

1000	Instruction	\$6,430,000
2000	Support Services	4,241,000
3000	Enterprise & Community Services	350,000
5100	Debt Service	<u>444,000</u>
	Total Grants Fund Appropriations	<u>\$11,465,000</u>

500 FOOD SERVICES FUND

3000	Enterprise & Community Services	\$2,060,000
5100	Debt Service	<u>10,000</u>
	Total Food Services Fund Appropriations	\$2,070,000
	Unappropriated Ending Fund Balance*	<u>0</u>
	Total Food Services Fund Budget	<u>\$2,070,000</u>

290 COMMUNITY SERVICES FUND

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

207 STUDENT ACTIVITY FUNDS

1000	Instruction	<u>\$3,100,000</u>
	Total Student Activity Funds Appropriations	\$3,100,000
	Unappropriated Ending Fund Balance*	<u>1,000,000</u>
	Total Student Activity Funds Budget	<u>\$4,100,000</u>

301 DEBT SERVICE FUND

5100	Debt Service	<u>\$17,740,000</u>
	Total Debt Service Fund Appropriations	\$17,740,000
	Unappropriated Ending Fund Balance*	<u>350,000</u>
	Total Debt Service Fund Budget	<u>\$18,090,000</u>

406 CAPITAL PROJECTS FUND

1000	Instruction	\$450,000
2000	Support Services	750,000
4000	Facilities Acquisition & Const.	46,400,000
5100	Debt Service	500,001
5200	Interfund Transfers	1
6000	Contingency	<u>2,000,000</u>
	Total Capital Projects Fund Appropriations	\$50,100,002
	Unappropriated Ending Fund Balance*	<u>11,190,000</u>
	Total Capital Projects Fund Budget	<u>\$61,290,002</u>

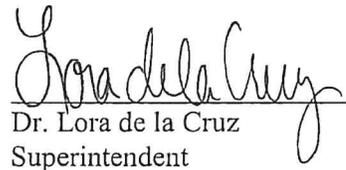
LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$105,000
Materials & Services	170,000
Capital Outlay	300,000
Contingency	<u>50,000</u>
Total General Fund Appropriations	\$625,000
Unappropriated Ending Fund Balance*	<u>175,000</u>
Total Lake Grove Park General Fund Budget	<u><u>\$800,000</u></u>



Kirsten Aird
Chair Legal Budget Committee
Lake Oswego School District



Dr. Lora de la Cruz
Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: May 19, 2021

RESOLUTION ADOPTING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and approved the 2021-22 fiscal year Lake Oswego School District (District) and Lake Grove Park (Park) budget appropriations as proposed by the Budget Officer or as amended in the amounts set forth below, and

WHEREAS, the budgets for the District and Park General Funds are based on levying the permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.64 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$18,250,000, and

WHEREAS, the Lake Oswego School District Board of Directors held public hearings on the approved 2021-22 fiscal year Park budget and the 2021-22 fiscal year District budget on June 7, 2021.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of Lake Oswego School District hereby adopts the budget for 2021-22 in a total sum of \$209,899,003 for the District and \$800,000 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 2021-22 to be \$55,915,000 for the District General Fund and \$242,500 for the Park General Fund, and

BE IT FURTHER RESOLVED that the Board of Directors of Lake Oswego School District certifies the District and Park permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.64 per thousand to be imposed on all taxable property determined by the County Assessor as of January 1, 2021 and approves taxes imposed for the District Debt Service Fund in the amount of \$18,250,000.

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 2021-22 fiscal year:

	Subject to the Education Limitation	Subject to the General Government Limitation	Excluded from the Limitation
General Fund-Perm. Rate	\$4.4707 per \$1000	\$.042 per \$1000	\$0
General Fund-Local Option	\$1.64 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$18,250,000
Category Total	\$6.1107 per \$1000	\$.042 per \$1000	\$18,250,000
TOTAL RATE/TAXES	\$6.1107 per \$1000	\$.042 per \$1000	\$18,250,000

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2021, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed. Unappropriated ending fund balances* are shown only to reconcile the fund's total to the budget. These amounts are not available for appropriation; i.e., they cannot be used to increase spending authority.

100 GENERAL FUND

1000	Instruction	\$57,550,000
2000	Support Services	30,250,000
4000	Facilities Acquisition Services	1
5100	Debt Service	6,050,000
5200	Interfund Transfers	625,000
6000	Contingency	<u>2,000,000</u>
	Total General Fund Appropriations	\$96,475,001
	Unappropriated Ending Fund Balance*	<u>10,375,000</u>
	Total General Fund Budget	<u>\$106,850,001</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>10,000</u>
	Total Community Contributions Fund Appropriations	2,473,000
	Unappropriated Ending Fund Balance*	<u>200,000</u>
	Total Community Contributions Fund Budget	<u>\$2,673,000</u>

2XX GRANTS FUND

1000	Instruction	\$6,430,000
2000	Support Services	4,241,000
3000	Enterprise & Community Services	350,000
5100	Debt Service	<u>444,000</u>
	Total Grants Fund Appropriations	<u>\$11,465,000</u>

Resolution Adopting the Budget

Page 3

500 FOOD SERVICES FUND

3000	Enterprise & Community Services	\$2,060,000
5100	Debt Service	<u>10,000</u>
	Total Food Services Fund Appropriations	\$2,070,000
	Unappropriated Ending Fund Balance*	<u>0</u>
	Total Food Services Fund Budget	<u><u>\$2,070,000</u></u>

290 COMMUNITY SERVICES FUND

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

207 STUDENT ACTIVITY FUNDS

1000	Instruction	<u>\$3,100,000</u>
	Total Student Activity Funds Appropriations	\$3,100,000
	Unappropriated Ending Fund Balance*	<u>1,000,000</u>
	Total Student Activity Funds Budget	<u><u>\$4,100,000</u></u>

301 DEBT SERVICE FUND

5100	Debt Service	<u>\$17,740,000</u>
	Total Debt Service Fund Appropriations	\$17,740,000
	Unappropriated Ending Fund Balance*	<u>350,000</u>
	Total Debt Service Fund Budget	<u><u>\$18,090,000</u></u>

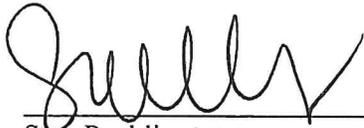
406 CAPITAL PROJECTS FUND

1000	Instruction	\$450,000
2000	Support Services	750,000
4000	Facilities Acquisition & Const.	46,400,000
5100	Debt Service	500,001
5200	Interfund Transfers	1
6000	Contingency	<u>2,000,000</u>
	Total Capital Projects Fund Appropriations	\$50,100,002
	Unappropriated Ending Fund Balance*	<u>11,190,000</u>
	Total Capital Projects Fund Budget	<u><u>\$61,290,002</u></u>

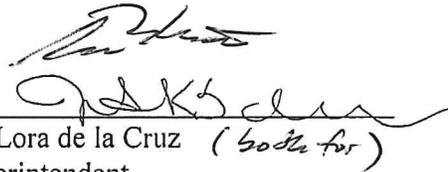
LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$105,000
Materials & Services	170,000
Capital Outlay	300,000
Contingency	<u>50,000</u>
Total General Fund Appropriations	\$625,000
Unappropriated Ending Fund Balance*	<u>175,000</u>
Total Lake Grove Park General Fund Budget	<u>\$800,000</u>



Sara Pocklington
School Board Chair
Lake Oswego School District



Dr. Lora de la Cruz (for)
Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: June 21, 2021



6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

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

**Lake Oswego School District
NOTICE OF BUDGET COMMITTEE MEETING
Ad#: 200179**

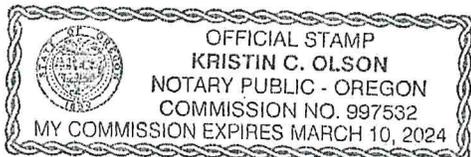
A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
04/28/2021

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 04/28/2021.

NOTARY PUBLIC FOR OREGON

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



NOTICE OF BUDGET COMMITTEE MEETING

In compliance with Governor Brown's "Stay Home" order, this meeting will be conducted virtually. The public may view the meeting live from the LOSD website: www.loswego.k12.or.us.

A virtual public meeting of the Budget Committee of the Lake Oswego School District 7j, Clackamas, Multnomah and Washington Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022, will be held virtually on Wednesday, May 5, 2021 beginning at 6:00 p.m. as noted above. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may provide comments on the proposed programs with the Budget Committee. If you wish to comment on the budget, please submit your comments by 12:00 noon on Wednesday, May 5, 2021, by emailing losd-schoolboard@loswego.k12.or.us. Type "Budget Testimony" in the subject line and include your full name in the body of the email. Additional information on public comments is posted at the district's website.

A copy of the budget presented at the meeting may be requested on or after May 5 by contacting Cheryl Walsh via email at walshc@loswego.k12.or.us.

This notice is also available on or after April 28, 2021 at the district's website: www.loswego.k12.or.us.

Publish April 28, 2021

LOR200179

Pamplin Media Group

6605 SE Lake Road, Portland, OR 97222
 PO Box 22109 Portland, OR 97269-2169
 Phone: 503-684-0360 Fax: 503-620-3433
 E-mail: legals@commnewspapers.com

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**Lake Oswego School District
 NOTICE OF BUDGET HEARING on June 7,
 2021 at 6:00 pm
 Ad#: 204688**

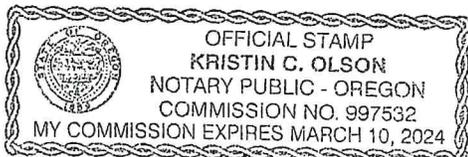
A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
 06/02/2021

Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 06/02/2021.

Kristin C. Olson
 NOTARY PUBLIC FOR OREGON

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



FORM ED-1

NOTICE OF BUDGET HEARING

A virtual public meeting of the Lake Oswego School District will be held in the Board Room of the Administration Building on June 7, 2021 at 6:00 pm at 2 Country Club Rd, Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Lake Oswego School District Budget Committee. Please see the June 7, 2021 agenda for how to submit comments to the school board, summary of the budget is presented below. A copy of the budget may be inspected at the district web-site at <https://www.lakoschools.org/Page/2076> or obtaine with prior confirmation at the Administration Building at 2455 Country Club Rd, Lake Oswego between the hours of 8 a.m. and noon, weekdays. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Stuart Ketzler

Telephone: 503-534-2000

Email: ketzlers@loswego.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	\$176,900,059	\$121,155,002	\$76,795,000
Current Year Property Taxes, other than Local Option Taxes	52,248,619	53,200,000	55,600,000
Current Year Local Option Property Taxes	12,953,497	13,250,000	13,800,000
Other Revenue from Local Sources	14,222,111	14,218,000	12,853,000
Revenue from Intermediate Sources	1,601,287	1,456,000	1,805,000
Revenue from State Sources	34,813,189	41,330,000	42,920,000
Revenue from Federal Sources	1,874,045	1,991,000	5,491,000
Interfund Transfers	1,062,330	625,001	625,000
All Other Budget Resources	34,351,663	10,000	10,000
Total Resources	\$330,026,800	\$247,235,003	\$209,899,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$50,182,584	\$55,619,118	\$57,843,320
Other Associated Payroll Costs	27,447,587	30,266,125	31,549,690
Purchased Services	18,665,714	21,000,282	18,094,130
Supplies & Materials	9,554,151	7,242,825	7,609,490
Capital Outlay	81,048,315	61,641,000	41,377,000
Other Objects (except debt service & interfund transfers)	1,827,743	1,315,641	861,350
Debt Service*	23,093,881	24,085,001	24,824,000
Interfund Transfers*	1,062,330	625,001	625,000
Operating Contingency	0	4,000,000	4,000,000
Unappropriated Ending Fund Balance & Reserves	117,344,495	41,440,000	23,115,000
Total Requirements	\$330,026,800	\$247,235,003	\$209,899,000

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$62,370,066	\$66,865,000	\$69,750,000
FTE	535.5	611	590.1
2000 Support Services	31,231,148	33,391,000	35,406,000
FTE	163.5	190.30	187.1
3000 Enterprise & Community Service	4,467,817	5,351,000	5,701,000
FTE	34	28.2	27
4000 Facility Acquisition & Construction	90,412,531	71,478,001	46,478,000
FTE	6.5	5	4
5000 Other Uses	0	0	0
5100 Debt Service*	23,138,413	24,085,001	24,824,000
5200 Interfund Transfers*	1,062,330	625,001	625,000
6000 Contingency	0	4,000,000	4,000,000
7000 Unappropriated Ending Fund Balance	117,344,495	41,440,000	23,115,000
Total Requirements	\$330,026,800	\$247,235,003	\$209,899,000
Total FTE	739.5	834.50	811.1

* 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 due primarily to completion of Lakeridge Middle School in early 2021 and improved funding for state Student Initiative Account grant that began in 2020-21. Work on pool design and smaller capital improvements funded by the May 2017 measure to issue \$187 million in General Obligation Bonds is ongoing. Final bond sale occurred in April 2020. Staffing increase in budgeted periods due primarily to planned improved local and state funding (actual for 20-21 less the budgeted), including increase authorized from the May 2019 local option Learning Levy increase of 25 cents per thousand. 19-20 FTE is as of 10/19 and for regular staff only; it does not include seasonal or casual employees. Note that for 20-21 budgeting purposes, state grants were budgeted at amounts expected prior to pandemic. Actual amounts to be received were substantially less, approximately \$3.5 million, due to lower state business activity as a result of the pandemic.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.4707 per \$1,000)	4.4707	4.4707	4.4707
Local Option Levy	1.64	1.64	1.64
Levy For General Obligation Bonds	\$17,100,000	\$17,800,000	\$18,250,000

STATEMENT OF INDEBTEDNESS		
	Estimated Debt Outstanding July 1, 2021	Estimated Debt Authorized, But Not Incurred on July 1, 2021
LONG TERM DEBT		
General Obligation Bonds	\$208,260,000	\$0
Other Bonds	\$25,930,751	\$0
Other Borrowings	\$18,689,000	\$0
Total	\$250,879,751	\$0

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

LOR20468



6605 SE Lake Road, Portland, OR 97222
 PO Box 22109 Portland, OR 97269-2169
 Phone: 503-684-0360 Fax: 503-620-3433
 E-mail: legals@commnewspapers.com

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**Lake Oswego School District
 NOTICE OF BUDGET HEARING will be held
 on June 7, 2021 at 6:00 pm
 Ad#: 204684**

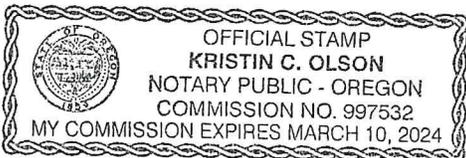
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Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 06/02/2021.

Kristin C. Olson
 NOTARY PUBLIC FOR OREGON

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



FORM LB-1 NOTICE OF BUDGET HEARING

A virtual public meeting of the Lake Grove Park District, a component unit of the Lake Oswego School District, will be held on June 7, 2021 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, 2021 as approved by the Lake Oswego School District Budget Committee. A summary of the Park budget is presented below. Please see the June 7, 2021 agenda for how to submit comments to the school board. A copy of the budget may be inspected at the district website at <https://www.laoschools.org/Page/2076> or obtained with prior confirmation at the Administration Building at 2455 Country Club Rd., Lake Oswego, between the hours of 8 a.m. and noon, weekdays. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Contact: Stuart Ketzler Telephone: 503-534-2000 Email: ketzlers@loswego.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance/Net Working Capital	468,829	500,000	550,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	10,244	14,900	14,900
All Other Resources Except Property Taxes	3,187	5,100	5,100
Property Taxes Estimated to be Received	215,734	220,000	230,000
Total Resources	697,994	740,000	800,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	85,485	105,000	105,000
Materials and Services	95,497	160,000	170,000
Capital Outlay	0	275,000	300,000
Contingencies	0	50,000	50,000
Inappropriated Ending Balance and Reserved for Future Expenditure	517,012	150,000	175,000
Total Requirements	697,994	740,000	800,000

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
General Fund - Park Operations	180,982	590,000	625,000
FTE	2	2	2
Non-Departmental / Non-Program	517,012	150,000	175,000
FTE			
Total Requirements	697,994	740,000	800,000
Total FTE	2	2	2

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 The 2020-21 and 2021-22 budgets assume normal operating seasons and are largely status quo excepting some planned equipment upgrades and planning and potential preliminary work for the rebuilding or remodeling of the original restroom facilities. The Park's operating season is from mid-June to the last weekend of August or hereabouts each year. FTE only reflects the Park Director and Assistant Director - all other staff are seasonal or casual employees.

PROPERTY TAX LEVIES			
Permanent Rate Levy (rate limit .042 per \$1,000)	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Local Option Levy	.042	.042	.042
Levy For General Obligation Bonds	0	0	0

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

If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.
 Publish June 2, 2021

LOR204684

FORM ED-1

NOTICE OF BUDGET HEARING

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FTE	34	28.2	27.7
4000 Facility Acquisition & Construction	90,412,531	71,478,001	46,478,001
FTE	6.5	5	4.5
5000 Other Uses	0	0	0
5100 Debt Service*	23,138,413	24,085,001	24,824,001
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Permanent Rate Levy (Rate Limit \$4.4707 per \$1,000)	4.4707	4.4707	4.4707
Local Option Levy	1.64	1.64	1.64
Levy For General Obligation Bonds	\$17,100,000	\$17,800,000	\$18,250,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1, 2021	Estimated Debt Authorized, But Not Incurred on July 1, 2021
General Obligation Bonds	\$206,260,000	\$0
Other Bonds	\$25,930,751	\$0
Other Borrowings	\$18,689,000	\$0
Total	\$250,879,751	\$0

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FORM LB-1

NOTICE OF BUDGET HEARING

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Contact: Stuart Ketzler Telephone: 503-534-2000 Email: ketzlers@loswego.k12.or.us

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Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	10,244	14,900	14,900
All Other Resources Except Property Taxes	3,187	5,100	5,100
Property Taxes Estimated to be Received	215,734	220,000	230,000
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FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	85,485	105,000	105,000
Materials and Services	95,497	160,000	170,000
Capital Outlay	0	275,000	300,000
Contingencies	0	50,000	50,000
Unappropriated Ending Balance and Reserved for Future Expenditure	517,012	150,000	175,000
Total Requirements	697,994	740,000	800,000

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
General Fund - Park Operations	180,982	590,000	625,000
FTE	2	2	2
Non-Departmental / Non-Program	517,012	150,000	175,000
FTE			
Total Requirements	697,994	740,000	800,000
Total FTE	2	2	2

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
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PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit .042 per \$1,000)	.042	.042	.042
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

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

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

**FORM ED-50
2021-2022**

To assessor of Clackamas, Multnomah, and Washington County

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

Check here if this is an amended form.

The Lake Oswego School District 7J has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Clackamas, Multnomah, and Washington 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 8, 2021</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Stuart Ketzler</u>	<u>Assistant Superintendent-Business</u>	<u>503-534-2308</u>	<u>ketzlers@loswego.k12.or.us</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		<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	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2	1.64	
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$8,251,150
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$9,998,850
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$18,250,000

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5		4.4707
6. Election date when your new district received voter approval for your permanent rate limit	6		
7. Estimated permanent rate limit for newly merged/consolidated district	7		

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	May 21, 2019	2019-20	2023-24	1.64

150-504-075-6 (Rev. 10-20)

(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):

	Principal	Interest	Total
Bond Issue 1	6,380,000.00	1,639,970.00	8,019,970.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total A			8,019,970.00

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

	Principal	Interest	Total
Bond Issue 1	1,615,000.00	6,398,750.00	8,013,750.00
Bond Issue 2	390,000.00	1,314,950.00	1,704,950.00
Bond Issue 3			0.00
Total B			9,718,700.00
Total Bond (A + B)			17,738,670.00

Total Bonds

Total A	=	<u>\$8,019,970.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$8,251,150</u> (enter on line 4a on the front)
Total A + B	=	<u>\$17,738,670.00</u>		0.452117887 %		\$18,250,000		
Total B	=	<u>\$9,718,700.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$9,998,850</u> (enter on line 4b on the front)
Total A + B	=	<u>\$17,738,670.00</u>		0.547882113 %		\$18,250,000		
							Total Bond Levy	<u>\$18,250,000</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):

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

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

	Principle	Interest	Total
Bond B: Bond Issue 1	3,000.00	50.00	3,050.00
Total B			3,050.00
Total Bond (A + B)			12,900.00

Formula for determining the division of tax:

Total A	=	<u>\$ 9,850.00</u>	=	Allocation %	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 2021-2022

Check here if this is an amended form.

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

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

District Name

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

County Name

<u>PO Box 70</u>	<u>Lake Oswego</u>	<u>OR</u>	<u>97034</u>	<u>July 8, 2021</u>
Mailing Address of District	City	State	ZIP code	Date
<u>Stuart Ketzler</u>	<u>Assistant Superintendent</u>	<u>503-534-2308</u>	<u>ketzlers@loswego.k12.or.us</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

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		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.	0	
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.	0	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	0	

PART II: RATE LIMIT CERTIFICATION

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

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

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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1 None			
2			

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

**The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

Worksheet for Allocating Bond Taxes

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

	Principal	Interest	Total
Bond Issue 1			0.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total A			0.00

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

	Principal	Interest	Total
Bond Issue 1			0.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total B			0.00
Total Bond (A + B)			0.00

Total Bonds

Total A	=	<u>0</u>	=	Allocation %	X	Bond Levy	=	<u>0</u> (enter on line 5a on the front)
Total A + B	=	<u>0</u>		#DIV/0!	%	<u>0</u>		
Total B	=	<u>0</u>	=	Allocation %	X	Bond Levy	=	<u>0</u> (enter on line 5b on the front)
Total A + B	=	<u>0</u>		#DIV/0!	%	<u>0</u>		
							Total Bond Levy	<u>0</u> (enter on line 5c on the front)

Example - Total Bond Levy = \$5,000

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

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

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

	Principle	Interest	Total
Bond B: Bond Issue 1	3,000.00	50.00	3,050.00
Total B			3,050.00
Total Bond (A + B)			12,900.00

Formula for determining the division of tax:

Total A	=	<u>\$ 9,850.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$ 3,818.00</u> (enter on line 5a on the front)
Total A + B	=	<u>\$ 12,900.00</u>		0.7636	%	<u>\$ 5,000.00</u>		
Total B	=	<u>\$ 3,050.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$ 1,182.00</u> (enter on line 5b on the front)
Total A + B	=	<u>\$ 12,900.00</u>		0.2364	%	<u>\$ 5,000.00</u>		
							Total Bond Levy	<u>\$ 5,000.00</u> (enter on line 5c on the front)