

LAKE OSWEGO SCHOOL DISTRICT 7J

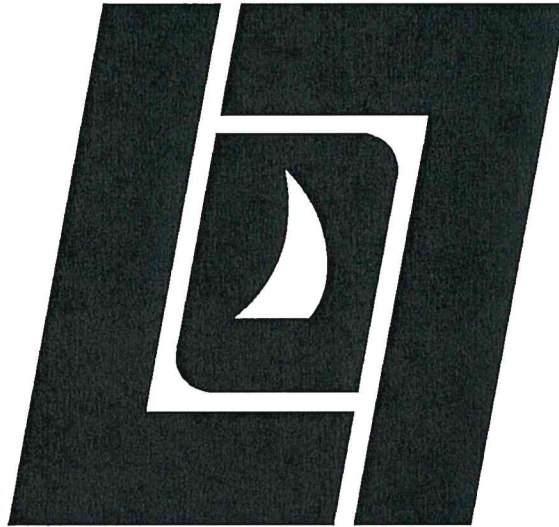
CLACKAMAS COUNTY, OREGON



ADOPTED BUDGET 2022-23

LAKE OSWEGO SCHOOL DISTRICT 7J

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



2022-23

(For the Fiscal Year Ending June 30, 2023)

ADOPTED BUDGET

Prepared by the Business Services Department
Stuart Ketzler, Assistant Superintendent of Business Services

Budget Message

2022-23 Fiscal Year

Executive Summary

For two years, our community has endured the effects of a global pandemic. The COVID-19 pandemic has begun to define an era. It is clear that many have felt the devastating impacts of the pandemic. Isolation, academic disruption, family stressors, and increased levels of depression and anxiety are only some of these effects. Remarkably, during this time, the district has continued to incrementally advance work that will only add to the strength of an already renowned and decorated school system. These efforts include analyzing programs to support our students with individual educational plans, advancing and supporting the work of improving our facilities, studying the roles, impact, and opportunities within equity and inclusion in our school community, and striving to achieve strategic plan objectives that will meet the needs of our students to thrive in the complex and dynamic world they will live in as young adults.

The 2021-22 school year has been challenging for our staff, students, parents and community. We have welcomed back all grades, all day, five days per week, while continuing to offer online learning for those families who preferred to continue learning at home. We are keenly aware of both the academic needs of our students as well as the need to address their social and emotional wellness. While the ways in which we connect with students have changed, our commitment to serve students and families remains unwavering. We have learned to be more flexible and responsive. We are innovating the way in which we educate children and we have prioritized equity in every instructional and operational decision that we make on our journey to reach our objectives in our strategic plan.

While there have been extraordinary challenges these past two plus years, we are well positioned to make significant gains in many areas. With the opening of Palisades as a World Language Elementary School and the boundary adjustments between Oak Creek and Lake Grove Elementary Schools, most of the space issues facing our elementary schools are largely resolved. While state funding, which provides roughly two-thirds of the operating resources for public K-12 schools statewide, did not increase this biennium as much as was advocated for during Oregon's 2021 legislative session, the \$9.3 billion allocated to the SSF, coupled with local resources and the new Student Investment Account funds, is projected to be sufficient to maintain all regular programming and make additional targeted investments.

Additionally, due to the hard work of many and the generous support of our community, LOSD voters approved ballot measure 3-577 at the November 2, 2021 general election. This measure authorizes the district to issue \$180 million in general obligation bonds to fund major capital improvement projects districtwide and allows the district to receive a \$4 million matching grant from the state under their OSCIM program. The 2022 bond program has two signature projects - the replacement of River Grove Elementary School and Lake Oswego Junior High School. Due to thoughtful planning, the River Grove project will begin work this summer, less than eight months after the passage of the bond measure.

Quarterly State Economic and Revenue Forecast

The Oregon Office of Economic Analysis (OEA) released its latest state economic and revenue forecast in late February, where it projected robust growth in state revenues for this and the next state bienniums –

2021-23 and 2023-25. The OEA forecasts predict what resources the state has for the balance of this current and upcoming budget cycles. While there were many concerns about the economy in the wake of the pandemic, the federal response to provide broad and robust stimulus funding has been historic. While two years ago 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 fully preserved the state's expected income tax receipts for that biennium, providing approximately \$1 billion in tax revenues to the state in 2019-21 biennium, allowing the state to preserve the original 2019-21 SSF allocation of \$9 billion and helping to provide a base for the strong state revenue growth projected for the 2021-23 and 2023-25 bienniums.

State Reserves and District Fund Balance

While a recession is not currently in the forecast, OEA notes that inflation will be a major complicating factor for Oregon's and the nation's economies. However, unlike previous recessions, the state currently has reserves of roughly \$1.5 billion that the OEA projects will reach \$2 billion by the end of the 2021-23 biennium; with legislative action, some of those reserves would be available to temper the effect of large declines in state revenues, if any. Additionally, the district has also built a fund balance of its own, which is anticipated to be approximately \$18 million or more at the end of this fiscal year.

Student Investment Account (SIA)

We have commitments from the state to receive \$5.14 million in SIA funds for the 2022-23 fiscal year, a significant improvement over the \$1.68 million grant for the 2020-21 fiscal year. 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 economic downturn caused by the pandemic reduced it to \$1.68 million due to lower state-wide 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 2022-23 school year. District voters approved ballot measure 3-577 at the November 2, 2021 general election with a 56% yes vote. It authorizes the issuance of \$180 million in general obligation bonds to fund districtwide capital improvements. The first sale from this authorization concluded on April 13, 2022 at which time the district received net proceeds of \$165 million from its sale of \$152.7 million of bonds at par value. The difference of \$12 million is from the premium on the sale, a strong recognition of the strong credit rating of the district. The Capital Bond funds must be used for building infrastructure and technology projects promised to voters and cannot be used to cover operating expenses or make up losses of the General Fund.

Oregon Ready Schools Safe Learners (RSSL) Guidance

The RSSL provide 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 essentially now allow normal full operations; no revisions that scale back or eliminate recent flexibility are currently expected, but we must always be mindful that the pandemic is not yet over.

Though we will have some lingering effects from the pandemic this next school year, we expect them to be manageable. Regardless, we must continue to be agile and flexible, but we look forward to the new year with optimism and excitement. This Proposed Budget provides excellent information about the Lake Oswego School District and our priorities for student achievement. This document contains key historical information as well as outlining the budget development process. The most important factor is the alignment of resources with the Board of Education's vision, strategic framework and ever higher learning expectations.

Sincerely,

Dr. Jennifer Schiele, Superintendent, LOSD, April 27, 2022

Detailed Discussion

Introduction

The Executive Summary provides significant information on the current status of the state budget. The State School Fund (SSF), the primary source for the distribution of state resources to school districts for regular operating purposes, received a relatively minor increase of \$300 million in funding for this current state biennium over the prior. This \$300 million is substantially below the increases of the prior four bienniums, but excludes the additional resources provided under the new Student Investment Account. The reader is invited to read the Executive Summary as not all elements are included in this more detailed discussion of the 2022-23 budget.

This 2022-23 budget is built on pre-pandemic normal service levels, with slight adjustments in certain limited areas. 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 \$4.935 million in 2021-22 and \$5.14 million for 2022-23. The High School Success grant is expected to be \$2 million, a slight improvement over the \$1.9 million provided in 2021-22. 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.

The state currently 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 state's 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 \$14.3 and \$14.5 million in fiscal years 2021-22 and 2022-23, respectively. These amounts are significantly higher than the \$5.9 million of local option property tax revenues received in 2013-14.

The 2022-23 proposed budget builds in estimated spending from the district's recent bond sale and continues to take account of capital project funding made possible by the 2017 bond. The replacement of River Grove Elementary and Lake Oswego Junior High Schools are the largest bond projects from the 2021 bond authorization, accounting for \$137 million of the \$180 million bond. Technology, safety and other improvements will be completed at both high schools this summer. 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 jointly funded by the City is nearing completion; construction will commence in 2022 and is expected to be completed in late 2023 or early 2024. The district, its staff and students are tremendously grateful for its community's support.

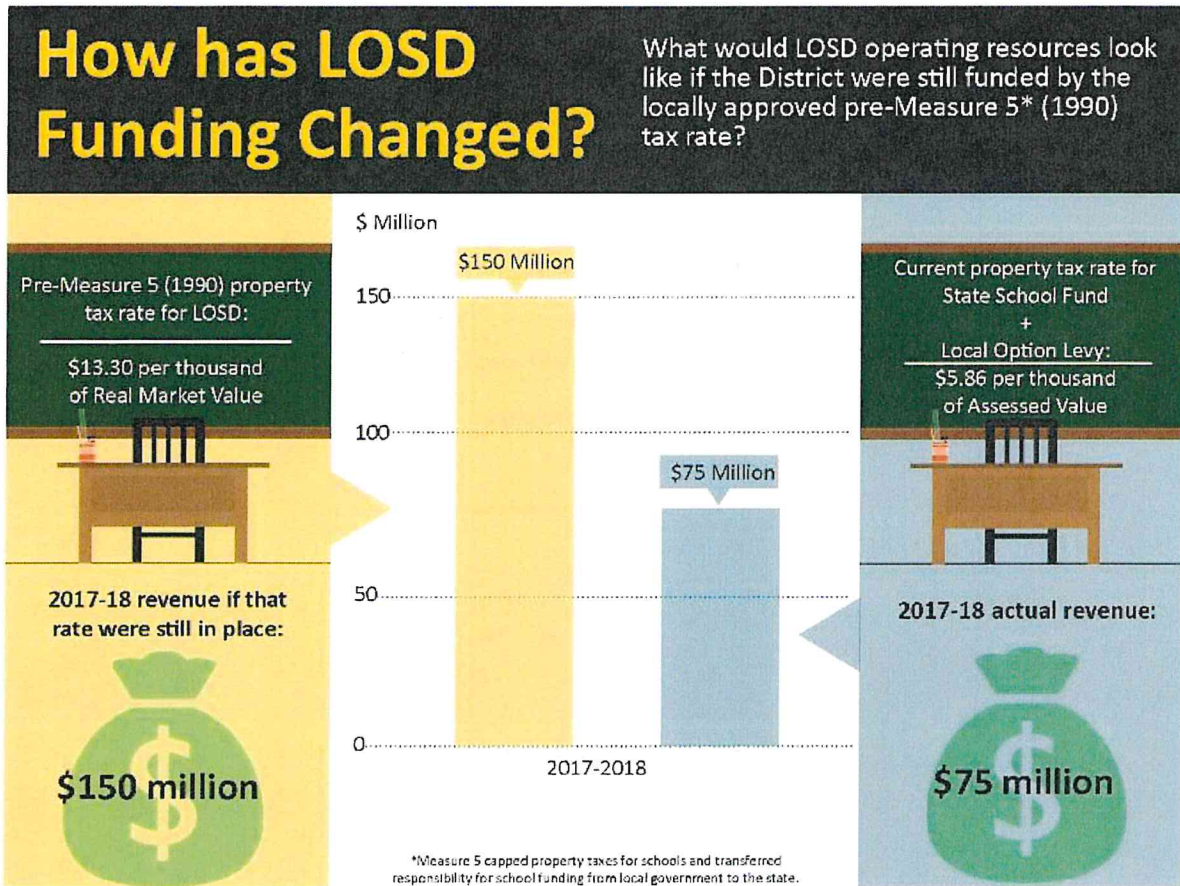
Approximately 85% of the district's operating funds are controlled by the state under the State School Fund (SSF) grant program, which distributes school funding statewide on essentially a per-student basis, with extra weights for students with certain designations. The SSF is funded primarily from allocations 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 2021-23 SSF allocation approved during the 2021 legislative session was \$9.3 billion, \$300 million more than the 2019-21 biennium's K-12 allocation of \$9 billion. This 3.33% increase over the biennium is effectively an annual increase of 1.6%. Statewide SSF state K-12 funding was \$9 billion for the 2019-21 biennium, an \$800 million increase over the prior biennium, and effectively an annual increase of 4.75% per year. The state's allocation to the SSF 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% took effect July 1, 2021, reducing PERS costs by roughly \$1 million per year. While the 2021-23 state SSF allocation of \$9.3 billion continues the positive trend, it does so just barely. In fact, the state SSF allocation for the 2021-22 fiscal year declined by \$32 million when compared to the state's SSF allocation for fiscal year 2020-21.

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 district's General Fund is expected to exceed \$35 million in each of the 2021-22 and 2022-23 fiscal years. With those revenues, our local option, targeted statewide grants 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 2022-23 budget that builds on the following targeted investments aligned with our strategic plan.

- Creating a Culture of Belonging
 - Add equity administrator
 - Add behavioral assistant at each elementary school
 - Add two high school success coaches
 - Add additional district librarian
 - Create world language immersion school
 - Maintain or slightly improve class sizes
 - Add anti-bias and restorative practices professional development
 - Create system for 1:1 student devices

- Add wireless units for families without internet at home
- Add transportation for athletics to remove participation barriers for students
- Add administrator leadership professional development

- Health and Resiliency
 - Add social emotional curriculum
 - Add social emotional professional development
 - Add three counselors for mental health and social-emotional supports
 - Add four social workers
 - Add risk assessment team
 - Add suicide screening training and Question, Persuade and Refer (QPR) suicide intervention training for staff
 - Add LOSD Cares professional development for families
 - Add Oregon Health Teen Survey
 - Add Youth Truth Survey for Student, Staff, and Families
 - Promote fee waivers for athletic and club participation

- Equitable Academic Outcomes
 - Add two student services administrator positions
 - Add K-8 diagnostic assessment
 - Add academic support coordinator at all 11 schools
 - Add 9 literacy specialists
 - Add Universal Design for Learning (UDL) professional development
 - Add Language Essentials for Teachers of Reading and Spelling (LETRS) professional development
 - Add three instructional coaches and mentors
 - Add science, technology, engineering and math specialists at all schools
 - Add Career and Technical Education (CTE) strands at the high schools
 - Add K-8 curriculum mapping
 - Implementation of new health curriculum
 - Implementation of Next Generation Science Standards curriculum
 - Implementation of world language curriculum
 - Implementation of social science curriculum
 - Implementation of language arts curriculum
 - Implementation of literacy and math intervention curriculum

- Sustainability
 - Add sustainability teacher on special assignment
 - Add sustainability stipend positions at each building
 - Constructed resilient and highly efficient buildings
 - Add outdoor classroom and gardens
 - Upgrade elementary gardens

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 3-577 on November 2, 2021, to authorize the issuance of \$180 million in General Obligation bonds to provide the resources to replace Lake Oswego Middle School and River Grove Elementary School and make investments in other schools to ensure all are educationally adequate for the programs and skills our students will need in the future. This \$180 million General Obligation bond, which also triggered the award of a \$4 million Oregon School Capital Improvement Matching (OSCIM) capital grant from the State of Oregon, follows the \$187 million GO bond authorization passed in May of 2017, which was 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 took place during the summer of 2021 and the pool replacement. The 2020 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 guided the bond measure passed by district voters in November 2021.

Major projects included in the 2022-23 Capital Projects Funds for bond projects include ongoing design and the beginning of construction of River Grove Elementary School and work at both high schools and the district's remaining \$14.5 million contribution to the joint City and district project to construct a new pool and parks and recreations facility at the City's municipal golf course. \$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 2022-23 proposed budget to address the most critical projects identified by the task force, as well as debt service appropriation authority for current debt service payments due on \$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. The August 2021 opening of Palisades World Language School and the move of the Spanish Immersion program from River Grove to Palisades has essentially resolved major capacity issues in the south-side elementary schools, and the rebuilding of Lake Oswego Junior High School to accommodate enrollment of up to 1,100 students will resolve the middle school capacity issues. 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 essentially every other year since to provide an enrollment projection; their most recent forecast was presented to the school board in January 2021. It used pre-pandemic enrollment as its launching point under the assumption the enrollment decline seen in the wake of the pandemic would be temporary. Their 2021 report forecasts 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 Lake Grove Elementary Schools, an Elementary Boundary Review Committee was formed by Superintendent Dr. Schiele in 2020. Their work was presented at two school board meetings earlier this year and approved at the April 11, 2022 school board meeting to move the boundary between these two elementary schools to balance the enrollment and allow for equitable opportunities for all students.

Strategic Considerations

While this budget message presents 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 2022 and 2017 GO bonds, the district must also consider other strategic initiatives in 2022-23. Chief among them will be our five-year strategic plan developed by our school board and adopted in the fall of 2021. The district's current bargained agreements with its two bargaining units expire June 30, 2022; negotiations for successor agreements have begun and are expected to be concluded late this spring. The current contracts have principal terms of 2.5% Cost of Living Allowance for the 2021-22 fiscal year; as per standard practice when successor agreements are not yet in place, the 2022-23 proposed budgets use the same economic terms as the expiring agreements.

Financial Model

A financial model as of April 2022 with actual results for the most recent fiscal years from 2018-19 through 2020-21 and projections through 2021-25 is presented at page 12, showing the relationship between general operating revenues and expenditures.

The April 2022 financial model projections have as their base the formal state revenue projections for revenues and expenditures based on data available as of early April 2022, including a preliminary Foundation revenue estimate of \$1 million for the 2022-23 fiscal year. The final Foundation amount raised for 2022-23 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 expenditure projections for 2022-23 and beyond are essentially under a pre-pandemic “Current Service Level” approach, only accounting for certain targeted investments, required additional costs such as the major social studies textbook adoption, wage and associated payroll costs increases, and modest inflation. As the district’s bargained agreements with its two associations expire June 30, 2022 and successor agreements are not yet in place, for budget and financial modelling purposes the terms of the expiring agreements have been extended into the projection years. Principal terms of the expiring agreements are cost of living increases of 2.5% per year and normal salary step increases for eligible staff. Administration expects to conclude negotiations later this spring. The financial model’s SSF estimates for 2023-24 and 2024-25 are very preliminary internal projections based on an assumed state allocation to the SSF of \$9.7 billion, an increase of \$400 million over the current biennium. This amount is an internal estimate for financial projection purposes; the actual amount will be proposed by the Governor this December and will then be subject to the 2023 Oregon legislature’s appropriation authority. The 2022-23 proposed Grants Fund budgets will show a decline in expected federal resources as we will have spent all of our regular federal stimulus funds by June 30, 2022, with only a small amount of stimulus funds restricted to our special education programs likely still available within the 2022-23 fiscal year. The district’s 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 district’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 changing program location to provide inclusion in home schools. The district is reorganizing program classrooms on both sides of the lake and equitably allocating case-loads for case managers. This is a multi-year process that was interrupted by the pandemic; current plans are to conclude it within the next two school years.

The costs for the instructional components of our Special Education programs have increased beginning in 2015-16. 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 beginning in 2020-21 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 2022-23 budgets to account for these reductions.

Capital Improvement Projects

The Capital Projects Funds has a total proposed spending appropriation of \$109.03 million for 2022-23, an increase from the 2021-22 and 2020-21 appropriations of \$50.1 and \$75.1 million, respectively. Major bond

expenditures of the 2022 bond sale proceeds will begin this summer, plus several 2017 bond capital projects are ongoing. Except for the pool replacement project, which is expected to be completed late in 2023 or early 2024, capital improvement projects funded by the 2017 bond are not expected to conclude until the end of the summer of 2023. They were originally anticipated to conclude the summer of 2022 but pandemic related supply disruptions have hampered several 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 2022-23 athletic facility capital improvements. The Capital Projects Funds will have a new component in fiscal year 2022-23 – an Artificial Turf and Track Replacement Fund to fund future replacements and stabilize General Fund spending. It will be capitalized with a \$1 million transfer from the General Fund and will then collect field user fees.

Projected Tax Rates

Maximum District property tax rates are presently \$8.1114, a slight reduction from the 2020-21 total tax rate of \$8.1384 per \$1,000 taxable value. Due to the passage of ballot measure 3-577 and the sale of \$157 million of its \$180 million bond authorization, the maximum tax rates are projected to increase by 89 cents per thousand of Assessed Value (AV) in 2022-23, 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 from 2011 through 2014. As real property values have now increased for the past 8 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; it was \$845,000 in 2021-22. The local option Learning Levy is projected to raise \$14.5 million in current taxes in 2022-23, roughly \$200,000 more than estimated 2021-22 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 \$58,420,000, of which \$54,550,000 (comprised of \$40,050,000 in regular and \$14,500,000 in local option property taxes) is estimated to be collected in 2022-23. The balance of \$3.87 million is either lost to discounts, compression under Measure 5, or will be collected in future years.

The 2022-23 debt service levy for the 2001 GO bond approved in 2000, measure 3-515 approved in 2017, and measure 3-577 approved in November 2021, is proposed to be \$27.3 million, \$26 million of which is estimated to be collected in 2022-23. The balance is lost to discounts or will be collected in future years. This is expected to result in a 2022-23 debt service tax rate of approximately \$2.89 per \$1,000 of AV, an 89 cents increase over the current debt service tax rate of \$2.001 per \$1,000 of AV. This 89 cent increase is slightly less than the 92 cents maximum increase estimated as part of the district's information for the 2021 bond campaign. The 2022 GO bond matures in 2048, the 2017 GO bond matures in 2043, and the 2001 GO bond matures in 2026; a payment schedule is at page 56. A new element of the Debt Service Fund in 2022-23 is a new PERS Debt Service Fund to pay debt service payments on the district's pension obligation bonds. Regular staff positions with PERS subject wages will be assessed a new Pension UAL expense of 9.9% for

budgeting purpose; this new associated payroll expense is recorded in object 211 in the 2022-23 proposed budget. Its debt service payment schedule is included at page 57.

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 currently has a below average overall tax rate and the third lowest GO Debt tax rate. Rates are 2021-22 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	\$2.001	\$8.111
West Linn/Wilsonville School District	\$4.868	\$1.500	\$2.678	\$9.047
Riverdale School District	\$3.815	\$1.370	\$2.251	\$7.436
Portland Public School District	\$5.278	\$1.990	\$2.334	\$9.602
Tigard/Tualatin School District	\$4.989	\$1.000	\$1.795	\$7.784
Oregon City School District	\$4.963	\$0	\$1.203	\$6.166
Sherwood School District	\$4.812	\$0	\$3.719	\$8.531
Gladstone School District	\$4.865	\$0	\$4.071	\$8.936
North Clackamas School District	\$4.870	\$1.630	\$2.293	\$8.793
Beaverton School District	\$4.693	\$1.250	\$2.087	\$8.030

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 \$250,000 for the Park, \$240,000 of which is estimated to be collected in 2022-23; the balance is lost to discounts or will be collected in future years. Its 2022-23 proposed budget is largely a current service budget, though additional budget authority is again proposed in purchased services, capital outlays and contingency in anticipation of a possible remodel or replacement of its bathroom and changing room facilities, hopefully during the 2022-23 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 proposed 2022-23 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 2022-23 are presently anticipated to be just above the maximum parameter of 15%, but are projected to be below this upper limit by the end of the 2023-24 fiscal year.

Dr. Jennifer Schiele, Superintendent
 Stuart Ketzler, CPA, Assistant Superintendent of Business Services

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Lake Oswego School District
Operating Funds Financial Model (General Fund & Foundation) - "Reasonable Case Scenario"
Updated Revenues Forecast - \$9.3 Billion Final SSF for 2021-23, \$9.7 B for 2023-25
"Normal" Current Service Level and Improved Enrollment in Current and Next Biennium
Current State Forecasts for FY 2022 & 2023 & Current Community Support
April 25, 2022 Update

2.5% COLA All Years 2020-2025

	Audited 2018-19	Audited 2019-20	Audited 2020-21	Preliminary Projected		Very Preliminary Projected	
				2021-22	2022-23	2023-24	2024-25
State Budget Biennium							
Local Option Levy (To June 2024)							
LOEA & LOSEA Contracts							
Demographics							
Total Oct. 1 Student Enrollment	6993	7018	6785	6803	6950	6950	6950
ADMw	7884.1	7899.8	7582.8	7648.5	7683.9	7683.9	7683.9
State School Formula (SSF) Revenues	\$67,244,000	\$68,673,000	\$71,204,000	\$72,100,000	\$75,050,000	\$76,050,000	\$78,700,000
Student Investment Acct Class Size*	\$0	\$0	\$1,055,000	\$2,200,000	\$2,300,000	\$2,500,000	\$2,700,000
State High Cost Special Ed Fund	\$388,000	\$537,000	\$1,110,000	\$500,000	\$500,000	\$500,000	\$500,000
Local Non-Formula Revenue	\$4,381,000	\$4,442,000	\$4,129,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Total Standard Revenues	\$72,013,000	\$73,652,000	\$77,498,000	\$77,800,000	\$80,850,000	\$82,050,000	\$84,900,000
Supplemental Revenues							
Local Option	\$10,969,000	\$13,150,000	\$13,826,000	\$14,300,000	\$14,500,000	\$14,700,000	\$14,900,000
Foundation	\$1,065,000	\$1,000,000	\$815,000	\$920,000	\$1,000,000	\$1,500,000	\$1,500,000
Total w/ Supplemental Revenues	\$84,047,000	\$87,802,000	\$92,139,000	\$93,020,000	\$96,350,000	\$98,250,000	\$101,300,000
Expenditures							
Total GF & Foundation Salaries & Wages	\$42,116,000	\$45,196,000	\$44,549,000	\$48,400,000	\$50,850,000	\$52,900,000	\$55,000,000
PERS at Regular Rates	\$11,370,000	\$14,010,000	\$13,364,000	\$13,550,000	\$14,000,000	\$14,800,000	\$15,125,000
Annual PERS Side Acct Savings	(\$5,238,000)	(\$5,216,000)	(\$4,593,000)	(\$5,050,000)	(\$5,200,000)	(\$5,280,000)	(\$5,635,000)
PERS Net of Side A/C Savings	\$6,132,000	\$8,794,000	\$8,771,000	\$8,500,000	\$8,800,000	\$9,520,000	\$9,490,000
PERS Bond Payments	\$3,752,000	\$3,873,000	\$4,106,000	\$4,150,000	\$4,400,000	\$4,600,000	\$4,800,000
Health & Related Benefits	\$11,195,000	\$11,852,000	\$11,491,000	\$11,650,000	\$12,150,000	\$12,650,000	\$13,150,000
Other (Primarily FICA)	\$3,608,000	\$4,449,000	\$3,944,000	\$4,350,000	\$4,700,000	\$5,000,000	\$5,170,000
Total Assoc. Salary Costs	\$24,687,000	\$28,968,000	\$28,312,000	\$28,650,000	\$30,050,000	\$31,770,000	\$32,610,000
Total Supplies/Equip/Services	\$16,121,000	\$16,469,000	\$11,391,000	\$15,500,000	\$16,000,000	\$16,000,000	\$15,500,000
Transfers to Other Funds	\$278,000	\$1,062,000	\$1,898,000	\$3,600,000	\$350,000	\$350,000	\$350,000
Total Planned Expenditures	\$83,202,000	\$90,633,000	\$86,150,000	\$96,150,000	\$97,250,000	\$101,020,000	\$103,460,000
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Ending Balances							
Revenue/Expenditures Shortfall	\$845,000	(\$2,831,000)	\$5,989,000	(\$3,130,000)	(\$900,000)	(\$2,770,000)	(\$2,160,000)
Beginning Cash Balance	\$16,946,000	\$17,791,000	\$14,960,000	\$20,949,000	\$17,819,000	\$16,919,000	\$14,149,000
Ending Cash Balance	\$17,791,000	\$14,960,000	\$20,949,000	\$17,819,000	\$16,919,000	\$14,149,000	\$11,989,000
General Fund Budgeted Expenditures (estimated with 4% annual growth for 2021-23)	\$ 95,615,000	\$ 93,350,000	\$ 98,975,000	\$ 102,935,000	\$ 107,000,000	\$ 111,280,000	
Amount in Excess (Below) of 15% Upper Limit of Fund Balance Policy	\$617,750	\$6,946,500	\$2,972,750	\$1,478,750	(\$1,901,000)	(\$4,703,000)	
Amount in Excess (Below) 8% Minimum Fund Balance Policy	\$7,310,800	\$13,481,000	\$9,901,000	\$8,684,200	\$5,589,000	\$3,086,600	
Student Investment Account Grant (New beginning 2020-21)		\$0	\$1,685,000	\$4,935,000	\$5,140,000	\$5,300,000	\$5,500,000
Federal Stimulus Funds Grants (New beginning 2020-21)		\$0	\$355,000	\$670,000	\$1,510,000	\$0	\$0

*The majority of SIA grants will be used to maintain or improve class sizes, an identified priority in allowed uses and based on community feedback. The balance is applied to new programs, primarily SEL supports. 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. Except in New Projection Years, amounts with larger changes are highlighted.

Notes to Financial Model:

This update is a "reasonable case" projection using 2021-23 SSF at final \$9.3 billion approved amount, continued strong economic activity for the projection period,

and estimating a \$400 million increase in SSF in the next biennium, a slight improvement over the relatively low \$300 million increase for the current biennium over the \$9 billion 2019-21 SSF.

Financial Model projected data is based on many variable assumptions and information available in mid April 2022 & are considered approximations. Due to the higher degree of uncertainty caused by the pandemic, actual results for projection years may differ greatly. 21-25 projections assume maintaining the new normal for all school years, though at slightly lower staffing than previously projected due primarily to lower enrollment.

This Financial Model is comprised of the General Fund and the regular Foundation grant and related classroom costs. Except as noted, the Financial Model does not include 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 all 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 wholly available as full General Fund offsets, subject to *Use of SIA above. Federal Stimulus Funds Grants are supporting pandemic response costs and a portion was used to supplement the new 2021 "Summer Boost" enrichment learning program. 22-23 amount was allocated to the District under the ARP stimulus package passed in March 2021. All of it will be spent in the 2021-22 fiscal year. While federal assistance has been received, it is special-purpose funding and does not supplant regular spending. As noted at *, portions of SIA funding are used to supplement regular resources, but SIA revenues are not wholly available to supplement GF 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 in 2020-21. The enrollment used in the 3/24/22 formal state SSF Revenue estimate has been updated for 2nd quarter actual ADM for 2021-22; the 2022-23 estimate projects enrollment at 6,950, approximately 70 more than current actual. If this is not realized this will reduce 2022-23 and following years' revenues by ~\$650,000.

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

Through 2020-21: Audited. Final state reconciliation of 2020-21 will be concluded by May 2022. Adjustments will be reflected in 2021-22 SSF revenues.

2021-22 SSF based on 3/24/22 ODE formal estimate and 2022-23 SSF based on 2/24/22 ODE formal estimate, splitting \$9.3 billion state SSF for biennium

2023-24 and 2024-25 SSF based on reasonable case estimated state SSF of \$9.7 billion for the 23-25 biennium, a \$400 million increase over current and assumes

State budget will keep K-12 education funding a priority and that SSF will benefit from higher state revenue forecast in the next biennium.

Higher prior year 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. 2021-22 local non-formula revenues are reduced due to CESD revenues at more normal levels, lower fees and lower interest income due to very low interest rates.

Local Option revenue for 2020-21 based on November 2021 projection from County tax data using the \$1.64 rate, which expires June 30, 2024. Projection assumes modest increases each year and assume compression does not increase, i.e., that increases in Real Market Value keep pace with increases in Assessed Values.

Foundation revenue estimate of \$920,000 for 2021-22 based on final campaign results, 2022-23 is a preliminary estimate based on recent results.

2021-22 Salaries & Wages based on current staffing, continued hiring and normal operations, moderated for lower levels of substitutes. The 2021-22 forecast amount is \$600,000 lower than the previous forecast as a result of challenges in reaching full staffing levels.

This also reduced Associated Salary Costs in 2021-22 by over \$100,000 - these reductions have NOT been continued for 22-23 under the assumption we will maintain near-normal operations in FY 2021-22 and normal operations in 2022-23.

For 2020-22, salaries projected with 2.5% COLA plus 1.5% for estimated step increases per current agreements, as extended. Current bargained agreements end 6/30/22.

For 2022-25, for forecast purposes only, salaries projected with 2.5% COLA plus 1.5% for estimated step increases.

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

The district's PERS expenditures are projected to decrease by just over 2% as a percentage of wages in this 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 2023 due to the state's Paid FMLA program passed in 2019. This new law requires a minimum employer contribution of .4% of wages and salaries starting 1/1/23.

Lower costs in Supplies/Equip/Services in 2020-21 due primarily to textbook deferral and lower operating costs, primarily in transportation, 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, \$100,000 in 2020-21 and then \$1,500,000 in 2021-22 and in 2022-23.

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.

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

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 2021-22 in relation to pre-pandemic times due to higher than normal operating losses still being incurred due to the pandemic. 2021-22 includes planned transfers to two new reserve funds - \$1 million for PERS Stabilization and \$2 million for artificial turf and track replacements.

General Fund - Revenues by Source

Source	Actual	Actual	Actual	Budgeted	Proposed &		
	2018-19	2019-20	2020-21	2021-22	Approved	Adopted	
					2022-23	2022-23	
1000 From Local Sources							
01111	CURRENT YEAR'S PROPERTY TAXES	34,584,227	35,878,160	37,353,642	38,250,000	40,050,000	40,050,000
01112	PRIOR YEARS' PROPERTY TAXES	1,239,349	499,652	474,889	500,000	500,000	500,000
01121	LOCAL OPTION PROPERTY TAXES	10,575,026	12,953,497	13,566,950	13,800,000	14,500,000	14,500,000
01122	LOCAL OPTION PRIOR YEAR P. TAXE	394,463	196,997	259,016	200,000	200,000	200,000
01311	TUITION-PUPILS OR PARENTS	138,845	143,106	172,619	200,000	200,000	200,000
01315	TUITION-OTHR LEA TRANS ED	0	0	0	5,000	5,000	5,000
01510	INTEREST ON INVESTMENTS	1,103,272	736,425	243,581	350,000	320,000	320,000
01710	COCURRIC GATE/ADMISSN FEE	44,628	37,535	0	60,000	60,000	60,000
01730	COCURRIC PARTICIPATN FEE	606,960	399,955	139,632	600,000	600,000	600,000
01740	ASB STUDENT FEES	63,903	37,285	0	60,000	60,000	60,000
01741	STUDENT DEVICE INSURANCE FEE	0	0	63,680	0	70,000	70,000
01911	FACILITY RENTAL FEES	3,500	3,500	0	5,000	5,000	5,000
01915	PROPERTY LEASE FEES	268,043	267,286	285,385	300,000	300,000	300,000
01980	INDIRECT COST CHARGES	62,869	98,261	108,271	200,000	200,000	200,000
01990	MISCELLANEOUS INCOME	515,972	1,154,334	703,511	100,000	100,000	100,000
	Sub-Total From Local Sources	49,601,057	52,405,993	53,371,176	54,630,000	57,170,000	57,170,000
2000 From Intermediate Sources							
02101	COUNTY SCHOOL FUND/OTHER	1,787	4,747	2,172	5,000	5,000	5,000
02102	CESD CHOICE FUNDS	1,130,008	1,232,236	2,353,698	1,600,000	1,650,000	1,650,000
02199	OTHER INTERMEDIATE SOURCES	0	0	41,147	0	0	0
02200	CESD HANDICAPPED FUNDS	415,008	190,304	0	0	0	0
	Sub-Total From Intermediate Sources	1,546,803	1,427,287	2,397,017	1,605,000	1,655,000	1,655,000
3000 From State Sources							
03101	BASIC SCHOOL SUPPORT	30,881,391	32,184,929	33,687,919	34,740,000	34,300,000	34,300,000
03101	OTHER STATE REVENUES	115,275	136,459	5,869	100,000	100,000	100,000
03103	COMMON SCHOOL FUND	785,807	641,747	755,013	750,000	750,000	750,000
	Sub-Total From State Sources	31,782,473	32,963,135	34,448,801	35,590,000	35,150,000	35,150,000
4000 From Federal Sources							
04801	FEDERAL FOREST FEES/OTHER	26,385	0	341	15,000	15,000	15,000
	Sub-Total From Federal Sources	26,385	0	341	15,000	15,000	15,000
5000 From Other Sources							
05200	INTERFUND TRANSFERS	0	0	0	1	1	1
05300	SALE/COMP LOSS FXD ASSETS	25,008	6,000	51,128	10,000	10,000	10,000
05400	BEGINNING FUND BALANCE	16,946,223	17,790,618	14,960,350	15,000,000	18,000,000	18,250,000
	Sub-Total From Other Sources	16,971,231	17,796,618	15,011,478	15,010,001	18,010,001	18,260,001
	Grand Totals	99,927,949	104,593,033	105,228,813	106,850,001	112,000,001	112,250,001

General Fund - Expenditures

Funcnt Object	Description	Actual	Actual	Budgeted	21-22	Proposed	Adopted	22-23	
		2019-20	2020-21	2021-22	FTE	& Approved 2022-23	2022-23	FTE	
Instructional Services									
Elementary Programs									
1111	00111	CERTIFICATED SALARIES	9,260,110	8,788,581	9,550,488	128.83	8,842,898	8,842,898	116.19
1111	00112	NONCERTIFICATED SALARIE	1,015,069	935,810	1,139,558	38.44	1,124,379	1,124,379	38.22
1111	00121	CERTIF SALARIES SUBS	279,815	138,047	451,000		461,000	461,000	
1111	00122	NONCERTIF SALARIES SUBS	2,969	0	35,875		36,000	36,000	
1111	00132	LEADERSHIP STIPEND	84,946	85,063	84,408		108,000	108,000	
1111	00136	EXTENDED CONTRACTS	6,316	14,273	29,187		30,000	30,000	
1111	00210	PERS	2,218,012	2,070,042	2,025,642		1,968,469	1,968,469	
1111	00211	PERS UAL	0	0	0		1,039,236	1,039,236	
1111	00220	SOCIAL SECURITY	848,453	790,523	863,712		810,038	810,038	
1111	00231	WORKER'S COMP INSURANC	28,341	23,980	41,432		29,250	29,250	
1111	00233	UNEMPLOYMENT INSURANC	156,709	34,440	45,165		12,662	12,662	
1111	00235	PAID FAMILY LEAVE ASSESS	0	0	15,548		25,327	25,327	
1111	00241	HEALTH INSURANCE-CERT	2,517,692	2,310,245	2,770,436		2,207,143	2,207,143	
1111	00242	HEALTH INSURANCE-CLASS	410,473	429,116	698,538		611,391	611,391	
1111	00311	INSTR SERVICE PUPIL	3,161	526	0		0	0	
1111	00312	INSTR PROG IMPROV-TCHR	0	0	200		200	200	
1111	00322	REPAIRS/MAINT SERVICES	29,123	21,157	25,800		24,831	24,831	
1111	00324	RENTALS	16,215	17,001	30,800		23,570	23,570	
1111	00341	TRAVEL LOCAL IN DISTRICT	0	115	400		400	400	
1111	00389	OTHER PROF/TECH NON INS	162	0	0		0	0	
1111	00410	CONSUMABLE SUPPLIES	116,790	81,435	154,704		168,405	168,405	
1111	00420	TEXTBOOKS	389,633	50,318	138,900		559,350	559,350	
1111	00460	NON CONSUMABLE SUPPLIE	17,450	12,151	39,813		40,495	40,495	
1111	00470	COMPUTER SOFTWARE	8,881	3,557	1,000		1,000	1,000	
1111	00480	NON CONSUMABLE TECHNC	300	3,870	8,500		9,655	9,655	
Sub-Totals for Elementary Programs			17,410,620	15,810,250	18,151,106	167.27	18,133,699	18,133,699	154.41
Middle School Programs									
1121	00111	CERTIFICATED SALARIES	4,621,035	5,106,851	5,049,696	67.01	5,135,459	5,135,459	68.67
1121	00112	NONCERTIFICATED SALARIE	68,642	51,109	90,482	3.38	55,971	55,971	1.88
1121	00121	CERTIF SALARIES SUBS	141,977	120,244	184,500		190,000	190,000	
1121	00122	NONCERTIF SALARIES SUBS	83	0	3,075		4,000	4,000	
1121	00132	LEADERSHIP STIPEND	61,495	64,976	54,108		35,000	35,000	
1121	00136	EXTENDED CONTRACTS	526	(21)	0		0	0	
1121	00210	PERS	993,054	1,085,225	1,010,617		1,002,309	1,002,309	
1121	00211	PERS UAL	0	0	0		533,162	533,162	
1121	00220	SOCIAL SECURITY	382,063	413,654	411,707		415,986	415,986	
1121	00231	WORKER'S COMP INSURANC	12,432	12,300	19,187		10,832	10,832	
1121	00233	UNEMPLOYMENT INSURANC	71,216	18,085	21,526		5,387	5,387	
1121	00235	PAID FAMILY LEAVE ASSESS	0	0	7,558		10,771	10,771	
1121	00241	HEALTH INSURANCE-CERT	1,206,139	1,277,384	1,441,001		1,304,455	1,304,455	
1121	00242	HEALTH INSURANCE-CLASS	47,261	32,602	62,452		29,993	29,993	
1121	00322	REPAIRS/MAINT SERVICES	25,337	16,522	17,800		17,800	17,800	
1121	00324	RENTALS	20,865	17,453	17,000		22,000	22,000	
1121	00389	NON INSTRUCT PROF/TECH	116,739	0	0		0	0	
1121	00410	CONSUMABLE SUPPLIES	49,122	23,459	115,100		120,111	120,111	
1121	00420	TEXTBOOKS	256,485	13,287	19,450		367,950	367,950	
1121	00460	NON CONSUMABLE SUPPLIE	12,287	1,815	15,000		9,000	9,000	
1121	00470	COMPUTER SOFTWARE	6,129	4,066	14,000		14,000	14,000	
1121	00480	NON CONSUMABLE TECHNC	8	3,179	22,000		20,000	20,000	
1121	00542	REPLACEMENT EQUIPMENT	7,740	0	0		0	0	
Sub-Totals for Middle School Programs			8,100,635	8,262,190	8,576,259	70.38	9,304,186	9,304,186	70.55
Middle School Co-curricular									
1122	00112	NONCERTIFICATED SALARIE	32,243	5,331	33,874	1.00	17,364	17,364	0.50
1122	00133	COCURRICULAR STIPENDS	171,916	60,804	164,486		180,000	180,000	
1122	00136	COCURRICULAR EXT CONT	3,902	0	0		0	0	
1122	00210	PERS	35,391	12,744	29,902		23,144	23,144	
1122	00211	PERS UAL	0	0	0		1,720	1,720	

Funcnti Object	Description	Actual	Actual	Budgeted	21-22	Proposed	Adopted	22-23
		2019-20	2020-21	2021-22	FTE	& Approved 2022-23	2022-23	FTE
1122 00220	SOCIAL SECURITY	15,810	5,010	15,176		15,328	15,328	
1122 00231	WORKER'S COMP INSURANC	559	156	912		6,034	6,034	
1122 00233	UNEMPLOYMENT INSURANC	2,688	218	794		18	18	
1122 00235	PAID FAMILY LEAVE ASSESS	0	0	296		34	34	
1122 00242	HEALTH INSURANCE-CLASS	3,822	4	18,504		0	0	
1122 00322	REPAIRS/MAINT SERVICES	0	0	1,300		1,300	1,300	
1122 00341	TRAVEL LOCAL IN DISTRICT	0	0	500		500	500	
1122 00389	NON INSTRUCT PROF/TECH	11,878	0	16,000		16,150	16,150	
1122 00410	CONSUMABLE SUPPLIES	4,375	132	2,400		2,780	2,780	
1122 00460	NON CONSUMABLE SUPPLIE	105	0	3,200		0	0	
1122 00640	DUES AND FEES	205	0	350		350	350	
Sub-Totals for Middle School Co-curricular		282,894	84,399	287,694	1.00	264,722	264,722	0.50
Middle School Co-curricular Music								
1126 00133	COCURRICULAR STIPENDS	13,240	13,568	17,314		18,000	18,000	
1126 00210	PERS	2,493	2,555	3,134		2,600	2,600	
1126 00220	SOCIAL SECURITY	1,012	1,033	1,324		1,300	1,300	
1126 00231	WORKER'S COMP INSURANC	32	31	58		54	54	
1126 00233	UNEMPLOYMENT INSURANC	238	45	70		20	20	
1126 00235	PAID FAMILY LEAVE ASSESS	0	0	26		26	26	
1126 00322	REPAIRS/MAINT SERVICES	0	0	245		245	245	
1126 00389	NON INSTRUCT PROF/TECH	475	0	500		500	500	
1126 00410	CONSUMABLE SUPPLIES	1,552	804	2,800		4,800	4,800	
1126 00420	TEXTBOOKS	2,339	583	2,300		2,300	2,300	
1126 00460	NON CONSUMABLE SUPPLIE	0	0	5,000		4,000	4,000	
1126 00470	COMPUTER SOFTWARE	0	37	0		0	0	
Sub-Totals for Middle School Co-curr. Mus.		21,381	18,656	32,771	0.00	33,845	33,845	0.00
Sub-Totals for 112X Middle Schl. Programs		8,404,910	8,365,245	8,896,724	71.38	9,602,753	9,602,753	71.05
High School Programs								
1131 00111	CERTIFICATED SALARIES	7,568,034	7,758,792	7,531,290	92.77	8,527,550	8,527,550	105.60
1131 00112	NONCERTIFICATED SALARIE	52,798	101,086	118,543	4.44	117,082	117,082	4.06
1131 00121	CERTIF SALARIES SUBS	128,437	52,644	210,125		215,000	215,000	
1131 00122	NONCERTIF SALARIES SUBS	3,247	0	5,125		5,500	5,500	
1131 00132	LEADERSHIP STIPEND	44,959	46,684	77,914		60,000	60,000	
1131 00136	EXTENDED CONTRACTS	5,394	4,843	0		0	0	
1131 00210	PERS	1,678,226	1,689,769	1,548,455		1,692,757	1,692,757	
1131 00211	PERS UAL	0	0	0		877,637	877,637	
1131 00220	SOCIAL SECURITY	603,586	615,719	607,631		682,173	682,173	
1131 00231	WORKER'S COMP INSURANC	19,495	18,217	28,687		17,974	17,974	
1131 00233	UNEMPLOYMENT INSURANC	111,328	26,841	31,766		8,870	8,870	
1131 00235	PAID FAMILY LEAVE ASSESS	0	0	10,699		17,736	17,736	
1131 00241	HEALTH INSURANCE-CERT	1,915,639	1,854,099	1,991,226		2,005,786	2,005,786	
1131 00242	HEALTH INSURANCE-CLASS	31,706	55,938	82,114		64,984	64,984	
1131 00311	INSTRUCTION SERVICE-PUF	5,459	150	0		0	0	
1131 00322	REPAIRS/MAINT SERVICES	30,574	13,598	24,250		27,300	27,300	
1131 00324	RENTALS	50,678	29,719	58,500		61,000	61,000	
1131 00341	TRAVEL LOCAL IN DISTRICT	203	0	0		0	0	
1131 00389	NON INSTRUCT PROF/TECH	0	0	2,000		2,200	2,200	
1131 00410	CONSUMABLE SUPPLIES	159,069	145,835	257,397		254,930	254,930	
1131 00420	TEXTBOOKS	595,109	29,499	125,920		630,440	630,440	
1131 00460	NON CONSUMABLE SUPPLIE	18,976	15,036	22,848		21,900	21,900	
1131 00470	COMPUTER SOFTWARE	18,855	10,628	28,250		23,280	23,280	
1131 00480	NON CONSUMABLE TECHNC	2,857	21,065	29,900		28,200	28,200	
1131 00541	INITIAL/ADDL EQUIPMENT	0	0	6,000		6,000	6,000	
1131 00640	DUES AND FEES	0	0	650		650	650	
Sub-Totals for High School Programs		13,044,629	12,490,162	12,799,290	97.20	15,348,949	15,348,949	109.66
High School Co-curricular								
1132 00112	NONCERTIFICATED SALARIE	143,414	132,158	167,641	4.13	140,453	140,453	3.75

Funcnti Object	Description	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	21-22 FTE	Proposed	Adopted	22-23
						& Approved 2022-23	2022-23	FTE
1132 00113	ADMINISTRATIVE SALARIES	243,409	230,382	236,142	2.00	242,046	242,046	2.00
1132 00132	LEADERSHIP STIPEND	7,322	7,506	0		0	0	
1132 00133	COCURRICULAR STIPENDS	1,023,888	923,983	998,094		1,100,000	1,100,000	
1132 00136	EXTENDED CONTRACTS	3,172	10,279	2,164		0	0	
1132 00210	PERS	173,993	156,448	154,965		166,597	166,597	
1132 00211	PERS UAL	0	0	0		37,865	37,865	
1132 00220	SOCIAL SECURITY	108,591	99,881	107,408		109,262	109,262	
1132 00231	WORKER'S COMP INSURANC	3,679	3,007	4,902		30,723	30,723	
1132 00233	UNEMPLOYMENT INSURANC	18,711	4,276	5,616		359	359	
1132 00235	PAID FAMILY LEAVE ASSESS	0	0	2,106		718	718	
1132 00240	HEALTH INSURANCE-ADMIN	51,048	48,873	46,992		43,992	43,992	
1132 00241	HEALTH INSURANCE-CERT	0	3,698	0		0	0	
1132 00242	HEALTH INSURANCE-CLASS	50,707	45,949	55,512		47,988	47,988	
1132 00290	ADMINISTRATIVE DUES	2,470	3,240	2,000		3,000	3,000	
1132 00322	REPAIRS/MAINT SERVICES	11,530	30,381	1,500		4,500	4,500	
1132 00324	RENTALS	6,421	12,053	5,000		5,000	5,000	
1132 00341	TRAVEL IN DISTRICT	2,681	1,680	0		0	0	
1132 00342	TRAVEL OUT OF DISTRICT	7,227	2,950	250		250	250	
1132 00389	NON INSTRUCT PROF/TECH	74,895	42,791	74,300		108,900	108,900	
1132 00410	CONSUMABLE SUPPLIES	37,506	7,584	18,393		22,450	22,450	
1132 00460	NON CONSUMABLE SUPPLIE	87,842	11,072	30,050		25,150	25,150	
1132 00470	COMPUTER SOFTWARE	0	1,500	1,500		2,000	2,000	
1132 00542	REPLACEMENT EQUIPMENT	9,985	4,388	0		0	0	
1132 00640	DUES AND FEES	50,322	22,506	40,400		42,600	42,600	
Sub-Totals for High School Co-curricular		2,118,813	1,806,585	1,954,935	6.13	2,133,853	2,133,853	5.75

High School Co-curricular Music

1136 00133	COCURRICULAR STIPENDS	9,339	7,167	43,286		20,000	20,000	
1136 00210	PERS	1,735	1,350	7,834		3,340	3,340	
1136 00220	SOCIAL SECURITY	705	548	3,312		1,530	1,530	
1136 00231	WORKER'S COMP INSURANC	21	16	142		60	60	
1136 00233	UNEMPLOYMENT INSURANC	588	24	174		30	30	
1136 00235	PAID FAMILY LEAVE ASSESS	0	0	64		40	40	
1136 00241	HEALTH INSURANCE-CERT	428	2,885	0		0	0	
1136 00322	REPAIRS/MAINT SERVICES	0	109	0		0	0	
1136 00329	LAUNDRY SERVICE	0	0	450		450	450	
1136 00389	NON INSTRUCT PROF/TECH	-5,796	0	0		0	0	
1136 00410	CONSUMABLE SUPPLIES	1,168	392	1,400		1,400	1,400	
1136 00420	TEXTBOOKS	6,086	4,852	5,600		5,600	5,600	
1136 00470	COMPUTER SOFTWARE	0	0	1,200		1,200	1,200	
Sub-Totals for High School Co-curr. Music		14,274	17,343	63,462		33,650	33,650	

Sub-Totals for 113X High School Programs		15,177,716	14,314,090	14,817,687	103.33	17,516,452	17,516,452	115.41
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Talented and Gifted Programs

1210 00111	CERTIFICATED SALARIES	333,103	324,462	348,823	4.00	346,183	346,183	4.00
1210 00121	CERTIF SALARIES TEMPORA	3,102	0	10,250		11,000	11,000	
1210 00136	EXTENDED CONTRACTS	0	0	0		1,000	1,000	
1210 00210	PERS	74,246	70,529	73,246		70,513	70,513	
1210 00211	PERS UAL	0	0	0		35,461	35,461	
1210 00220	SOCIAL SECURITY	25,219	24,360	27,467		27,402	27,402	
1210 00231	WORKER'S COMP INSURANC	819	721	1,301		738	738	
1210 00233	UNEMPLOYMENT INSURANC	4,816	1,061	1,435		361	361	
1210 00235	PAID FAMILY LEAVE ASSESS	0	0	540		716	716	
1210 00241	HEALTH INSURANCE-CERT	83,542	62,504	86,016		75,982	75,982	
1210 00410	CONSUMABLE SUPPLIES	1,086	820	3,200		3,350	3,350	
1210 00420	TEXTBOOKS	0	0	400		500	500	
1210 00440	PERIODICALS	0	0	200		100	100	
1210 00640	DUES AND FEES	0	0	400		500	500	
Sub-Totals for Talented & Gifted Programs		525,933	484,457	553,278	4.00	573,806	573,806	4.00

More Restrictive Programs for Students with Disabilities

Functi Object	Description	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	21-22 FTE	Proposed	Adopted	22-23
						& Approved 2022-23	2022-23	FTE
1220 00111	CERTIFICATED SALARIES	1,010,074	986,008	1,164,920	17.00	1,333,928	1,333,928	19.44
1220 00112	NONCERTIFICATED SALARIE	1,816,907	1,337,264	2,062,405	67.13	2,065,218	2,065,218	67.13
1220 00114	SPECIALIST SALARIES	231,782	220,151	238,784	2.90	285,783	285,783	4.00
1220 00121	CERTIF SALARIES TEMPORA	26,229	14,770	33,825		50,000	50,000	
1220 00122	NONCERTIF SALARIES TEMF	77,232	37,272	129,150		128,700	128,700	
1220 00131	CURRIC DEVELPMT WAGES	0	206	0		0	0	
1220 00135	HOME TEACHERS	15,539	4,869	10,250		11,000	11,000	
1220 00136	EXTENDED CONTRACTS	16,738	12,894	31,677		40,100	40,100	
1220 00210	PERS	585,025	500,833	660,220		652,233	652,233	
1220 00211	PERS UAL	0	0	0		387,550	387,550	
1220 00220	SOCIAL SECURITY	239,492	196,140	280,843		299,458	299,458	
1220 00231	WORKER'S COMP INSURANC	8,527	6,279	13,976		8,321	8,321	
1220 00233	UNEMPLOYMENT INSURANC	43,302	8,545	14,689		3,935	3,935	
1220 00235	PAID FAMILY LEAVE ASSESS	0	0	5,499		7,826	7,826	
1220 00240	HEALTH INSURANCE-ADMIN	0	37,045	0		0	0	
1220 00241	HEALTH INSURANCE-CERT	296,649	280,098	365,568		360,924	360,924	
1220 00242	HEALTH INSURANCE-CLASS	750,216	621,519	1,294,371		1,155,700	1,155,700	
1220 00312	INSTR PROG IMPROVE-TCHF	2,170	5,875	0		7,000	7,000	
1220 00322	REPAIRS/MAINT SERVICES	0	230	0		1,000	1,000	
1220 00341	TRAVEL LOCAL IN DISTRICT	4,014	261	7,250		7,500	7,500	
1220 00342	TRAVEL OUT OF DISTRICT	8,814	3,435	2,823		3,200	3,200	
1220 00371	TUITION DIST IN STATE	887,987	627,872	800,000		800,000	800,000	
1220 00373	TUITION PRIVATE SCHOOLS	409,948	540,309	650,000		650,000	650,000	
1220 00389	NON INSTRUCT PROF/TECH	750	22,062	60,000		50,000	50,000	
1220 00410	CONSUMABLE SUPPLIES	11,247	2,034	9,700		9,700	9,700	
1220 00420	TEXTBOOKS	0	0	400		400	400	
1220 00460	NON CONSUMABLE SUPPLIE	3,711	391	6,300		6,800	6,800	
1220 00470	COMPUTER SOFTWARE	766	1,321	6,500		6,500	6,500	
1220 00480	NON CONSUMABLE TECHNC	5,747	1,547	0		0	0	
1220 00655	JUDGMENTS & SETTLEMENT	0	24,844	0		0	0	
Sub-totals for More Restr. Progs./Disabilities		6,452,866	5,494,074	7,849,150	87.03	8,332,776	8,332,776	90.57

Less Restrictive Programs For Students with Disabilities

1250 00111	CERTIFICATED SALARIES	1,405,127	1,722,755	1,457,261	18.58	1,923,974	1,923,974	27.50
1250 00112	NONCERTIFICATED SALARIE	1,272,851	966,984	1,451,375	48.54	1,418,987	1,418,987	49.82
1250 00121	CERTIF SALARIES TEMPORA	35,150	1,516	66,625		34,000	34,000	
1250 00122	NONCERTIF SALARIES TEMF	58,257	14,244	51,250		43,000	43,000	
1250 00132	LEADERSHIP STIPEND	3,661	3,753	6,335		6,500	6,500	
1250 00136	EXTENDED CONTRACTS	25,699	40,232	36,951		44,000	44,000	
1250 00210	PERS	550,589	546,177	573,153		601,317	601,317	
1250 00211	PERS UAL	0	0	0		343,572	343,572	
1250 00220	SOCIAL SECURITY	209,272	206,575	234,846		265,484	265,484	
1250 00231	WORKER'S COMP INSURANC	7,314	6,242	11,132		7,126	7,126	
1250 00233	UNEMPLOYMENT INSURANC	35,938	9,136	12,282		3,481	3,481	
1250 00235	PAID FAMILY LEAVE ASSESS	0	0	4,600		6,941	6,941	
1250 00241	HEALTH INSURANCE-CERT	328,677	414,353	399,544		522,390	522,390	
1250 00242	HEALTH INSURANCE-CLASS	679,110	427,698	891,334		782,806	782,806	
1250 00322	REPAIRS/MAINT SERVICES	15,746	15,746	0		30,000	30,000	
1250 00341	TRAVEL LOCAL IN DISTRICT	499	0	1,500		1,500	1,500	
1250 00342	TRAVEL OUT-OF-DISTRICT	0	0	1,500		1,500	1,500	
1250 00389	NON INSTRUCT PROF/TECH	9,048	0	0		0	0	
1250 00410	CONSUMABLE SUPPLIES	4,531	583	5,500		5,500	5,500	
1250 00420	TEXTBOOKS	0	0	4,000		4,000	4,000	
1250 00460	NON CONSUMABLE SUPPLIE	185	249	4,000		4,000	4,000	
1250 00470	COMPUTER SOFTWARE	0	6,039	1,000		15,000	15,000	
Sub-Totals for Less Restr. Progs./Disabilities		4,641,654	4,382,282	5,214,188	67.12	6,065,078	6,065,078	77.32

Sub-Totals for 1220 & 1250 Special Ed Programs	11,094,520	9,876,356	13,063,338	154.15	14,397,854	14,397,854	167.89
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Alternative Learning Programs

1280 00111	CERTIFICATED SALARIES	619,670	707,052	733,937	9.50	719,983	719,983	9.00
1280 00135	HOME SCHOOL TEACHERS	15,473	0	20,000		20,000	20,000	

Funcnti Object	Description	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	21-22 FTE	Proposed	Adopted	22-23
						& Approved 2022-23	2022-23	FTE
1280 00136	EXTENDED CONTRACTS	61	2,726	3,468		0	0	
1280 00210	PERS	119,773	133,459	142,335		128,672	128,672	
1280 00211	PERS UAL	0	0	0		73,259	73,259	
1280 00220	SOCIAL SECURITY	47,603	53,339	57,942		56,607	56,607	
1280 00231	WORKER'S COMP INSURANC	1,560	1,592	2,742		1,516	1,516	
1280 00233	UNEMPLOYMENT INSURANC	16,604	2,324	3,029		739	739	
1280 00235	PAID FAMILY LEAVE ASSESS	0	0	1,136		1,481	1,481	
1280 00241	HEALTH INSURANCE-CERT	171,807	181,747	204,288		170,964	170,964	
1280 00341	TRAVEL LOCAL IN DISTRICT	981	0	4,647		4,700	4,700	
1280 00371	TUITION DIST IN STATE	111,370	48,081	70,000		70,000	70,000	
1280 00373	TUITION PRIVATE SCHOOLS	47,790	44,404	50,000		50,000	50,000	
1280 00389	NON INSTRUCT PROF/TECH	4,348	0	0		0	0	
1280 00410	CONSUMABLE SUPPLIES	172	0	0		0	0	
1280 00420	TEXTBOOKS	427	0	5,000		5,000	5,000	
1280 00470	COMPUTER SOFTWARE	0	0	30,000		30,000	30,000	
Sub-Totals for Alt. Learning Programs		1,157,639	1,174,724	1,328,524	9.50	1,332,921	1,332,921	9.00

Charter Schools								
1288 00360	Charter School Payments	139,743	251,004	300,000		250,000	250,000	
Sub-Totals for Charter Schools		139,743	251,004	300,000		250,000	250,000	

English Second Language Programs								
1291 00111	CERTIFICATED SALARIES	235,190	262,254	272,757	3.33	325,204	325,204	4.13
1291 00112	NONCERTIFICATED SALARIE	3,563	0	7,488	0.25	0	0	0.00
1291 00121	CERTIF SALARIES TEMPORA	6,268	0	0		2,000	2,000	
1291 00136	EXTENDED CONTRACTS	9,207	11,264	1,082		2,000	2,000	
1291 00210	PERS	51,470	56,241	53,928		62,426	62,426	
1291 00211	PERS UAL	0	0	0		32,591	32,591	
1291 00220	SOCIAL SECURITY	19,040	20,717	21,522		25,186	25,186	
1291 00231	WORKER'S COMP INSURANC	617	609	1,024		668	668	
1291 00233	UNEMPLOYMENT INSURANC	3,780	903	1,126		331	331	
1291 00235	PAID FAMILY LEAVE ASSESS	0	0	422		656	656	
1291 00241	HEALTH INSURANCE-CERT	55,364	49,319	71,681		78,453	78,453	
1291 00242	HEALTH INSURANCE-CLASS	422	43	2,313		0	0	
1291 00341	TRAVEL LOCAL IN DISTRICT	1,739	0	500		1,500	1,500	
1291 00342	TRAVEL OUT-OF-DISTRICT	-359	1,405	0		2,500	2,500	
1291 00410	CONSUMABLE SUPPLIES	-76	0	500		2,000	2,000	
1291 00460	NON CONSUMABLE SUPPLIE	0	0	5,000		5,000	5,000	
1291 00470	COMPUTER SOFTWARE	0	0	0		2,000	2,000	
Sub-Totals for English 2nd Language Progs.		386,225	402,755	439,343	3.58	542,515	542,515	4.13

Total Instruction	54,297,306	50,678,881	57,550,000	513.22	62,350,000	62,350,000	525.89
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Supporting Services								
Social Work Services								
2113 00410	CONSUMABLE SUPPLIES	31,640	0	0		0	0	
Sub-Totals for Social Work Services		31,640	0	0		0	0	

Student Safety Services								
2115 00112	NONCERTIFICATED SALARIE	106,361	0	62,385	1.88	68,320	68,320	1.88
2115 00113	ADMINISTRATIVE SALARIES	112,381	115,191	118,071	1.00	121,023	121,023	1.00
2115 00136	EXTENDED CONTRACTS	0	0	0		500	500	
2115 00210	PERS	47,038	28,187	28,786		39,189	39,189	
2115 00211	PERS UAL	0	0	0		18,795	18,795	
2115 00220	SOCIAL SECURITY	16,676	8,778	13,805		14,522	14,522	
2115 00231	WORKER'S COMP INSURANC	572	255	429		384	384	
2115 00233	UNEMPLOYMENT INSURANC	3,066	343	721		190	190	
2115 00235	PAID FAMILY LEAVE ASSESS	0	0	271		379	379	
2115 00240	HEALTH INSURANCE-ADMIN	19,656	18,716	23,496		21,996	21,996	
2115 00242	HEALTH INSURANCE-CLASS	26,886	0	34,696		29,992	29,992	
2115 00290	ADMINISTRATIVE DUES	900	900	0		1,000	1,000	
2115 00341	TRAVEL ON DISTRICT	1,140	1,140	1,000		1,500	1,500	
2115 00355	PRINTING & BINDING	0	6,786	0		500	500	

Funcnti Object	Description	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	21-22 FTE	Proposed	Adopted	22-23
						& Approved 2022-23	2022-23	FTE
2115 00342	TRAVEL OUT OF DISTRICT	13,601	0	5,000		8,000	8,000	
2115 00383	ARCHITECTS/ENGINEERS	0	30,056	0		10,000	10,000	
2115 00389	NON INSTRUCT PROF/TECH	188,100	59,445	185,000		205,000	205,000	
2115 00410	CONSUMABLE SUPPLIES	12,662	204,972	5,000		8,000	8,000	
2115 00460	NON CONSUMABLE SUPPLIE	11,496	33,381	0		0	0	
2115 00470	COMPUTER SOFTWARE	0	7,490	0		0	0	
2115 00640	DUES AND FEES	0	274	0		0	0	
Sub-Totals for Student Safety Services		560,535	515,914	478,660	2.88	549,290	549,290	2.88

Counseling Programs

2120 00111	CERTIFICATED SALARIES	1,412,320	1,418,570	1,646,522	22.75	1,596,359	1,596,359	21.50
2120 00112	NONCERTIFICATED SALARIE	327,604	329,359	313,969	9.50	358,637	358,637	9.50
2120 00121	CERTIF SALARIES TEMPORA	376	9,489	1,025		0	0	
2120 00122	NONCERTIF SALARIES TEMF	370	2,068	4,100		0	0	
2120 00136	EXTENDED CONTRACTS	36,042	50,345	32,466		0	0	
2120 00210	PERS	342,866	365,458	356,768		348,682	348,682	
2120 00211	PERS UAL	0	0	0		193,548	193,548	
2120 00220	SOCIAL SECURITY	134,458	137,618	152,460		149,557	149,557	
2120 00231	WORKER'S COMP INSURANC	4,493	4,166	7,027		3,807	3,807	
2120 00233	UNEMPLOYMENT INSURANC	25,284	5,996	7,970		1,956	1,956	
2120 00235	PAID FAMILY LEAVE ASSESS	0	0	2,994		3,911	3,911	
2120 00241	HEALTH INSURANCE-CERT	300,800	304,639	489,216		408,414	408,414	
2120 00242	HEALTH INSURANCE-CLASS	160,643	152,038	175,788		151,962	151,962	
2120 00355	PRINTING	957	48	2,500		2,000	2,000	
2120 00410	CONSUMABLE SUPPLIES	1,518	1,582	4,389		3,629	3,629	
2120 00420	TEXTBOOKS	0	0	325		520	520	
2120 00460	NON CONSUMABLE SUPPLIE	0	297	750		1,650	1,650	
2120 00470	COMPUTER SOFTWARE	360	1,080	1,220		1,220	1,220	
2120 00480	COMPUTER HARDWARE	1,100	0	0		0	0	
2120 00640	DUES AND FEES	1,461	1,677	2,200		2,200	2,200	
Sub-Totals for Counseling Programs		2,750,652	2,784,430	3,201,689	32.25	3,228,052	3,228,052	31.00

Nursing Services

2134 00114	SUPERVISOR SALARIES	148,837	177,775	178,924	2.15	253,186	253,186	3.00
2134 00136	EXTENDED CONTRACTS	5,218	34,533	5,253		10,000	10,000	
2134 00210	PERS	29,009	27,297	24,205		47,636	47,636	
2134 00211	PERS UAL	0	0	0		26,055	26,055	
2134 00220	SOCIAL SECURITY	11,771	16,223	14,090		20,134	20,134	
2134 00231	WORKER'S COMP INSURANC	375	474	666		544	544	
2134 00233	UNEMPLOYMENT INSURANC	2,149	707	737		263	263	
2134 00235	PAID FAMILY LEAVE ASSESS	0	0	277		526	526	
2134 00240	HEALTH INSURANCE-ADMIN	0	35,149	0		0	0	
2134 00241	HEALTH INSURANCE-CERT	28,819	282	36,000		65,988	65,988	
2134 00242	HEALTH INSURANCE-CLASS	2,869	3,248	0		0	0	
2134 00341	TRAVEL LOCAL IN DISTRICT	691	208	600		1,000	1,000	
2134 00353	POSTAGE	0	0	400		400	400	
2134 00389	OTHER PROF. SERVICES	29,791	0	0		0	0	
2134 00410	CONSUMABLE SUPPLIES	16,462	6,902	11,450		11,675	11,675	
2134 00460	NONCONSUMABLE SUPPLIE	0	3,229	300		300	300	
2134 00470	COMPUTER SOFTWARE	25	0	0		0	0	
2134 00480	COMPUTER HARDWARE	348	0	0		0	0	
Sub-Totals for Nursing Services		276,364	306,027	272,902	2.15	437,707	437,707	3.00

Psychological Services

2140 00111	CERTIFICATED SALARIES	492,792	521,603	545,512	7.00	617,075	617,075	7.50
2140 00136	EXTENDED CONTRACTS	481	4,166	5,253		7,000	7,000	
2140 00210	PERS	81,760	99,002	99,687		104,334	104,334	
2140 00211	PERS UAL	0	0	0		61,784	61,784	
2140 00220	SOCIAL SECURITY	37,124	39,548	42,132		47,745	47,745	
2140 00231	WORKER'S COMP INSURANC	1,201	1,178	1,997		1,124	1,124	
2140 00233	UNEMPLOYMENT INSURANC	6,216	1,723	2,202		626	626	

Funcnti Object	Description	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	21-22 FTE	Proposed	Adopted	22-23
						& Approved 2022-23	2022-23	FTE
2140 00235	PAID FAMILY LEAVE ASSESS	0	0	826		1,246	1,246	
2140 00241	HEALTH INSURANCE-CERT	145,366	147,271	150,528		142,470	142,470	
2140 00312	INSTR PROG IMPROV-TCHR	0	0	400		400	400	
2140 00322	REPAIRS/MAINT SERVICES	165	0	0		0	0	
2140 00341	TRAVEL LOCAL IN DISTRICT	700	0	500		500	500	
2140 00389	OTHER PROF. SERVICES	0	0	5,000		5,000	5,000	
2140 00410	CONSUMABLE SUPPLIES	15,798	14,590	4,000		4,000	4,000	
2140 00460	NON CONSUMABLE SUPPLIE	5,647	0	1,000		1,000	1,000	
2140 00470	COMPUTER SOFTWARE	0	0	650		650	650	
2140 00480	COMPUTER HARDWARE	0	1,047	0		0	0	
Sub-Totals for Psychological Services		787,250	830,128	859,687	7.00	994,954	994,954	7.50

Speech and Hearing Services

2150 00111	CERTIFICATED SALARIES	516,785	504,335	557,463	6.70	676,421	676,421	8.00
2150 00121	CERTIF SALARIES TEMPORA	282	0	0		2,000	2,000	
2150 00136	EXTENDED CONTRACTS	20,498	37,101	10,822		15,000	15,000	
2150 00210	PERS	107,843	101,259	106,753		127,542	127,542	
2150 00211	PERS UAL	0	0	0		68,649	68,649	
2150 00220	SOCIAL SECURITY	39,549	39,584	43,472		53,049	53,049	
2150 00231	WORKER'S COMP INSURANC	1,302	1,206	2,061		1,385	1,385	
2150 00233	UNEMPLOYMENT INSURANC	7,385	1,725	2,273		695	695	
2150 00235	PAID FAMILY LEAVE ASSESS	0	0	851		1,387	1,387	
2150 00241	HEALTH INSURANCE-CERT	122,179	109,052	144,076		151,969	151,969	
2150 00322	REPAIRS/MAINT SERVICES	0	0	200		5,000	5,000	
2150 00341	TRAVEL LOCAL IN DISTRICT	366	0	500		500	500	
2150 00342	TRAVEL OUT OF DISTRICT	0	0	1,282		1,500	1,500	
2150 00389	NON INSTRUCT PROF/TECH	0	835	0		20,000	20,000	
2150 00410	CONSUMABLE SUPPLIES	1,200	83	1,000		3,000	3,000	
2150 00420	TEXTBOOKS	0	0	750		750	750	
2150 00460	NON CONSUMABLE SUPPLIE	1,613	2,251	450		450	450	
2150 00470	COMPUTER SOFTWARE	0	7,231	0		0	0	
Sub-Totals for Speech & Hearing Services		819,002	804,662	871,953	6.70	1,129,297	1,129,297	8.00

Special Services Administration

2190 00113	ADMINISTRATIVE SALARIES	135,679	160,868	142,548	1.00	146,112	146,112	1.00
2190 00112	NONCERTIFICATED SALARIE	103,008	185,202	108,230	2.00	204,572	204,572	3.81
2190 00136	EXTENDED CONTRACTS	8,628	33,305	1,056		5,000	5,000	
2190 00210	PERS	57,121	83,326	51,672		70,622	70,622	
2190 00211	PERS UAL	0	0	0		35,213	35,213	
2190 00220	SOCIAL SECURITY	18,668	28,986	19,266		27,211	27,211	
2190 00231	WORKER'S COMP INSURANC	646	1,089	913		724	724	
2190 00233	UNEMPLOYMENT INSURANC	3,353	1,193	1,007		355	355	
2190 00235	PAID FAMILY LEAVE ASSESS	0	0	378		712	712	
2190 00240	HEALTH INSURANCE-ADMIN	17,450	16,796	23,496		21,996	21,996	
2190 00241	HEALTH INSURANCE-CERT	0	1,684	0		18,996	18,996	
2190 00242	HEALTH INSURANCE-CLASS	12,234	30,150	37,008		44,989	44,989	
2190 00244	TUITION REIMB-CERT	0	18,660	0		0	0	
2190 00290	ADMINISTRATIVE DUES	1,495	1,570	1,000		1,500	1,500	
2190 00312	INSTR PROG IMPROV-TCHR	4,050	4,519	0		0	0	
2190 00322	REPAIRS/MAINT SERVICES	2,264	1,723	0		20,000	20,000	
2190 00324	RENTALS	1,103	1,090	3,000		3,000	3,000	
2190 00341	TRAVEL LOCAL IN DISTRICT	11,546	1,335	1,000		2,000	2,000	
2190 00342	TRAVEL OUT OF DISTRICT	14,369	5,046	2,000		5,000	5,000	
2190 00353	POSTAGE	197	598	500		500	500	
2190 00389	OTHER PROF. SERVICES	11,363	1,796	0		500	500	
2190 00390	OTHER PROF/TECH NON INE	0	0	9,000		7,000	7,000	
2190 00410	CONSUMABLE SUPPLIES	15,271	9,014	5,000		8,000	8,000	
2190 00430	LIBRARY BOOKS	0	0	700		700	700	
2190 00440	PERIODICALS	100	695	0		500	500	
2190 00460	NON CONSUMABLE SUPPLIE	636	328	1,000		1,000	1,000	
2190 00470	COMPUTER SOFTWARE	0	11,871	1,010		1,000	1,000	

Func	Object	Description	Actual	Actual	Budgeted	21-22	Proposed	Adopted	22-23
			2019-20	2020-21	2021-22	FTE	& Approved 2022-23	2022-23	FTE
2190	00480	NON CONSUMABLE TECHNC	27,143	6,440	600		3,000	3,000	
2190	00640	DUES AND FEES	0	0	1,100		1,000	1,000	
Sub-Totals for Special Services Admin.			446,324	607,284	411,484	3.00	631,202	631,202	4.81

Instructional Improvement Services

2210	00114	SPECIALISTS/SUPERV SALAI	104,289	106,896	110,780	1.00	112,307	112,307	1.00
2210	00113	ADMINISTRATIVE SALARIES	195,297	204,993	209,505	1.50	358,640	358,640	2.50
2210	00111	CERTIFICATED SALARIES	232,619	85,218	168,651	2.00	85,541	85,541	1.00
2210	00112	NONCERTIFICATED SALARIE	95,500	85,215	85,973	1.75	132,176	132,176	2.69
2210	00121	CERTIF SALARIES TEMPORA	183,560	1,449	206,194		147,235	147,235	
2210	00122	NONCERTIF SALARIES TEMF	431	0	0		0	0	
2210	00131	CURRIC DEVELPMT WAGES	118,082	132,450	79,181		80,000	80,000	
2210	00136	EXTENDED CONTRACTS	313,010	300,036	117,853		295,070	295,070	
2210	00210	PERS	240,166	202,717	177,291		205,755	205,755	
2210	00211	PERS UAL	0	0	0		117,981	117,981	
2210	00220	SOCIAL SECURITY	94,805	70,477	74,528		92,668	92,668	
2210	00231	WORKER'S COMP INSURANC	3,351	2,093	3,181		2,936	2,936	
2210	00233	UNEMPLOYMENT INSURANC	15,799	2,721	4,344		1,388	1,388	
2210	00235	PAID FAMILY LEAVE ASSESS	0	0	1,361		2,386	2,386	
2210	00240	HEALTH INSURANCE-ADMIN	46,851	48,134	82,236		76,986	76,986	
2210	00241	HEALTH INSURANCE-CERT	48,467	9,862	43,008		18,996	18,996	
2210	00242	HEALTH INSURANCE-CLASS	11,078	7,910	13,878		42,989	42,989	
2210	00244	TUITION REIMBURSEMENT-C	208,146	236,639	280,000		280,000	280,000	
2210	00290	ADMINISTRATIVE DUES	2,990	2,692	1,600		4,000	4,000	
2210	00311	INSTRUCTION SERVICE-PUF	0	86,184	0		8,000	8,000	
2210	00312	INSTR PROG IMPROV-TCHR	240,940	27,774	76,734		98,483	98,483	
2210	00322	REPAIRS/MAINT SERVICES	37,218	62,273	320		40,000	40,000	
2210	00324	RENTALS	3,694	0	0		0	0	
2210	00341	TRAVEL LOCAL IN DISTRICT	19,460	2,675	13,906		8,500	8,500	
2210	00342	TRAVEL OUT OF DISTRICT	82,631	7,560	66,100		55,371	55,371	
2210	00351	TELEPHONE/CELL PHONE	2,787	2,350	0		2,000	2,000	
2210	00353	POSTAGE	0	137	0		0	0	
2210	00389	NON INSTRUCT PROF/TECH	78,068	34,116	66,047		74,000	74,000	
2210	00390	OTHER PROF/TECH NON INS	0	0	2,000		2,000	2,000	
2210	00410	CONSUMABLE SUPPLIES	121,645	20,524	28,180		50,022	50,022	
2210	00420	TEXTBOOKS	31,128	8,909	11,684		13,000	13,000	
2210	00430	LIBRARY BOOKS	0	4,152	2,000		2,000	2,000	
2210	00440	PERIODICALS	503	422	500		500	500	
2210	00460	NON CONSUMABLE SUPPLIE	6,172	302	3,152		3,000	3,000	
2210	00470	COMPUTER SOFTWARE	21,929	2,814	10,000		7,000	7,000	
2210	00480	NON CONSUMABLE TECHNC	14,950	1,924	10,150		8,000	8,000	
2210	00640	DUES AND FEES	906	478	1,500		1,500	1,500	
Sub-Totals for Instructional Improvmt. Svcs.			2,576,472	1,762,096	1,951,837	6.25	2,430,430	2,430,430	7.19

Media Services

2220	00112	NONCERTIFICATED SALARIE	306,782	310,172	319,687	9.38	382,037	382,037	10.08
2220	00122	NONCERTIF SALARIES TEMF	6,639	595	0		0	0	
2220	00128	TEXTBOOK WORKERS	3,604	0	9,500		10,000	10,000	
2220	00136	EXTENDED CONTRACTS	8,431	4,211	0		0	0	
2220	00210	PERS	58,689	61,299	55,943		71,389	71,389	
2220	00211	PERS UAL	0	0	0		37,821	37,821	
2220	00220	SOCIAL SECURITY	24,325	23,438	25,180		29,226	29,226	
2220	00231	WORKER'S COMP INSURANC	910	800	1,188		770	770	
2220	00233	UNEMPLOYMENT INSURANC	4,634	1,021	1,317		382	382	
2220	00235	PAID FAMILY LEAVE ASSESS	0	0	494		764	764	
2220	00242	HEALTH INSURANCE-CLASS	133,391	106,245	173,475		160,962	160,962	
2220	00322	REPAIRS/MAINT SERVICES	28,141	20,756	20,400		22,900	22,900	
2220	00410	CONSUMABLE SUPPLIES	3,146	6,059	7,850		6,800	6,800	
2220	00420	TEXTBOOKS	0	1,620	6,500		5,730	5,730	
2220	00430	LIBRARY BOOKS	28,871	29,733	20,450		22,865	22,865	
2220	00440	PERIODICALS	3,394	1,528	4,100		3,390	3,390	

Func	Object	Description	Actual	Actual	Budgeted	21-22	Proposed	Adopted	22-23
			2019-20	2020-21	2021-22	FTE	& Approved 2022-23	2022-23	FTE
2220	00460	NON CONSUMABLE SUPPLIE	5,132	1,198	4,500		5,040	5,040	
2220	00470	COMPUTER SOFTWARE	12,411	8,009	23,700		17,005	17,005	
2220	00480	NON CONSUMABLE TECHNC	1,179	0	3,000		0	0	
Sub-Totals for Media Services			629,679	576,684	677,284	9.38	777,081	777,081	10.08
Media Specialists									
2221	00111	CERTIFICATED SALARIES	108,217	161,570	169,956	2.00	91,337	91,337	1.00
2221	00121	CERTIF SALARIES TEMPORA	0	0	2,050		2,500	2,500	
2221	00132	LEADERSHIP STIPEND	2,975	3,049	3,246		3,300	3,300	
2221	00136	EXTENDED CONTRACTS	3,086	1,368	3,246		3,300	3,300	
2221	00210	PERS	21,519	31,255	32,308		18,179	18,179	
2221	00211	PERS UAL	0	0	0		9,943	9,943	
2221	00220	SOCIAL SECURITY	8,742	12,698	13,654		7,683	7,683	
2221	00231	WORKER'S COMP INSURANC	281	369	645		214	214	
2221	00233	UNEMPLOYMENT INSURANC	1,211	553	714		100	100	
2221	00235	PAID FAMILY LEAVE ASSESS	0	0	268		201	201	
2221	00241	HEALTH INSURANCE-CERT	24,034	34,186	43,008		18,996	18,996	
Sub-Totals for Media Specialists			170,065	245,048	269,095	2.00	155,753	155,753	1.00
Student Assessment Services									
2230	00121	CERTIF SALARIES TEMPORA	0	380	0		0	0	
2230	00136	EXTENDED CONTRACTS	3,512	584	10,822		11,000	11,000	
2230	00210	PERS	204	161	1,959		1,991	1,991	
2230	00211	PERS UAL	0	0	0		1,089	1,089	
2230	00220	SOCIAL SECURITY	267	74	828		842	842	
2230	00231	WORKER'S COMP INSURANC	10	2	36		36	36	
2230	00233	UNEMPLOYMENT INSURANC	147	3	43		11	11	
2230	00235	PAID FAMILY LEAVE ASSESS	0	0	16		22	22	
2230	00389	NON INSTRUCT PROF/TECH	0	0	3,000		3,000	3,000	
2230	00410	CONSUMABLE SUPPLIES	3,271	220	3,750		3,750	3,750	
2230	00640	DUES AND FEES	0	0	250		250	250	
Sub-Totals for Student Assessment Svcs.			7,411	1,424	20,704		21,991	21,991	
Instructional Staff Development									
2240	00233	UNEMPLOYMENT INSURANC	42	0	0		0	0	
Sub-Totals for Instructional Staff Developmt.			42	0	0		0	0	
Board of Education Services									
2310	00322	BOARD OF ED SERVICES	16,872	22,303	20,000		45,000	45,000	
2310	00341	TRAVEL LOCAL IN DISTRICT	135	50	0		0	0	
2310	00342	TRAVEL OUT OF DISTRICT	5,077	0	0		0	0	
2310	00381	AUDIT SERVICES	44,500	48,700	75,000		55,000	55,000	
2310	00382	LEGAL SERVICES	40,305	66,048	100,000		100,000	100,000	
2310	00388	ELECTIONS	97	5,395	20,000		20,000	20,000	
2310	00389	PROFESSIONAL/NON INSTR	64,025	70,953	25,000		15,000	15,000	
2310	00410	CONSUMABLE SUPPLIES	3,492	670	2,500		2,500	2,500	
2310	00460	NON CONSUMABLE SUPPLIE	1,844	0	0		0	0	
2310	00470	COMPUTER SOFTWARE	196	0	5,000		5,000	5,000	
2310	00480	COMPUTER HARDWARD <\$2	5,198	0	0		0	0	
2310	00541	INITIAL/ADDL EQUIPMENT	8,347	0	0		0	0	
2310	00640	DUES AND FEES	6,188	11,972	12,000		15,000	15,000	
Sub-Totals for Board of Education Services			196,276	226,091	259,500		257,500	257,500	
Executive Services									
2321	00113	ADMINISTRATIVE SALARIES	531,446	567,014	557,862	3.00	406,281	406,281	2.00
2321	00112	NONCERTIFICATED SALARIE	73,250	75,081	76,958	1.00	78,882	78,882	1.00
2321	00122	NONCERTIF SALARIES TEMF	2,603	0	1,025		3,000	3,000	
2321	00136	EXTENDED CONTRACTS	3,867	2,292	5,411		4,000	4,000	
2321	00210	PERS	111,962	114,541	127,804		104,170	104,170	
2321	00211	PERS UAL	0	0	0		48,723	48,723	
2321	00220	SOCIAL SECURITY	45,076	40,965	39,151		29,060	29,060	
2321	00231	WORKER'S COMP INSURANC	1,510	1,391	2,324		1,001	1,001	

Functi	Object	Description	Actual	Actual	Budgeted	21-22	Proposed	Adopted	22-23
			2019-20	2020-21	2021-22	FTE	& Approved 2022-23	2022-23	FTE
2321	00233	UNEMPLOYMENT INSURANC	8,519	1,958	2,565		492	492	
2321	00235	PAID FAMILY LEAVE ASSESS	0	0	962		984	984	
2321	00240	HEALTH INSURANCE-ADMIN	80,410	84,525	93,984		65,988	65,988	
2321	00242	HEALTH INSURANCE-CLASS	18,092	18,573	0		0	0	
2321	00290	ADMINISTRATIVE DUES	3,940	3,940	12,000		12,000	12,000	
2321	00319	OTHER INSTRUCT PRO/TECI	0	175	4,000		1,000	1,000	
2321	00341	TRAVEL LOCAL IN DISTRICT	8,011	4,089	10,000		12,000	12,000	
2321	00342	TRAVEL OUT OF DISTRICT	9,727	0	5,000		5,000	5,000	
2321	00353	POSTAGE	0	0	1,000		1,000	1,000	
2321	00355	PRINTING AND BINDING	3,017	0	0		0	0	
2321	00381	AUDIT SERVICES	11,500	0	0		0	0	
2321	00389	NON INSTRUCT PROF/TECH	109,830	5,400	0		0	0	
2321	00410	CONSUMABLE SUPPLIES	4,985	2,285	6,000		6,000	6,000	
2321	00430	LIBRARY BOOKS	50	0	0		0	0	
2321	00440	PERIODICALS	229	320	400		500	500	
2321	00460	NONCONSUMABLE SUPPLIE	917	80	0		0	0	
2321	00470	COMPUTER SOFTWARE	350	0	0		0	0	
2321	00480	NON CONSUMABLE TECHNC	0	0	50,000		50,000	50,000	
2321	00640	DUES AND FEES	20,296	3,286	10,000		10,000	10,000	
Sub-Totals for Executive Services			1,049,587	925,915	1,006,446	4.00	840,081	840,081	3.00
Principal Administrative Services									
2410	00113	ADMINISTRATIVE SALARIES	1,887,368	1,982,425	1,984,758	16.00	2,158,839	2,158,839	17.00
2410	00112	NONCERTIFICATED SALARIE	766,642	703,802	758,772	19.25	936,521	936,521	23.50
2410	00121	CERTIF SALARIES TEMPORA	0	95	0		0	0	
2410	00122	NONCERTIF SALARIES TEMF	7,847	20,434	4,510		0	0	
2410	00136	EXTENDED CONTRACTS	98,990	57,242	72,432		0	0	
2410	00139	CHAPERONES	-12,717	5,329	0		0	0	
2410	00210	PERS	570,828	571,875	530,171		586,774	586,774	
2410	00211	PERS UAL	0	0	0		306,439	306,439	
2410	00220	SOCIAL SECURITY	211,417	212,555	215,417		236,798	236,798	
2410	00231	WORKER'S COMP INSURANC	7,142	6,316	10,199		6,238	6,238	
2410	00233	UNEMPLOYMENT INSURANC	37,464	8,593	11,270		3,092	3,092	
2410	00235	PAID FAMILY LEAVE ASSESS	0	0	4,224		6,187	6,187	
2410	00240	HEALTH INSURANCE-ADMIN	362,973	366,436	375,936		373,932	373,932	
2410	00241	HEALTH INSURANCE-CERT	2,981	2,089	0		0	0	
2410	00242	HEALTH INSURANCE-CLASS	301,250	279,999	356,203		375,907	375,907	
2410	00290	ADMINISTRATIVE DUES	23,615	23,020	14,800		26,500	26,500	
2410	00322	REPAIRS/MAINT SERVICES	288	305	100		100	100	
2410	00324	RENTALS	4,789	8,285	4,000		4,250	4,250	
2410	00341	TRAVEL LOCAL IN DISTRICT	15,669	14,321	15,600		10,810	10,810	
2410	00342	TRAVEL OUT-OF-DISTRICT	4,304	0	1,500		3,660	3,660	
2410	00353	POSTAGE	14,871	7,393	14,600		14,615	14,615	
2410	00355	PRINTING & BINDING	2,805	1,892	5,500		5,500	5,500	
2410	00381	AUDIT SERVICES	0	0	1,200		1,200	1,200	
2410	00386	DATA PROCESSING SERVICI	0	0	0		1,000	1,000	
2410	00389	NON INSTRUCT PROF/TECH	7,505	0	0		0	0	
2410	00410	CONSUMABLE SUPPLIES	37,751	29,401	78,270		76,827	76,827	
2410	00460	NON CONSUMABLE SUPPLIE	11,477	11,090	19,736		24,356	24,356	
2410	00470	COMPUTER SOFTWARE	259	364	700		335	335	
2410	00480	NON CONSUMABLE TECHNC	1,241	999	7,457		2,407	2,407	
2410	00640	DUES AND FEES	2,029	3,968	1,000		3,000	3,000	
Sub-Totals for Principal Administrative Svcs.			4,368,788	4,318,228	4,488,355	35.25	5,165,287	5,165,287	40.50
Business Services									
2520	00112	NONCERTIFICATED SALARIE	345,148	361,193	406,508	6.00	406,105	406,105	6.50
2520	00122	NONCERTIF SALARIES TEMF	102	1,672	0		0	0	
2520	00136	EXTENDED CONTRACTS	17,468	10,235	21,643		15,000	15,000	
2520	00210	PERS	68,068	59,959	70,575		77,093	77,093	
2520	00211	PERS UAL	0	0	0		41,690	41,690	
2520	00220	SOCIAL SECURITY	27,427	28,434	32,753		32,215	32,215	

Funcni Object	Description	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	21-22 FTE	Proposed	Adopted 2022-23	22-23 FTE
						& Approved 2022-23		
2520 00231	WORKER'S COMP INSURANC	987	883	1,545		848	848	
2520 00233	UNEMPLOYMENT INSURANC	5,992	1,121	1,714		422	422	
2520 00235	PAID FAMILY LEAVE ASSESS	0	0	641		842	842	
2520 00240	HEALTH INSURANCE-ADMIN	768	1,119	0		0	0	
2520 00242	HEALTH INSURANCE-CLASS	78,469	72,417	130,992		124,974	124,974	
2520 00322	REPAIRS/MAINT SERVICES	5,331	4,571	9,000		27,000	27,000	
2520 00324	RENTALS	4,482	4,482	11,500		8,000	8,000	
2520 00341	TRAVEL LOCAL IN DISTRICT	0	0	500		2,000	2,000	
2520 00342	TRAVEL OUT OF DISTRICT	694	2,604	3,000		5,000	5,000	
2520 00353	POSTAGE	13,357	7,022	7,000		7,000	7,000	
2520 00354	ADVERTISING	545	715	500		500	500	
2520 00389	NON INSTRUCT PROF/TECH	20,000	24,597	2,500		2,500	2,500	
2520 00410	CONSUMABLE SUPPLIES	-1,513	3,058	5,000		5,000	5,000	
2520 00440	PERIODICALS	143	26	150		500	500	
2520 00460	NON CONSUMABLE SUPPLIE	1,417	848	250		500	500	
2520 00470	COMPUTER SOFTWARE	19,932	11,813	0		1,000	1,000	
2520 00640	DUES AND FEES	3,648	3,024	2,500		2,500	2,500	
Sub-Totals for Business Services		612,465	599,793	708,271	6.00	760,689	760,689	6.50

Operation/Maint. of Plant

2540 00325	ELECTRICITY	711,546	687,156	800,000		800,000	800,000	
2540 00326	HEATING FUEL	255,243	234,060	350,000		350,000	350,000	
2540 00327	WATER AND SEWAGE	483,919	529,361	875,000		875,000	875,000	
2540 00328	GARBAGE	106,248	60,691	110,000		110,000	110,000	
2540 00351	TELEPHONE/CELL PHONE	40,359	57,155	95,000		109,000	109,000	
2540 00389	NON INSTRUCT PROF/TECH	0	0	0		1,000	1,000	
2540 00391	SAFETY SERVICES	54,175	25,583	75,000		75,000	75,000	
2540 00393	ADA COMPLIANCE SERVICE:	2,625	1,169	4,000		4,000	4,000	
2540 00394	ASBESTOS MONITORING S	1,945	25,485	7,000		7,000	7,000	
2540 00410	CONSUMABLE SUPPLIES	106	0	0		0	0	
2540 00640	DUES AND FEES	8,005	717	7,000		7,000	7,000	
2540 00651	LIABILITY INSURANCE	135,423	150,615	175,000		195,000	195,000	
2540 00653	PROPERTY INSURANCE	205,196	288,651	295,000		400,000	400,000	
2540 00670	PROPERTY TAXES	63,858	30,539	50,000		35,000	35,000	
Sub-Totals for Operation/Maint. of Plant		2,068,648	2,091,182	2,843,000		2,968,000	2,968,000	

Building Maintenance

2542 00112	NONCERTIFICATED SALARIE	1,682,770	1,650,128	1,743,637	35.75	1,874,217	1,874,217	38.00
2542 00114	SUPERVISORY SALARIES	130,318	133,576	139,583	1.50	140,959	140,959	1.50
2542 00122	NONCERTIF SALARIES TEMF	0	0	51,250		20,000	20,000	
2542 00127	SUBS-CUSTODIAL	10,272	12,934	0		0	0	
2542 00136	EXTENDED CONTRACTS	72,404	27,993	62,237		40,000	40,000	
2542 00210	PERS	372,749	361,948	371,293		376,223	376,223	
2542 00211	PERS UAL	0	0	0		205,437	205,437	
2542 00220	SOCIAL SECURITY	144,926	139,021	152,746		158,761	158,761	
2542 00231	WORKER'S COMP INSURANC	30,757	25,880	31,430		28,103	28,103	
2542 00233	UNEMPLOYMENT INSURANC	27,475	5,633	7,987		2,083	2,083	
2542 00235	PAID FAMILY LEAVE ASSESS	0	0	3,004		4,148	4,148	
2542 00240	HEALTH INSURANCE-ADMIN	41,769	39,997	35,244		32,994	32,994	
2542 00242	HEALTH INSURANCE-CLASS	498,144	462,652	659,776		607,848	607,848	
2542 00318	NON-INST STAFF IMPROVEM	145	0	0		0	0	
2542 00322	REPAIRS/MAINT SERVICES	136,150	138,079	218,073		211,760	211,760	
2542 00324	RENTALS	145,519	15,546	20,000		20,000	20,000	
2542 00341	TRAVEL LOCAL IN DISTRICT	5,154	3,480	3,500		4,000	4,000	
2542 00342	TRAVEL OUT OF DISTRICT	1,890	0	3,000		3,000	3,000	
2542 00351	TELEPHONE/CELL PHONE	2,160	2,520	1,560		3,000	3,000	
2542 00389	NON INSTRUCT PROF/TECH	5,180	1,972	0		1,000	1,000	
2542 00410	CONSUMABLE SUPPLIES	251,081	174,240	253,000		253,480	253,480	
2542 00413	VEHICLE GAS OIL LUBE	14,613	14,312	0		15,000	15,000	
2542 00460	NON CONSUMABLE SUPPLIE	76,438	65,143	6,500		66,900	66,900	
2542 00480	NON CONSUMABLE TECHNC	0	1,189	1,500		1,500	1,500	

Funcni Object	Description	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	21-22 FTE	Proposed	Adopted 2022-23	22-23 FTE	
						& Approved 2022-23			
2542	00541	INITIAL/ADDL EQUIPMENT	21,175	444,044	0	0	0		
2542	00640	DUES AND FEES	1,640	220	0	250	250		
Sub-Totals for Building Maintenance		3,672,729	3,720,507	3,765,320	37.25	4,070,663	4,070,663	39.50	
Grounds Maintenance									
2543	00112	NONCERTIFICATED SALARIE	103,419	104,244	109,151	2.00	111,868	111,868	2.00
2543	00136	EXTENDED CONTRACTS	278	1,414	541		1,000	1,000	
2543	00210	PERS	24,998	25,654	23,249		23,908	23,908	
2543	00211	PERS UAL	0	0	0		11,173	11,173	
2543	00220	SOCIAL SECURITY	7,869	8,073	8,391		8,635	8,635	
2543	00231	WORKER'S COMP INSURANC	1,851	1,640	1,996		1,693	1,693	
2543	00233	UNEMPLOYMENT INSURANC	1,463	322	439		113	113	
2543	00235	PAID FAMILY LEAVE ASSESS	0	0	165		226	226	
2543	00242	HEALTH INSURANCE-CLASS	33,525	32,896	37,008		31,992	31,992	
2543	00322	REPAIRS/MAINT SERVICES	66,950	49,337	64,000		64,000	64,000	
2543	00324	RENTALS	8,807	4,863	40,000		10,000	10,000	
2543	00389	NON INSTRUCT PROF/TECH	9,595	0	3,000		3,000	3,000	
2543	00390	OTHER PROF/TECH NON INE	0	0	100		100	100	
2543	00410	CONSUMABLE SUPPLIES	14,357	4,874	18,100		12,000	12,000	
2543	00460	NON CONSUMABLE SUPPLIE	1,070	8,270	0		4,000	4,000	
2543	00541	INITIAL/ADDL EQUIPMENT	2,500	0	0		0	0	
2543	00640	DUES AND FEES	0	1,257	0		0	0	
2543	00542	REPLACEMENT EQUIPMENT	56,109	0	10,000		10,000	10,000	
Sub-Totals for Grounds Maintenance		332,791	242,844	316,140	2.00	293,708	293,708	2.00	
District Wide Maintenance									
2544	00322	REPAIRS/MAINT SERVICES	405,253	327,596	255,000		275,000	275,000	
2544	00324	RENTALS	20,188	7,854	2,000		10,000	10,000	
2544	00383	ARCHITECTS/ENGINEERS	10,026	0	0		0	0	
2544	00389	NON INSTRUCT PROF/TECH	0	5,520	500		2,000	2,000	
2544	00410	CONSUMABLE SUPPLIES	4,050	36,682	50,000		20,000	20,000	
2544	00413	VEHICLE GAS OIL LUBE	0	0	15,000		5,000	5,000	
2544	00414	TIRES TUBES	0	0	500		500	500	
2544	00460	NON CONSUMABLE SUPPLIE	65,215	29,992	0		40,000	40,000	
2544	00470	COMPUTER SOFTWARE	0	0	5,300		0	0	
2544	00541	INITIAL/ADDL EQUIPMENT	31,061	0	0		0	0	
2544	00542	REPLACEMENT EQUIPMENT	0	15,800	0		0	0	
Sub-Totals for District Wide Maintenance		535,793	423,444	328,300		352,500	352,500		
Targeted Maintenance									
2549	00121	CERTIF SALARIES TEMP	48,755	0	0		0	0	
2549	00122	NONCERTIF SALARIES TEMF	16,456	0	0		0	0	
2549	00210	PERS	5,749	0	0		0	0	
2549	00220	SOCIAL SECURITY	4,975	0	0		0	0	
2549	00231	WORKER'S COMP INSURANC	172	0	0		0	0	
2549	00233	UNEMPLOYMENT INSURANC	1,666	0	0		0	0	
2549	00322	REPAIRS/MAINT SERVICES	90,083	45,620	0		40,000	40,000	
2549	00383	ARCHITECTS/ENGINEERS	4,747	0	20,000		0	0	
2549	00389	NON INSTRUCT PROF/TECH	132,645	0	0		0	0	
2549	00410	CONSUMABLE SUPPLIES	26,764	100	0		0	0	
2549	00460	NON CONSUMABLE SUPPLIE	8,656	53,049	0		0	0	
2549	00520	CAPITAL OUTLAY-BUILDING\$	0	0	20,000		0	0	
2549	00541	INITIAL/ADDL EQUIPMENT	15,980	0	0		0	0	
2549	00542	REPLACEMENT EQUIPMENT	388,223	0	10,000		0	0	
Sub-Totals for Targeted Maintenance		744,871	98,769	50,000	0.00	40,000	40,000	0.00	
Student Transportation									
2550	00331	REIMBURSABLE TRANSP	3,592,233	2,623,611	4,600,000		4,585,716	4,585,716	
2550	00332	FIELD TRIPS	97,058	54,090	53,500		54,000	54,000	
2550	00413	VEHICLE GAS OIL LUBE	3,774	11,445	11,000		11,000	11,000	
Sub-Totals for Student Transportation		3,693,065	2,689,146	4,664,500		4,650,716	4,650,716		

Func	Object	Description	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	21-22 FTE	Proposed	Adopted	22-23
							& Approved 2022-23	2022-23	FTE
Information Services									
2630	00112	NONCERTIFICATED SALARIE	46,792	52,017	70,819	1.00	61,830	61,830	1.00
2630	00114	SPECIALIST/SUPERV SALAR	101,042	106,896	110,780	1.00	112,307	112,307	1.00
2630	00136	EXTENDED CONTRACTS	21,454	1,995	0		4,000	4,000	
2630	00210	PERS	21,680	30,458	32,869		32,242	32,242	
2630	00211	PERS UAL	0	0	0		17,635	17,635	
2630	00220	SOCIAL SECURITY	13,115	12,471	13,893		13,627	13,627	
2630	00231	WORKER'S COMP INSURANC	434	367	659		364	364	
2630	00233	UNEMPLOYMENT INSURANC	2,527	487	726		178	178	
2630	00235	PAID FAMILY LEAVE ASSES	0	0	272		357	357	
2630	00240	HEALTH INSURANCE-ADMIN	7,154	5,777	23,496		21,996	21,996	
2630	00242	INSURANCE BENEFIT-CLAS	7,610	8,367	18,504		15,996	15,996	
2630	00290	ADMINISTRATIVE DUES	1,420	900	750		1,000	1,000	
2630	00322	REPAIRS/MAINT SERVICES	7,088	2,771	10,000		10,000	10,000	
2630	00341	TRAVEL LOCAL IN DISTRICT	1,045	1,140	1,000		1,500	1,500	
2630	00342	TRAVEL-OUT OF DISTRICT	2,216	298	3,000		3,000	3,000	
2630	00353	POSTAGE	1,644	2,358	14,000		14,000	14,000	
2630	00354	ADVERTISING	9,277	7,933	23,000		23,000	23,000	
2630	00355	PRINTING & BINDING	521	561	3,000		15,000	15,000	
2630	00389	NON INSTRUCT PROF/TECH	5,545	81,416	3,500		8,500	8,500	
2630	00410	CONSUMABLE SUPPLIES	1,838	897	3,000		3,000	3,000	
2630	00460	NON CONSUMABLE SUPPLIE	0	0	0		1,500	1,500	
2630	00470	COMPUTER SOFTWARE	635	3,913	0		1,000	1,000	
2630	00480	COMP HARDWARE <\$2500	0	0	1,500		1,500	1,500	
2630	00640	DUES AND FEES	2,664	1,715	1,000		1,000	1,000	
Sub-Totals for Information Services			255,701	322,737	335,768	2.00	364,532	364,532	2.00
Personnel Services									
2640	00113	ADMINISTRATIVE SALARIES	138,318	141,776	142,548	1.00	146,112	146,112	1.00
2640	00112	NONCERTIFICATED SALARIE	128,731	139,675	127,426	2.00	133,699	133,699	2.00
2640	00136	EXTENDED CONTRACTS	4,286	9,055	5,253		10,000	10,000	
2640	00210	PERS	58,849	62,637	54,250		57,000	57,000	
2640	00211	PERS UAL	0	0	0		28,692	28,692	
2640	00220	SOCIAL SECURITY	20,548	22,069	21,055		22,171	22,171	
2640	00231	WORKER'S COMP INSURANC	699	660	996		596	596	
2640	00233	UNEMPLOYMENT INSURANC	3,500	881	1,101		290	290	
2640	00235	PAID FAMILY LEAVE ASSES	0	0	414		579	579	
2640	00240	HEALTH INSURANCE-ADMIN	27,292	27,724	70,488		65,988	65,988	
2640	00242	HEALTH INSURANCE-CLASS	44,665	41,749	0		0	0	
2640	00245	CLASSIFIED INSERVICE	31,319	28,589	25,000		25,000	25,000	
2640	00290	ADMINISTRATIVE DUES	1,495	1,495	2,000		2,000	2,000	
2640	00322	REPAIRS/MAINT SERVICES	29,285	17,255	37,000		0	0	
2640	00324	RENTALS	3,444	0	0		0	0	
2640	00341	TRAVEL LOCAL IN DISTRICT	3,109	2,557	3,000		3,500	3,500	
2640	00342	TRAVEL OUT OF DISTRICT	0	695	3,000		7,000	7,000	
2640	00354	ADVERTISING	3,907	4,224	5,000		5,000	5,000	
2640	00355	PRINTING & BINDING	0	0	1,000		1,000	1,000	
2640	00385	MANAGEMENT SERVICES	35,095	66,748	14,000		65,000	65,000	
2640	00389	NON INSTRUCT PROF/TECH	16,119	10,219	25,500		30,000	30,000	
2640	00392	BLOODBORNE PATHOG. TR/	0	0	2,500		2,500	2,500	
2640	00410	CONSUMABLE SUPPLIES	13,779	1,637	6,000		6,000	6,000	
2640	00440	PERIODICALS	143	26	500		500	500	
2640	00460	NON CONSUMABLE SUPPLIE	2,603	681	1,000		1,000	1,000	
2640	00470	COMPUTER SOFTWARE	0	0	1,000		5,000	5,000	
2640	00480	NON CONSUMABLE TECHNC	3,763	0	0		0	0	
2640	00640	DUES AND FEES	509	543	1,000		1,000	1,000	
Sub-Totals for Personnel Services			571,458	580,895	551,031	3.00	619,627	619,627	3.00
Technology & Information Services									
2661	00112	NONCERTIFICATED SALARIE	358,480	376,133	390,388	5.88	410,926	410,926	5.88
2661	00114	SPECIALIST/SUPERV SALAR	104,289	106,896	110,780	1.00	112,307	112,307	1.00
2661	00136	EXTENDED CONTRACTS	19,270	4,954	10,822		11,000	11,000	

Funcnti Object	Description	Actual	Actual	Budgeted	21-22	Proposed	Adopted	22-23
		2019-20	2020-21	2021-22	FTE	& Approved 2022-23	2022-23	FTE
2661 00210	PERS	88,591	95,043	86,841		98,982	98,982	
2661 00211	PERS UAL	0	0	0		52,888	52,888	
2661 00220	SOCIAL SECURITY	36,820	37,356	39,168		40,871	40,871	
2661 00231	WORKER'S COMP INSURANC	1,285	1,141	1,855		1,089	1,089	
2661 00233	UNEMPLOYMENT INSURANC	6,790	1,486	2,046		536	536	
2661 00235	PAID FAMILY LEAVE ASSESS	0	0	767		1,068	1,068	
2661 00240	HEALTH INSURANCE-ADMIN	27,050	27,793	23,496		21,996	21,996	
2661 00242	HEALTH INSURANCE-CLASS	93,229	103,392	108,711		93,977	93,977	
2661 00322	REPAIRS/MAINT SERVICES	158,440	170,026	67,000		95,000	95,000	
2661 00324	RENTALS	1,165	1,165	10,000		2,000	2,000	
2661 00341	TRAVEL LOCAL IN DISTRICT	5,937	3,363	5,500		5,500	5,500	
2661 00342	TRAVEL OUT OF DISTRICT	2,351	-700	3,000		3,000	3,000	
2661 00359	OTHER COMM. SERVICES	72,180	85,084	0		50,000	50,000	
2661 00386	DATA PROCESSING	12,120	67,504	70,000		95,000	95,000	
2661 00389	NON INSTRUCT PROF/TECH	63,505	21,277	70,000		20,000	20,000	
2661 00410	CONSUMABLE SUPPLIES	15,574	4,177	10,500		12,000	12,000	
2661 00430	LIBRARY BOOKS	0	0	400		200	200	
2661 00440	PERIODICALS	143	26	600		600	600	
2661 00460	NON CONSUMABLE SUPPLIE	1,264	4,143	15,200		12,000	12,000	
2661 00470	COMPUTER SOFTWARE	28,130	13,347	26,000		6,000	6,000	
2661 00480	NON CONSUMABLE TECHNC	-25,427	3,294	15,000		14,000	14,000	
2661 00640	DUES AND FEES	300	300	0		0	0	
Sub-Totals for Tech. & Information Services		1,071,486	1,127,200	1,068,074	6.88	1,160,940	1,160,940	6.88
Early Retiree Incentive Programs								
2700 00116	RETIREMENT STIPEND	154,477	132,614	240,000		170,000	170,000	
2700 00240	HEALTH INSURANCE-ADMIN	67,151	67,244	130,000		100,000	100,000	
2700 00241	HEALTH INSURANCE-CERT	309,988	329,555	300,000		350,000	350,000	
2700 00242	HEALTH INSURANCE-CLASS	147,776	185,177	180,000		180,000	180,000	
Sub-Totals for Early Retirees		679,392	714,590	850,000		800,000	800,000	
Total Supporting Services		28,908,486	26,515,038	30,250,000	167.98	32,700,000	32,700,000	178.84
Facilities Acquisition/Improvement								
4110 00113	ADMINISTRATIVE SALARIES	0	0	1		1	1	
Totals for Facilities Acquisition/Improvement		0	0	1		1	1	
Long-Term Debt Service								
5110 00610	PRINCIPAL	2,031,630	2,782,474	3,350,000		1,160,000	1,160,000	
5110 00620	INTEREST	3,332,930	2,404,613	2,700,000		340,000	340,000	
Totals for Long-Term Debt Service		5,364,560	5,187,087	6,050,000		1,500,000	1,500,000	
Interfund Transfers								
5200 00720	Interfund Transfers	1,062,330	1,898,394	625,000		625,000	625,000	
Totals for Interfund Transfers		1,062,330	1,898,394	625,000		625,000	625,000	
Contingency*								
6110 00810	Contingency*	0	0	2,000,000		2,000,000	2,000,000	
Totals for Contingency		0	0	2,000,000		2,000,000	2,000,000	
Unappropriated Ending Fund Balance**								
7000 00820	Unapprop. Ending Fund Balanc	14,960,350	20,949,413	10,375,000		12,825,000	13,075,000	
Totals for Unapprop. Ending Fund Balance		14,960,350	20,949,413	10,375,000		12,825,000	13,075,000	
Total Requirements		104,593,032	105,228,813	106,850,001	681.20	112,000,001	112,250,001	704.72

* 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	Budgeted	Proposed			FTE	
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22	& Approved	2022-23	2022-23	2022-23
Revenues & Beginning Fund Balance														
1000 From Local Sources	36,449,860	39,179,892	41,446,392	43,741,377	45,629,350	49,601,058	52,405,992	53,371,176	54,630,000		57,170,000	57,170,000		
2000 From Intermediate Sources	342,860	525,574	1,044,943	1,142,922	1,222,902	1,546,803	1,427,287	2,397,017	1,605,000		1,655,000	1,655,000		
3000 From State Sources	22,889,505	24,461,182	26,932,511	28,059,435	31,495,217	31,782,473	32,963,135	34,448,801	35,590,000		35,150,000	35,150,000		
4000 From Federal Sources	34,390	34,241	38,716	13,095	7,230	26,385	0	341	15,000		15,000	15,000		
5000 From Other Sources (1)	4,735,457	7,745,983	7,088,549	10,766,122	14,134,176	16,971,231	17,796,618	15,011,478	15,010,001		18,010,001	18,260,001		
Total Revenues	64,452,072	71,946,872	76,551,111	83,722,951	92,488,875	99,927,950	104,593,032	105,228,813	106,850,001		112,000,001	112,250,001		
Expenditures & Ending Fund Balance-Function:														
1000 Instruction	35,928,583	38,369,252	40,775,418	43,134,631	45,331,231	48,080,833	54,297,306	50,678,881	57,550,000	513.23	62,350,000	62,350,000	525.89	
2000 Support Services	19,844,928	20,958,133	21,531,284	22,683,849	24,994,673	27,697,988	28,908,486	26,515,038	30,250,000	167.99	32,700,000	32,700,000	178.84	
4000 Facilities Acquisition & Const.	0	0	0	0	971,887	1,699,268	0	0	1		1	1		
5100 Debt Service	3,044,415	5,344,332	3,431,963	3,644,800	4,196,733	4,381,338	5,364,560	5,187,087	6,050,000		1,500,000	1,500,000		
5200 Interfund Transactions	27,747	186,606	46,324	129,106	48,128	277,905	1,062,330	1,898,394	625,000		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	5,606,399	7,088,549	10,766,122	14,130,565	16,946,223	17,790,618	14,960,350	20,949,413	10,375,000		12,825,000	13,075,000		
Total Expenditures	64,452,072	71,946,872	76,551,111	83,722,951	92,488,875	99,927,950	104,593,032	105,228,813	106,850,001	681.22	112,000,001	112,250,001	704.73	
Expenditures & Ending Fund Balance-Object:														
100 Salaries & Wages	30,436,444	31,585,086	34,383,149	36,037,732	38,807,410	41,421,540	44,196,101	43,102,048	46,852,326	681.22	48,642,764	48,642,764	704.73	
200 Associated Payroll Costs	16,111,100	16,682,208	17,250,158	17,873,739	19,553,961	20,615,839	25,094,589	23,858,342	27,354,690		31,079,179	31,079,179		
300 Purchased Services	7,056,775	7,601,776	8,320,550	8,857,404	9,547,305	10,369,800	10,057,329	7,871,284	11,001,137		11,285,261	11,285,261		
400 Materials and Supplies	1,654,474	2,747,657	1,889,427	2,167,120	1,612,367	2,280,814	2,814,004	1,351,427	1,944,498		3,307,997	3,307,997		
500 Capital Outlay	76,010	287,781	24,518	446,715	1,294,891	2,237,243	541,120	464,232	46,000		16,000	16,000		
600 Other Objects	3,483,123	5,767,209	3,870,863	4,080,570	4,678,590	4,934,191	5,867,209	5,733,673	6,651,350		2,218,800	2,218,800		
700 Interfund Transactions	27,747	186,606	46,324	129,106	48,128	277,905	1,062,330	1,898,394	625,000		625,000	625,000		
800 Planned Reserve	5,606,399	7,088,549	10,766,122	14,130,565	16,946,223	17,790,618	14,960,350	20,949,413	12,375,000		14,825,000	15,075,000		
Total Expenditures	64,452,072	71,946,872	76,551,111	83,722,951	92,488,875	99,927,950	104,593,032	105,228,813	106,850,001	681.22	112,000,001	112,250,001	704.73	
Net of Planned Reserve	58,845,673	64,858,323	65,784,989	69,592,386	75,542,652	82,137,332	89,632,682	84,279,400	94,475,001		97,175,001	97,175,001		

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

General Fund - Salary Range Summary

Function	Object Description	Regular Contract Days	Annual Salary Range 2021-22	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	21-22 FTE	Proposed, Approved & Adopted 2022-23	22-23 FTE	
Instructional Salaries:										
Elementary Programs										
1111	00111	LICENSED SALARIES	191	Note 1	9,605,317	9,522,542	9,550,488	128.83	8,842,898	116.19
1111	00112	CLASSIFIED SALARIES	185 to 195	Note 1	1,000,759	1,081,590	1,139,558	38.44	1,124,379	38.22
					(Secretary I & Educational Assistant)					
Sub-Totals for Elementary Programs					10,606,076	10,604,132	10,690,046	167.27	9,967,277	154.41
Jr. High Programs										
1121	00111	LICENSED SALARIES	191	Note 1	4,800,615	4,908,208	5,049,696	67.02	5,135,459	68.67
1121	00112	CLASSIFIED SALARIES	185 to 195	Note 1	68,642	70,358	90,482	3.37	55,971	1.88
					(Secretary I, II & Educational Assistant)					
Sub-Totals for Junior High Programs					4,869,257	4,978,566	5,140,178	70.39	5,191,430	70.55
Jr. High Co-curricular Programs										
1122	00112	CLASSIFIED SALARIES	185	Note 1	32,242	16,524	33,874	1.00	17,364	0.50
					(Secretary II)					
Sub-Totals for Junior High Co-Curricular					32,242	16,524	33,874	1.00	17,364	0.50
High School Programs										
1131	00111	LICENSED SALARIES	191	Note 1	7,629,596	7,770,657	7,531,290	92.76	8,527,550	105.60
1131	00112	CLASSIFIED SALARIES	185-195	Note 1	32,219	63,045	118,543	4.44	117,082	4.06
					(Secretary I & Educational Assistant)					
Sub-Totals for High School Programs					7,661,815	7,833,702	7,649,833	97.20	8,644,632	109.66
High School Co-Curricular										
1132	00113	ADMINISTRATOR SALAR	261	Note 1	219,283	230,382	236,142	2.00	242,046	2.00
1132	00112	CLASSIFIED SALARIES	189-212	Note 1	141,123	151,031	167,641	4.13	140,453	3.75
					(Sec II & Athletic Trainer)					
Sub-Totals for High School Co-Curricular					360,406	381,413	403,783	6.13	382,499	5.75
Talented & Gifted Programs										
1210	00111	LICENSED SALARIES	191	Note 1	333,877	318,264	348,823	4.00	346,183	4.00
Sub-Totals for Talented & Gifted Programs					333,877	318,264	348,823	4.00	346,183	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.

Func	Object	Description	Regular Contract Days	Annual Salary Range	Note	Actual	Actual	Budgeted	21-22	Proposed, Approved	22-23
						2019-20	2020-21	2021-22	FTE	2022-23	FTE
Restrictive Programs for Students with Disabilities											
1220	00111	LICENSED SALARIES	191	Note 1		1,024,387	1,030,908	1,164,920	17.00	1,333,928	19.44
1220	00112	CLASSIFIED SALARIES (Ed. Assistant, Special Ed. Assist., Sec II, & Lic. Prac. Nurse)	185-192	Note 1		1,592,696	1,962,653	2,062,405	67.13	2,065,218	67.13
1220	00114	MANAGERIAL/SPECIALIST SALARIES	190-191	Note 1		275,602	234,233	238,784	2.90	285,783	4.00
Sub-Totals for Restrictive Programs						2,892,685	3,227,794	3,466,109	87.03	3,684,929	90.57

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		1,478,035	1,403,833	1,457,261	18.58	1,923,974	27.50
1250	00112	CLASSIFIED SALARIES (Educational Assist., Special Ed. Assist. & Secretary II)	185-192	Note 1		929,776	1,268,395	1,451,375	48.56	1,418,987	49.82
Sub-Totals for Less Restrictive Programs						2,407,811	2,672,228	2,908,636	67.14	3,342,961	77.32

Alternative Learning Programs											
1280	00111	LICENSED SALARIES	191	Note 1		998,526	683,300	733,937	9.50	719,983	9.00
1280	00112	CLASSIFIED SALARIES (Educational Assistant & Special Ed. Assistant)	185	Note 1		164,708	0	0	0.00	0	0.00
Sub-Totals for Alternative Learning Programs						1,163,234	683,300	733,937	9.50	719,983	9.00

English Second Language Programs											
1291	00111	LICENSED SALARIES	191	Note 1		264,992	254,232	272,757	3.33	325,204	4.13
1291	00112	CLASSIFIED SALARIES (Educational Assistant & Special Ed. Assistant)	185	Note 1		3,563	3,652	7,488	0.25	0	0.00
Sub-Totals for English Second Language Programs						268,555	257,884	280,245	3.58	325,204	4.13

Total 1000 Instruction Salaries						30,595,958	30,973,807	31,655,464	513.24	32,622,462	525.89
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Summary by Classification:

00111	LICENSED SALARIES	Note 1	26,135,345	25,891,944	26,109,172	341.02	27,155,179	354.53
00112	CLASSIFIED SALARIES	Note 1	3,965,728	4,617,248	5,071,366	167.32	4,939,454	165.36
00113	ADMINISTRATOR SALARIES	Note 1	219,283	230,382	236,142	2.00	242,046	2.00
00114	MANAGERIAL/SPECIALIST SALARIES	Note 1	275,602	234,233	238,784	2.90	285,783	4.00

Total 1000 Instruction Salaries						30,595,958	30,973,807	31,655,464	513.24	32,622,462	525.89
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Funcni	Object Description	Regular Contract Days	Annual Salary Range 2021-22		Actual 2019-20	Actual 2020-21	Budgeted 2021-22	21-22 FTE	Proposed, Approved & Adopted 2022-23	22-23 FTE
Support Services Salaries:										
Student Safety Services										
2115	00113	ADMINISTRATOR SALAR	261	Note 1	112,381	115,191	118,071	1.00	121,023	1.00
2115	00112	CLASSIFIED SALARIES (Campus Security)	184	Note 1	106,841	60,867	62,385	1.88	68,320	1.88
Sub-Totals for Student Safety Services					219,222	176,058	180,456	2.88	189,343	2.88
Counseling Programs										
2120	00111	LICENSED SALARIES	191	Note 1	1,429,631	1,549,760	1,646,522	22.75	1,596,359	21.50
2120	00112	CLASSIFIED SALARIES (Secretary II & HS Data Processor)	200-219	Note 1	339,478	345,039	313,969	9.50	358,637	9.50
Sub-Totals for Counseling Programs					1,769,109	1,894,799	1,960,491	32.25	1,954,996	31.00
Nursing Services										
2134	00114	MANAGERIAL/SPECIALIS	201	Note 1	148,467	154,412	178,924	2.15	253,186	3.00
Sub-Totals for Nursing Services					148,467	154,412	178,924	2.15	253,186	3.00
Psychological Services										
2140	00111	LICENSED SALARIES	191	Note 1	439,373	521,604	545,512	7.00	617,075	7.50
Sub-Totals for Psychological Services					439,373	521,604	545,512	7.00	617,075	7.50
Speech and Hearing Services										
2150	00111	LICENSED SALARIES	191	Note 1	516,326	522,659	557,463	6.70	676,421	8.00
Sub-Totals for Speech and Hearing Services					516,326	522,659	557,463	6.70	676,421	8.00
Special Services Administration										
2190	00113	ADMINISTRATOR SALAR	261	Note 1	135,679	139,071	142,548	1.00	146,112	1.00
2190	00112	CLASSIFIED SALARIES (Secretary IV)	261	Note 1	103,009	105,582	108,230	2.00	204,572	3.81
Sub-Totals for Special Services Administration					238,688	244,653	250,778	3.00	350,684	4.81
Instructional Improvement Services										
2210	00114	MANAGERIAL/SPECIALIS	261	Note 1	105,442	108,078	110,780	1.00	112,307	1.00
2210	00113	ADMINISTRATOR SALAR	261	Note 1	195,296	202,289	209,505	1.50	358,640	2.50
2210	00111	LICENSED SALARIES	191	Note 1	277,195	245,109	168,651	2.00	85,541	1.00
2210	00112	CLASSIFIED SALARIES (Educational Assistant, Secretary II & Confidential)	210-261	Note 1	79,637	84,618	85,973	1.75	132,176	2.69
Sub-Totals for Instructional Improvement Services					657,570	640,094	574,909	6.25	688,664	7.19
Media Services										
2220	00112	CLASSIFIED SALARIES (Library Tech. Assistant, AV Tech. I & Printer)	192-238	Note 1	316,237	322,278	319,687	9.40	382,037	10.08
Sub-Totals for Media Services					316,237	322,278	319,687	9.40	382,037	10.08
Media Specialists										
2221	00111	LICENSED SALARIES	191	Note 1	78,607	161,570	169,956	2.00	91,337	1.00
Sub-Totals for Media Specialists					78,607	161,570	169,956	2.00	91,337	1.00

Functi	Object	Description	Regular Contract Days	Annual Salary Range		Actual 2019-20	Actual 2020-21	Budgeted 2021-22	21-22 FTE	Proposed, Approved & Adopted	
										2021-22	2022-23
Executive Services											
2321	00113	SUPER./ASSIST SUPER.	261	Note 1		528,807	543,141	557,862	3.00	406,281	2.00
2321	00112	CLASSIFIED SALARIES (Secretary II 17-18 & prior & Executive)	261	Note 1		73,250	75,081	76,958	1.00	78,882	1.00
Sub-Totals for Executive Services						602,057	618,222	634,820	4.00	485,163	3.00
Principal Administrative Services											
2410	00112	CLASSIFIED SALARIES (Secretary I, II, III, IV, Support Svcs. Coord., & Data Processor)	184-261	Note 1		731,038	746,965	758,772	19.25	936,521	23.50
2410	00113	ADMINISTRATOR SALAR	261	Note 1		1,872,675	1,936,349	1,984,758	16.00	2,158,839	17.00
Sub-Totals for Principal Administrative Services						2,603,713	2,683,314	2,743,530	35.25	3,095,360	40.50
Business Services											
2520	00113	ADMINISTRATOR SALAR	261	Note 1		0	0	0	0.00	0	0.00
2520	00112	CLASSIFIED SALARIES (Bkpr III, Payroll Spec, Sec II in 18-19 & Confidential)	261	Note 1		406,959	331,662	406,508	6.00	406,105	6.50
Sub-Totals for Business Services						406,959	331,662	406,508	6.00	406,105	6.50
Building Maintenance											
2542	00112	CLASSIFIED SALARIES (Custodian, Warehouseman, Engineer I, II, IV, & Maint. Worker)	206-261	Note 1		1,717,454	1,680,067	1,743,637	35.76	1,874,217	38.00
2542	00114	MANAGERIAL/SPECIALI	261	Note 1		132,857	136,178	139,583	1.50	140,959	1.50
Sub-Totals for Building Maintenance						1,850,311	1,816,245	1,883,220	37.26	2,015,176	39.50
Grounds/Targeted Maintenance											
2543	00112	CLASSIFIED SALARIES (Groundskeeper I & II)	261	Note 1		103,885	106,483	109,151	2.00	111,868	2.00
2549	00114	MANAGERIAL/SPECIALI	261	Note 1		119,034	0	0	0.00	0	0.00
Sub-Totals for Grounds/Targeted Maintenance						222,919	106,483	109,151	2.00	111,868	2.00
Information Services											
2630	00112	CLASSIFIED SALARIES	261			74,832	69,080	70,819	1.00	61,830	1.00
2630	00114	MANAGERIAL/SPECIALI	261	Note 1		105,442	108,078	110,780	1.00	112,307	1.00
Sub-Totals for Information Services						180,274	177,158	181,599	2.00	174,137	2.00
Personnel Services											
2640	00113	ADMINISTRATOR SALAR	261	Note 1		135,679	139,071	142,548	1.00	146,112	1.00
2640	00112	CLASSIFIED SALARIES (Substitute Coordinator & Confidential)	261	Note 1		109,281	149,886	127,426	2.00	133,699	2.00
Sub-Totals for Personnel Services						244,960	288,957	269,974	3.00	279,811	3.00
Technology Services											
2661	00112	CLASSIFIED SALARIES (Technology Tech II)	210-261	Note 1		368,469	373,577	390,388	5.88	410,926	5.88
2661	00114	MANAGERIAL/SPECIALI	261	Note 1		105,442	108,078	110,780	1.00	112,307	1.00
Sub-Totals for Technology Services						473,911	481,655	501,168	6.88	523,233	6.88
Total 2000 Support Services Salaries						10,968,703	11,141,823	11,468,146	168.02	12,294,596	178.84

Function Object Description	Regular Contract Days	Annual Salary Range 2021-22	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	21-22 FTE	Proposed, Approved & Adopted 2022-23	22-23 FTE
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Total 2000 Support Services Salaries

2000 Function Summary by Classification:

00111	LICENSED SALARIES		2,741,132	3,000,702	3,088,104	40.45	3,066,733	39.00
00112	CLASSIFIED SALARIES		4,530,370	4,451,185	4,573,903	97.42	5,159,790	107.84
00113	ADMINISTRATOR SALARIES		2,980,517	3,075,112	3,155,292	23.50	3,337,007	24.50
00114	MANAGERIAL/SPECIALIST SALARIES		716,684	614,824	650,847	6.65	731,066	7.50

Total 2000 Support Services Salaries

10,968,703	11,141,823	11,468,146	168.02	12,294,596	178.84
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Total Regular Salaries

41,564,661	42,115,630	43,123,610	681.26	44,917,058	704.73
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Total 1000 and 2000 Summary by Classification:

00111	LICENSED SALARIES		28,876,477	28,892,646	29,197,276	381.47	30,221,912	393.53
00112	CLASSIFIED SALARIES		8,496,098	9,068,433	9,645,269	264.74	10,099,244	273.20
00113	ADMINISTRATOR SALARIES		3,199,800	3,305,494	3,391,434	25.50	3,579,053	26.50
00114	MANAGERIAL/SPECIALIST SALARIES		992,286	849,057	889,631	9.55	1,016,849	11.50

Total Regular Salaries

41,564,661	42,115,630	43,123,610	681.26	44,917,058	704.73
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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.

Current bargaining agreement expires June 30, 2022. Successor agreements are still under negotiation. For budgeting purposes, the 2021-22 salary schedule was used plus 2.5% COLA. Final amounts will be determined by early summer.

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

Current bargaining agreement expires June 30, 2022. Successor agreements are still under negotiation. For budgeting purposes, the 2021-22 salary schedule was used plus 2.5% COLA. Final amounts will be determined by early summer.

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.

Current bargaining agreement expires June 30, 2022. Successor agreements are still under negotiation. For budgeting purposes, the 2021-22 salary schedule was used plus 2.5% COLA. Final amounts will be determined by early summer.

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

Position	Range of Contract Days	General Fund FTE Budgeted		Annual Salary Range 2021-22
		2021-22	2020-21	
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	0	0	\$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 2018-19	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed & Approved 2022-23	Adopted 2022-23
From Local Sources							
01920	CONTRIBUTIONS/DONATIONS	2,713	3,220	2,500	70,000	70,000	70,000
01921	CONTRIB/DONATIONS-PTO/A	164,144	147,148	29,086	448,000	448,000	448,000
01922	CONTRIB/DONATN-FOUNDATION	1,065,000	1,010,900	815,000	2,000,000	2,000,000	2,000,000
Sub-Total from Local Sources		1,231,857	1,161,268	846,586	2,518,000	2,518,000	2,518,000
From Other Sources							
05400	BEGINNING FUND BALANCE	165,553	175,277	171,546	155,000	155,000	155,000
Sub-Totals From Other Sources		165,553	175,277	171,546	155,000	155,000	155,000
Grand Totals		1,397,410	1,336,545	1,018,132	2,673,000	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 2019-20	Actual 2020-21	Budgeted 2021-22	2021-22 FTE	Proposed & Approved 2022-23	Adopted 2022-23	2022-23 FTE
Elementary Programs									
1111	100	SALARIES	638,901	523,553	935,000	16.00	935,000	935,000	16.00
1111	200	ASSOCIATED PAYROLL COSTS	1,408	0	0		0	0	
1111	300	PURCHASED SERVICES	896	68	23,000		23,000	23,000	
1111	400	MATERIALS AND SUPPLIES	38,909	13,927	35,000		35,000	35,000	
1111	500	CAPITAL OUTLAY	8,342	0	100,000		100,000	100,000	
Sub-Totals for Elementary Programs			688,456	537,548	1,093,000	16.00	1,093,000	1,093,000	16.00
Jr. High Programs									
1121	100	SALARIES	156,990	119,363	400,000	7.00	400,000	400,000	7.00
1121	200	ASSOCIATED PAYROLL COSTS	0	0	0		0	0	
1121	300	PURCHASED SERVICES	7,150	0	0		0	0	
1121	400	MATERIALS AND SUPPLIES	15,263	4,579	7,000		7,000	7,000	
1121	500	CAPITAL OUTLAY	30,000	0	25,000		25,000	25,000	
Sub-Totals for Jr. High Programs			209,403	123,942	432,000	7.00	432,000	432,000	7.00
High School Programs									
1131	100	SALARIES	208,548	172,084	581,000	10.00	581,000	581,000	10.00
1131	200	ASSOCIATED PAYROLL COSTS	0	0	0		0	0	
1131	400	MATERIALS AND SUPPLIES	9,201	2,200	35,000		35,000	35,000	
1131	500	CAPITAL OUTLAY	0	0	65,000		65,000	65,000	
Sub-Totals for High School Programs			217,749	174,284	681,000	10.00	681,000	681,000	10.00
High School Cocurricular*									
1132	300	PURCHASED SERVICES	0	0	5,000		5,000	5,000	
1132	400	MATERIALS AND SUPPLIES	0	0	0		0	0	
1132	500	CAPITAL OUTLAY	0	0	1,000		1,000	1,000	
Sub-Totals for High School Cocurricular			0	0	6,000	-	6,000	6,000	-
High School Cocurricular- Music*									
1136	500	CAPITAL OUTLAY	0	0	5,000		5,000	5,000	
Sub-Totals for High School Cocurricular- Music			0	0	5,000		5,000	5,000	
Less Restrictive Services (Formerly 1290)*									
1250	400	MATERIALS AND SUPPLIES	3,104	56	1,000		1,000	1,000	
1250	500	CAPITAL OUTLAY	0	0	2,000		2,000	2,000	
Sub-Totals for Less Restrictive Services			3,104	56	3,000		3,000	3,000	
Sub-Totals 1000 Instruction			1,118,712	835,830	2,220,000	33.00	2,220,000	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 2019-20	Actual 2020-21	Budgeted 2021-22	2021-22 FTE	Proposed	Adopted	2022-23
							& Approved 2022-23	2022-23	FTE
Improvement of Instruction*									
2210	100	SALARIES	0	0	10,000		10,000	10,000	
2210	200	ASSOCIATED PAYROLL COSTS	0	0	3,000		3,000	3,000	
2210	300	PURCHASED SERVICES	9,048	74	6,000		6,000	6,000	
2210	400	MATERIALS AND SUPPLIES	1,411	0	1,000		1,000	1,000	
Sub-Totals for Improvement of Instruction			10,459	74	20,000	0	20,000	20,000	0
Media Services*									
2220	300	PURCHASED SERVICES	0	600	0		0	0	
2220	400	MATERIALS AND SUPPLIES	10,146	5,417	0		0	0	
2220	500	CAPITAL OUTLAY	0	0	45,000		45,000	45,000	
Sub-Totals for Media Services			10,146	6,017	45,000	0	45,000	45,000	0
Principal Administrative Services*									
2410	300	PURCHASED SERVICES	0	0	0		0	0	
2410	400	MATERIALS AND SUPPLIES	21,682	871	0		0	0	
2410	500	CAPITAL OUTLAY	0	0	20,000		20,000	20,000	
Sub-Totals for Principal Administrative Services			21,682	871	20,000	0	20,000	20,000	0
Operation and Maintenance of Plant*									
2540	300	PURCHASED SERVICES	0	0	30,000		30,000	30,000	
2540	400	MATERIALS AND SUPPLIES	4,000	0	25,000		25,000	25,000	
2540	500	CAPITAL OUTLAY	0	0	25,000		25,000	25,000	
Sub-Totals for Operation and Maintenance of Plant			4,000	0	80,000	0	80,000	80,000	0
Sub-Totals 2000 Supporting Services			46,287	6,962	165,000	0	165,000	165,000	0
Facilities Acquisition and Construction*									
4150	500	CAPITAL OUTLAY	0	0	78,000		78,000	78,000	
Sub-Totals for Facilities Acquisition and Const.			0	0	78,000	0	78,000	78,000	0
Sub-Totals 4000 Facilities Acquisitions and Const.			0	0	78,000	0	78,000	78,000	0
Long-Term Debt Service									
5110	600	OTHER OBJECTS	0	0	10,000		10,000	10,000	
Sub-Totals for Long-Term Debt Service			0	0	10,000	0	10,000	10,000	0
Unappropriated Ending Fund Balance									
7000	00820	RESERVE FOR NEXT YEAR	171,546	175,340	200,000		200,000	200,000	
Sub-Totals 7000 Unappropriated Ending Fund Bal.			171,546	175,340	200,000	0	200,000	200,000	0
Grand Totals			1,336,545	1,018,132	2,673,000	33.00	2,673,000	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 2018-19	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed	
						& Approved 2022-23	Adopted 2022-23
From Local Sources							
01510	INTEREST ON INVESTMENTS	436	0	0	0	0	0
01920	CONTRIBUTIONS/DONATIONS	0	100	3,823	4,000	4,000	4,000
Sub-Totals From Local Sources		436	100	3,823	4,000	4,000	4,000
From Intermediate Sources							
02100	OTHER GRANTS	133,488	174,000	257,447	200,000	200,000	200,000
Sub-Totals for Intermediate Sources		133,488	174,000	257,447	200,000	200,000	200,000
From State Sources							
03209	HSS GRANTS - SEE NOTE 1	1,465,957	1,811,467	2,005,717	2,100,000	2,100,000	2,100,000
03210	SIA/OTHER GRANTS - SEE NOTE 2	0	0	1,689,724	4,300,000	5,300,000	6,150,000
03990	2021 SUMMER SCHOOL GRANTS - NOTE 3	0	0	72,900	900,000	600,000	600,000
Sub-Totals From State Sources		1,465,957	1,811,467	3,768,341	7,300,000	8,000,000	8,850,000
From Federal Sources							
04501	TITLE IA GRANTS	458,611	279,072	205,627	250,000	250,000	250,000
04508	IDEA GRANTS	1,152,301	1,143,970	1,018,326	1,106,000	1,106,000	1,106,000
04507	TITLE IIA GRANTS	124,595	94,525	86,967	125,000	125,000	125,000
045XX	STIMULUS GRANTS - SEE NOTE 4	0	0	422,124	2,200,000	200,000	200,000
045XX	OTHER GRANTS	98,064	20,469	37,210	80,000	80,000	80,000
Sub-Totals From Federal Sources		1,833,571	1,538,036	1,770,254	3,761,000	1,761,000	1,761,000
From Other Sources							
05200	INTERFUND TRANSFERS	55,706	231,257	177,537	200,000	200,000	200,000
Sub-Totals From Other Sources		55,706	231,257	177,537	200,000	200,000	200,000
Grand Totals		3,489,158	3,754,860	5,977,402	11,465,000	10,165,000	11,015,000

- 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 was \$1.96 million; \$1.99 million was awarded for 2021-22. 2022-23 allocations have not yet been announced.
 - 2: The 22-23 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.
 - 3: LOSD applied for and received new one-time State Summer School Grants to provide funding for summer of 2021 and 2022 enrichment and credit recovery activities. While LOSD, based on current initial guidance, was eligible for \$2.1 million in 2021 Summer School grants, eligible purposes are limited and require 25% matching with other funds. Accordingly, LOSD expected to and used less than half of maximum available Summer School grant funds. A similar program has been made available and while LOSD is eligible for \$850,000 in 2022 Summer School Grant Funds, it too requires a 25% match so only \$500,000 is budgeted for the 2022 State Summer School Grants.
 - 4: The \$2.2 budgeted amount is full amounts LOSD expects to receive from the two most recent federal stimulus acts. The vast majority will be spent in 2021-22, but \$200,000 is proposed in 2022-23 as stimulus funds that are targeted to special ed programs are not expected to be fully spent as of June 30, 2022.
 - 5: Grant Fund spending is restricted to the purposes outlined in each grant.

Grants Fund - Expenditures by Function

Function	Object Series	Description	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	2021-22 FTE	Proposed		2022-23 FTE
							& Approved 2022-23	Adopted 2022-23	
Elementary Programs									
1111	100	SALARIES	0	632,284	620,000	8.00	700,000	700,000	8.00
1111	200	ASSOCIATED PAYROLL COSTS	0	347,320	300,000		400,000	400,000	
1111	400	MATERIALS AND SUPPLIES	0	119,974	100,000		10,000	10,000	
1111	600	OTHER OBJECTS	0	51,386	0		60,000	60,000	
Sub-Totals for Primary, K-3 Programs			0	1,150,964	1,020,000	8.00	1,170,000	1,170,000	8.00
Jr. High Programs									
1120	100	SALARIES	154,222	161,995	620,000	8.00	700,000	700,000	8.00
1120	200	ASSOCIATED PAYROLL COSTS	72,531	75,904	300,000		400,000	400,000	
1120	400	MATERIALS AND SUPPLIES		40,874	0		0	0	
Sub-Totals for Junior High Programs			226,753	278,773	920,000	8.00	1,100,000	1,100,000	8.00
High School Programs									
1130	100	SALARIES	708,401	847,528	1,060,000	13.00	1,100,000	1,100,000	13.00
1130	200	ASSOCIATED PAYROLL COSTS	357,790	439,302	540,000		600,000	600,000	
1130	300	PURCHASED SERVICES	5,299	0	30,000		30,000	30,000	
1130	400	MATERIALS AND SUPPLIES	5,143	73,921	40,000		40,000	40,000	
1130	500	CAPITAL OUTLAY	0	0	50,000		50,000	50,000	
1130	600	OTHER OBJECTS	86,261	47,807	0		50,000	50,000	
Sub-Totals for High School Programs			1,162,894	1,408,558	1,720,000	13.00	1,870,000	1,870,000	13.00
Special Programs									
1200	100	SALARIES	489,363	476,523	1,760,000	15.60	980,000	980,000	12.60
1200	200	ASSOCIATED PAYROLL COSTS	274,037	303,172	820,000		575,000	575,000	
1200	300	PURCHASED SERVICES	903	0	161,000		21,000	21,000	
1200	400	MATERIALS AND SUPPLIES	585	316	15,000		65,000	65,000	
1200	600	OTHER OBJECTS	0	0	14,000		14,000	14,000	
Sub-Totals for Special Programs			764,888	780,011	2,770,000	15.60	1,655,000	1,655,000	12.60
Special Programs									
1400	100	SALARIES	0	7,170	0	-	300,000	300,000	-
1400	200	ASSOCIATED PAYROLL COSTS	0	2,059	0		100,000	100,000	
1400	300	PURCHASED SERVICES	0	1,803	0		50,000	50,000	
1400	400	MATERIALS AND SUPPLIES	0	61,868	0		50,000	50,000	
Sub-Totals for Special Programs			0	72,900	0	-	500,000	500,000	-
Sub-Total 1000 Instruction			2,154,535	3,691,206	6,430,000	44.60	6,295,000	6,295,000	41.60
Student Support Services									
2100	100	SALARIES	0	0	620,000	6.00	480,000	480,000	6.00
2100	200	ASSOCIATED PAYROLL COSTS	1,972	0	290,000		250,000	250,000	
2100	300	PURCHASED SERVICES		249	0				
2100	400	MATERIALS AND SUPPLIES	0	3,516	0		0	0	
2100	600	OTHER OBJECTS	0	0	30,000		5,000	5,000	
Sub-Totals for Student Support Services			1,972	3,765	940,000	6.00	735,000	735,000	6.00
Instructional Improvement Services									
2210	100	SALARIES	211,910	423,434	1,005,000	4.50	765,000	1,465,000	4.50
2210	200	ASSOCIATED PAYROLL COSTS	113,582	184,654	426,000		336,000	486,000	
2210	300	PURCHASED SERVICES	111,993	217,748	810,000		630,000	630,000	
2210	400	MATERIALS AND SUPPLIES	3,495	67,969	110,000		20,000	20,000	
Sub-Totals for Instructional Improvement Services			440,980	893,805	2,351,000	4.50	1,751,000	2,601,000	4.50

Function	Object Series	Description	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	2021-22 FTE	Proposed	Adopted	2022-23
							& Approved 2022-23	2022-23	FTE
Media Services									
2220	100	SALARIES	0	0	0	0.00	100,000	100,000	1.00
2220	200	ASSOCIATED PAYROLL COSTS	0	0	0		50,000	50,000	
2220	400	MATERIALS AND SUPPLIES	0	9,886	0		10,000	10,000	
Sub-Totals for Media Services			0	9,886	0	-	160,000	160,000	1.00
Student Assessment Services									
2230	100	SALARIES	0	0	5,000		5,000	5,000	
2230	200	ASSOCIATED PAYROLL COSTS	0	0	1,000		1,000	1,000	
2230	300	PURCHASED SERVICES	0	0	3,000		3,000	3,000	
Sub-Totals for Student Assessment Services			0	0	9,000		9,000	9,000	
Special Services Student Support Services									
2190	100	SALARIES	630,146	646,230	550,000	9.50	650,000	650,000	9.50
2190	200	ASSOCIATED PAYROLL COSTS	326,125	335,200	300,000		400,000	400,000	
2190	300	PURCHASED SERVICES	3,582	2,280	25,000		25,000	25,000	
2190	400	MATERIALS AND SUPPLIES	543	0	16,000		16,000	16,000	
Sub-Totals for Special Services Supports			960,396	983,710	891,000	9.50	1,091,000	1,091,000	9.50
Information Services									
2630	400	MATERIALS AND SUPPLIES	0	18,000	0		14,000	14,000	
Sub-Totals for Information Services			0	18,000	0	-	14,000	14,000	-
Technology & Information Services									
2661	300	PURCHASED SERVICES	0	16,385	0		0	0	
2661	400	MATERIALS AND SUPPLIES	0	1,485	50,000		50,000	50,000	
2661	600	OTHER OBJECTS	0	58,518	0		0	0	
Sub-Totals for Tech. & Information Services			0	76,388	50,000		50,000	50,000	
Sub-Totals 2000 Support Services			1,403,348	1,985,554	4,241,000	20.00	3,810,000	4,660,000	21.00
Community Services									
3000	100	SALARIES	0	0	200,000		0	0	
3000	200	ASSOCIATED PAYROLL COSTS	0	0	50,000		0	0	
3000	300	PURCHASED SERVICES	0	0	50,000		50,000	50,000	
3000	400	MATERIALS AND SUPPLIES	0	0	50,000		0	0	
Sub-Totals for Community Services Programs			0	0	350,000		50,000	50,000	
Long-Term Debt Service									
5110	600	OTHER OBJECTS	196,977	300,642	444,000		10,000	10,000	
Sub-Totals for Long-Term Debt Service			196,977	300,642	444,000		10,000	10,000	
Grand Totals			3,754,860	5,977,402	11,465,000	64.60	10,165,000	11,015,000	62.60

Grants Fund - Expenditures by Grant

Function	Object Series	Description	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed		2022-23 FTE	
						2021-22 FTE	& Approved 2022-23		
STATE SUCCESS GRANTS (HS SUCCESS \$2.1m, STUDENT INVESTMENT ACCOUNT \$5.3M, SUMMER 2022 \$500k)									
Elementary Programs									
1111	100	SALARIES	0	632,284	620,000	8.00	700,000	700,000	8.00
1111	200	ASSOCIATED PAYROLL COSTS	0	347,320	300,000		400,000	400,000	
1111	600	OTHER OBJECTS	0	48,464	0		50,000	50,000	
Sub-Totals for Primary, K-3 Programs			0	1,028,068	920,000	8.00	1,150,000	1,150,000	8.00
Jr. High Programs									
1120	100	SALARIES	154,222	161,995	620,000	8.00	700,000	700,000	8.00
1120	200	ASSOCIATED PAYROLL COSTS	72,531	75,904	300,000		400,000	400,000	
Sub-Totals for Junior High Programs			226,753	237,899	920,000	8.00	1,100,000	1,100,000	8.00
High School Programs									
1130	100	SALARIES	708,401	847,528	1,060,000	13.00	1,100,000	1,100,000	13.00
1130	200	ASSOCIATED PAYROLL COSTS	357,790	439,302	540,000		600,000	600,000	
1130	300	PURCHASED SERVICES	5,299	0	30,000		30,000	30,000	
1130	400	MATERIALS AND SUPPLIES	5,143	0	40,000		40,000	40,000	
1130	500	CAPITAL OUTLAY	0	0	50,000		50,000	50,000	
1130	600	OTHER OBJECTS	86,261	47,807	0		50,000	50,000	
Sub-Totals for High School Programs			1,162,894	1,334,637	1,720,000	13.00	1,870,000	1,870,000	13.00
Special Programs									
1200	100	SALARIES	0	172,964	630,000	9.00	550,000	550,000	7.00
1200	200	ASSOCIATED PAYROLL COSTS	0	125,911	360,000		300,000	300,000	
1200	400	MATERIALS AND SUPPLIES	0	0	0		50,000	50,000	
Sub-Totals for Special Programs			0	298,875	990,000	9.00	900,000	900,000	7.00
Summer School Programs									
14X0	100	SALARIES	0	7,170	0	0.00	300,000	300,000	0.00
14X0	200	ASSOCIATED PAYROLL COSTS	0	2,059	0		100,000	100,000	
14X0	300	PURCHASED SERVICES	0	1,803	0		50,000	50,000	
14X0	400	MATERIALS AND SUPPLIES	0	61,868	0		50,000	50,000	
Sub-Totals for Instructional Improvement Services			0	72,900	0	0.00	500,000	500,000	0.00
Student Support Services									
2100	100	SALARIES	0	0	420,000	6.00	450,000	450,000	6.00
2100	200	ASSOCIATED PAYROLL COSTS	1,972	0	240,000		240,000	240,000	
Sub-Totals for Student Support Services			1,972	0	660,000	6.00	690,000	690,000	6.00
Instructional Improvement Services									
2210	100	SALARIES	211,330	365,558	550,000	4.50	650,000	650,000	4.50
2210	200	ASSOCIATED PAYROLL COSTS	113,486	164,068	300,000		300,000	300,000	
2210	300	PURCHASED SERVICES	1,170	55,629	475,000		475,000	475,000	
2210	400	MATERIALS AND SUPPLIES	0	2,667	0		0	0	
Sub-Totals for Instructional Improvement Services			325,986	587,922	1,325,000	4.50	1,425,000	1,425,000	4.50
Media Services									
2220	100	SALARIES	0	0	0	0.00	100,000	100,000	1.00
2220	200	ASSOCIATED PAYROLL COSTS	0	0	0		50,000	50,000	
2220	400	MATERIALS AND SUPPLIES	0	5,000	0		10,000	10,000	
2220	500	CAPITAL OUTLAY	0	0	0		0	0	
Sub-Totals for Media Services			0	5,000	0	0.00	160,000	160,000	1.00

Object	Actual	Actual	Budgeted	2021-22	Proposed	Adopted	2022-23
Function Series Description	2019-20	2020-21	2021-22	FTE	& Approved 2022-23	2022-23	FTE
Technology & Information Services							
2661 400 MATERIALS AND SUPPLIES	0	0	50,000		50,000	50,000	
Sub-Totals for Technology & Information Services	0	0	50,000		50,000	50,000	
Community Services							
3000 100 SALARIES	0	0	200,000		0	0	
3000 200 ASSOCIATED PAYROLL COSTS	0	0	50,000		0	0	
3000 300 PURCHASED SERVICES	0	0	50,000		50,000	50,000	
3000 400 MATERIALS AND SUPPLIES	0	0	50,000		0	0	
Sub-Totals for Community Services Programs	0	0	350,000		50,000	50,000	
Long-Term Debt Service							
5110 600 OTHER OBJECTS	93,862	203,041	265,000		5,000	5,000	
Sub-Totals for Long-Term Debt Service	93,862	203,041	265,000		5,000	5,000	
Sub-Totals for STATE HSS/SIA/SUMMER GRANTS	1,811,467	3,768,342	7,200,000	48.50	7,900,000	7,900,000	47.50
IDEA GRANTS							
Special Services Direct Programs							
1200 100 SALARIES	131,940	0	70,000	1.00	0	0	0.00
1200 200 ASSOCIATED PAYROLL COSTS	68,796	0	40,000		0	0	
1200 400 MATERIALS AND SUPPLIES	0	0	0		0	0	
Sub-Totals for Special Svcs. Direct Programs	200,736	0	110,000	1.00	0	0	0.00
Special Services Support Programs							
2190 100 SALARIES	630,146	646,230	550,000	9.50	650,000	650,000	9.50
2190 200 ASSOCIATED PAYROLL COSTS	326,125	335,200	300,000		400,000	400,000	
2190 300 PURCHASED SERVICES	3,582	2,280	25,000		25,000	25,000	
2190 400 MATERIALS AND SUPPLIES	543	0	15,000		15,000	15,000	
2190 600 OTHER OBJECTS	0	0	30,000		5,000	5,000	
Sub-Totals for Special Svcs. Support Programs	960,396	983,710	920,000	9.50	1,095,000	1,095,000	9.50
Long-Term Debt Service							
5110 600 OTHER OBJECTS	71,310	67,041	70,000		5,000	5,000	
Sub-Totals for Long-Term Debt Service	71,310	67,041	70,000		5,000	5,000	
Sub-Totals for IDEA GRANT	1,232,442	1,050,751	1,100,000	10.50	1,100,000	1,100,000	9.50
TITLE IA GRANT							
Learning Disabilities Services							
1272 100 SALARIES	233,636	201,357	220,000	4.00	240,000	240,000	4.00
1272 200 ASSOCIATED PAYROLL COSTS	143,295	124,940	175,000		175,000	175,000	
1272 300 PURCHASED SERVICES	0	0	10,000		10,000	10,000	
1272 400 MATERIALS AND SUPPLIES	585	259	15,000		15,000	15,000	
1272 600 OTHER OBJECTS	0	0	9,000		9,000	9,000	
Sub-Totals for Learning Disabilities Services	377,516	326,556	429,000	4.00	449,000	449,000	4.00
Special Services Administration							
2190 400 MATERIALS AND SUPPLIES	0	0	1,000		1,000	1,000	
Sub-Totals for Special Services Administration	0	0	1,000		1,000	1,000	

Function	Object Series	Description	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed		2022-23	2022-23 FTE
						2021-22 FTE	& Approved 2022-23		
Long-Term Debt Service									
5110	600	OTHER OBJECTS	20,826	19,748	20,000		0	0	
Sub-Totals for Long-Term Debt Service			20,826	19,748	20,000		0	0	
Sub-Totals for TITLE IA GRANT			398,342	346,304	450,000	4.00	450,000	450,000	4.00
IDEA TARGETED GRANTS (21X)									
Instructional Improvement Services									
2210	100	SALARIES	0	0	5,000		5,000	5,000	
2210	200	ASSOCIATED PAYROLL COSTS	0	0	1,000		1,000	1,000	
Sub-Totals for Instructional Improvement Services			0	0	6,000		6,000	6,000	
Sub-Totals for IDEA TARGETED			0	0	6,000		6,000	6,000	
TITLE II GRANT									
Instructional Improvement Services									
2210	300	PURCHASED SERVICES	94,525	86,967	125,000		125,000	125,000	
Sub-Totals for Instructional Improvement Services			94,525	86,967	125,000		125,000	125,000	
Sub-Totals for Title II			94,525	86,967	125,000		125,000	125,000	
FEDERAL STIMULUS GRANTS (FUNCTIONS CONSOLIDATED DUE TO LIMITED DURATION PROGRAMS WILL BE IN PLACE)									
Instructional Programs									
11X1	100	SALARIES	0	0	700,000		50,000	50,000	
11X1	200	ASSOCIATED PAYROLL COSTS	0	0	175,000		20,000	20,000	
11X1	300	PURCHASED SERVICES	0	0	150,000		10,000	10,000	
1111	400	MATERIALS AND SUPPLIES	0	119,974	100,000		10,000	10,000	
1121	400	MATERIALS AND SUPPLIES	0	40,874	0		0	0	
1131	400	MATERIALS AND SUPPLIES	0	65,109	0		0	0	
1111	600	OTHER OBJECTS	0	2,922	0		10,000	10,000	
Sub-Totals for Instructional Programs			0	228,879	1,125,000		100,000	100,000	
Student Support Services									
2100	100	SALARIES	0	0	200,000		30,000	30,000	
2100	200	ASSOCIATED PAYROLL COSTS	0	0	50,000		10,000	10,000	
2100	300	PURCHASED SERVICES	0	249	0		0	0	
2100	400	MATERIALS AND SUPPLIES	0	3,516	0		0	0	
Sub-Totals for Student Support Services			0	3,765	250,000		40,000	40,000	
Instructional Improvement Services									
2210	100	SALARIES	0	0	350,000		30,000	730,000	
2210	200	ASSOCIATED PAYROLL COSTS	0	0	100,000		10,000	160,000	
2210	300	PURCHASED SERVICES	0	56,450	200,000		10,000	10,000	
2210	400	MATERIALS AND SUPPLIES	0	51,756	100,000		10,000	10,000	
2220	400	MATERIALS AND SUPPLIES	0	4,886					
Sub-Totals for Instructional Improvement Services			0	113,092	750,000		60,000	910,000	
Technology Services									
2661	300	PURCHASED SERVICES	0	16,385	0		0	0	
2661	400	MATERIALS AND SUPPLIES	0	1,485	0		0	0	
2661	600	OTHER OBJECTS	0	58,518	0		0	0	
Sub-Totals for Long-Term Debt Service			0	76,388	0		0	0	

Function	Object Series	Description	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed		2022-23 FTE
						2021-22 FTE	& Approved 2022-23	
Long-Term Debt Service								
5110	600	OTHER OBJECTS	0	0	75,000		0	0
Sub-Totals for Technology Services			0	0	75,000		0	0
Sub-Totals for Federal Stimulus			0	422,124	2,200,000		200,000	1,050,000
OTHER GRANTS*								
1130	400	MATERIALS AND SUPPLIES	0	8,868	0		0	0
Sub-Totals for High School Programs			0	8,868	0		0	0
Special Services Direct Programs								
1200	100	SALARIES	123,787	102,202	140,000	1.60	140,000	140,000 1.60
1200	200	ASSOCIATED PAYROLL COSTS	61,946	52,321	70,000		80,000	80,000
1200	300	PURCHASED SERVICES	903	0	1,000		1,000	1,000
1200	600	OTHER OBJECTS	0	0	5,000		5,000	5,000
Sub-Totals for Special Services Direct Programs			186,636	154,523	216,000	1.60	226,000	226,000 1.60
Instructional Improvement Services								
2210	100	SALARIES	580	57,877	100,000	0.00	80,000	80,000 0.00
2210	200	ASSOCIATED PAYROLL COSTS	96	20,586	25,000		25,000	25,000
2210	300	PURCHASED SERVICES	16,298	18,702	10,000		20,000	20,000
2210	400	MATERIALS AND SUPPLIES	3,495	13,546	10,000		10,000	10,000
Sub-Totals for Instructional Improvement Services			20,469	110,711	145,000	0.00	135,000	135,000 0.00
Student Assessment Services								
2230	100	SALARIES	0	0	5,000		5,000	5,000
2230	200	ASSOCIATED PAYROLL COSTS	0	0	1,000		1,000	1,000
2230	300	PURCHASED SERVICES	0	0	3,000		3,000	3,000
Sub-Totals for Student Assessment Services			0	0	9,000		9,000	9,000
Information Services								
2630	400	MATERIALS AND SUPPLIES	0	18,000	0		14,000	14,000
Sub-Totals for Information Services			0	18,000	0		14,000	14,000
Long-Term Debt Service								
5110	600	OTHER OBJECTS	10,979	10,812	14,000		0	0
Sub-Totals for Long-Term Debt Service			10,979	10,812	14,000		0	0
Sub-Totals for OTHER GRANTS			218,084	302,914	384,000	1.60	384,000	384,000 1.60
Grand Totals			3,754,860	5,977,402	11,465,000	64.60	10,165,000	11,015,000 62.60

*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 2018-19	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed & Approved 2022-23	Adopted 2022-23
From Local Sources							
01625	FOOD SALES TO PUPILS	1,285,671	1,038,090	1,648	100,000	1,450,000	1,450,000
01630	BANQUETS/CATERING	27,221	39,036	1,588	50,000	50,000	50,000
Sub-Totals From Local Sources		1,312,892	1,077,126	3,236	150,000	1,500,000	1,500,000
From State Sources							
03102	SCHL SUPPORT LUNCH	35,436	38,587	28,145	30,000	30,000	30,000
Sub-Totals From State Sources		35,436	38,587	28,145	30,000	30,000	30,000
From Federal Sources							
04505	USDA PROG REIMBURSEMENTS	274,592	229,695	1,159,394	1,620,000	320,000	320,000
04910	COMMODITIES BY USDA	103,839	106,314	129,349	95,000	95,000	95,000
Sub-Totals From Federal Sources		378,431	336,009	1,288,743	1,715,000	415,000	415,000
From Other Sources							
05200	INTERFUND TRANSFERS	3,332	197,554	5,941	175,000	175,000	175,000
05400	BEGINNING FUND BALANCE	211,820	40,987	0	0	250,000	250,000
Sub-Totals From Other Sources		215,152	238,541	5,941	175,000	425,000	425,000
Grand Totals		1,941,911	1,690,263	1,326,065	2,070,000	2,370,000	2,370,000

Note: Budgeted revenues for 2022-23 and 2021-22 and associated expenditures thereof assume a resumption of normal programming. This was not realized for 2020-21 and only partially realized in 2021-22.

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. The waivers expire June 30, 2022.

Food Services Fund - Expenditures

Function	Object Series	Description	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed		2022-23 FTE	
						2021-22 FTE	& Approved 2022-23		Adopted 2022-23
Food Services									
3100	100	SALARIES	567,719	339,948	600,000	9.16	700,000	700,000	10.00
3100	200	ASSOCIATED PAYROLL COSTS	294,483	189,882	300,000		350,000	350,000	
3100	300	PURCHASED SERVICES	27,827	44,943	50,000		50,000	50,000	
3100	400	MATERIALS AND SUPPLIES (2)	772,868	652,510	1,065,000		1,165,000	1,165,000	
3100	500	CAPITAL OUTLAY	2,831	0	40,000		40,000	40,000	
3100	600	OTHER OBJECTS	24,535	14,600	5,000		5,000	5,000	
Sub-Totals for Food Services			1,690,263	1,241,883	2,060,000	9.16	2,310,000	2,310,000	10.00
Long-Term Debt Service									
5110	600	OTHER OBJECTS	0	0	10,000		10,000	10,000	
Sub-Totals for Long-Term Debt Service			0	0	10,000		10,000	10,000	
Unappropriated Ending Reserve									
7000	820	RESERVE FOR NEXT YEAR	0	84,182	0		50,000	50,000	
Sub-Totals for Unappropriated Ending Reserve			0	84,182	0		50,000	50,000	
Grand Totals			1,690,263	1,326,065	2,070,000	9.16	2,370,000	2,370,000	10.00
Salary Allocation:									
		Contracted Positions*	544,459	314,794	330,000	9.16	450,000	450,000	10.00
		Substitutes & Extra Duty/Hourly	23,260	25,154	270,000		250,000	250,000	
		Total Salaries	567,719	339,948	600,000	9.16	700,000	700,000	10.00

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 2018-19	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed	
						& Approved 2022-23	Adopted 2022-23
From Local Sources							
01720	COCURRIC PARTICIPATION FEES	2,938,308	2,692,285	938,507	3,100,000	3,100,000	3,100,000
	Sub-Totals From Local Sources	2,938,308	2,692,285	938,507	3,100,000	3,100,000	3,100,000
From Other Sources							
05400	BEGINNING FUND BALANCE	918,990	1,082,914	1,339,601	1,000,000	1,000,000	1,000,000
	Sub-Totals From Other Sources	918,990	1,082,914	1,339,601	1,000,000	1,000,000	1,000,000
	Grand Totals	3,857,298	3,775,199	2,278,108	4,100,000	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 2021-22 and 2022-23 and associated expenditures thereof assume resumption of normal programming at the start of the 2020-21 school year.

Student Activity Funds - Expenditures

Function/ Object		Actual	Actual	2020-21	Budgeted	2021-22	Proposed		2022-23
Series	Object	2019-20	2020-21	FTE	2021-22	FTE	& Approved 2022-23	Adopted 2022-23	2022-23 FTE
1113 - Intermediate Elementary Co-curricular Programs									
400	Materials and Supplies	64,321	40,519		125,000		125,000	125,000	
1122 - Junior High Co-curricular Activities									
400	Materials and Supplies	185,932	71,765		350,000		350,000	350,000	
1132 - High School Co-curricular Activities									
400	Materials and Supplies	2,185,345	922,564		2,625,000		2,625,000	2,625,000	
	Total Instruction	2,435,598	1,034,848		3,100,000		3,100,000	3,100,000	
800	Planned Reserve	1,339,601	1,243,260	-	1,000,000	-	1,000,000	1,000,000	-
Grand Totals		3,775,199	2,278,108	-	4,100,000	-	4,100,000	4,100,000	-

Community Services Fund - Revenues by Source

Object Series	Description	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed & Approved 2022-23	Adopted 2022-23
From Local Sources							
01801	COMMUNITY SCHOOL TUITION	1,221,067	1,024,957	207,964	1,521,000	1,300,000	1,300,000
01805	CHILD CARE	1,091,454	859,411	130,770	1,170,000	570,000	570,000
01810	POOL FEES	172,057	115,666	24,117	150,000	150,000	150,000
01815	DRIVERS ED PUPIL FEES (801)	99,373	84,661	7,500	120,000	120,000	120,000
01911	RENT FROM SCHOOL FACILITY (808)	161,098	117,013	0	140,000	140,000	140,000
01990	MISCELLANEOUS INCOME	0	0	0	10,000	10,000	10,000
Sub-Totals From Local Sources		2,745,049	2,201,708	370,351	3,111,000	2,290,000	2,290,000
From Other Sources							
05200	INTERFUND TRANSFERS	218,868	633,518	1,039,514	250,000	50,000	50,000
05400	BEGINNING FUND BALANCE	0	0	0	0	0	0
Sub-Totals From Other Sources		218,868	633,518	1,039,514	250,000	50,000	50,000
Grand Totals		2,963,917	2,835,226	1,409,865	3,361,000	2,340,000	2,340,000

- Notes:
- Budgeted revenues for 2022-23 and 2021-22 and associated expenditures thereof assume a resumption of normal programming as of July 1, 2021, with the adjustment that the district will no longer operate before and after school extended care programs as of June 2022, but will continue to offer a pre-K program.
 - 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.
 - Due primarily to the pandemic, the Community Services Fund operated at substantial operating losses in fiscal years 2019-20 and 2020-21 and will again in 2021-22, though at smaller levels of losses in 2021-22 than the two prior years.

Community Services Fund - Expenditures

Function	Object Series	Description	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	2021-22 FTE	Proposed & Approved 2022-23	Adopted 2022-23	2022-23 FTE
Community School Enrichment Programs									
3200	100	SALARIES	665,601	303,205	750,000	4.25	550,000	550,000	3.25
3200	200	ASSOCIATED PAYROLL COSTS	220,852	134,928	200,000		250,000	250,000	
3200	300	PURCHASED SERVICES	275,792	61,193	400,000		450,000	450,000	
3200	400	MATERIALS AND SUPPLIES	208,139	63,422	345,000		335,000	335,000	
3200	500	CAPITAL OUTLAY	0	2,900	5,000		5,000	5,000	
3200	600	OTHER OBJECTS	7,223	8,522	10,000		10,000	10,000	
Sub-Totals for Community School Programs			1,377,607	574,170	1,710,000	4.25	1,600,000	1,600,000	3.25
Swim Center Programs									
3250	100	SALARIES	87,984	29,990	130,000	0.75	20,000	20,000	0.00
3250	200	ASSOCIATED PAYROLL COSTS	14,951	11,723	35,000		5,000	5,000	
3250	300	PURCHASED SERVICES	52,959	58,443	160,000		150,000	150,000	
3250	400	MATERIALS AND SUPPLIES	27,874	17,555	20,000		20,000	20,000	
3250	500	CAPITAL OUTLAY	6,954	0	25,000		4,000	4,000	
3250	600	OTHER OBJECTS	1,128	405	1,000		1,000	1,000	
Sub-Totals for Swim Center Programs			191,850	118,116	371,000	0.75	200,000	200,000	0.00
Child Care Programs (Pre-K Only for FY 2022-23)									
3500	100	SALARIES	765,293	440,618	700,000	13.54	300,000	300,000	6.50
3500	200	ASSOCIATED PAYROLL COSTS	341,252	222,895	385,000		185,000	185,000	
3500	300	PURCHASED SERVICES	43,118	6,183	40,000		20,000	20,000	
3500	400	MATERIALS AND SUPPLIES	58,434	7,151	80,000		30,000	30,000	
3500	500	CAPITAL OUTLAY	0	0	5,000		5,000	5,000	
Sub-Totals for Child Care Programs			1,208,097	676,847	1,210,000	13.54	540,000	540,000	6.50
Sub-Totals for Enterprise and Community Svcs.			2,777,554	1,369,133	3,291,000	18.54	2,340,000	2,340,000	9.75
Long-Term Debt Service									
5110	600	OTHER OBJECTS	57,672	40,732	70,000		0	0	
Sub-Totals for Long-Term Debt Service			57,672	40,732	70,000		0	0	
Unappropriated Ending Reserve									
7000	820	RESERVE FOR NEXT YEAR	0	0	0		0	0	
Sub-Totals for Unappropriated Ending Reserve			0	0	0		0	0	
Grand Totals			2,835,226	1,409,865	3,361,000	18.54	2,340,000	2,340,000	9.75
Salary Allocation:									
Contracted Positions: Community School			286,533	213,416	240,000	4.25	240,000	240,000	4.25
Contracted Positions: Swim Center			22,015	23,972	60,000	0.75	60,000	60,000	0.75
Contracted Positions: Child Care			649,289	412,545	630,000	13.54	630,000	630,000	13.54
Extra Duty/Hourly			561,041	123,880	650,000		-60,000	-60,000	
Total Salaries			1,518,878	773,813	1,580,000	18.54	870,000	870,000	18.54

GO Debt Repayment Fund - Revenues by Source

Object Series	Description	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed & Approved 2022-23	Adopted 2022-23
From Local Sources							
01111	CURRENT YEARS	16,006,595	16,370,459	17,058,086	17,350,000	26,000,000	26,000,000
01112	PRIOR YEARS	371,931	206,303	242,698	175,000	200,000	200,000
01510	INTEREST ON INVESTMENTS	195,761	144,627	45,500	65,000	20,000	20,000
01970	FEES CHARGED TO OTHER FUI	0	0	0	0	4,690,000	4,690,000
Sub-Totals From Local Sources		16,574,287	16,721,389	17,346,284	17,590,000	30,910,000	30,910,000
From Other Sources							
05400	BEGINNING FUND BALANCE	264,221	698,064	552,650	500,000	1,850,000	1,850,000
Sub-Totals From Other Sources		264,221	698,064	552,650	500,000	1,850,000	1,850,000
Grand Totals		16,838,508	17,419,453	17,898,934	18,090,000	32,760,000	32,760,000

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, plus a new PERS Debt Service Fund established in April 2022 for the 2022-23 fiscal year. Resources for GO Debts are property taxes dedicated solely to GO debt service and a charge on wages subject to PERS for the PERS Debt Service Fund.

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	16,700,000	17,100,000	17,800,000	18,250,000	27,300,000	27,300,000
Less Discounts or Amounts to be Collected in Future Years	-693,405	-729,541	-741,914	-900,000	-1,300,000	-1,300,000
Current Year Collection	16,006,595	16,370,459	17,058,086	17,350,000	26,000,000	26,000,000
Current Collection Rate	95.8%	95.7%	95.8%	95.1%	95.2%	95.2%
Overall Collection Rate as % of Current Levy	98.1%	96.9%	97.2%	96.0%	96.0%	96.0%
Estimated Tax Rate/\$1000 of AV	\$ 2.08	\$ 2.04	\$ 2.08	\$ 2.03	\$ 2.89	\$ 2.89
Actual Tax Rate/\$1000 of AV	\$ 2.07	\$ 2.03	\$ 2.03	\$ 2.00	TBD	TBD

3. The proposed budgeted rate for 2022-23 is estimated - the final amount will be determined when the assessors complete their work this fall.

Debt Repayment Fund - Expenditures

Function	Object Series	Description	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed		
						2021-22 FTE	& Approved 2022-23	Adopted 2022-23
Long-Term Debt Service								
5110	610	REDEMPTION OF PRINCIPAL	7,875,000	7,445,000	8,385,000		13,185,000	13,185,000
5110	620	REDEMPTION OF INTEREST	8,991,803	9,721,119	9,355,000		18,335,000	18,335,000
Sub-Totals for Long-Term Debt Service			16,866,803	17,166,119	17,740,000		31,520,000	31,520,000
Unappropriated Ending Reserve								
7000	820	RESERVE FOR NEXT YEAR	552,650	732,815	350,000		1,240,000	1,240,000
Sub-Totals for Unappropriated Ending Reserve			552,650	732,815	350,000		1,240,000	1,240,000
Grand Totals			17,419,453	17,898,934	18,090,000		32,760,000	32,760,000

Note: 2021-22 and 2022-23 budgeted amounts are based on final actual bond sale results.

Principal and Interest Payments are for the following types of debt:

Princ	General Obligation Bonds	7,875,000	7,445,000	8,385,000		10,710,000	10,710,000
Int	General Obligation Bonds	8,991,803	9,721,119	9,355,000		15,960,000	15,960,000
Princ	PERS Pension Bonds	0	0	0		2,475,000	2,475,000
Int	PERS Pension Bonds	0	0	0		2,375,000	2,375,000
Total		16,866,803	17,166,119	17,740,000		31,520,000	31,520,000

LAKE OSWEGO SCHOOL DISTRICT
CLACKAMAS COUNTY, OREGON

SCHEDULE OF GENERAL OBLIGATION BOND REDEMPTION AND INTEREST REQUIREMENTS
June 30, 2022

FISCAL YEAR	\$152.715 MILLION ISSUE OF 04/13/2022			\$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	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		Due 6/1	Due 12/1 & 6/1				
2019-20	0	0	N/A	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	0	0	N/A	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
2021-22	0	0	N/A	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
Remaining Payments:															
2022-23	1,325,000	7,033,778	5.00%	430,000	1,299,350	4.00%	1,985,000	6,318,000	5.00%	6,970,000	1,305,018	5.25%	10,710,000	15,956,146	26,666,146
2023-24	2,560,000	6,140,025	5.00%	470,000	1,282,150	4.00%	2,390,000	6,218,750	5.00%	7,605,000	939,094	5.25%	13,025,000	14,580,019	27,605,019
2024-25	2,950,000	6,012,025	5.00%	515,000	1,263,350	4.00%	2,820,000	6,099,250	5.00%	8,275,000	539,832	5.25%	14,560,000	13,914,457	28,474,457
2025-26	1,675,000	5,864,525	5.00%	565,000	1,242,750	5.00%	3,280,000	5,958,250	5.00%	2,555,000	105,394	4.13%	8,075,000	13,170,919	21,245,919
2026-27	1,980,000	5,780,775	5.00%	620,000	1,214,500	5.00%	3,775,000	5,794,250	5.00%	0	0		6,375,000	12,789,525	19,164,525
2027-28	2,315,000	5,681,775	5.00%	690,000	1,183,500	5.00%	4,300,000	5,605,500	5.00%	0	0		7,305,000	12,470,775	19,775,775
2028-29	2,670,000	5,566,025	5.00%	755,000	1,149,000	5.00%	4,865,000	5,390,500	5.00%	0	0		8,290,000	12,105,525	20,395,525
Thereafter	137,240,000	61,412,250	3.25-5%	22,225,000	7,850,000	5.00%	125,785,000	43,049,600	4 - 5%	0	0		285,250,000	112,311,850	397,561,850
	<u>\$ 152,715,000</u>	<u>\$ 103,491,178</u>		<u>\$ 26,270,000</u>	<u>\$ 16,484,600</u>		<u>\$ 149,200,000</u>	<u>\$ 84,434,100</u>		<u>\$ 25,405,000</u>	<u>\$ 2,889,338</u>		<u>\$ 353,590,000</u>	<u>\$ 207,299,216</u>	<u>\$ 560,889,216</u>

Voters approved \$180 million measure in November 2021

Balance of Voter measure approved in 2017

Voters approved \$187 million measure in May, 2017

Voters approved \$85 million measure in November, 2000

2022 GO Bond matures June 1, 2047
Bonds at \$152.715 million par were sold at a premium of \$12.885 million.

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

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

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

Bonds maturing on or after June 1, 2033 are subject to redemption at the option of the district, in whole or in part.

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

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

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

LAKE OSWEGO SCHOOL DISTRICT NO. 7J
CLACKAMAS COUNTY, OREGON
 SCHEDULE OF PERS BONDS REDEMPTION AND INTEREST REQUIREMENTS
 June 30, 2022

FISCAL YEAR	Series 2002B			Series 2003B			TOTAL REQUIREMENTS ALL PERS PENSION BONDS		
	ISSUE OF 10/31/02			ISSUE OF 4/21/2003			TOTAL PRINCIPAL	TOTAL INTEREST	TOTAL DEBT SERVICE
	PRINCIPAL	INTEREST	INTEREST RATES	PRINCIPAL	INTEREST	INTEREST RATES			
	Due 6/30	Due 12/30 & 6/30		Due 6/30	Due 12/30 & 6/30		Due 6/30	Due 12/30 & 6/30	
Paid in FY:									
2021-22*	1,810,000	897,719		438,095	1,492,890	6.22%	2,248,095	2,390,609	4,638,704
Remaining									
2022-23	2,040,000	798,531	5.49%	432,657	1,573,327	6.27%	2,472,657	2,371,858	4,844,516
2023-24	2,290,000	686,535	5.55%	1,625,000	500,985	5.68%	3,915,000	1,187,520	5,102,520
2024-25	2,565,000	559,440	5.55%	1,800,000	409,812	5.68%	4,365,000	969,252	5,334,252
2025-26	2,860,000	417,083	5.55%	2,045,000	307,572	5.68%	4,905,000	724,655	5,629,655
2026-27	3,175,000	258,353	5.55%	2,250,000	191,416	5.68%	5,425,000	449,769	5,874,769
2027-28	1,480,000	82,140	5.55%	1,120,000	63,616	5.68%	2,600,000	145,756	2,745,756
	<u>\$ 14,410,000</u>	<u>\$ 2,802,081</u>		<u>\$ 9,272,657</u>	<u>\$ 3,046,728</u>		<u>\$ 23,682,657</u>	<u>\$ 5,848,809</u>	<u>\$ 29,531,466</u>

Original Issue Amount: \$23,926,731
 Non-Callable
 Maturities through June 30, 2020 are Zero
 Coupon Bonds

Original Issue Amount: \$16,302,038
 Non-Callable
 Maturities through June 30, 2023 are Zero
 Coupon Bonds

* PERS Debt Service payments in years up to June 30, 2022 were paid primarily from the General Fund and as an allocation to other funds that had more than minor amounts of PERS expenditures. This practice is changing effective July 1, 2022, at which time PERS Debt Service will be paid from a new debt service fund.

Capital Projects Funds - Revenues by Source

Object Series	Description	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed & Approved 2022-23	Adopted 2022-23
From Local Sources							
01510	INTEREST ON INVESTMENTS	2,763,970	2,362,930	870,454	500,000	2,000,000	2,000,000
01740	PARTICIPATION FEES	0	0	0	0	200,000	200,000
01920	DONATIONS	0	0	0	50,000	50,000	50,000
01960	RECOVERY OF PRIOR YR EXP	339,416	0	0	0	0	0
01970	CONSTRUCTION EXCISE TAX	336,161	637,326	274,289	450,000	450,000	450,000
01990	MISCELLANEOUS	296,741	164,104	475,799	150,000	150,000	150,000
Sub-Totals From Local Sources		3,736,288	3,164,360	1,620,542	1,150,000	2,850,000	2,850,000
From Other Sources							
05100	LONG-TERM DEBT PROCEEDS (1)	15,000,000	34,345,663	0	0	0	0
05200	INTERFUND TRANSFERS	0	0	675,402	0	0	0
05400	BEGINNING FUND BALANCE	170,391,347	157,112,199	100,320,348	60,140,002	202,240,002	202,240,002
Sub-Totals from Other Sources		185,391,347	191,457,862	100,995,750	60,140,002	202,240,002	202,240,002
Grand Totals		189,127,635	194,622,222	102,616,292	61,290,002	205,090,002	205,090,002

Actual and Estimated Beginning Fund B	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Proposed 2022-23	Proposed 2022-23
SB 1149 Energy Conservation	117,771	244,512	371,343	1,187,162	1,090,001	1,090,001
Construction Excise Tax	2,076,638	6,733,843	3,294,367	1,658,456	1,550,001	1,550,001
2017 GO Bond Capital Projects	171,618,934	146,261,794	92,716,635	50,491,106	34,200,000	34,200,000
2022 GO Bond Capital Projects	0	0	0	0	160,000,000	160,000,000
Artificial Turf and Track Replacement	0	0	0	0	2,000,000	2,000,000
Lakeview Capital Project Fund	-3,342,217	2,471,320	2,506,452	2,287,292	2,200,000	2,200,000
Hazel Road Capital Project Fund	-79,779	1,400,730	1,431,551	1,272,517	1,200,000	1,200,000
	170,391,347	157,112,199	100,320,348	56,896,533	202,240,002	202,240,002

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 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed			
					2021-22 FTE	& Approved 2022-23	Adopted 2022-23	2022-23 FTE
1000	Instruction	2,363,915	1,107,770	450,000		1,700,000	1,700,000	
2000	Support Services	873,027	378,373	750,000		1,250,000	1,250,000	
4000	Facilities Acquisition & Cons	90,412,531	43,422,185	46,400,000	4.50	103,130,000	103,130,000	4.50
5100	Debt Service	652,401	811,430	500,001		450,002	450,002	
5200	Transfers	0	0	1		1	1	
6000	Contingency	0	0	2,000,000		2,500,000	2,500,000	
7000	Unappropriated Ending	100,320,348	56,896,534	11,190,000		96,059,999	96,059,999	
Grand Totals		194,622,222	102,616,292	61,290,002	4.50	205,090,002	205,090,002	4.50

Capital Projects Funds - Expenditures by Object

Object Series	Object	Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Proposed			
					2021-22 FTE	& Approved 2022-23	Adopted 2022-23	2022-23 FTE
100	Salaries & Wages	701,405	444,290	445,000	4.50	475,000	475,000	4.50
200	Associated Payroll Costs	334,015	242,087	245,000		285,000	285,000	
300	Purchased Services	8,069,818	4,478,140	5,300,000		13,360,000	13,360,000	
400	Materials and Supplies	3,123,752	2,922,258	570,000		1,820,000	1,820,000	
500	Capital Outlay	80,459,068	36,600,428	40,840,000		87,940,000	87,940,000	
600	Other Objects	1,613,816	1,032,555	700,001		2,650,001	2,650,001	
700	Transfers	0	0	1		2	2	
800	Planned Reserve	100,320,348	56,896,534	13,190,000		98,559,999	98,559,999	
Grand Totals		194,622,222	102,616,292	61,290,002	4.50	205,090,002	205,090,002	4.50

Lake Grove Park - Component Unit - Revenues by Source

Object Series	Description	Actual 2018-19	Actual 2019-20	Actual 2020-21	Proposed		
					Budgeted 2021-22	& Approved 2022-23	Adopted 2022-23
From Local Sources							
01111	CURRENT YEARS	208,322	215,734	224,165	230,000	240,000	240,000
01112	PRIOR YEARS	7,598	3,078	3,137	5,000	5,000	5,000
01510	INTEREST ON INVESTMENTS	180	109	44	100	100	100
01750	CONCESSION SALES-SWIMMING	14,031	10,244	6,434	14,900	14,900	14,900
Sub-Totals From Local Sources		230,131	229,165	233,780	250,000	260,000	260,000
From Other Sources							
05400	BEGINNING FUND BALANCE	395,623	468,829	517,012	550,000	550,000	550,000
Sub-Totals From Other Sources		395,623	468,829	517,012	550,000	550,000	550,000
Grand Totals		625,754	697,994	750,792	800,000	810,000	810,000

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 2019-20	Actual 2020-21	Budgeted 2021-22	2021-22 FTE	Proposed		2022-23 FTE
						& Approved 2022-23	Adopted 2022-23	
100	Salaries	75,225	82,981	90,000	2.00	95,000	95,000	2.00
200	Associated Payroll Costs	10,260	12,100	15,000		20,000	20,000	
Sub-Totals for Personal Services		85,485	95,081	105,000	2.00	115,000	115,000	2.00
300	Purchased Services	56,251	32,444	100,000		100,000	100,000	
400	Materials and Supplies	10,363	16,392	30,000		30,000	30,000	
600	Other Objects	28,883	32,064	40,000		40,000	40,000	
Sub-Totals for Materials & Services		95,497	80,900	170,000		170,000	170,000	
500	Capital Outlay	0	0	300,000		300,000	300,000	
810	Contingency	0	0	50,000		50,000	50,000	
820	Planned Reserve	517,012	574,811	175,000		175,000	175,000	
Grand Totals - Community Programs		697,994	750,792	800,000	2.00	810,000	810,000	2.00
Salary Allocation:								
	Contracted Positions	16,559	16,974	18,000	2.00	20,000	20,000	2.00
	Extra Duty/Hourly	58,666	66,007	72,000		75,000	75,000	
	Total Salaries	75,225	82,981	90,000	2.00	95,000	95,000	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 for 2022-23. In both summers 2020 and 2021 it operated under capacity limits and other restrictions due to the pandemic.

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 2021-22.

RESOLUTION APPROVING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and considered the 2022-23 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 \$27,300,000, and

WHEREAS, the Lake Oswego School District Legal Budget Committee has held public meetings on the proposed 2022-23 fiscal year budgets.

NOW THEREFORE, BE IT RESOLVED that the Legal Budget Committee of Lake Oswego School District hereby approves the budget for 2022-23 in a total sum of \$371,498,003 for the District and \$810,000 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 2022-23 to be \$58,420,000 for the District General Fund and \$250,000 for the Park General Fund, and

BE IT FURTHER RESOLVED that the Legal Budget Committee of Lake Oswego School District approves the District and Park permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.64 per thousand to be imposed on all taxable property determined by the County Assessor as of January 1, 2022 and approves taxes imposed for the District Debt Service Fund in the amount of \$27,300,000.

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 2022-23 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	\$27,300,000
Category Total	\$6.1107 per \$1000	\$.042 per \$1000	\$27,300,000
TOTAL RATE/TAXES	\$6.1107 per \$1000	\$.042 per \$1000	\$27,300,000

Resolution Approving the Budget
Page 2

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2022, 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	\$62,350,000
2000	Support Services	32,700,000
4000	Facilities Acquisition Services	1
5100	Debt Service	1,500,000
5200	Interfund Transfers	625,000
6000	Contingency	<u>2,000,000</u>
	Total General Fund Appropriations	\$99,175,001
	Unappropriated Ending Fund Balance*	<u>12,825,000</u>
	Total General Fund Budget	<u>\$112,000,001</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	\$6,295,000
2000	Support Services	3,810,000
3000	Enterprise & Community Services	50,000
5100	Debt Service	<u>10,000</u>
	Total Grants Fund Appropriations	<u>\$10,165,000</u>

500 FOOD SERVICES FUND

3000	Enterprise & Community Services	\$2,310,000
5100	Debt Service	<u>10,000</u>
	Total Food Services Fund Appropriations	\$2,320,000
	Unappropriated Ending Fund Balance*	<u>50,000</u>
	Total Food Services Fund Budget	<u>\$2,370,000</u>

290 COMMUNITY SERVICES FUND

3000	Enterprise & Community Services	\$2,340,000
5100	Debt Service	<u>1</u>
	Total Community Services Fund Appropriations	<u>\$2,340,001</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>\$31,520,000</u>
	Total Debt Service Fund Appropriations	\$31,520,000
	Unappropriated Ending Fund Balance*	<u>1,240,000</u>
	Total Debt Service Fund Budget	<u>\$32,760,000</u>

406 CAPITAL PROJECTS FUND

1000	Instruction	\$1,700,000
2000	Support Services	1,250,000
4000	Facilities Acquisition & Const.	103,130,000
5100	Debt Service	450,002
5200	Interfund Transfers	1
6000	Contingency	<u>2,500,000</u>
	Total Capital Projects Fund Appropriations	\$109,030,003
	Unappropriated Ending Fund Balance*	<u>96,059,999</u>
	Total Capital Projects Fund Budget	<u>\$205,090,002</u>

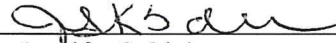
LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$115,000
Materials & Services	170,000
Capital Outlay	300,000
Contingency	<u>50,000</u>
Total General Fund Appropriations	\$635,000
Unappropriated Ending Fund Balance*	<u>175,000</u>
Total Lake Grove Park General Fund Budget	<u><u>\$810,000</u></u>



Neelam Gupta
Chair Legal Budget Committee
Lake Oswego School District



Dr. Jennifer Schiele
Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: May 11, 2022

RESOLUTION ADOPTING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and approved the 2022-23 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 \$27,300,000, and

WHEREAS, the Lake Oswego School District Board of Directors held public hearings on the approved 2022-23 fiscal year Park budget and the 2022-23 fiscal year District budget on June 6, 2022.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of Lake Oswego School District hereby adopts the budget for 2022-23 in a total sum of \$372,598,003 for the District and \$810,000 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 2022-23 to be \$58,420,000 for the District General Fund and \$250,000 for the Park General Fund, and

BE IT FURTHER RESOLVED that the Board of Directors 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, 2022 and approves taxes imposed for the District Debt Service Fund in the amount of \$27,300,000.

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 2022-23 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	\$27,300,000
Category Total	\$6.1107 per \$1000	\$.042 per \$1000	\$27,300,000
TOTAL RATE/TAXES	\$6.1107 per \$1000	\$.042 per \$1000	\$27,300,000

Resolution Adopting the Budget

Page 2

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2022, 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	\$62,350,000
2000	Support Services	32,700,000
4000	Facilities Acquisition Services	1
5100	Debt Service	1,500,000
5200	Interfund Transfers	625,000
6000	Contingency	<u>2,000,000</u>
	Total General Fund Appropriations	\$99,175,001
	Unappropriated Ending Fund Balance*	<u>13,075,000</u>
	Total General Fund Budget	<u><u>\$112,250,001</u></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><u>\$2,673,000</u></u>

2XX GRANTS FUNDS

1000	Instruction	\$6,295,000
2000	Support Services	4,660,000
3000	Enterprise & Community Services	50,000
5100	Debt Service	<u>10,000</u>
	Total Grants Funds Appropriations	<u><u>\$11,015,000</u></u>

Resolution Adopting the Budget
Page 3

500 FOOD SERVICES FUND

3000	Enterprise & Community Services	\$2,310,000
5100	Debt Service	<u>10,000</u>
	Total Food Services Fund Appropriations	\$2,320,000
	Unappropriated Ending Fund Balance*	<u>50,000</u>
	Total Food Services Fund Budget	<u>\$2,370,000</u>

290 COMMUNITY SERVICES FUND

3000	Enterprise & Community Services	\$2,340,000
5100	Debt Service	<u>1</u>
	Total Community Services Fund Appropriations	<u>\$2,340,001</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 FUNDS

5100	Debt Service	<u>\$31,520,000</u>
	Total Debt Service Fund Appropriations	\$31,520,000
	Unappropriated Ending Fund Balance*	<u>1,240,000</u>
	Total Debt Service Funds Budget	<u>\$32,760,000</u>

406 CAPITAL PROJECTS FUNDS

1000	Instruction	\$1,700,000
2000	Support Services	1,250,000
4000	Facilities Acquisition & Const.	103,130,000

Resolution Adopting the Budget

Page 4

5100	Debt Service	450,002
5200	Interfund Transfers	1
6000	Contingency	<u>2,500,000</u>
	Total Capital Projects Fund Appropriations	\$109,030,003
	Unappropriated Ending Fund Balance*	<u>96,059,999</u>
	Total Capital Projects Funds Budget	<u>\$205,090,002</u>

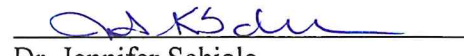
LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$115,000
Materials & Services	170,000
Capital Outlay	300,000
Contingency	<u>50,000</u>
Total General Fund Appropriations	\$635,000
Unappropriated Ending Fund Balance*	<u>175,000</u>
Total Lake Grove Park General Fund Budget	<u>\$810,000</u>



Kristen Aird
School Board Chair
Lake Oswego School District



Dr. Jennifer Schiele
Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: June 21, 2022



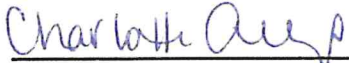
6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

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#: 239059**

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):
04/13/2022


Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 04/13/2022.


NOTARY PUBLIC FOR OREGON

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

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Lake Oswego School District 7j, Clackamas, Multnomah and Washington Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023, will be held in person at the Lake Oswego School District Administration Building 2455 SW Country Club Road on Wednesday, April 27, 2022 beginning at 6:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may 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, April 27, 2022, by emailing losdchschoolboard@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 providing testimony or public comments is posted at the district's School Board section of its website. A copy of the budget presented at the meeting may be requested on or after April 27 by contacting Cheryl Walsh via email at walshc@loswego.k12.or.us.

This notice is also available on or after April 11, 2022 at the district's website: www.loswego.k12.or.us
Publish April 13, 2022 LOR239059



6605 SE Lake Road, Portland, OR 9
 PO Box 22109 Portland, OR 97269
 Phone: 503-684-0360 Fax: 503-620
 E-mail: legals@commnewsletters.

AFFIDAVIT OF PUBLICAT
 State of Oregon, County of Clackam
 Charlotte Allsop, being the first dul
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 Manager of the **Lake Oswego Re**
 newspaper of general circulation,
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 state, as defined by ORS 193.C
 193.020, that

**Lake Oswego School District 7J
 Lake Oswego School District Notic
 Budget Hearing on June 6, 2022 at**

**Form ED-1
 Ad#: 244443**

A copy of which is hereto annexed,
 published in the entire issue of saic
 newspaper(s) for 1 week(s) in the
 following issue(s):
06/01/2022

Charlotte Allsop
 Charlotte Allsop (Accounting Manag

Subscribed and sworn to before me
 06/01/2022.

Sarah Theresa Penn
 NOTARY PUBLIC FOR OREGON

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



FORM ED-1 NOTICE OF BUDGET HEARING

A public meeting of the Lake Oswego School District will be held in the Board Room of the Administration Building on June 6, 2022 at 6:00 pm at 2455 Country Club Rd, Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the Lake Oswego School District Budget Committee. Please see the June 6, 2022 agenda for how to submit comments to the school board. A summary of the budget is presented below. A copy of the budget may be inspected at the district web-site at <https://www.lakeoswego.k12.or.us> or obtained at the Administration Building at 2455 Country Club Rd, Lake Oswego between the hours of 8 a.m. and 4 p.m. weekdays. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year. While not a change in basis, PERS Pension Debt Service costs will be allocated differently in the 2022-23 fiscal year and beyond as more fully explained in the Statement of Changes below, but this change does not increase costs nor increase debts.

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

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance	\$117,344,495	\$76,795,002	\$223,045,002
Current Year Property Taxes, other than Local Option Taxes	54,411,728	55,800,000	68,050,000
Current Year Local Option Property Taxes	13,588,950	13,800,000	14,500,000
Other Revenue from Local Sources	6,521,791	12,853,000	19,792,000
Revenue from Intermediate Sources	2,654,500	1,805,000	1,855,000
Revenue from State Sources	38,245,287	42,920,000	43,180,000
Revenue from Federal Sources	3,059,338	5,491,000	2,191,000
Interfund Transfers	1,898,394	625,001	875,002
All Other Budget Resources	51,128	10,000	10,000
Total Resources	\$237,753,611	\$209,899,003	\$371,498,004

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$48,670,282	\$57,843,328	\$58,393,764
Other Associated Payroll Costs	26,347,470	31,549,690	35,269,179
Purchased Services	12,817,908	18,994,137	26,188,281
Supplies & Materials	6,474,033	7,609,498	10,156,997
Capital Outlay	37,067,590	41,377,000	88,428,000
Other Objects (except debt service & interfund transfers)	890,430	861,350	3,063,799
Debt Service*	23,508,010	24,824,001	33,500,003
Interfund Transfers*	1,898,394	625,001	625,002
Operating Contingency	0	4,000,000	4,500,000
Unappropriated Ending Fund Balance & Reserves	80,081,544	23,115,000	111,374,999
Total Requirements	\$237,753,611	\$209,899,003	\$371,498,004

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$57,348,535	\$69,750,000	\$75,665,000
FTE	531.5	590.83	600.49
2000 Support Services	28,885,927	35,408,000	37,925,000
FTE	164.5	187.98	199.84
3000 Enterprise & Community Service	2,611,016	5,701,000	4,700,000
FTE	18.2	27.7	19.75
4000 Facility Acquisition & Construction	43,422,185	46,478,001	103,208,001
FTE	4.5	0	4.5
5000 Other Uses	0	0	0
5100 Debt Service*	23,508,010	24,824,001	33,500,003
5200 Interfund Transfers*	1,898,394	625,001	625,001
6000 Contingency	0	4,000,000	4,500,000
7000 Unappropriated Ending Fund Balance	80,081,544	23,115,000	111,374,999
Total Requirements	\$237,753,611	\$209,899,003	\$371,498,004
Total FTE	718.7	811.02	824.58

* 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 for 2022-23 Proposed Budget due primarily to November 2021 voter approval of \$180 million General Obligation bond measure 3-577 and proceeds of \$165 million from sale of first tranche of those bonds in April 2022. Major projects of this new bond are replacements of River Grove Elementary and Lake Oswego Jr. High buildings. RGE's design will be completed this summer and construction will begin this fall. Design for new LOJ as well as pool design and smaller capital improvements funded by this new bond and the May 2017 \$187 million bond measure are ongoing. Staffing increase in budgeted periods are due primarily to pandemic suppressing 2020-21 hiring and activity. 2020-21 FTE is as of 11/20 and for regular staff only; it does not include seasonal or casual employees. The 2022-23 budget includes a new Debt Service Fund to accumulate resources and pay debt service on the district's Pension Bonds. This changes a previous year-end direct allocation of debt service costs to each fund based on PERS costs to an allocation based on ongoing PERS wages; it results in new internal revenues and costs at a budgeted amount of \$4.6 million each, but does not change actual debts or net costs; increase in 2022-23 debt service costs is from new GO Bonds approved by voters in November 2021 and issued in April 2022.

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	\$17,800,000	\$18,250,000	\$27,300,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1, 2022	Estimated Debt Authorized, But Not Incurred on July 1, 2022
General Obligation Bonds	\$353,590,000	\$27,285,000
Other Bonds	\$23,682,657	\$0
Other Borrowings	\$17,276,000	\$0
Total	\$394,548,657	\$27,285,000

** 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 on June 1, 2022

LOR244443



6605 SE Lake Road, Portland, OR 9
 PO Box 22109 Portland, OR 97269
 Phone: 503-684-0360 Fax: 503-620
 E-mail: legals@commnewspapers.

AFFIDAVIT OF PUBLICAT
 State of Oregon, County of Clackam
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 depose and say that I am the Ac
 Manager of the **Lake Oswego R**
 newspaper of general circulation,
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 193.020, that

**Lake Oswego School District 7J
 Lake Grove Park District, Notice of
 Hearing on June 6, 2022 at 6pm**

**Form LB-1
 Ad#: 244453**

A copy of which is hereto annexed, v
 published in the entire issue of saic
 newspaper(s) for 1 week(s) in the
 following issue(s):
06/01/2022

Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
 06/01/2022.

Sarah Theresa Penn
 NOTARY PUBLIC FOR OREGON

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



FORM LB-1 NOTICE OF BUDGET HEARING

A public meeting of the Lake Grove Park District, a component unit of the Lake Oswego School District, will be held on June 6, 2022 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, 2022 as approved by the Lake Oswego School District Budget Committee. A summary of the Park budget is presented below. Please see the June 6, 2022 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.lakeoswegoschools.org/Page/2076> or obtained at the Administration Building at 2455 Country Club Rd., Lake Oswego, between the hours of 8 a.m. and 4 p.m. weekdays. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

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

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance/Net Working Capital	517,012	550,000	550,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	6,434	14,900	14,900
All Other Resources Except Property Taxes	3,181	5,100	5,100
Property Taxes Estimated to be Received	224,165	230,000	240,000
Total Resources	750,792	800,000	810,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	95,081	105,000	115,000
Materials and Services	80,900	170,000	170,000
Capital Outlay	0	300,000	300,000
Contingencies	0	50,000	50,000
Unappropriated Ending Balance and Reserved for Future Expenditure	574,811	175,000	175,000
Total Requirements	750,792	800,000	810,000

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
General Fund - Park Operations	175,991	625,000	635,000
FTE	2	2	2
Non-Departmental / Non-Program	574,811	175,000	175,000
FTE			
Total Requirements	750,792	800,000	810,000
Total FTE	2	2	2

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 The 2022-23 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 thereabouts each year. FTE only reflects the Park Director and Assistant Director - all other staff are seasonal or casual employees.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 0.42 per \$1,000)	0.42	0.42	0.42
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings		
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 on June 1, 2022

LOR244453

A public meeting of the Lake Oswego School District will be held in the Board Room of the Administration Building on June 6, 2022 at 6:00 pm at 2455 Country Club Rd, Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the Lake Oswego School District Budget Committee. Please see the June 6, 2022 agenda for how to submit comments to the school board. A summary of the budget is presented below. A copy of the budget may be inspected at the district web-site at <https://www.losdschools.org/Page/2076> or obtained at the Administration Building at 2455 Country Club Rd, Lake Oswego between the hours of 8 a.m. and 4 p.m. weekdays. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year. While not a change in basis, PERS Pension Debt Service costs will be allocated differently in the 2022-23 fiscal year and beyond as more fully explained in the Statement of Changes below, but this change does not increase costs nor increase debts.

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

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance	\$117,344,495	\$76,795,002	\$223,045,002
Current Year Property Taxes, other than Local Option Taxes	54,411,728	55,600,000	66,050,000
Current Year Local Option Property Taxes	13,566,950	13,800,000	14,500,000
Other Revenue from Local Sources	6,521,791	12,853,000	19,792,000
Revenue from Intermediate Sources	2,654,500	1,805,000	1,855,000
Revenue from State Sources	38,245,287	42,920,000	43,180,000
Revenue from Federal Sources	3,059,338	5,491,000	2,191,000
Interfund Transfers	1,898,394	625,001	875,002
All Other Budget Resources	51,128	10,000	
Total Resources	\$237,753,611	\$209,899,003	\$371,498,004

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$48,670,262	\$57,843,326	\$58,393,764
Other Associated Payroll Costs	26,347,470	31,549,690	35,269,179
Purchased Services	12,817,908	18,094,137	26,188,261
Supplies & Materials	6,474,033	7,609,498	10,156,997
Capital Outlay	37,067,560	41,377,000	88,426,000
Other Objects (except debt service & Interfund transfers)	890,430	861,350	3,063,799
Debt Service*	23,506,010	24,824,001	33,500,003
Interfund Transfers*	1,898,394	625,001	625,002
Operating Contingency	0	4,000,000	4,500,000
Unappropriated Ending Fund Balance & Reserves	80,081,544	23,115,000	111,374,999
Total Requirements	\$237,753,611	\$209,899,003	\$371,498,004

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$57,348,535	\$69,750,000	\$75,665,000
FTE	531.5	590.83	600.49
2000 Support Services	28,885,927	35,406,000	37,925,000
FTE	164.5	187.99	199.84
3000 Enterprise & Community Service	2,611,016	5,701,000	4,700,000
FTE	18.2	27.7	19.75
4000 Facility Acquisition & Construction	43,422,185	46,478,001	103,208,001
FTE	4.5	4.5	4.5
5000 Other Uses	0	0	0
5100 Debt Service*	23,506,010	24,824,001	33,500,003
5200 Interfund Transfers*	1,898,394	625,001	625,001
6000 Contingency	0	4,000,000	4,500,000
7000 Unappropriated Ending Fund Balance	80,081,544	23,115,000	111,374,999
Total Requirements	\$237,753,611	\$209,899,003	\$371,498,004
Total FTE	718.7	811.02	824.58

* 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 for 2022-23 Proposed Budget due primarily to November 2021 voter approval of \$180 million General Obligation bond measure 3-577 and proceeds of \$165 million from sale of first tranche of those bonds in April 2022. Major projects of this new bond are replacements of River Grove Elementary and Lake Oswego Jr. High buildings. RGE's design will be completed this summer and construction will begin this fall. Design for new LOJ as well as pool design and smaller capital improvements funded by this new bond and the May 2017 \$187 million bond measure are ongoing. Staffing increase in budgeted periods are due primarily to pandemic suppressing 2020-21 hiring and activity. 2020-21 FTE is as of 11/20 and for regular staff only; it does not include seasonal or casual employees. The 2022-23 budget includes a new Debt Service Fund to accumulate resources and pay debt service on the district's Pension Bonds. This changes a previous year-end direct allocation of debt service costs to each fund based on PERS costs to an allocation based on ongoing PERS wages; it results in new internal revenues and costs at a budgeted amount of \$4.6 million each, but does not change actual debts or net costs; increase in 2022-23 debt service costs is from new GO Bonds approved by voters in November 2021 and issued in April 2022.

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	\$17,800,000	\$18,250,000	\$27,300,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1, 2022	Estimated Debt Authorized, But Not Incurred on July 1, 2022
General Obligation Bonds	\$353,590,000	\$27,285,000
Other Bonds	\$23,682,657	\$0
Other Borrowings	\$17,276,000	\$0
Total	\$394,548,657	\$27,285,000

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

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Lake Grove Park District, a component unit of the Lake Oswego School District, will be held on June 6, 2022 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, 2022 as approved by the Lake Oswego School District Budget Committee. A summary of the Park budget is presented below. Please see the June 6, 2022 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.losdschools.org/Page/2076> or obtained at the Administration Building at 2455 Country Club Rd., Lake Oswego, between the hours of 8 a.m. and 4 p.m. weekdays. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Contact: Stuart Ketzler

Telephone: 503-534-2000

Email: ketzlers@loswego.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance/Net Working Capital	517,012	550,000	550,000
Fees, Licenses, Permits, Fines, Assessments & Other Service	6,434	14,900	14,900
All Other Resources Except Property Taxes	3,181	5,100	5,100
Property Taxes Estimated to be Received	224,165	230,000	240,000
Total Resources	750,792	800,000	810,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	95,081	105,000	115,000
Materials and Services	80,900	170,000	170,000
Capital Outlay	0	300,000	300,000
Contingencies	0	50,000	50,000
Unappropriated Ending Balance and Reserved for Future Expenditure	574,811	175,000	175,000
Total Requirements	750,792	800,000	810,000

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
General Fund - Park Operations	175,981	625,000	635,000
FTE	2	2	2
Non-Departmental / Non-Program	574,811	175,000	175,000
FTE			
Total Requirements	750,792	800,000	810,000
Total FTE	2	2	2

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 The 2022-23 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 thereabouts each year. FTE only reflects the Park Director and Assistant Director - all other staff are seasonal or casual employees.

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

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

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

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

FORM OR-ED-50 2022-2023

To assessor of Clackamas County

Check here if this is an amended form.

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

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

PO Box 70 Lake Oswego OR 97034 July 7, 2022
Mailing Address of District City State ZIP Code Date Submitted
Stuart Ketzler Deputy Clerk 503-534-2000 ketzlers@loswego.k12.or.us
Contact person Title Daytime telephone number Contact person e-mail address

CERTIFICATION— You must check one box if you are 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: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate	—or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.4707		
2. Local option operating tax2	1.64		Dollar Amount of Bond Levy
3. Local option capital project tax.....3	0		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			8,471,715
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001..... 4b			18,828,285
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			27,300,000

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 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
Operating	May 21, 2019	2019-20	2024-25	1.64

(see next page 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 to redeem them):

	Principal	Interest	Total
Bond Issue 1	\$ 6,970,000	\$ 1,305,018	\$ 8,275,018
Bond Issue 2			
Bond Issue 3			
Total A			\$ 8,275,018

Debt service requirements for bonds approved **on or after** October 6, 2001:

	Principal	Interest	Total
Bond Issue 1	\$ 1,325,000	\$ 7,033,778	\$ 8,358,778
Bond Issue 2	\$ 430,000	\$ 1,299,350	\$ 1,729,350
Bond Issue 3	\$ 1,985,000	\$ 6,318,000	\$ 8,303,000
Total B			\$ 18,391,128
Total Bond (A + B)			\$ 26,666,146

Total Bonds

$$\frac{\text{Total A} = \$ 8,275,018}{\text{Total A + B} = \$ 26,666,146} = \frac{\text{Allocation \%}}{31.032\%} \times \frac{\text{Bond Levy}}{\$ 27,300,000} = \$ 8,471,715 \text{ (enter on line 4a on the front)}$$

$$\frac{\text{Total B} = \$ 18,391,128}{\text{Total A + B} = \$ 26,666,146} = \frac{\text{Allocation \%}}{68.981\%} \times \frac{\text{Bond Levy}}{\$ 27,300,000} = \$ 18,828,285 \text{ (enter on line 4b on the front)}$$

Total Bond Levy \$ 27,300,000 (enter on line 4c on the front)

Example—Total Bond Levy = \$5,000

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

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

Debt service requirements for bonds approved **on or after** October 6, 2001:

	Principal	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:

$$\frac{\text{Total A} = \$ 9,850.00}{\text{Total A + B} = \$ 12,900.00} = \frac{\text{Allocation \%}}{0.7636\%} \times \frac{\text{Bond Levy}}{\$ 5,000.00} = \$ 3,818.00 \text{ (enter on line 4a on the front)}$$

$$\frac{\text{Total B} = \$ 3,050.00}{\text{Total A + B} = \$ 12,900.00} = \frac{\text{Allocation \%}}{0.2364\%} \times \frac{\text{Bond Levy}}{\$ 5,000.00} = \$ 1,182.00 \text{ (enter on line 4b on the front)}$$

Total Bond Levy \$ 5,000.00 (enter on line 4c on the front)

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

FORM OR-ED-50 2022-2023

To assessor of Multnomah County

Check here if this is an amended form.

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

The Lake Oswego School Distr has the responsibility and authority to place the following property tax, fee, charge, or assessment
District name

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

<u> PO Box 70 </u>	<u> Lake Oswego </u>	<u> OR </u>	<u> 97034 </u>	<u> July 7, 2022 </u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>ZIP Code</small>	<small>Date Submitted</small>
<u> Stuart Ketzler </u>	<u> Deputy Clerk </u>	<u> 503-534-2000 </u>	<u> ketzlers@loswego.k12.or.us </u>	
<small>Contact person</small>	<small>Title</small>	<small>Daytime telephone number</small>	<small>Contact person e-mail address</small>	

CERTIFICATION— You **must** check one box if you are 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: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate —or— Dollar Amount		
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.4707		
2. Local option operating tax2	1.64		Dollar Amount of Bond Levy
3. Local option capital project tax.....3	0		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			8,471,715
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			18,828,285
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			27,300,000

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 limit6	
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 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
Operating	May 21, 2019	2019-20	2024-25	1.64

(see next page 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 to redeem them):

	Principal	Interest	Total
Bond Issue 1	\$ 6,970,000	\$ 1,305,018	\$ 8,275,018
Bond Issue 2			
Bond Issue 3			
Total A			\$ 8,275,018

Debt service requirements for bonds approved on or after October 6, 2001:

	Principal	Interest	Total
Bond Issue 1	\$ 1,325,000	\$ 7,033,778	\$ 8,358,778
Bond Issue 2	\$ 430,000	\$ 1,299,350	\$ 1,729,350
Bond Issue 3	\$ 1,985,000	\$ 6,318,000	\$ 8,303,000
Total B			\$ 18,391,128
Total Bond (A + B)			\$ 26,666,146

Total Bonds

$$\frac{\text{Total A} = \$ 8,275,018}{\text{Total A + B} = \$ 26,666,146} = \frac{\text{Allocation \%}}{31.032\%} \times \frac{\text{Bond Levy}}{\$ 27,300,000} = \$ 8,471,715 \text{ (enter on line 4a on the front)}$$

$$\frac{\text{Total B} = \$ 18,391,128}{\text{Total A + B} = \$ 26,666,146} = \frac{\text{Allocation \%}}{68.981\%} \times \frac{\text{Bond Levy}}{\$ 27,300,000} = \$ 18,828,285 \text{ (enter on line 4b on the front)}$$

Total Bond Levy \$ 27,300,000 (enter on line 4c on the front)

Example—Total Bond Levy = \$5,000

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

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

Debt service requirements for bonds approved on or after October 6, 2001:

	Principal	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:

$$\frac{\text{Total A} = \$ 9,850.00}{\text{Total A + B} = \$ 12,900.00} = \frac{\text{Allocation \%}}{0.7636\%} \times \frac{\text{Bond Levy}}{\$ 5,000.00} = \$ 3,818.00 \text{ (enter on line 4a on the front)}$$

$$\frac{\text{Total B} = \$ 3,050.00}{\text{Total A + B} = \$ 12,900.00} = \frac{\text{Allocation \%}}{0.2364\%} \times \frac{\text{Bond Levy}}{\$ 5,000.00} = \$ 1,182.00 \text{ (enter on line 4b on the front)}$$

Total Bond Levy \$ 5,000.00 (enter on line 4c on the front)

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

FORM OR-ED-50 2022-2023

To assessor of Washington County

Check here if this is an amended form.

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

The Lake Oswego School Distr has the responsibility and authority to place the following property tax, fee, charge, or assessment

District name

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

Washington

County Name

PO Box 70

Lake Oswego

OR

97034

July 7, 2022

Mailing Address of District

City

State

ZIP Code

Date Submitted

Stuart Ketzler

Deputy Clerk

503-534-2000

ketzlers@loswego.k12.or.us

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION—You must check one box if you are 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: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate	—or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.4707		
2. Local option operating tax2	1.64		Dollar Amount of Bond Levy
3. Local option capital project tax.....3	0		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			8,471,715
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001.....4b			18,828,285
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			27,300,000

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 limit6	
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 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
Operating	May 21, 2019	2019-20	2024-25	1.64

(see next page 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 to redeem them):

	Principal	Interest	Total
Bond Issue 1	\$ 6,970,000	\$ 1,305,018	\$ 8,275,018
Bond Issue 2			
Bond Issue 3			
Total A			\$ 8,275,018

Debt service requirements for bonds approved **on or after** October 6, 2001:

	Principal	Interest	Total
Bond Issue 1	\$ 1,325,000	\$ 7,033,778	\$ 8,358,778
Bond Issue 2	\$ 430,000	\$ 1,299,350	\$ 1,729,350
Bond Issue 3	\$ 1,985,000	\$ 6,318,000	\$ 8,303,000
Total B			\$ 18,391,128
Total Bond (A + B)			\$ 26,666,146

Total Bonds

$$\frac{\text{Total A} = \$ 8,275,018}{\text{Total A + B} = \$ 26,666,146} = \frac{\text{Allocation \%}}{31.032\%} \times \frac{\text{Bond Levy}}{\$ 27,300,000} = \$ 8,471,715 \text{ (enter on line 4a on the front)}$$

$$\frac{\text{Total B} = \$ 18,391,128}{\text{Total A + B} = \$ 26,666,146} = \frac{\text{Allocation \%}}{68.981\%} \times \frac{\text{Bond Levy}}{\$ 27,300,000} = \$ 18,828,285 \text{ (enter on line 4b on the front)}$$

Total Bond Levy \$ 27,300,000 (enter on line 4c on the front)

Example—Total Bond Levy = \$5,000

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

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

Debt service requirements for bonds approved **on or after** October 6, 2001:

	Principal	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:

$$\frac{\text{Total A} = \$ 9,850.00}{\text{Total A + B} = \$ 12,900.00} = \frac{\text{Allocation \%}}{0.7636\%} \times \frac{\text{Bond Levy}}{\$ 5,000.00} = \$ 3,818.00 \text{ (enter on line 4a on the front)}$$

$$\frac{\text{Total B} = \$ 3,050.00}{\text{Total A + B} = \$ 12,900.00} = \frac{\text{Allocation \%}}{0.2364\%} \times \frac{\text{Bond Levy}}{\$ 5,000.00} = \$ 1,182.00 \text{ (enter on line 4b on the front)}$$

Total Bond Levy \$ 5,000.00 (enter on line 4c on the front)

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

FORM OR-LB-50 2022-2023

To assessor of Clackamas County

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

Check here if this is an amended form.

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

Mailing Address of District PO Box 70	City Lake Oswego	State OR	ZIP code 97068	Date July 7, 2022
Contact Person Stuart Ketzler	Title Assistant Superintendent	Daytime Telephone 503-534-2000	Contact Person E-Mail ketzlers@loswego.k12.or.us	

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) . . .	0.042	
2.	Local option operating tax	0	
3.	Local option capital project tax	0	
4.	City of Portland Levy for pension and disability obligations	0	Excluded from Measure 5 Limits
			Dollar Amount of Bond Levy
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	0	
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	0	
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	0	

PART II: RATE LIMIT CERTIFICATION

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

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
None			
2			

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

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

Worksheet for Allocating Bond Taxes

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

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

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

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

Total Bonds

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

Example - Total Bond Levy = \$5,000

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

	Principle	Interest	Total
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)

Request for Ballot Title

Preparation or Publication of Notice

SEL 805

rev 01/18
OAR 165-014-0005

No later than the 80th day before an election, a governing body that has referred a measure must prepare and file with the local elections official the text of the referral for ballot title preparation or the ballot title for publication of notice of receipt of ballot title. This form may be used to file the text of the referral and request the elections official begin the ballot title drafting process or file a ballot title and request the elections official publish notice of receipt of ballot title.

Filing Information	
Election Date 11/2/2021	Authorized Official Dr. Jennifer Schiele
Contact Phone 503-534-2312	Email Address larsonm@loswego.k12.or.us
Referral Information	
Title, Number or other Identifier Lake Oswego School District Bond Measure	
This Filing is For	
<input type="checkbox"/> Drafting of Ballot Title Attach referral text. <input checked="" type="checkbox"/> Publication of Notice Ballot title below.	

Ballot Title Additional requirements may apply

Caption 10 words which reasonably identifies the subject of the measure.
Bonds for improvements, curriculum support facilities, safety upgrades, address overcrowding

Question 20 words which plainly phrases the chief purpose of the measure.
Shall District upgrade, construct, modernize facilities, address overcrowding, improve safety, accessibility, career education and issue \$180,000,000 general obligation bonds? If the bonds are approved, they will be payable from taxes on property or property ownership that are not subject to the limits of sections 11 and 11b, Article XI of the Oregon Constitution.

Summary 175 words which concisely and impartially summarizes the measure and its major effect.

Lake Oswego School District will receive State matching funds of \$4,000,000 only if bonds are approved.

Bonds are expected to fund:

- Construct new school buildings
 - Lake Oswego Middle School
 - River Grove Elementary
- Modernize classrooms
 - Renovate high school labs for expanded STEM, Career Technical Education
 - Replace outdated computers
- Address priority capital repairs
 - Replace roofs
 - Enhance, repair HVAC, electrical, plumbing systems
 - Upgrade finishes
 - Seismic upgrades for immediate occupancy
 - Asbestos abatement
- Improve accessibility
 - Improve walkways, restrooms, parking lots, playgrounds, entrances
- Safe, secure campuses
 - Update fire alarm, monitoring, broadcast systems
 - Upgrade door hardware
 - Add secure glass
- Site Improvements, demolition, furnishings, equipment, bond costs.

This \$180,000,000 bond is projected to cost an additional \$0.92/\$1,000 of assessed value annually. For the median home assessed value of \$420,000, that is approximately \$385 per year. Actual rates depend on market conditions when bonds are sold. This measure is on the ballot now because the District expects costs to increase. Bonds would mature not more than 26 years from issuance and may be issued in series.

By signing this document:
→ I hereby state that I am authorized by the county or city governing body, or district elections authority to submit this Request for Ballot Title – Preparation or Publication of Notice.

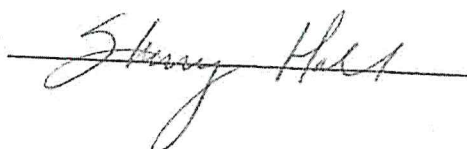
Signature  Date Signed 8/10/21

Certification of Combined Results November 2, 2021 Special Election

Measure 3-577 Lake Oswego School District No. 7J

	Clackamas County	Multnomah County	Washington County	Total	Percent
Yes	8,419	35	24	8,478	56.85%
No	6,389	30	17	6,436	43.15%
Total Cast Votes	14,808	65	41	14,914	
Undervotes	175	0	1	176	
Overvotes	1	0	0	1	
Total Ballots Received	14,984	65	42	15,091	

**CERTIFIED COPY OF THE ORIGINAL
SHERRY HALL, COUNTY CLERK**

BY: 



Canvass Results Report

Official

Run Time 10:18 AM

Run Date 11/22/2021

Clackamas County

November 2, 2021 Special Election

11/2/2021

Page 10

Official Results

Registered Voters
42231 of 128278 = 32.92%

Precincts Reporting
43 of 43 = 100.00%

Measure 3-577 Lake Oswego School District No. 7J: Bonds for Improvements, Curriculum Support Facilities, Safety Upgrades, - Address Overcrowding

85

Precinct	Yes	No	Cast Votes	Undervotes	Overvotes	Miscellaneous Write-ins	Vote by Mail Ballots Cast	Total Ballots Cast	Registered Voters	Turnout Percentage
070	2	0	2	0	0	0	2	2	5	40.00%
134	10	17	27	0	0	0	27	27	78	34.62%
151	818	609	1,427	16	0	0	1,443	1,443	2,830	50.99%
153	2,058	1,519	3,577	47	0	0	3,624	3,624	7,879	46.00%
154	447	152	599	11	1	0	611	611	1,068	57.21%
155	151	120	271	4	0	0	275	275	657	41.86%
156	1,780	1,379	3,159	45	0	0	3,204	3,204	6,562	48.83%
157	60	93	153	1	0	0	154	154	362	42.54%
159	1,878	1,432	3,310	42	0	0	3,352	3,352	7,894	42.46%
160	137	130	267	6	0	0	273	273	541	50.46%
251	0	0	0	0	0	0	0	0	0	0.00%
280	292	320	612	0	0	0	612	612	1,664	36.78%
281	344	268	612	3	0	0	615	615	1,395	44.09%
282	128	100	228	0	0	0	228	228	581	39.24%
283	121	119	240	0	0	0	240	240	435	55.17%

Canvass Results Report

Official

Run Time 10:18 AM

Run Date 11/22/2021

Clackamas County

November 2,2021 Special Election

11/2/2021

Page 11

Official Results

Registered Voters
48231 of 128278 = 37.62%

Practise Reporting
43 of 43 = 100.00%

Measure 3-577 Lake Oswego School District No. 7J: Bonds for Improvements, Curriculum Support Facilities, Safety Upgrades, - Address Overcrowding

284	106	69	175	0	0	0	175	175	330	53.03%
320	87	62	149	0	0	0	149	149	331	45.02%
Totals	8,419	6,389	14,808	175	1	0	14,984	14,984	32,612	45.95%

Measure 3-577 (Vote for 1)

Precinct	Total Votes	Yes	No	Over Votes	Under Votes
Precinct 3806	65	35 53.85%	30 46.15%	0	0
Total	65	35 53.85%	30 46.15%	0	0

Certificate

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



 Tim Scott, Director of Elections
 Multnomah County, Oregon

Ballots Cast per Contest with Precincts
 Washington County, November Regular Election, Nov 02, 2021
 All Precincts, All Districts, All ScanStations, All Contests, All Boxes
 Official Election Results

Page: 4 of 6
 2021-11-17
 11:35:53

Total Ballots Cast: 69041, Registered Voters: 286366, Overall Turnout: 24.11%

Lake Oswego School District Bond 3-577 (Vote for 1)

Precinct	Ballots Cast	Reg. Voters	Total Votes	Yes	No	Over Votes	Under Votes
Precinct 348	10	36	10	6 60.00%	4 40.00%	0	0
Precinct 394	32	201	31	18 58.06%	13 41.94%	0	1
Total	42	237	41	24 58.54%	17 41.46%	0	1



I, Joe Nelson, Interim Director of Assessment and Taxation and Ex-Officio County Clerk for Washington County, do hereby certify this to be a true and correct copy of the original.

Date: November 17, 2021

By: [Signature]
Electronics Manager



LAKE OSWEGO SCHOOL DISTRICT
Board of Directors Meeting
Lake Oswego Administration Building
November 30, 2021

Live streaming and archived video of School Board meetings are available at www.losdschools.org.

Board members, district staff and guest speakers will meet in person. Limited, in-person testimony will be allowed per School Board Meeting Guidelines for Conduct and Testimony.

I. SCHOOL BOARD – REGULAR SESSION – 6:00 p.m.

1.0 CALL TO ORDER

2.0 WELCOME AND COMMENTS FROM PATRONS

Procedures for providing testimony: If you wish to comment on an agenda item or another item not on the agenda, please review our School Board Meeting Guidelines for Conduct and Testimony. Instructions for providing in-person and written testimony are outlined in the guidelines which are posted on the School Board page of the District website or by clicking this [link](#).

3.0 CONSENT AGENDA

- 3.1 Human Resources Report (Action) Dr. Atherton
- 3.2 Approval of Minutes (Action) Chair Aird
 - November 8, 2021 – Contract Review Board/Regular Session/Work Session
- 3.3 Policy GBL – Personnel Records (2nd Reading) Dr. Atherton
- 3.4 Policy GBLA – Disclosure of Information (2nd Reading) Dr. Atherton
- 3.5 Policy GBNAB/ JHFE – Reporting of Suspected Abuse of a Child; Administrative Regulation GBNAB/ JHFE-AR(1) – Reporting of Suspected Abuse of a Child and Administrative Regulation GBNAB/ JHFE-AR(2) – Abuse of a Child Investigations Conducted on Premises [New] (2nd Reading/Review) Dr. Atherton/Mr. Bailey
- 3.6 Policy JECA – Admission of Resident Students** (2nd Reading) Mr. Bailey
- 3.7 Policy JGE – Expulsion** (2nd Reading) Mr. Bailey
- 3.8 Policy JHCD/JHCDA and Administrative Regulation JHCD/JHCDA-AR – Medications**/* (2nd Reading/Review) Mr. Schinderle
- 3.9 Early Graduation Request – LHS (Action) Mr. Bailey
- 3.10 Request for Extended Travel (Action) Mr. Bailey

4.0 COMMENTS FROM STUDENT REPRESENTATIVES TO THE BOARD

5.0 BOARD BUSINESS, POLICY AND PROGRAM AGENDA

- 5.1 Superintendent's Update (Info) Dr. Schiele
- 5.2 Middle School Pilot Novels Request (Action) Ms. Washington
- 5.3 Secondary Pilot Novels Request (Info) Ms. Washington
- 5.4 Quarter 1 2021-2022 Financial Report (Info) Mr. Ketzler
- 5.5 Health and Resiliency Priority Update (Info) Mr. Schinderle/Mr. Bailey/Dr. Luzaich/Ms. Washington

5.6 Policy Review:

- Policy ACB – Every Student Belongs and Administrative Regulation ACB-AR – Bias Incident Complaint Procedure (1st Reading/Review) Dr. Schiele
- Policy JFCJ – Weapons in Schools (1st Reading) Mr. Bailey
- Policy KGBB – Firearms Prohibited [New] (1st Reading) Mr. Bailey
- Policy IKC – Class Rankings (Rescind); Administrative Regulation IKC-AR - Class Rank (Rescind) and Administrative Regulation IKAB-AR – Student Progress Reporting to Parents (1st Review) Mr. Bailey

5.7 OSBA Elections (Action) Chair Aird

5.8 Certification of Election Results (Action) Chair Aird

6.0 OTHER BUSINESS

7.0 ADJOURNMENT

Regular Session

Lake Oswego School District #7J
Clackamas County Oregon
Board of Directors
Administration Building

November 30, 2021

Note: In compliance with social distancing and indoor gathering requirements, only Board members, district staff and invited guests met in person. The public was invited to view the meeting through live streaming from the District's website: <https://www.losdschools.org/>

I. SCHOOL BOARD – REGULAR SESSION – 6:00 p.m.

Present: Chair Kirsten Aird, Mr. Brian Bills (via Zoom), Ms. Neelam Gupta, Ms. Liz Hartman, and Mr. John Wallin; Student Representatives Ms. Alicia Li and Ms. Emily Zou
Staff Present: Superintendent-clerk Dr. Jennifer Schiele; Assistant Superintendent Mr. Stuart Ketzler; Executive Directors Dr. Frank Luzaich, Mr. Scott Schinderle, and Ms. LaKeyshua Washington; Directors Mrs. Mary Kay Larson, Mr. John Parke and Mr. James Sanders; and Administrative Assistant Mrs. Kelli Cranston

Also Present: Ms. Mia Ryder-Marks, *Lake Oswego Review*; and no others

The School Board Minutes document is a record of School Board actions and votes, and includes brief summaries of agenda items.

1.0 CALL TO ORDER

Chair Aird called the meeting to order at 6:01 p.m.

2.0 WELCOME AND COMMENTS FROM PATRONS

Patrons were asked to submit a request to provide in-person testimony or to submit written testimony per the guidelines posted on the District website. Chair Aird stated that no requests for in-person testimony were received. Following that announcement, she read aloud the names of individuals who submitted written testimony: Matt and Brandy Begin, Matt and Danielle Massari, and Allison Dyer submitted testimony regarding the lifting of the outdoor mask mandate. Peren Tiemann on behalf of 67 members of Moms Demand Action and Students Demand Action for Gun Sense in America submitted testimony regarding Senate Bill 554.

3.0 CONSENT AGENDA

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- 3.8 Policy JHCD/JHCDA and Administrative Regulation JHCD/JHCDA-AR – Medications**/* (2nd Reading/Review) Mr. Schinderle
- 3.9 Early Graduation Request – LHS (Action) Mr. Bailey
- 3.10 Request for Extended Travel (Action) Mr. Bailey
- 3.11 Middle School Pilot Novels Request (Action) Ms. Washington

Mr. John Wallin motioned to approve the consent agenda. The motion was seconded by Ms. Liz Hartman. Chair Aird noted that since no feedback was received on the Middle School Pilot Novels Request, the agenda item was moved to the consent agenda. Following the motion and brief explanation, the Board unanimously approved the consent agenda as presented. [Note: Mr. Bills experienced technical difficulties and was not present during the vote.]

4.0 COMMENTS FROM STUDENT REPRESENTATIVES TO THE BOARD

Ms. Li shared that she and Ms. Zou have been working to organize the middle level focus groups. They have reached out to principals to identify meeting times and believe that either lunch or advisory period will work best. She shared ideas for getting the word out to students, such as announcements during English class, morning announcements, posters, etc.

Ms. Zou expressed her strong support for Policy KGBB – Firearms Prohibited and urged Board members to vote yes to adopt the policy. She explained that the policy reflects changes in state policy that allows districts to prohibit firearms including those previously permitted through concealed handgun licenses. She shared statistics about gun violence across the United States and believes that firearms on school premises can create fear and stress in students of all ages and backgrounds.

Mr. Wallin acknowledged comments from student representatives and shared that the School Board passed a secure gun storage resolution in 2019.

5.0 BOARD BUSINESS, POLICY AND PROGRAM AGENDA

5.1 Superintendent’s Update (Info) Dr. Schiele

Dr. Schiele shared significant district accomplishments:

- Returned and stayed in school 5 full days per week
- 2 full days of professional development last week for staff
- Middle school and high school students have been able to participate in various activities – musicals, concerts, speech and debate, clubs, and athletics
- Passed the second phase of the capital bond program
- Hired additional social workers, behavior specialists, and counselors to provide additional support to families
- Learning community has embraced newly adopted social emotional learning curriculum
- Sustainability audit, equity audits and curriculum adoptions are under way

Dr. Schiele shared things to look forward to:

- Welcoming back volunteers and guests into schools after winter break, starting with a staged approach and slowly moving toward welcoming back all volunteers and guests. All volunteers will need to be fully vaccinated to work in the buildings.
- Adding additional curricular activities and community building for elementary students, as well as activities for middle and high school students.
- Continuing commitment to health and safety protocols to continue with in-person school and activities.
- Hosting a pediatric vaccine clinic in December with the second shot in January.
- Welcoming new kindergarten students for next year – kindergarten counts in January.
- High School open houses in January.
- Spanish immersion lottery in January. Expansion of the program will include two new kindergarten classes.
- Recruiting more teachers and staff.
- The State has given local control back to school districts to determine outdoor face covering requirements. Having worked with the Medical committee and nursing staff to review revisions in the Oregon Administrative Rules (OARs), starting tomorrow LOSD will remove outdoor mask requirements for secondary students but we highly recommend unvaccinated students to wear masks. We will continue to require elementary students to wear masks outside until after winter break. The district will watch results of the studies on the new variant and remain flexible; “we may have to pivot again as new information comes through.”
- Oregon Health Authority (OHA) has recommended a test out of quarantine protocol which requires unvaccinated individuals be tested twice in a 7-day period to allow them to come back on the 8th day. Vaccinated students are exempt from quarantine if there is an exposure and the student does not exhibit any symptoms.

Dr. Schiele shared information on things we need to continue to work on:

- Bus transportation – asked Student Transportation of America (STA) to explore start time changes in an effort to get students to school on time. The district continues to be open to ideas.
- Continued staffing concerns for special education assistances, nutritional services and extended care.
- “We need to continue to build and rebuild connections between our parents/guardians, staff and students.”

A lengthy discussion ensued about the continuing transportation issues and options available to resolve the issues. Board members asked questions and gained clarification on modified start times, drivers in the hiring pipeline, parent survey, monetary incentives for parent provided transportation, disparity of students impacted, and condensing bus routes.

In response to a question about vaccination rates for elementary students and vaccination clinics, Dr. Schiele stated that the county has not received the information on vaccine rates. Mrs. Larson stated that there will be 200 appointments available for the vaccine clinic on December 8. She noted that the limited number of appointments is due to supply and because pediatric vaccines take longer to administer. Dr. Schiele shared that the district is working on getting a booster shot clinic for secondary students, but supplies are limited.

Chair Aird requested an update on the special education audit at a future meeting. She also requested an update on the literacy work around multi-tiered systems of support (MTSS).

~~5.2 Middle School Pilot Novels Request (Action) Ms. Washington~~ [Moved to Consent Agenda]

5.3 Secondary Pilot Novels Request (Info) Ms. Washington

Ms. Washington presented a secondary pilot novels request. She shared the goals of the pilot novels and a brief synopsis of each novel.

Grade	Title	Author
7	Love That Dog	Sharon Creech
7	Garvey's Choice	Nikki Grimes
11	Aristotle and Dante Discover The Secrets of the Universe	Benjamin Alire Saenz
11	Dear Martin	Nic Stone
11	I'll Give You the Sun	Jandy Nelson
11	There, There	Tommy Orange
11	We are Not Free	Traci Chee
12	A Children's Bible	Lydia Millet

In response to a question about policies that outline how teachers deal with novels used in the classroom that have racial slurs, Dr. Schiele stated that there are no specific policies but the expectation is that if a new novel is being introduced that teachers plan out thoughtfully how it is used in the classroom. She explained that that is one purpose for piloting novels. Ms. Washington also noted that teachers are aware of potentially controversial content, stating that they include that information on the pilot novel request forms.

Ms. Washington stated that the books will be available for two weeks for public review and will be brought back for approval at the December Board meeting.

5.4 Quarter 1 2021-2022 Financial Report (Info) Mr. Ketzler

Mr. Ketzler presented the first quarter financial report. He shared that notes accompanying the financial report highlight major variances between budget and expenditures to date or current fiscal year numbers in relation to the prior year. He called attention to elementary and middle school 'classroom instruction' noting that \$14.6 million has been expended to date at the elementary level in comparison to \$16 million at this same time last year. He explained that the variance is due primarily to lower enrollment and the implementation of the student investment account (SIA) grant that wasn't fully available until mid-year last year. He reminded Board members that in February 2020 the district expected an SIA grant allocation of \$5.2 million, but in the wake of the pandemic, the actual allocation was \$1.6 million for 2020-21. Just over \$1 million was used for elementary class size stabilization; this year the district is using just over \$2.2 million for classroom stabilization across all grade levels.

He stated that the SIA grant in 2020-21 was just under \$1.7 million and this year the final allocation is a little over \$4.9 million, roughly half of which will be used for classroom stabilization. He shared that the initial allocation was estimated to be roughly \$4.3 million, but was increased to \$4.9 million following the conclusion of the 2020-21 legislative session this summer. He indicated that we will continue to see a large gap this year, but all indications are the SIA funding mechanism is on solid footing and will allow us to tailor our budget more accurately in the 2022-23 budgeting process.

Mr. Ketzler called attention to 'transportation services' expended year to date of \$421,173 compared to \$165,896 last year. He noted that the variance is due to students being in distance learning last year with the exception of some limited in-person transportation services.

He directed Board members to the revenue and fund analysis stating that \$35.59 million in state sources is budgeted which is roughly \$1.5 million more than the budgeted amount the prior fiscal year. Received year to date is less than this time last year due primarily to lower enrollment than what was used to build the budget. He indicated that the enrollment rebound hasn't happened yet, but the district believes students still live in LOSD boundaries and are being home schooled.

He informed the Board that the State provided an update this month showing a nearly 2.5% decline in statewide enrollment numbers. He noted that when state enrollment declines, the per dollar amount per student increases which will help. He indicated that an updated state school fund estimate is expected in February.

He called attention to the preliminary projection of \$18.8 million ending fund balance. He stated that the financial report was prepared in the week preceding Thanksgiving break, and the updated numbers are reflected in the financial model.

Mr. Ketzler explained that the financial model is prepared twice a year, and sometimes three times per year depending on new developments and updated data sources. He stated that the preliminary projected amounts for 2022 are based on the state school fund estimate which projected a roughly 2.5% statewide enrolment decline. In response to a question about the enrollment number of 7133, Mr. Ketzler acknowledged that he has not updated that number in the financial model and it was based upon the PSU projection.

He shared that the Local Option continues to outperform expectations and shared updated projections based on the most current data from Clackamas, Washington and Multnomah Counties. Referencing the data, he stated that real market values (RMV) continue to outpace increases in assessed value and "as long as that condition is maintained or they're equal, our local option collections will continue to be strong."

Referencing the PERS analysis, Mr. Ketzler stated that the information was shared during the budget development process in the spring. He recapped the data noting that the overall rates are going down and the majority of our employee base is comprised of employees in Tier 3; roughly two-thirds of employees. He noted that results of the PERS investment funds through the end of September are trending positive and shared that returns at the end of this calendar year will set the rates for the 2025-27 biennium.

He called attention to the projected \$49 million in 'salaries and wages' stating that the district is currently underperforming since we are still constrained with hiring. Additionally, the district is not hiring substitutes to the same degree as in previous years.

He also noted that larger amounts were built into 'supplies and equipment' with the expectation of more normal resumption of activities along with a textbook adoption, but the textbook adoption has been deferred to the 2022-23 fiscal year.

He informed the Board that estimates used for the 2022-23 financial model personnel costs include extension of current provisions of association agreements that expire June 30, 2022, and are for modeling purposes only and are not a reflection of the district's position.

5.5 Health and Resiliency Priority Update (Info) Mr. Schinderle/Mr. Bailey/Dr. Luzaich/Ms. Washington

The following is a summarization of the presentation. For detailed information, please refer to the materials presented at the meeting and the video which can be found on the District website under School Board meetings or by clicking on this link:

Dr. Schiele explained that the update on the priority of health and resiliency is designed to share with the Board where we are with supporting social, mental and physical health of students. She reviewed baseline data from the Youth Truth Student Survey and the Oregon Student Health Survey. Data included percentage of students experiencing food insecurity and/or unstable housing; who are sexually active; who have tried alcohol, e-cigarettes or vaping, and/or marijuana; who have experience anxiety; who have unmet emotional or mental health needs; who have experienced self harm; and who have suicidal ideations. Additionally, secondary students were asked about their stress level and what areas cause them the highest stress. She noted that the two highest areas of stress are grades and homework.

She reported data findings on other areas affecting health and resiliency such as attendance rates, percentages of students in high school PE, secondary students involved in performing arts, secondary students enrolled in sports, and high school students involved in on-campus clubs. She stated that the baseline data will help the district determine where to go, what to look at and how to influence the numbers positively for students.

Ms. Washington stated that professional development activities focused on Character Strong and restorative practices. She reminded the Board that Character Strong is the social, emotional curriculum adopted by the district. She noted that professional development has been provided to all licensed staff and administrators on the implementation of the curriculum across the schools. At the elementary level, counselors coordinate the lessons and then counselors and teachers deliver lessons daily. At the middle level, counselors and administrators coordinate the lessons and teachers deliver the lessons once a week. At the high school, administrators, counselors and teachers coordinate the lessons and teachers deliver the lessons throughout the school year. She shared visuals of some of the Character Strong work in the schools.

Ms. Washington shared information about restorative practices noting that they are used to help build strong communities. Professional development opportunities have been provided for licensed staff and administrators. She shared examples of the implementation of restorative practices including elementary morning circle time, activities in secondary classrooms/advisory

and creating relationship agreements to name a few. She called attention to the four components of restorative practices – building community, using affective language, relationship agreements, and creating and building emotional intelligence.

Dr. Luzaich reviewed some of the activities to support student mindfulness:

- In-person learning 5 days a week
- Summer school
- Strong, positive relationships with students
- Curriculum pacing
- Prioritizing standards, standards-based grading and report cards, and curriculum adoptions
- Homework and daily workload
- PE, music and STEM
- Art literacy
- School spirit days, sports, activities, clubs
- Secondary student leaders supporting 6th/9th grade and new students before school starts

Mr. Sanders provided an update on mental health and wellness:

- Counselors are successfully connecting with students of concern and in some cases making home visits
- Counselors are working on social emotional learning (SEL) with teachers
- Welcome to My World curriculum is being offered to all 4th and 5th graders
- Added two social workers who are working with families, connecting with community resources, working with counselors
- Added one behavior specialist provides additional training to teachers and other staff members

Referring to community mental health resources, Mr. Sanders noted that he is involved with a group of individuals building a regional flight team and developing the curriculum. He also noted that the LOSD suicide prevention screening is being made available to other districts. In December, the district will have the first Assist training which is a suicide prevention program. The district is also in the process of implementing Sources of Strength suicide prevention program at the high school.

In response to a comment about feedback from students regarding the success of Character Strong curriculum and the feeling that it is a joke, Dr. Schiele stated that some students she has talked with at the secondary level feel that the curriculum it is either “this” or “that” (having clubs again). They also said that what makes it feel fake is that they are talking with a teacher that isn’t necessarily theirs so it doesn’t feel personal. She acknowledged that the program needs to be strengthened.

Mr. Bills cautioned administration about being too quick to change the program noting that students who need Character Strong may not be the ones we’re hearing from. He suggested that the administration look at ways to improve the curriculum and be mindful of students it may be helping.

Mr. Sanders shared that he heard from one of the cofounders of the program and he stated that it takes time for everyone to get comfortable with the content and it takes time for it to get integrated into what we do so it doesn't seem like a separate thing.

Board members expressed concern about the data on suicidal ideation, self harm, alcohol use and student stress levels. They acknowledged that some of the issues could be a result of the transition back to in-person learning and encouraged administration to think about targets and benchmarks to lowering the numbers and see if we reach them in a year. Dr. Schiele shared that we will be repeating the survey in the spring, but reminded Board members that it will be a different group of students because the survey is given at specific grade levels. She also noted that the Youth Truth data was from this year and she pulled data that was specifically related to physical and mental health; she did not go back to data from the year before.

5.6 Policy Review:

- Policy ACB – Every Student Belongs and Administrative Regulation ACB-AR – Bias Incident Complaint Procedure (1st Reading/Review) Dr. Schiele

Dr. Schiele presented the first reading of Policy ACB. She noted that OSBA made changes based on new state laws and the policy is being presented for an initial review. She indicated that administration is not ready to adopt the policy because we are still working on defining equity.

She called attention to the paragraph defining symbols of hate, noting that it only identifies three specific symbols. She acknowledged that there are many more symbols of hate and she asked the Board to start thinking about what is listed in the policy or language to include in the policy outlining symbols of hate.

She noted that the administrative regulation has additional changes related to language and outcomes of investigations. The policy and administrative regulation will be brought back for further review following equity work.

- Policy JFCJ – Weapons in Schools (1st Reading) Mr. Bailey
- Policy KGBB – Firearms Prohibited [New] (1st Reading) Mr. Bailey

Dr. Schiele presented the first reading of Policies JFCJ and KGBB stating that changes in the policies allow the district to prohibit people from bringing firearms onto school grounds. She acknowledged previous comments from student representatives and Board members about firearms on district property and shared that administration recommends that the district prohibit firearms on district property.

- Policy IKC – Class Rankings (**Rescind**); Administrative Regulation IKC-AR - Class Rank (**Rescind**) and Administrative Regulation IKAB-AR – Student Progress Reporting to Parents (1st Review) Mr. Bailey

Dr. Schiele presented the first reading of Administrative Regulation IKAB-AR. She stated that administration recommends rescinding Policy IKC and the supporting administrative

regulation, noting that changes in administrative regulation IKAB-AR are currently in practice, but noted the administrative regulation was never updated.

She said that the district recognized that reporting class rank impacted some students' abilities to enter college and discontinued reporting class rank on transcripts several years ago. Acknowledging that some students need class rank reported to assist with their college applications, she stated that the schools can provide the information for them when requested.

Chair Aird clarified the next steps for bringing policies back for additional review and approval

5.7 OSBA Elections (Action) Chair Aird

On motion by Ms. Liz Hartman, seconded by Mr. John Wallin, the Board unanimously voted in favor of appointing the OSBA Board of Directors candidate and the OSBA Legislative Policy Committee candidates.

5.8 Certification of Election Results (Action) Chair Aird

Chair Aird expressed gratitude to community for voting in favor of the bond and showing that they value LOSD education.

On motion by Mr. John Wallin, seconded by Ms. Liz Hartman, the Board unanimously certified the election results.


6.0 OTHER BUSINESS

Chair Aird extended heartfelt sympathy to the families of students involved in the Michigan school shooting.

7.0 ADJOURNMENT

The Regular Session was adjourned at 8:35 p.m.


Chair


Clerk


Secretary