

**ADOPTED
BUDGET
2018-19**

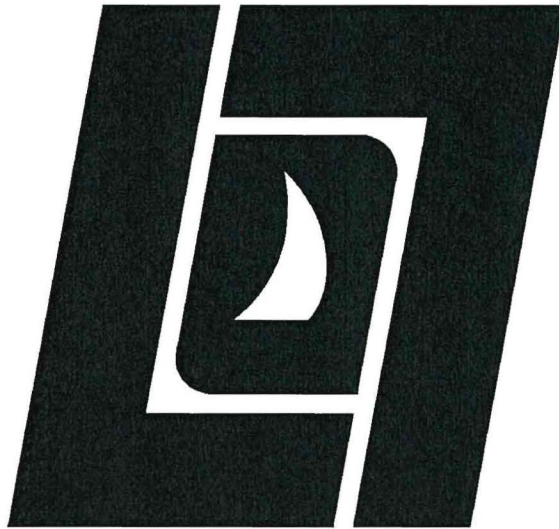


Lake Oswego

School District

LAKE OSWEGO SCHOOL DISTRICT 7J

2455 Country Club Road
Lake Oswego, OR 97034



2018-19

(For the Fiscal Year Ending June 30, 2019)

ADOPTED BUDGET

Prepared by the Business Services Department

Stuart Ketzler, Assistant Superintendent of Business Services

Budget Message

Executive Summary

The pages that follow include the full budget message and detail for the 2018-19 proposed and approved budget. We are pleased to propose an operating budget that not only preserves all existing programs and current service levels, as well as additional targeted investments, but does it in a manner that largely balances revenues and expenditures for this biennium. At the time of the evaluation, approval and adoption of the budget last year, the financial outlook for the 2017-18 fiscal year was much more uncertain. This was due primarily to the unsettled nature of state budget deliberations for the 2017-19 biennium, as well as mandated rising PERS employer contribution rates. The state and practically all local governments, including the Lake Oswego School District, had significant increases in PERS contribution rates on July 1, 2017. This was due to the Oregon Supreme Court's 2015 repeal of certain PERS reforms passed in 2013 and underperformance of PERS investments compared to assumed rates of return. Due in large part to the increase in PERS costs, the \$7.8 to \$8 billion dollar state allocation under consideration for K-12 by the Oregon legislature last spring left the district short of the resources it needed to present a budget with balanced revenues and expenditures. K-12 educators were advocating for \$8.4 billion as that amount would allow virtually all Oregon public schools to have balanced budgets for this current biennium.

The Oregon legislature and governor ultimately allocated \$8.2 billion to K-12 education for this biennium, which, because of our strong local option levy and generous support through the Foundation, allowed the district to make additional targeted investments, as well as present a budget that would be balanced for this biennium. While this allowed us to have a positive budget for the 2017-18 fiscal year, 2017-19 state funds were allocated evenly across both years to allow the many other districts that would need to make cuts more time to do so. While that allows us to be well positioned for this biennium, another large PERS rate increase is expected July 1, 2019, but the final rate increase at that time will not be known until this October. The district is presently proceeding with a cautiously optimistic view that state revenues will improve, and that the PERS rate increase might be lower than currently forecast. Alternative forecast scenarios are presented at pages 15A and 15B.

This proposed and approved 2018-19 budget marks the first five-year period since the passage of Measure 5 in 1990 where the district was able to not only maintain its current service level, but also improve on it with targeted additional investments. This was due in no small part to improvements and stability in state funding, but more significantly was due to substantial improvements in revenues from the district's voter approved local option property tax levy. Local option property tax revenues are expected to be \$10.4 million in fiscal year 2018-19. They are expected to be \$10.2 million in 2017-18, were \$9.64 million in fiscal year 2016-17, \$8.7 million in 2015-16 and \$7.5 million in 2014-15. These are all significantly higher than the \$5.9 million of local option property tax revenues received in 2013-14.

Though long-term budget prospects have challenges, there is still much that the Lake Oswego School District is rightfully proud of and thankful for – we enjoy great community support, as evidenced not only by our local option and its renewal every five years, but also with large Foundation contributions each year and the passage of the \$187 million GO bond referral in May 2017. Our students regularly perform at or among the highest of all students in Oregon. The district's six elementary schools were recently ranked among the top seven elementary schools in the state by Niche; US News and World report consistently ranks one or both of our high schools as among the top five in Oregon; and the district was ranked #1 nationally in 2015 by StartClass. Both Niche and StartClass are education research websites. However, there is no mistaking that much has been lost in Lake Oswego School District as a result of property tax Measures 5 and 50 -- passed in the 1990s -- both of which reduced property taxes statewide. A significant additional pernicious effect of both measures is the shift in funding for schools to primarily state funds derived largely from income taxes introduced significant volatility in

school funding. School funding has also declined as a percent of the state budget as it must also compete with the state’s funding of its public safety, social and health service obligations.

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

Additionally, much planning and work continues around improving and building on the targeted investments and program enhancements made within the last several years to ensure our programs meet the educational needs of all students and to allow us to better fulfill our Mission Statement. A new three year strategic plan was adopted in 2017 following input from a group of 46 dedicated volunteers comprised of staff, along with our five school board members. Our mission statement and goals adopted in our 2017-20 three year strategic plan are:

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

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

Budget Message

Introduction

We are pleased to present the 2018-19 proposed and approved budget, especially as it builds on targeted investments from funding improvements that began with the 2014-15 “turning point” budget, which was the first fiscal year at the end of a state biennial budget cycle since 2007 where state school funding actually improved over the prior year’s and biennium’s state budget allocation. This proposed budget also takes full account of the passage of Measure 3-515 on May 16, 2017, where voters approved the district’s issuance of \$187 million in General Obligation bonds. The final 2017-19 total state K-12 budget allocation not only kept us whole, or nearly so for the biennium, it also provided over \$2 million in new funding to the district for this biennium in support of the programs in Measure 98, a citizen state-wide measure referral in the November 2016 election that directed a portion of increased state revenues be used for improving high school graduation rates and career and technical education opportunities. With those increased or new funds, the district has been able to continue improving and building on the add-backs and program enhancements made within the last several years to ensure our programs meet the educational needs of all students, as well as all of the planned facility improvements. The replacement of Lakeridge Junior High School is the largest bond project, accounting for \$82 million of the \$187 million bond. The district, its staff and students are tremendously grateful its community supports us in this manner.

There are many things the Lake Oswego School District is rightfully proud of and thankful for – we have not been in a better position financially since 2002. More importantly, we enjoy great community support and our students regularly perform at or among the highest of all students in Oregon. The district was ranked #1 nationally in 2015 by StartClass, all six elementary schools were rated among the top seven of all elementary schools in the state by Niche (StartClass and Niche are education research websites), and all schools continue to be among the highest report card ratings from the state of Oregon, and one or both of our high schools have been or were recently recognized as the top regular public high schools in Oregon by U.S. News and World Report. As we look forward to the 2018-19 fiscal year, the district will be able to maintain all current programs and student-to-staff classroom ratios. In addition, we will be able to make additional modest targeted investments, most notably the second phase of technology upgrades and student devices to implement a “1:1” digital transition initiative district-wide by 2020. Investments will also be made to support our equity and inclusion goals, safety and security, and other upgrades from the bond. These enhancements build on the improvements made in 2014-15 through 2017-18.

These enhancements are due primarily to a significant improvement in the district’s local option property tax revenues, modest improvements in state funding, additional state funds beginning in 2017-18 from Ballot Measure 98 to improve graduation rates and expand vocational and technical learning opportunities, and the continued support of the community through donations to the Lake Oswego School District Foundation. Local option property tax revenues are expected to be \$10.45 million in fiscal year 2018-19. They will be \$10.1 million in 2017-18, were \$9.64 million in fiscal year 2016-17, \$8.7 million in 2015-16 and \$7.5 million in 2014-15. These are all significantly higher than the \$5.9 million of local option property tax revenues received in 2013-14.

Approximately 85% of the district’s operating funding is controlled by the state under the State School Fund Grant program, which distributes school funding statewide on essentially a per student basis. Statewide, state K-12 funding increased to \$8.2 billion for the 2017-19 biennium. This \$8.2 billion is an 11% improvement over the prior biennial allocation of \$7.37 billion, or 5.4% per year. While on the surface this appears to be a very positive development, mandated increases in PERS contribution rates effective July 1, 2017 absorb a large portion of those increased revenues.

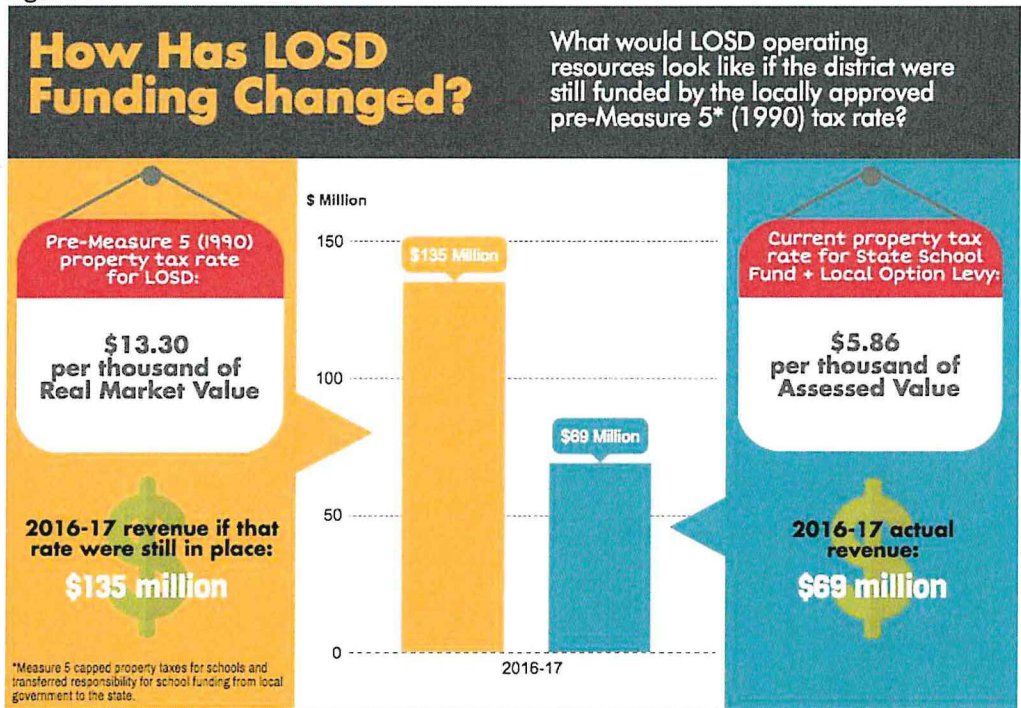
The current state budget continues a positive trend – it was \$6.65 billion for the 2013-15 biennium and then increased to a basic \$7.15 billion state allocation for the 2015-17 biennium, a 7.5% improvement in state funding over the prior biennium, or 3.7% per year. This \$7.15 billion is net of the extra \$220 million statewide allocation to fund the 2015-16 statewide implementation of kindergarten on a full-day basis. Beginning with 2015-16, this statewide investment allowed the district to provide full day kindergarten for all students, eliminating the tuition-based option previously in place.

Oregon School Funding Post Measures 5 and 50

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

Many primarily urban and suburban school districts saw reduced school funding in the wake of Measures 5 and 50, which also implemented equalization of education funding across school districts and shifted statewide school funding makeup from approximately 2/3 local property taxes in 1990 to the current approximately 2/3 of education funding from state income taxes. The impact to Lake Oswego has been especially pronounced. As shown in Figure 1, the district received over \$70 million less in operating funds in 2016-17 under the current funding system compared to what the district would have received under the locally approved funding structure in place in 1990. If Lake Oswego still had the same funding structure today as was in place in 1990, it would have raised over \$140 million in local property taxes for operations for the 2016-17 year alone. This stands in stark contrast to the district’s total state and property tax operating funds for the 2016-17 year of \$70 million. Local property tax bills would admittedly be much higher today, but the local property tax rates in effect in 1990 funded our schools at program and service levels that reflected community support and expectations.

Figure 1:



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

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

Figure 2:

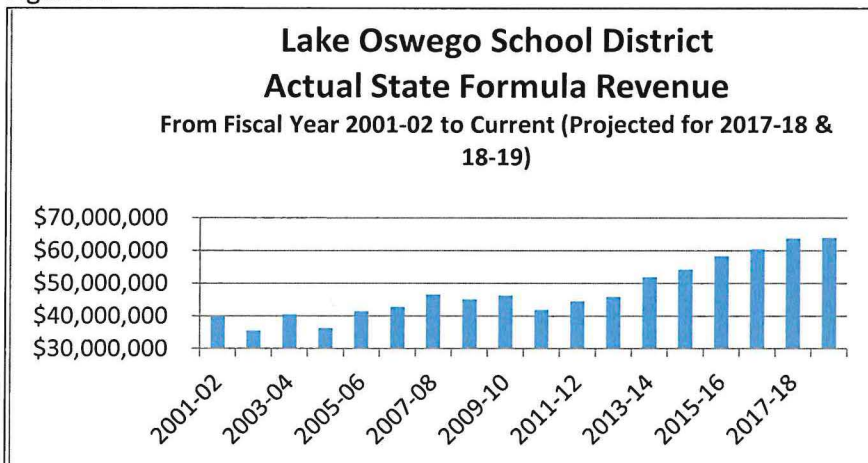
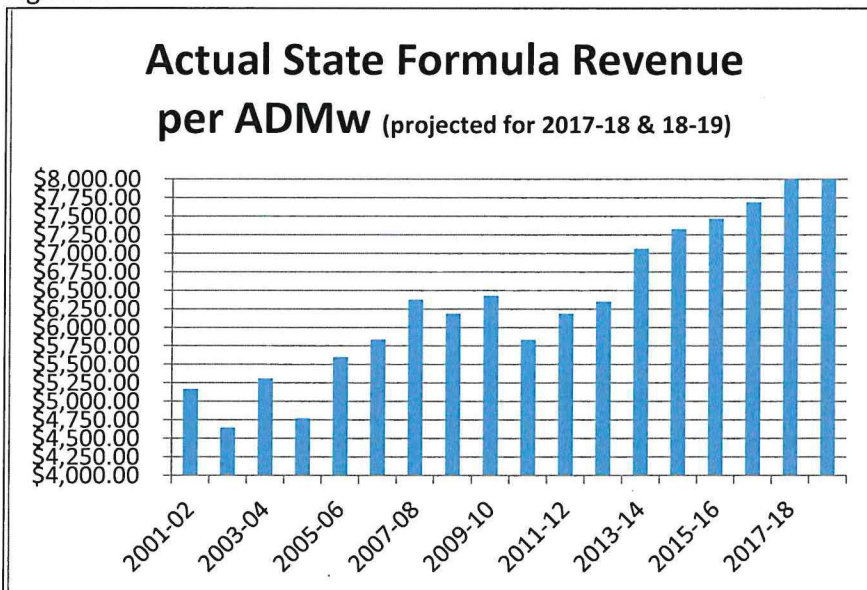


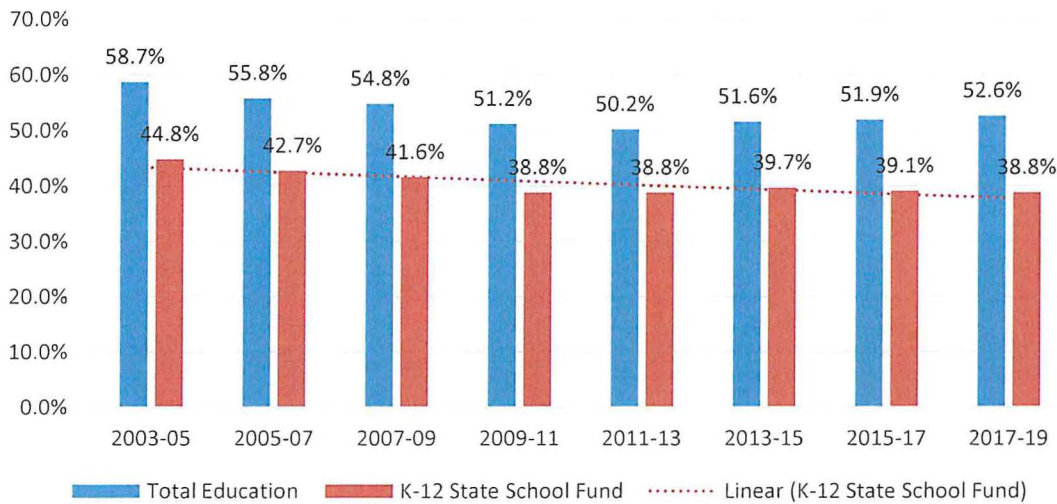
Figure 3:



Finally, as shown in Figure 4, education funding as a percentage of the state’s General Fund budget has not fared well since the 2002 recession, falling from 44.8% for the 2003-2005 biennium to 38.8% for the 2017-19 biennium. For the current biennium, each 1% of the state’s total General Fund budget represents approximately \$200 million per biennium – Lake Oswego receives just over 1% of statewide school funding as its enrollment is approximately 1% of total statewide enrollment. While many factors have contributed to this relative reduction, a significant factor is the state has mandates in public safety, health and social services that it must fulfill.

Figure 4:

Education's Share of the State General Fund Budget, 2003-05 to 2017-19



The six years from 2009 to 2014 of disinvestment in K-12 public education in the state of Oregon in the wake of the great recession presented the most challenging period of school funding the district has experienced. Direct state school funding grants received by the district for each of the 2008-09 through 2013-14 fiscal years were all less than the \$23.5 million received by the district in the 2007-08 fiscal year, reaching a low of \$15.8 million in the 2010-11 fiscal year (please refer to the Revenues and Expenditure Summary at page 28). At \$24.5 million, the 2014-15 fiscal year was the first year that direct state school funding exceeded the amount received in the 2007-08 fiscal year.

Targeted Education Investments

Direct state school funding is expected to exceed \$29 million in each of the 2017-18 and 2018-19 fiscal years. With those revenue improvements, and using reserves built up over the last several years, we are pleased to present a balanced 2018-19 budget that builds on the targeted investments implemented beginning with the 2014-15 budget. As noted in that year’s budget message, the 2014-15 budget represented the first budget since 2008-09 where the district was able to not only propose a balanced budget that maintained all current programs and current target ratios, but also allowed for targeted re-investment in certain areas, initially primarily at the elementary level. While the district was able to make targeted investments during the 2009-10 through 2013-14 fiscal years, such as the resumption of the seven period day at the junior high schools in 2012 or the phased implementation of the elementary Spanish immersion program, those targeted investments occurred simultaneously with reductions in staffing or programs in other areas.

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

A summary of the targeted investments directly related to operations for the 2014-15 through 2018-19 school years are as follows:

2014-15 Investments (all implemented and ongoing):

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

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

- Elimination of the three furlough days (four for administrators) that had been in place since 2010-11
- Implementation of full-day kindergarten on a tuition-free basis for all kindergarten classes
- Expansion of the elementary Spanish Immersion program to serve all grades K-5 and consolidation of that program at River Grove Elementary School
- Implementation of single-grade first through fourth grade classes, with blended classrooms as needed (cost neutral)
- Added physical education and/or music specialist time at all elementary schools
- Added a .5 Full-Time Equivalent (FTE) Response to Intervention (RTI) teacher specialist at each high school (1 FTE total)
- Major investments in new math and English language arts curriculum materials
- Upgrade to new laptop computers for all licensed staff to increase teacher efficacy
- Implementation of a district-wide safety and security wireless radio communications system

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

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

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

- Additional safety communication investments
- New dark-fiber loop throughout district; backbone of our technology infrastructure upgrades (Bond Funds)
- 5 new bus routes to support changed school start times to allow up to one hour additional sleep for secondary students
- Major investments in new Next Generation Science Standards curriculum materials and other curriculum materials
- Additional 6.5 FTE for RTI, Academic Support and Re-engagement staff at the secondary schools from new state Ballot Measure (BM) 98 funds

- First Phase of 1:1 student devices – K-2 (Bond Funds)
- Added Talented and Gifted (TAG), English Language Learners (ELL) and nurse staff (3 FTE Total)
- Added .5 FTE elementary RTI coordinator at each elementary school (3 FTE Total)

2018-19 Planned Investments:

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

State funding is still inadequate to allow the district to add back the programs lost since 2009 or reduce class size target ratios, which were increased by two students across all grades over the course of the great recession. Even with those increases, the district's class sizes are, on average, among the lowest in the Portland Metro area, at less than 24.5 as an overall average in the elementary schools, less than 29:1 at the junior high schools, and less than 29:1 at the high schools.

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

Capital Investments Post Measures 5 and 50

Thanks to the support of our voters, the efforts of many community members, staff and parents, district voters approved Measure 3-515 on May 16, 2017, to address significant facility issues and ensure our schools are educationally adequate for the programs and skills our students will need in the future. This \$187 million General Obligation bond will allow major facility investments districtwide, and represents the first major facility investment since the 2001 GO bond. Before Measure 5, general obligation bonds in the district were used almost exclusively for new facilities or major renovations. Operating budgets prior to Measure 5 enabled the school district to not only offer a robust level of programs with low class sizes, they also provided sufficient resources to address many ongoing major maintenance issues. In 1990-91, the year Measure 5 passed, the district had 68 FTE in its maintenance, custodial and grounds crews. With almost the same total amount of space, today that number is 39.5 FTE. The disinvestment in schools resulted in a long list of deferred maintenance items, not only locally, but also on a regional and national level.

The district completed extensive groundwork before placing Measure 3-515 on the May 16, 2017, ballot. The district hired Randy Miller as its Executive Director of Project Management in April 2015 to develop the long-term plans and the safeguards and process controls needed to ensure the district's capital improvements are completed on time and on budget. These are key recommendations of the Facility Advisory Committee, a citizen committee that provided key recommendations for approaching facility needs planning. Mr. Miller was the

Director of Project Management for the Portland Public School District (PPS), which passed a \$482 million GO bond in 2012 to address PPS's facility issues.

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

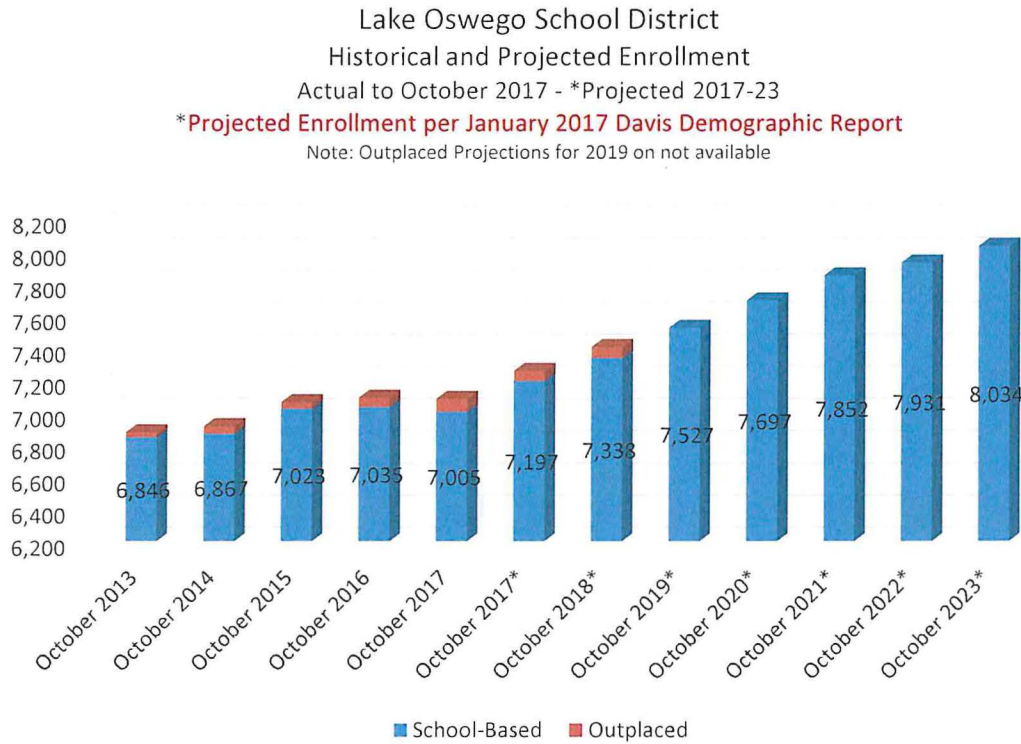
A Long-Range Facility Planning Committee was appointed in the summer of 2015 to ensure that facility investments best position the district to meet its long-term facility needs. This committee issued its report to the School Board in January 2016; the report from this committee is at the district website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

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

An Athletic Facility Advisory task force was convened in the 2017-18 fiscal year – their recommendations will be considered by the School Board and a Long Range Facility Planning Committee, a board appointed committee of citizen volunteers and one board member. This committee will provide citizen perspective, input and guidance as it relates to the district's long-range facility planning efforts. Significant investments in sports fields are underway or planned, none of which are bond eligible. The district intends to use excess reserves and accumulated Construction Excise Tax resources to fund many of these projects, but hard choices remain as the list of identified projects is extensive. Project prioritization is still underway and a multi-year phased implementation plan will be necessary. Limited authority is built into the 2018-19 proposed budget to address the most critical projects in the budget, some of which are required as part of a 2017 Title IX lawsuit settlement.

A related element of facility planning is adequate capacity at each school, especially at certain elementary schools and both junior high schools. A full demographic and enrollment study and forecast was commissioned and delivered in December 2012 by Portland State's Population Research Center, predicting essentially flat enrollment over the next ten years. An update of that enrollment study was delivered in December 2014; while predicting modest enrollment gains over the 2012 forecast, it still predicted essentially flat enrollment. Davis Demographics presented an additional projection based on October 1, 2016, enrollment in January 2017. Largely as a result of growth over the prior three years, the Davis forecast projects growth over their seven year forecast period. The district continues to monitor enrollment growth and patterns and intends to add capacity in targeted locations, but the Davis study also notes boundary adjustments may also be required. A summary of actual enrollment and projections from the 2016 Davis enrollment study are included at Figure 5.

Figure 5:



Strategic Considerations

While this budget message presents good news, we must continue to maintain or enact strategic choices that will maintain sustainability between the costs of our programs and expected resources. At the same time, and in addition to successfully executing all projects in our GO bond, the district must also consider other strategic initiatives in 2018-19. Chief among them will be the successful execution of our new strategic plan. In August 2017, the district successfully concluded negotiations of new contracts with the district’s two bargaining groups to replace the contracts that expired on June 30, 2017. The new four year contracts all have principal terms of 3% Cost of Living Allowance (COLA) increases for 2017-18 and 2018-19, and then 2.5% COLA in each of the next two years. Due to the Oregon Supreme Court’s reversal in 2015 of PERS reforms enacted in 2013 and recent lower than projected PERS’ investment returns, the district’s PERS rates increased effective July 1, 2017, increasing expenditures by over \$2 million per year compared to the prior fiscal year. Additional state mandated seat time and program requirements were also required beginning with the 2017-18 school year.

In addition to building on the 2014-15 turning point budget, the 2014-15 fiscal year also marked the first completed fiscal year for Superintendent Dr. Heather Beck, our new superintendent effective July 1, 2014. While Dr. Beck will be moving on to a new opportunity in Singapore on July 1, 2018, her leadership has accomplished much in her four year tenure. Dr. Mike Musick, the district’s current Assistant Superintendent of Educational Programs, will be our interim superintendent for the 2018-19 fiscal year – a national search will commence this fall. A new three year strategic plan was adopted in September 2017, the highlights of which are summarized below; the full plan is available at the district website:

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

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

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

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

ENDS 2: COLLEGE & CAREER SUCCESS

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

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

ENDS 3: FACILITIES & INFRASTRUCTURE

Blue Dot Statement: We strive to give our students high quality facilities within our budget constraints. LOSD will have appropriate capacity, resources and technology by developing short-term and long-range facilities plans that provide for comparable academic and extracurricular facilities across the district. Our facilities are safe and secure environments that support and enable innovative, robust and rigorous instructional learning strategies, differentiated instruction and multiple learning pathways at every school.

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

ENDS 4: COMMUNICATIONS & COMMUNITY RELATIONS

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

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

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

Financial Model

An updated financial model with actual results for fiscal years 2012-13 through 2016-17 and projections for 2017-18 through 2020-21 is presented at page 15, showing the relationship between general operating revenues and expenditures. The model is based on current data and while still an estimate, it is a more precise estimate than the budget. The 2017-18 budget was prepared a year ago and necessarily includes assumptions, contingency and small amounts of budget capacity for small reasonable increases in costs such as more classroom teachers due to higher than projected enrollment, increased utility costs from unusually cold weather, etc.

The April 2018 financial model incorporates projections for revenues and expenditures based on data available as of early April 2018, including a preliminary Foundation revenue estimate of \$1.3 million for the 2018-19 fiscal year. The final amount raised for 2018-19 will not be known until this summer. For fiscal years 2018-19 and 2017-18, the most recent district State School Fund Grant formula revenue projections from the Oregon Department of Education are used. The 2017-19 formula revenues are based on a statewide appropriation to K-12 education of \$8.2 billion per the legislative state budget approved in 2017, which will be allocated evenly to the 2017-18/2018-19 fiscal years. Expected cost increases in specific areas, such as the targeted reinvestments as more fully discussed above, are also accounted for in the financial model on page 14 and in the proposed 2018-19 budget. Two alternative summary projections are also presented; a reasonable "best-case" and reasonable "worst-case" scenario, along with their differing major assumptions.

Special Education Instructional Programs

As reflected on pages 19 and 20, the costs for the instructional components of our Special Education programs have increased beginning in 2015-16. These increases are the result of a higher number of students requiring out-placements and/or 1:1 aides, many as a result of new restraint legislation passed in the 2013 legislative session, modest program improvements, such as the new Forest Hills Structured Learning Center classroom, the elimination of the three furlough days, salary and wage increases, and step increases for eligible staff. Under a state High Cost Disability (HCD) grant program, a portion of the district's direct special education costs above \$30,000 per student are reimbursed by the state. The reimbursement rate for the HCD grant had recently been as low as approximately 40%, but funding was increased beginning with the 2015-16 fiscal year such that approximately 50% of costs in excess of \$30,000 were reimbursed. HCD grant revenues are shown separately in the financial model but are included in the budget's General Fund's state basic school support revenues as it is a sub-allocation of the State School Fund Grant. The district recently initiated an evaluation of its special

education programs; the results of that evaluation are to be received in July 2018 and will be used to inform decisions relating to the program for the 2018-19 fiscal year.

Capital Improvement Projects

For 2017-18, the district has proposed using \$1,000,000 of General Fund resources for targeted district capital improvement projects, all related to sports field improvements, none of which are bond eligible. The Capital Projects Fund has a total proposed spending appropriation of \$ 63.3 million, which is a conservative estimate of bond activity for the 2018-19 fiscal year. Major bond expenditures are not anticipated until the summer of 2019, which is when the largest bond projects are expected to actually break ground.

Projected Tax Rates

Maximum District property tax rates are presently \$7.95 per \$1,000 taxable value, an increase of \$1.10 over the 2016-17 maximum property tax rate due to the passage of Measure 3-515. The maximum rates are projected to be \$7.94 in 2018-19, though the actual tax rate for a particular tax lot may be less due to the varying range of impact from Measure 5 compression. Compression, caused by real market values near or below assessed values, had significantly depressed the district’s local option tax revenues 2011 through 2014. As real property values have now increased for the past 4 years at a rate greater than increases in assessed values, compression has been significantly reduced, falling from \$3.1 million in 2013-14 to less than \$750,000 this year. Assuming an increase of 5% in real market values above 2017-18 values, the local option levy is projected to raise \$10.45 million in total in 2018-19, roughly \$400,000 more than estimated 2017-18 collections.

A property tax rate of \$5.8607 per \$1,000 of taxable value is proposed and approved to be levied for the General Fund budget. \$4.4707 of this amount is the permanent local tax rate as limited by Measures 5 and 50. The balance, \$1.39, is for the local option. The current \$1.39 local option levy authority expires June 2020 following its renewal with a 78% yes vote in the November 2013 General Election. These rates will result in a total General Fund levy of approximately \$47,610,000, of which \$44,420,000 (comprised of \$34,150,000 in regular and \$10,270,000 in local option property taxes) is estimated to be collected in 2018-19. The balance of \$3.19 million is either lost to discounts, compression under Measure 5, or will be collected in future years.

The 2018-19 debt service levy for the 2001 GO bond approved in 2000 and measure 3-515 is proposed and approved to be \$16,700,000, \$15,850,000 of which is estimated to be collected in 2017-18. The balance is lost to discounts or will be collected in future years. This is expected to result in a 2018-19 debt service tax rate of approximately \$2.08 per \$1,000 of assessed value, a slight reduction from the current rate of \$2.09. The 2017 GO bond matures in 2043; the 2001 GO bond matures in 2026; a payment schedule is at page 52.

On an overall basis, Lake Oswego School District total property tax rates compare favorably to its neighbor districts. Of the nine neighboring districts that are closest to Lake Oswego, Lake Oswego School District has a below average overall tax rate and the second lowest GO Debt tax rate. Rates are 2017-18 actual rates per thousand of Assessed Value:

	<u>Operating</u>	<u>Local Option</u>	<u>GO Debt</u>	<u>Total</u>
Lake Oswego School District	\$4.471	\$1.390	\$2.089	\$7.950
West Linn/Wilsonville School District	\$4.868	\$1.500	\$2.705	\$9.073
Riverdale School District	\$3.815	\$1.370	\$2.610	\$7.795
Portland Public School District	\$5.278	\$1.990	\$2.418	\$9.686
Tigard/Tualatin School District	\$4.989	\$1.000	\$1.776	\$7.765
Oregon City School District	\$4.963	\$0	\$2.259	\$6.899
Sherwood School District	\$4.812	\$0	\$4.433	\$9.143

Gladstone School District	\$4.865	\$0	\$4.504	\$9.369
North Clackamas School District	\$4.870	\$0	\$2.354	\$7.224
Beaverton School District	\$4.693	\$1.250	\$2.110	\$8.053

Lake Grove Swim Park (Component Unit)

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

Budget Capacity and Contingency

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 2018-19 proposed and approved budget.

Fund Balance Policy

The School Board adopted a new fund balance policy in March 2015 which, among other things, established a minimum ending fund balance target of eight percent (8%) of General Fund expenditures and a maximum of fifteen percent (15%). Ending fund balances projected to be below the minimum range require a corrective plan of action for the School Board’s consideration. Projected ending fund balances for both 2018-19 and 2017-18 are presently anticipated to be above the maximum parameter of 15%, but only barely by the end of the 2018-19 fiscal year.

Summary projections for 2018-19 and beyond are presented under three scenarios – best reasonable case, normal case, and a reasonable worst case. Major alternate assumptions for the best and worst case scenarios are separately provided. Under all three projection scenarios, the current preliminary projections for the next biennium show significant uses of fund balances. Unless significant additional resources are realized, or meaningful and durable PERS reform is enacted, or significant reductions of current program or service levels are enacted, or a meaningful combination of all three, similar effects are likely beyond the projection period.

Dr. Heather Beck, Superintendent
 Dr. Mike Musick, Interim Superintendent for 2018-19
 Stuart Ketzler, CPA, Assistant Superintendent of Business Services

Lake Oswego School District
Operating Funds Financial Model (General Fund & Foundation)
Revenues and Expenditures Forecast - \$8.2 Billion for 2017-19
State 17-19 Final Budget & w/ Current Community Support & No Furlough Days
April 23, 2018 Update

	Audited 2012-13	Audited 2013-14	Audited 2014-15	Audited 2015-16	Audited 2016-17	Projected				
						2017-18	2018-19	2019-20	2020-21	
State Budget Biennium	[-----]		[-----]		[-----]		[-----]		[-----]	
Local Option Levy (To June 2020)	[-----]		[-----]		[-----]		[-----]		[-----]	
LOEA & LOSEA Contracts	[-----]		[-----]		[-----]		[-----]		[-----]	
Demographics										
Total Oct. 1 Student Enrollment	6786	6846	6868	7023	7035	7005	7005	7005	7005	
ADMw	7223.0	7342.9	7375.3	7804.7	7860.1	7860.1	7851.3	7851.3	7851.3	
State Formula Revenues	\$45,656,000	\$51,569,000	\$53,973,000	\$57,384,000	\$59,329,000	\$63,800,000	\$63,910,000	\$66,700,000	\$69,700,000	
State High Cost Special Ed Fund	\$210,000	\$298,000	\$293,000	\$595,000	\$1,108,000	\$850,000	\$900,000	\$900,000	\$900,000	
Local Non-Formula Revenue	\$3,277,000	\$1,975,000	\$2,477,000	\$2,736,000	\$2,877,000	\$3,050,000	\$3,000,000	\$3,000,000	\$3,000,000	
Total Standard Revenues	\$49,143,000	\$53,842,000	\$56,743,000	\$60,715,000	\$63,314,000	\$67,700,000	\$67,810,000	\$70,600,000	\$73,600,000	
Supplemental Revenues										
Local Option	\$5,909,000	\$5,883,000	\$7,460,000	\$8,748,000	\$9,643,000	\$10,070,000	\$10,450,000	\$10,850,000	\$11,250,000	
Foundation	\$1,700,000	\$1,600,000	\$1,600,000	\$815,000	\$1,320,000	\$1,350,000	\$1,300,000	\$1,500,000	\$1,500,000	
City Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Federal Stimulus Funds/State Sub-Acct.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total w/ Supplemental Revenues	\$56,752,000	\$61,325,000	\$65,803,000	\$70,278,000	\$74,277,000	\$79,120,000	\$79,560,000	\$82,950,000	\$86,350,000	
Expenditures										
Total GF & Foundation Salaries & Wages	\$30,905,000	\$31,444,000	\$32,577,000	\$34,814,000	\$36,891,000	\$39,500,000	\$41,800,000	\$43,475,000	\$45,215,000	
PERS at Regular Rates	\$7,340,000	\$7,900,000	\$8,210,000	\$8,580,000	\$8,910,000	\$10,600,000	\$10,800,000	\$14,345,000	\$14,920,000	
Annual PERS Side Acct Savings	(\$3,174,000)	(\$3,291,000)	(\$3,400,000)	(\$4,840,000)	(\$4,974,000)	(\$4,380,000)	(\$4,235,000)	(\$4,560,000)	(\$4,745,000)	
PERS Net of Side A/C Savings	\$4,166,000	\$4,609,000	\$4,810,000	\$3,740,000	\$3,936,000	\$6,220,000	\$6,565,000	\$9,785,000	\$10,175,000	
PERS Bond Payments	\$2,784,000	\$2,942,000	\$3,101,000	\$3,294,000	\$3,615,000	\$3,700,000	\$3,850,000	\$4,000,000	\$4,150,000	
Health & Related Benefits	\$9,022,000	\$9,276,000	\$9,576,000	\$10,804,000	\$11,406,000	\$10,600,000	\$11,265,000	\$11,720,000	\$12,190,000	
Other (Primarily FICA)	\$2,715,000	\$2,723,000	\$2,814,000	\$2,956,000	\$2,934,000	\$3,475,000	\$3,680,000	\$3,825,000	\$3,980,000	
Total Assoc. Salary Costs	\$18,687,000	\$19,550,000	\$20,301,000	\$20,794,000	\$21,891,000	\$23,995,000	\$25,360,000	\$29,330,000	\$30,495,000	
Total Supplies/Equip/Services	\$11,765,000	\$9,453,000	\$11,443,000	\$10,992,000	\$12,131,000	\$14,000,000	\$14,800,000	\$14,550,000	\$14,550,000	
Total Planned Expenditures	\$61,357,000	\$60,447,000	\$64,321,000	\$66,600,000	\$70,913,000	\$77,495,000	\$81,960,000	\$87,355,000	\$90,260,000	
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	
Ending Balances										
Revenue/Expenditures Shortfall	(\$4,605,000)	\$878,000	\$1,482,000	\$3,678,000	\$3,364,000	\$1,625,000	(\$2,400,000)	(\$4,405,000)	(\$3,910,000)	
Beginning Cash Balance	\$9,333,000	\$4,728,000	\$5,606,000	\$7,088,000	\$10,766,000	\$14,130,000	\$15,755,000	\$13,355,000	\$8,950,000	
Ending Cash Balance	\$4,728,000	\$5,606,000	\$7,088,000	\$10,766,000	\$14,130,000	\$15,755,000	\$13,355,000	\$8,950,000	\$5,040,000	
Amount in Excess (Below) of 15% Upper Limit of Fund Balance Policy										
						\$3,493,050	\$4,130,750	\$1,061,000	(\$4,153,250)	(\$8,499,000)
Amount in Excess (Below) 8% Minimum Fund Balance Policy										
						\$8,456,960	\$9,555,400	\$6,798,200	\$1,961,600	(\$2,180,800)

Range of Recessionary Impacts (Potential Reduction in State Formula Revenues)

Moderate Recession (8 Yr Total \$11 Million - assumes recession starts in 2018 and fiscal impact ends in 2025)	(\$1,200,000)	(\$2,700,000)	(\$2,200,000)	(\$1,700,000)
Severe Recession (8 Yr Total \$23 Million - assumes recession starts in 2018 and fiscal impact ends in 2025)	(\$4,600,000)	(\$5,500,000)	(\$4,400,000)	(\$3,300,000)

Notes to Financial Model:

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

Financial Model projected data is based on many variable assumptions and information available in early March 2018 & are considered approximations. It uses the latest formal state revenue estimates, which account for current estimates of enrollment & most increased transportation costs. The 2017-19 state estimates are based on the final State K-12 Budget of \$8.2 billion for the 2017-19 biennium, and then estimated growth of 4.7% per year in the next biennium. State funded system-wide Full-Day K (FDK) was implemented in 2015-16 as well as the elimination of furlough days. Staffing & enrollment projections are kept flat to reduce variables.

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

2011-12 through 2016-17: Audited. 2011-12 one-time sub-account funding is shown separately.

2017-18 SSF based on 3/1/2018 ODE formal estimate which uses final \$8.2 billion K-12 budget, 11% increase for biennium, 5.4% per year for direct state-aid component, under 50/50 split 2018-19 SSF based on 3/2/2018 ODE formal estimate and is only a moderate increase due to state splitting state funding 50/50 each year of 2017-19 biennium.

2019-20 and 2020-21 SSF based on Estimated \$9.1 billion K-12 Budget, 11% increase for biennium for state-aid component as per December 2017 overall state revenue forecast.

With property taxes this is effectively a 4.7% increase per year, under traditional 49/51 split. ODE Finance estimates 8 to 9% growth for SSF for 19-21 over 17-19.

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

Local Option projection for 2017-18 based on November 2017 projection from County property tax data, following years assumes 5% RMV and 3.5% AV growth thereafter.

Foundation estimated final of \$1.35 million for 2017-18, \$1.3 for 2018-19, and then \$1.5 million per year thereafter. 2015-16 due to change in revenue recognition practice - cash flows were unaffected.

Staffing adds of approximately \$760,000 per year are included beginning in 2018-19 and beyond, as well as approximately \$800,000 for other investments.

For 2017-18, salaries are based on staffing as of February 2018. Wages include 3% COLA, Steps for eligible staff, projected for final fiscal-year end costs.

For 2018-19, salaries are projected with 3% COLA per bargained agreements and an additional 1.5% for step increases for eligible staff.

For 2019-20 and 2020-21, salaries are projected with 2.5% COLA per bargained agreements plus 1.5% for estimated step increases. Current bargained agreements end June 30, 2021.

PERS employer rate for 2017-18 and 2018-19 at current average of 10.35% effective July 1, 2017 per prior PERS Board action that increased PERS rates approximately 4% effective July 1, 2017.

For 2019-20 and 2020-21, the forecast uses the recently released PERS Board advisory rate increases of approximately 7% effective July 1, 2019 for the 2019-21 biennium. Final 2019-21 PERS rates will be released by Oct 2018. This analysis separately calculates estimated normal PERS costs and then the annual savings from the district's PERS arbitrage strategy.

Health Costs projected for 2017-18 based on March 2018 enrollment elections and a 5% increase based on OEBB rate setting for 18-19 and then estimated at 4% for years beyond.

Other payroll rates (primarily FICA) are projected flat as percentages of wages and salaries for the projection periods.

Textbook Adoptions included in Supplies as follows: None in 2011-13, \$250,000 in 2013-14, \$1,250,000 for 2014-15 (Math & LA), & \$250,000/year for adoptions in 2015-2017, projected at \$750,000 for 17-18, and \$1 million per year thereafter, plus \$250,000 for technology. Modest increases for inflation are also included in 2017-18.

Major repair & improvement projects at actual of \$1.8 million in 2011-12, \$3 million in 12-13 & \$500,000 each fiscal years 2013-14 through 2014-15 & \$250,000 each year through 2016-17. 2017-18 includes \$1,500,000 & each year beyond includes \$1 million for required non-bond facility investments each year. Debt service costs for LOH repairs of \$500,000/yr are included beginning in 2017-18

Debt service costs of net \$250,000 for new bus barn included beginning in 2018-19, plus \$200,000 for departmental cost increases for 18-19 only.

Reduction of State Formula Revenues from recessions based on Alternative Scenarios analysis in March 2018 state revenue forecast. State assumes Moderate recession reduces personal income by one-half relative to the baseline. A Severe recession assumes personal income will fall by as much as it did in 2009. Allocation to LOSD assumes K-12 state allocation receives pro-rata reduction.

Two alternative scenarios with summary projection data for the 2018-19 through 2020-21 fiscal years are included. They are based on adjustments to revenue growth or increased cost assumptions as follows for the major Items for which current information is not yet available:

Base Case Scenario

State Revenues increase 11% for 19-20 and 20-21 (to be set by 2018 legislative process)
 Local Option increases with RMV at 5% per year, AV at 3.5%, at current \$1.39 rate
 No Recession in Forecast Horizon
 2019-21 PERS Rates same as Advisory Rates (final rates to be announced in fall 2018)

Reasonable Best Case Scenario

State Revenues increase 13% for 19-20 and 20-21
 Local Option increases with RMV at 7% per year, AV at 3.5%, at \$1.60 rate beginning 19-20
 No Recession in Forecast Horizon
 2019-21 PERS Rates 1/3 Less than Advisory Rates

	Audited	Projected			
	2016-17	2017-18	2018-19	2019-20	2020-21
State Budget Biennium	-----	[-----]	[-----]	[-----]	[-----]
Local Option Levy (To June 2020)	[-----]	[-----]	[-----]	[-----]	[-----]
LOEA & LOSEA Contracts	[-----]	[-----]	[-----]	[-----]	[-----]
Demographics					
Total Oct. 1 Student Enrollment	7035	7005	7005	7005	7005
ADMw	7860.1	7860.1	7851.3	7851.3	7851.3
State Formula Revenues	\$59,329,000	\$63,800,000	\$63,910,000	\$67,500,000	\$70,550,000
State High Cost Special Ed Fund	\$1,108,000	\$850,000	\$900,000	\$900,000	\$900,000
Local Non-Formula Revenue	\$2,877,000	\$3,050,000	\$3,000,000	\$3,000,000	\$3,000,000
Total Standard Revenues	\$63,314,000	\$67,700,000	\$67,810,000	\$71,400,000	\$74,450,000
Supplemental Revenues					
Local Option	\$9,643,000	\$10,070,000	\$10,550,000	\$12,550,000	\$12,950,000
Foundation	\$1,320,000	\$1,350,000	\$1,300,000	\$1,500,000	\$1,500,000
Total w/ Supplemental Revenues	\$74,277,000	\$79,120,000	\$79,660,000	\$85,450,000	\$88,900,000
Expenditures					
Total GF & Foundation Salaries & Wage	\$36,891,000	\$39,500,000	\$41,800,000	\$43,475,000	\$45,215,000
Total Assoc. Salary Costs	\$21,891,000	\$23,995,000	\$25,360,000	\$28,330,000	\$29,455,000
Total Supplies/Equip/Services	\$12,131,000	\$14,000,000	\$14,800,000	\$14,550,000	\$14,550,000
Total Planned Expenditures	\$70,913,000	\$77,495,000	\$81,960,000	\$86,355,000	\$89,220,000
	2016-17	2017-18	2018-19	2019-20	2020-21
Ending Balances					
Revenue/Expenditures Shortfall	\$3,364,000	\$1,625,000	(\$2,300,000)	(\$905,000)	(\$320,000)
Beginning Cash Balance	\$10,766,000	\$14,130,000	\$15,755,000	\$13,455,000	\$12,550,000
Ending Cash Balance	\$14,130,000	\$15,755,000	\$13,455,000	\$12,550,000	\$12,230,000
Amount in Excess (Below) of 15% Uppl	\$3,493,050	\$4,130,750	\$1,161,000	(\$403,250)	(\$1,153,000)
Amount in Excess (Below) 8% Minimu	\$8,456,960	\$9,555,400	\$6,898,200	\$5,641,600	\$5,092,400

Reasonable Worst Case Scenario

State Revenues increase 8% for 19-20 and 20-21

Local Option increases with RMV at 3.5% per year, AV at 3.5%, at current \$1.39 rate

Recession begins in 19-20 using Moderate Recession state economic forecast data

2019-21 PERS Rates same as Advisory Rates

	Audited	Projected			
	2016-17	2017-18	2018-19	2019-20	2020-21
State Budget Biennium	-----	[-----]	[-----]	[-----]	[-----]
Local Option Levy (To June 2020)	[-----]	[-----]	[-----]	[-----]	[-----]
LOEA & LOSEA Contracts	[-----]	[-----]	[-----]	[-----]	[-----]
Demographics					
Total Oct. 1 Student Enrollment	7035	7005	7005	7005	7005
ADMw	7860.1	7860.1	7851.3	7851.3	7851.3
State Formula Revenues	\$59,329,000	\$63,800,000	\$63,910,000	\$65,500,000	\$67,000,000
State High Cost Special Ed Fund	\$1,108,000	\$850,000	\$900,000	\$900,000	\$900,000
Local Non-Formula Revenue	\$2,877,000	\$3,050,000	\$3,000,000	\$3,000,000	\$3,000,000
Total Standard Revenues	\$63,314,000	\$67,700,000	\$67,810,000	\$69,400,000	\$70,900,000
Supplemental Revenues					
Local Option	\$9,643,000	\$10,070,000	\$10,350,000	\$10,650,000	\$10,950,000
Foundation	\$1,320,000	\$1,350,000	\$1,300,000	\$1,500,000	\$1,500,000
Total w/ Supplemental Revenues	\$74,277,000	\$79,120,000	\$79,460,000	\$81,550,000	\$83,350,000
Expenditures					
Total GF & Foundation Salaries & Wage	\$36,891,000	\$39,500,000	\$41,800,000	\$43,475,000	\$45,215,000
Total Assoc. Salary Costs	\$21,891,000	\$23,995,000	\$25,360,000	\$29,330,000	\$30,495,000
Total Supplies/Equip/Services	\$12,131,000	\$14,000,000	\$14,800,000	\$14,550,000	\$14,550,000
Total Planned Expenditures	\$70,913,000	\$77,495,000	\$81,960,000	\$87,355,000	\$90,260,000
	2016-17	2017-18	2018-19	2019-20	2020-21
Ending Balances					
Revenue/Expenditures Shortfall	\$3,364,000	\$1,625,000	(\$2,500,000)	(\$5,805,000)	(\$6,910,000)
Beginning Cash Balance	\$10,766,000	\$14,130,000	\$15,755,000	\$13,255,000	\$7,450,000
Ending Cash Balance	\$14,130,000	\$15,755,000	\$13,255,000	\$7,450,000	\$540,000
Amount in Excess (Below) of 15% Upper Limit	\$3,493,050	\$4,130,750	\$961,000	(\$5,653,250)	(\$12,999,000)
Amount in Excess (Below) 8% Minimum	\$8,456,960	\$9,555,400	\$6,698,200	\$461,600	(\$6,680,800)

General Fund - Revenues by Source

Source	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	Adopted (1) 2018-19	
1000 From Local Sources						
01111	CURRENT YEAR'S PROPERTY TAXES	29,102,613	30,432,995	31,785,469	32,950,000	34,150,000
01112	PRIOR YEARS' PROPERTY TAXES	668,255	575,220	578,153	525,000	520,000
01121	LOCAL OPTION PROPERTY TAXES	7,248,108	8,557,538	9,460,428	9,750,000	10,270,000
01122	LOCAL OPTION PRIOR YEAR P. TAXE	212,299	190,315	182,388	200,000	180,000
01311	TUITION-PUPILS OR PARENTS	759,716	222,106	180,494	225,000	200,000
01315	TUITION-OTHR LEA TRANS ED	0	0	0	5,000	5,000
01510	INTEREST ON INVESTMENTS	95,902	127,659	285,585	150,000	350,000
01710	COCURRIC GATE/ADMISSN FEE	58,986	53,169	41,840	60,000	60,000
01730	COCURRIC PARTICIPATN FEE	557,352	579,437	578,345	575,000	600,000
01740	ASB STUDENT FEES	58,824	61,144	62,254	60,000	60,000
01911	FACILITY RENTAL FEES	3,000	0	0	10,000	10,000
01915	PROPERTY LEASE FEES	298,326	443,340	410,870	375,000	300,000
01980	INDIRECT COST CHARGES	55,966	45,695	47,756	55,000	55,000
01990	MISCELLANEOUS INCOME	60,544	157,774	127,795	100,000	100,000
	Sub-Total From Local Sources	39,179,891	41,446,392	43,741,377	45,040,000	46,860,000
2000 From Intermediate Sources						
02101	COUNTY SCHOOL FUND/OTHER	2,103	682	463	5,000	5,000
02102	CESD CHOICE FUNDS	342,522	685,142	783,785	700,000	850,000
02200	CESD HANDICAPPED FUNDS	180,949	359,119	358,674	350,000	360,000
	Sub-Total From Intermediate Sources	525,574	1,044,943	1,142,922	1,055,000	1,215,000
3000 From State Sources						
03101	BASIC SCHOOL SUPPORT	23,802,149	26,157,773	27,222,017	26,900,000	29,300,000
03101	OTHER SSF (NON-RECURRING)	21,407	0	14,185	0	0
03103	COMMON SCHOOL FUND	637,626	774,738	823,233	865,000	700,000
	Sub-Total From State Sources	24,461,182	26,932,511	28,059,435	27,765,000	30,000,000
4000 From Federal Sources						
04801	FEDERAL FOREST FEES	34,241	38,716	13,095	30,000	15,000
	Sub-Total From Federal Sources	34,241	38,716	13,095	30,000	15,000
5000 From Other Sources						
05100	FINANCING SOURCES (NET)	2,137,209	0	0	0	0
05200	INTERFUND TRANSFERS	0	0	0	1	1
05300	SALE/COMP LOSS FXD ASSETS	2,375	0	0	10,000	10,000
05400	BEGINNING FUND BALANCE	5,606,399	7,088,549	10,766,122	13,600,000	15,800,000
	Sub-Total From Other Sources	7,745,983	7,088,549	10,766,122	13,610,001	15,810,001
	Grand Totals	71,946,871	76,551,111	83,722,951	87,500,001	93,900,001

1 - The 2018-19 Budget was Approved and Adopted as Proposed.

General Fund - Expenditures

Func	Object	Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	17-18 FTE	Adopted (1) 2018-19	18-19 FTE
Elementary Programs								
1111	00111	CERTIFICATED SALARIES	7,584,236	7,880,623	8,453,794	127.96	8,791,491	129.66
1111	00112	NONCERTIFICATED SALARII	642,075	730,287	774,890	30.44	875,826	32.66
1111	00121	CERTIF SALARIES SUBS	310,513	388,736	360,000		440,000	
1111	00122	NONCERTIF SALARIES SUB:	16,855	32,407	20,000		35,000	
1111	00132	LEADERSHIP STIPEND	71,443	77,559	78,000		80,340	
1111	00136	EXTENDED CONTRACTS	1,117	50,285	26,973		27,780	
1111	00210	PERS	945,557	983,352	1,520,917		1,563,046	
1111	00220	SOCIAL SECURITY	654,750	689,067	743,097		784,161	
1111	00231	WORKER'S COMP INSURAN:	23,844	25,122	26,226		30,340	
1111	00241	HEALTH INSURANCE-CERT	2,244,613	2,285,957	2,559,766		2,593,721	
1111	00242	HEALTH INSURANCE-CLASS	406,528	411,908	506,944		542,550	
1111	00312	INSTR PROG IMPROV-TCHR	805	0	200		200	
1111	00322	REPAIRS/MAINT SERVICES	19,764	23,139	25,500		25,200	
1111	00324	RENTALS	23,753	22,611	28,302		31,903	
1111	00341	TRAVEL LOCAL IN DISTRICT	0	7	400		400	
1111	00410	CONSUMABLE SUPPLIES	107,007	140,154	163,721		160,613	
1111	00420	TEXTBOOKS	65,927	136,871	364,511		91,911	
1111	00460	NON CONSUMABLE SUPPLI:	21,524	11,277	12,700		12,800	
1111	00470	COMPUTER SOFTWARE	10,617	11,021	2,000		1,000	
1111	00480	NON CONSUMABLE TECHNC	162,914	43,131	46,000		273,500	
1111	00541	INITIAL/ADDL EQUIPMENT	0	0	4,000		4,000	
Sub-Totals for Elementary Programs			13,316,452	13,944,616	15,717,941	158.40	16,365,782	162.32
Jr High Programs								
1121	00111	CERTIFICATED SALARIES	4,055,248	4,244,010	4,308,088	67.01	4,466,270	66.95
1121	00112	NONCERTIFICATED SALARII	94,909	72,897	105,263	4.31	68,513	2.44
1121	00121	CERTIF SALARIES SUBS	120,608	125,412	140,000		160,000	
1121	00122	NONCERTIF SALARIES SUB:	2,644	5,553	3,000		3,000	
1121	00132	LEADERSHIP STIPEND	48,373	52,742	50,000		51,500	
1121	00136	EXTENDED CONTRACTS	1,421	24,815	0		0	
1121	00210	PERS	486,139	498,723	733,138		744,315	
1121	00220	SOCIAL SECURITY	328,527	342,715	352,384		363,323	
1121	00231	WORKER'S COMP INSURAN:	11,750	12,304	12,438		12,823	
1121	00233	UNEMPLOYMENT INSURANC	0	(21)	0		0	
1121	00241	HEALTH INSURANCE-CERT	1,188,871	1,163,822	1,340,470		1,339,310	
1121	00242	HEALTH INSURANCE-CLASS	65,467	45,576	69,080		41,448	
1121	00311	INSTR SERVICE PUPIL	0	15	0		0	
1121	00312	INSTR PROG IMPROV-TCHR	0	0	0		1,000	
1121	00322	REPAIRS/MAINT SERVICES	15,557	14,894	10,800		13,550	
1121	00324	RENTALS	11,812	12,458	16,000		15,000	
1121	00341	TRAVEL LOCAL IN DISTRICT	579	0	0		0	
1121	00390	OTHER PROF/TECH NON IN:	50	0	0		0	
1121	00410	CONSUMABLE SUPPLIES	55,721	56,752	69,594		68,969	
1121	00420	TEXTBOOKS	24,340	175,064	217,500		142,500	
1121	00460	NON CONSUMABLE SUPPLI:	20,399	11,435	5,500		10,000	
1121	00470	COMPUTER SOFTWARE	13,057	20,000	15,000		11,000	
1121	00480	NON CONSUMABLE TECHNC	87,086	48,823	56,000		245,000	
Sub-Totals for Jr High Programs			6,632,558	6,927,989	7,504,255	71.32	7,757,521	69.39
Jr. High Co-curricular								
1122	00112	NONCERTIFICATED SALARII	21,678	25,015	30,072	1.00	31,450	1.00
1122	00133	COCURRICULAR STIPENDS	145,164	144,669	152,000		156,560	
1122	00136	COCURRICULAR EXT CONT	0	37	0		0	
1122	00210	PERS	14,440	12,564	13,236		12,870	
1122	00220	SOCIAL SECURITY	12,739	12,794	13,928		14,382	
1122	00231	WORKER'S COMP INSURAN:	523	562	492		508	
1122	00242	HEALTH INSURANCE-CLASS	3,697	5,873	17,004		17,004	
1122	00322	REPAIRS/MAINT SERVICES	1,300	103	1,300		1,300	
1122	00341	TRAVEL LOCAL IN DISTRICT	523	0	500		500	

Func	Object	Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	17-18 FTE	Adopted (1) 2018-19	18-19 FTE
1122	00389	NON INSTRUCT PROF/TECH	12,349	15,712	15,825		15,825	
1122	00410	CONSUMABLE SUPPLIES	2,018	2,757	1,030		1,030	
1122	00460	NON CONSUMABLE SUPPLI	0	0	570		570	
Sub-Totals for Jr. High Co-curricular			214,431	220,086	245,957	1.00	251,999	1.00

Junior High Co-curricular Music

1126	00133	COCURRICULAR STIPENDS	15,808	13,729	16,000		16,480	
1126	00210	PERS	1,397	1,256	660		2,256	
1126	00220	SOCIAL SECURITY	1,205	1,049	842		1,260	
1126	00231	WORKER'S COMP INSURAN	43	40	29		44	
1126	00322	REPAIRS/MAINT SERVICES	349	0	245		245	
1126	00410	CONSUMABLE SUPPLIES	1,949	2,848	2,835		2,835	
1126	00420	TEXTBOOKS	1,186	1,492	2,300		2,300	
1126	00460	NON CONSUMABLE SUPPLI	819	2,334	0		0	
1126	00470	COMPUTER SOFTWARE	0	35	0		0	
Sub-Totals for Junior High Co-curricular Music			22,756	22,783	22,911	0.00	25,420	0.00

Sub-Totals for 112X Junior High Programs			6,869,745	7,170,858	7,773,123	72.32	8,034,940	70.39
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High School Programs

1131	00111	CERTIFICATED SALARIES	6,353,753	6,705,122	6,935,937	98.59	7,091,089	96.19
1131	00112	NONCERTIFICATED SALARII	44,970	38,988	40,518	1.56	15,502	0.56
1131	00121	CERTIF SALARIES SUBS	165,417	138,000	195,000		205,000	
1131	00122	NONCERTIF SALARIES SUB	1,812	(418)	5,000		5,000	
1131	00132	LEADERSHIP STIPEND	73,033	46,614	72,000		74,160	
1131	00136	EXTENDED CONTRACTS	8,696	37,932	0		0	
1131	00210	PERS	765,395	805,164	1,183,493		1,199,042	
1131	00220	SOCIAL SECURITY	499,017	521,939	554,503		565,392	
1131	00231	WORKER'S COMP INSURAN	17,804	18,678	19,571		20,974	
1131	00233	UNEMPLOYMENT INSURANC	-41	0	0		0	
1131	00241	HEALTH INSURANCE-CERT	1,834,430	1,962,478	1,972,195		1,924,185	
1131	00242	HEALTH INSURANCE-CLASS	27,544	12,492	26,569		9,565	
1131	00322	REPAIRS/MAINT SERVICES	27,946	34,018	23,725		22,799	
1131	00324	RENTALS	43,681	43,622	51,000		51,000	
1131	00341	TRAVEL LOCAL IN DISTRICT	0	356	0		0	
1131	00342	TRAVEL OUT OF DISTRICT	0	50	0		0	
1131	00389	NON INSTRUCT PROF/TECH	0	1,800	0		0	
1131	00410	CONSUMABLE SUPPLIES	89,845	96,950	101,987		101,054	
1131	00420	TEXTBOOKS	58,612	403,175	663,183		209,045	
1131	00460	NON CONSUMABLE SUPPLI	2,633	3,645	11,848		12,703	
1131	00470	COMPUTER SOFTWARE	25,698	24,735	19,420		26,450	
1131	00480	NON CONSUMABLE TECHN	105,261	44,903	38,673		319,695	
1131	00541	INITIAL/ADDL EQUIPMENT	0	0	6,000		6,000	
Sub-Totals for High School Programs			10,145,506	10,940,243	11,920,622	100.15	11,858,655	96.75

High School Co-curricular

1132	00111	CERTIFICATED SALARIES						
1132	00112	NONCERTIFICATED SALARII	103,947	105,764	108,159	3.00	118,674	3.00
1132	00113	ADMINISTRATIVE SALARIES	190,356	202,638	203,112	2.00	211,260	2.00
1132	00133	COCURRICULAR STIPENDS	703,326	779,038	725,000		950,000	
1132	00136	EXTENDED CONTRACTS	513	223	2,000		2,060	
1132	00210	PERS	54,640	62,826	87,021		120,000	
1132	00220	SOCIAL SECURITY	75,890	82,844	77,516		98,072	
1132	00231	WORKER'S COMP INSURAN	2,810	3,013	2,737		3,461	
1132	00240	HEALTH INSURANCE-ADMIN	48,101	50,681	42,000		44,016	
1132	00242	HEALTH INSURANCE-CLASS	40,501	41,085	51,012		51,012	
1132	00290	ADMINISTRATIVE DUES	1,190	1,190	0		2,000	
1132	00322	REPAIRS/MAINT SERVICES	21,990	12,740	11,500		10,000	
1132	00324	RENTALS	5,550	3,804	4,500		4,500	
1132	00329	LAUNDRY SERVICE	0	80	1,000		1,000	
1132	00342	TRAVEL OUT OF DISTRICT	1,042	4,906	650		650	
1132	00389	NON INSTRUCT PROF/TECH	61,227	67,980	64,490		69,990	

Funcnt Object	Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	17-18 FTE	Adopted (1) 2018-19	18-19 FTE
1132 00410	CONSUMABLE SUPPLIES	27,405	24,004	15,800		17,725	
1132 00460	NON CONSUMABLE SUPPLI	9,458	44,832	27,260		20,760	
1132 00470	COMPUTER SOFTWARE	1,330	6	1,500		1,500	
1132 00480	NON CONSUMABLE TECHN	1,896	1,226	0		0	
1132 00542	REPLACEMENT EQUIPMENT	0	6,000	0		0	
1132 00640	DUES AND FEES	27,231	30,012	26,850		28,850	
Sub-Totals for High School Co-curricular		1,378,403	1,524,892	1,452,107	5.00	1,755,530	5.00
High School Co-curricular Music							
1136 00133	COCURRICULAR STIPENDS	41,182	34,678	40,000		41,200	
1136 00210	PERS	4,253	3,328	2,400		5,640	
1136 00220	SOCIAL SECURITY	3,137	2,650	3,060		3,152	
1136 00231	WORKER'S COMP INSURAN	111	95	108		112	
1136 00329	LAUNDRY SERVICE	499	0	440		0	
1136 00389	NON INSTRUCT PROF/TECH	-250	3,400	0		0	
1136 00410	CONSUMABLE SUPPLIES	1,446	3,297	1,000		2,100	
1136 00420	TEXTBOOKS	5,855	3,080	6,100		5,500	
1136 00460	NON CONSUMABLE SUPPLI	0	59	1,000		1,000	
1136 00470	COMPUTER SOFTWARE	0	0	400		500	
Sub-Totals for High School Co-curricular Music		56,233	50,587	54,508		59,204	
Sub-Totals for 113X High School Programs		11,580,142	12,515,722	13,427,237	105.15	13,673,389	101.75
Regular District-Wide Programs							
1199 00341	TRAVEL LOCAL IN DISTRICT	1,011	0	3,500		3,500	
Sub-Totals for Regular District-Wide Programs		1,011	0	3,500		3,500	
Talented and Gifted Programs							
1210 00111	CERTIFICATED SALARIES	207,589	215,070	222,596	3.00	323,714	4.00
1210 00121	CERTIF SALARIES TEMPOR	2,780	1,596	10,000		10,000	
1210 00136	EXTENDED CONTRACTS	1,485	767	0		0	
1210 00210	PERS	24,523	25,193	37,379		57,814	
1210 00220	SOCIAL SECURITY	15,639	15,842	17,794		25,529	
1210 00231	WORKER'S COMP INSURAN	564	580	628		901	
1210 00241	HEALTH INSURANCE-CERT	62,902	67,262	60,012		80,016	
1210 00341	TRAVEL LOCAL IN DISTRICT	103	143	0		0	
1210 00410	CONSUMABLE SUPPLIES	379	1,264	3,200		3,100	
1210 00420	TEXTBOOKS	0	0	400		400	
1210 00440	PERIODICALS	0	0	200		200	
1210 00640	DUES AND FEES	100	0	400		400	
Sub-Totals for Talented and Gifted Programs		316,064	327,717	352,609	3.00	502,074	4.00
More Restrictive Programs for Students with Disabilities							
1220 00111	CERTIFICATED SALARIES	535,464	603,520	625,447	9.00	586,077	8.00
1220 00112	NONCERTIFICATED SALARII	975,045	979,358	1,084,313	41.39	1,139,031	40.39
1220 00114	SPECIALIST SALARIES	216,786	221,122	234,782	3.15	178,702	2.40
1220 00121	CERTIF SALARIES TEMPOR	33,287	28,960	24,000		24,000	
1220 00122	NONCERTIF SALARIES TEMI	87,547	81,382	60,000		90,000	
1220 00135	HOME TEACHERS	10,901	10,514	10,000		10,000	
1220 00136	EXTENDED CONTRACTS	33,800	23,458	20,000		25,000	
1220 00210	PERS	180,588	193,485	306,244		330,647	
1220 00220	SOCIAL SECURITY	141,692	146,495	157,478		156,409	
1220 00231	WORKER'S COMP INSURAN	5,743	5,776	6,001		5,542	
1220 00241	HEALTH INSURANCE-CERT	175,993	211,992	180,036		160,032	
1220 00242	HEALTH INSURANCE-CLASS	552,653	481,215	756,988		740,099	
1220 00322	REPAIRS/MAINT SERVICES	1,259	611	0		0	
1220 00341	TRAVEL LOCAL IN DISTRICT	3,859	4,676	2,800		4,800	
1220 00342	TRAVEL OUT OF DISTRICT	2,480	2,994	0		2,823	
1220 00371	TUITION DIST IN STATE	494,533	632,339	750,000		750,000	
1220 00373	TUITION PRIVATE SCHOOLS	585,327	523,982	750,000		650,000	
1220 00389	NON INSTRUCT PROF/TECH	171,770	125,179	100,000		120,000	
1220 00410	CONSUMABLE SUPPLIES	8,507	7,840	2,200		8,200	

Func	Object	Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	17-18 FTE	Adopted (1) 2018-19	18-19 FTE
1220	00420	TEXTBOOKS	0	106	400		400	
1220	00460	NON CONSUMABLE SUPPLI	0	3,417	3,300		6,300	
1220	00470	COMPUTER SOFTWARE	1,239	6,874	1,500		6,500	
1220	00480	NON CONSUMABLE TECHNC	3,466	50,162	41,000		41,000	
1220	00640	DUES AND FEES	45,000	0	0		0	
Totals for More Restrictive Programs/Disabilities			4,266,939	4,345,457	5,116,489	53.54	5,035,562	50.79
More Restrictive Programs - Elementary Access								
1222	00111	CERTIFICATED SALARIES	112,668	118,346	122,651	2.00	201,412	3.00
1222	00112	NONCERTIFICATED SALARII	270,013	260,641	318,308	12.19	377,564	13.88
1222	00121	CERTIF SALARIES TEMPOR	2,756	2,032	10,000		5,000	
1222	00122	NONCERTIF SALARIES TEMI	12,997	29,235	10,000		30,000	
1222	00136	EXTENDED CONTRACTS	6,008	3,656	4,000		4,120	
1222	00210	PERS	36,659	36,191	65,976		93,718	
1222	00220	SOCIAL SECURITY	30,240	30,705	35,569		47,284	
1222	00231	WORKER'S COMP INSURAN	1,265	1,278	1,256		1,669	
1222	00241	HEALTH INSURANCE-CERT	29,775	31,435	40,008		60,012	
1222	00242	HEALTH INSURANCE-CLASS	143,902	121,447	207,238		235,927	
Sub-Totals for Elementary Access			646,283	634,966	815,006	14.19	1,056,706	16.88
More Restrictive Programs - Transition Ed.								
1223	00111	CERTIFICATED SALARIES	63,410	66,589	69,854	1.00	131,182	2.00
1223	00112	NONCERTIFICATED SALARII	118,261	165,313	179,692	6.44	276,123	9.44
1223	00121	CERTIF SALARIES TEMPOR	1,391	1,784	4,000		4,000	
1223	00122	NONCERTIF SALARIES TEMI	169	14,886	6,000		6,000	
1223	00136	EXTENDED CONTRACTS	996	838	1,000		1,030	
1223	00210	PERS	17,630	22,309	36,395		63,135	
1223	00220	SOCIAL SECURITY	14,034	18,831	19,932		32,003	
1223	00231	WORKER'S COMP INSURAN	551	759	704		1,601	
1223	00241	HEALTH INSURANCE-CERT	16,552	17,566	20,004		40,008	
1223	00242	HEALTH INSURANCE-CLASS	56,427	103,501	109,464		160,473	
1223	00341	TRAVEL LOCAL IN DISTRICT	650	352	2,450		2,450	
1223	00351	TELEPHONE/CELL PHONE	146	0	0		0	
1223	00410	CONSUMABLE SUPPLIES	1,463	1,197	1,500		1,500	
Sub-Totals for Transition Ed.			291,680	413,925	450,995	7.44	719,505	11.44
Less Restrictive Programs For Students with Disabilities								
1250	00111	CERTIFICATED SALARIES	1,030,037	1,039,392	1,082,702	15.75	924,322	13.44
1250	00112	NONCERTIFICATED SALARII	734,047	810,371	915,209	35.44	986,832	36.12
1250	00121	CERTIF SALARIES TEMPOR	64,523	40,016	65,000		65,000	
1250	00122	NONCERTIF SALARIES TEMI	38,290	38,171	50,000		50,000	
1250	00132	LEADERSHIP STIPEND	5,364	8,362	6,000		6,180	
1250	00136	EXTENDED CONTRACTS	36,914	31,416	35,000		36,050	
1250	00210	PERS	203,512	214,578	336,738		321,503	
1250	00220	SOCIAL SECURITY	142,456	145,338	161,001		158,231	
1250	00231	WORKER'S COMP INSURAN	5,617	5,735	5,816		5,881	
1250	00241	HEALTH INSURANCE-CERT	219,743	260,570	315,063		260,052	
1250	00242	HEALTH INSURANCE-CLASS	471,537	499,483	589,832		621,712	
1250	00322	REPAIRS/MAINT SERVICES	0	109	0		0	
1250	00341	TRAVEL LOCAL IN DISTRICT	3,384	454	1,500		1,500	
1250	00342	TRAVEL OUT-OF-DISTRICT	124	98	1,500		1,500	
1250	00389	NON INSTRUCT PROF/TECH	7,650	740	0		0	
1250	00410	CONSUMABLE SUPPLIES	12,768	5,041	5,500		5,500	
1250	00420	TEXTBOOKS	0	862	4,000		4,000	
1250	00440	PERIODICALS	0	349	0		0	
1250	00460	NON CONSUMABLE SUPPLI	0	1,892	4,000		4,000	
1250	00470	COMPUTER SOFTWARE	882	2,450	1,000		1,000	
1250	00480	NON CONSUMABLE TECHNC	10,957	18,425	16,000		16,000	
Totals for Less Restrictive Programs/Disabilities			2,987,805	3,123,852	3,595,861	51.19	3,469,263	49.56
Sub-Totals for 122X & 1250 Special Ed Programs			8,192,707	8,518,200	9,978,351	126.36	10,281,036	128.67

Function	Object	Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	17-18 FTE	Adopted (1) 2018-19	18-19 FTE
Alternative Learning Programs								
1280	00111	CERTIFICATED SALARIES	36,813	154,891	163,479	2.83	615,308	8.33
1280	00135	HOME SCHOOL TEACHERS	10,852	10,051	20,000		20,000	
1280	00136	EXTENDED CONTRACTS	0	233	8,400		3,300	
1280	00210	PERS	2,684	13,524	24,905		105,618	
1280	00220	SOCIAL SECURITY	3,650	12,278	14,749		48,603	
1280	00231	WORKER'S COMP INSURANCE	140	451	510		1,714	
1280	00241	HEALTH INSURANCE-CERT	1,954	43,524	56,611		166,633	
1280	00341	TRAVEL LOCAL IN DISTRICT	1,388	2,087	1,800		4,647	
1280	00371	TUITION DIST IN STATE	206,717	133,143	120,000		120,000	
1280	00373	TUITION PRIVATE SCHOOLS	11,713	23,716	100,000		20,000	
1280	00420	TEXTBOOKS	3,462	1,258	50,000		50,000	
1280	00470	COMPUTER SOFTWARE	8,769	368	30,000		30,000	
1280	00480	NON CONSUMABLE TECHNICAL	0	8,365	0		0	
Sub-Totals for Alternative Learning Programs			288,142	403,889	590,454	2.83	1,185,823	8.33

Charter Schools

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

English Second Language Programs

1291	00111	CERTIFICATED SALARIES	141,699	170,419	193,737	3.00	342,787	4.25
1291	00112	NONCERTIFICATED SALARIES	4,801	6,484	6,650	0.25	6,954	0.25
1291	00121	CERTIF SALARIES TEMPORARY	754	528	0		0	
1291	00136	EXTENDED CONTRACTS	293	3,372	1,000		1,030	
1291	00210	PERS	16,963	18,667	32,684		54,636	
1291	00220	SOCIAL SECURITY	11,082	13,622	15,407		26,834	
1291	00231	WORKER'S COMP INSURANCE	392	487	544		947	
1291	00241	HEALTH INSURANCE-CERT	32,533	38,818	60,012		85,017	
1291	00242	HEALTH INSURANCE-CLASS	189	247	4,251		4,251	
1291	00341	TRAVEL LOCAL IN DISTRICT	589	280	500		500	
1291	00389	NON INSTRUCT PROF/TECH	145	212	0		0	
1291	00410	CONSUMABLE SUPPLIES	755	491	500		500	
1291	00460	NON CONSUMABLE SUPPLIES	960	0	1,500		5,000	
Sub-Totals for English 2nd Language Programs			211,155	253,627	316,785	3.25	528,456	4.50

Total Instruction			40,775,418	43,134,629	48,170,000	471.31	50,575,000	479.96
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Student Safety Services

2115	00410	CONSUMABLE SUPPLIES	203	1,118	100,000		100,000	
Sub-Totals for Student Safety Services			203	1,118	100,000		100,000	

Counseling Programs

2120	00111	CERTIFICATED SALARIES	812,844	918,732	955,476	14.25	1,023,215	14.25
2120	00112	NONCERTIFICATED SALARIES	288,052	283,865	298,181	9.50	322,391	9.50
2120	00121	CERTIF SALARIES TEMPORARY	0	0	1,000		1,000	
2120	00122	NONCERTIF SALARIES TEMPORARY	0	373	4,000		4,000	
2120	00136	EXTENDED CONTRACTS	28,937	29,274	30,000		30,900	
2120	00210	PERS	131,015	134,356	205,223		229,416	
2120	00220	SOCIAL SECURITY	84,525	92,211	98,582		105,685	
2120	00231	WORKER'S COMP INSURANCE	3,182	3,454	3,480		3,730	
2120	00241	HEALTH INSURANCE-CERT	215,715	212,448	285,057		285,057	
2120	00242	HEALTH INSURANCE-CLASS	157,955	172,787	161,538		161,538	
2120	00355	PRINTING	0	1,402	2,000		2,000	
2120	00389	NON INSTRUCT PROF/TECH	250	300	0		0	
2120	00410	CONSUMABLE SUPPLIES	1,838	1,447	2,550		2,700	
2120	00420	TEXTBOOKS	0	0	100		0	
2120	00460	NON CONSUMABLE SUPPLIES	270	34	550		550	
2120	00470	COMPUTER SOFTWARE	7,340	8,371	7,846		8,000	
2120	00480	COMPUTER HARDWARE	0	288	0		0	
2120	00640	DUES AND FEES	835	650	935		935	
Sub-Totals for Counseling Programs			1,732,758	1,859,992	2,056,518	23.75	2,181,117	23.75

Func	Object	Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	17-18 FTE	Adopted (1) 2018-19	18-19 FTE
Nursing Services								
2134	00114	SUPERVISOR SALARIES	76,543	80,077	81,679	1.00	123,406	2.00
2134	00136	EXTENDED CONTRACTS	3,931	4,457	500		5,000	
2134	00210	PERS	7,363	7,788	11,201		15,377	
2134	00220	SOCIAL SECURITY	6,142	6,452	6,287		9,823	
2134	00231	WORKER'S COMP INSURAN	212	223	221		347	
2134	00241	HEALTH INSURANCE-CERT	17,824	16,237	20,004		34,008	
2134	00242	HEALTH INSURANCE-CLASS	0	1,021	0		0	
2134	00341	TRAVEL LOCAL IN DISTRICT	1,840	1,140	600		600	
2134	00353	POSTAGE	0	0	400		400	
2134	00389	OTHER PROF. SERVICES	1,258	21,517	0		0	
2134	00410	CONSUMABLE SUPPLIES	4,249	5,380	3,150		1,700	
2134	00460	NONCONSUMABLE SUPPLIE	0	4,630	300		300	
Sub-Totals for Nursing Servi			119,362	148,922	124,342	1.00	190,961	2.00
Psychological Services								
2140	00111	CERTIFICATED SALARIES	271,885	269,945	282,991	4.00	295,863	4.00
2140	00121	CERTIF SALARIES TEMPOR	0	1,232	0		0	
2140	00136	EXTENDED CONTRACTS	3,267	9,104	2,000		5,000	
2140	00210	PERS	28,286	29,180	43,065		41,873	
2140	00220	SOCIAL SECURITY	20,800	20,962	21,803		23,016	
2140	00231	WORKER'S COMP INSURAN	740	774	768		812	
2140	00241	HEALTH INSURANCE-CERT	54,874	63,034	80,014		80,016	
2140	00312	INSTR PROG IMPROV-TCHR	69	0	400		400	
2140	00322	REPAIRS/MAINT SERVICES	0	2,127	0		0	
2140	00341	TRAVEL LOCAL IN DISTRICT	458	1,370	500		500	
2140	00389	OTHER PROF. SERVICES	9,940	1,563	50,000		10,000	
2140	00410	CONSUMABLE SUPPLIES	13,168	9,054	4,000		4,000	
2140	00460	NON CONSUMABLE SUPPLI	0	0	1,000		1,000	
2140	00470	COMPUTER SOFTWARE	0	448	650		650	
2140	00541	INITIAL/ADDL EQUIPMENT	0	169	0	0.00	0	0.00
Sub-Totals for Psychological Services			403,487	408,962	487,191	4.00	463,130	4.00
Speech and Hearing Services								
2150	00111	CERTIFICATED SALARIES	392,279	376,447	399,335	6.10	467,811	6.60
2150	00121	CERTIF SALARIES TEMPOR	1,949	3,752	0		0	
2150	00136	EXTENDED CONTRACTS	9,062	17,237	10,000		10,300	
2150	00210	PERS	41,213	37,530	61,166		73,060	
2150	00220	SOCIAL SECURITY	30,130	29,896	31,314		36,575	
2150	00231	WORKER'S COMP INSURAN	1,080	1,071	1,106		1,291	
2150	00241	HEALTH INSURANCE-CERT	114,080	100,290	122,024		132,026	
2150	00242	HEALTH INSURANCE-CLASS	0	12	0		0	
2150	00311	SPEECH PATH & AUDIO SVC	0	8,775	0		0	
2150	00322	REPAIRS/MAINT SERVICES	476	0	200		200	
2150	00341	TRAVEL LOCAL IN DISTRICT	755	1,290	500		500	
2150	00342	TRAVEL OUT OF DISTRICT	0	0	0		1,282	
2150	00389	NON INSTRUCT PROF/TECH	84	41,832	0		0	
2150	00410	CONSUMABLE SUPPLIES	1,134	1,852	1,000		1,000	
2150	00420	TEXTBOOKS	0	170	750		750	
2150	00460	NON CONSUMABLE SUPPLI	1,350	0	450		450	
2150	00470	COMPUTER SOFTWARE	20	521	0		0	
Sub-Totals for Speech and Hearing Services			593,612	620,675	627,845	6.10	725,245	6.60
Special Services Administration								
2190	00113	ADMINISTRATIVE SALARIES	122,325	124,772	127,267	1.00	132,370	1.00
2190	00112	NONCERTIFICATED SALARII	48,482	46,840	49,070	1.00	51,034	1.00
2190	00136	EXTENDED CONTRACTS	2,032	5,152	1,000		1,030	
2190	00210	PERS	23,799	22,179	30,984		32,445	
2190	00220	SOCIAL SECURITY	12,998	13,060	13,567		14,109	
2190	00231	WORKER'S COMP INSURAN	466	475	479		498	
2190	00240	HEALTH INSURANCE-ADMIN	19,110	17,957	21,000		22,008	

Func	Object	Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	17-18 FTE	Adopted (1) 2018-19	18-19 FTE
2190	00242	HEALTH INSURANCE-CLASS	16,679	4,162	17,004		17,004	
2190	00290	ADMINISTRATIVE DUES	595	595	1,000		1,000	
2190	00322	REPAIRS/MAINT SERVICES	429	331	0		0	
2190	00324	RENTALS	995	930	3,000		3,000	
2190	00341	TRAVEL LOCAL IN DISTRICT	1,406	2,873	1,000		1,000	
2190	00342	TRAVEL OUT OF DISTRICT	1,936	8,556	1,000		4,000	
2190	00353	POSTAGE	341	961	500		500	
2190	00389	OTHER PROF. SERVICES	2,802	773	0		0	
2190	00390	OTHER PROF/TECH NON IN	0	0	3,000		3,000	
2190	00410	CONSUMABLE SUPPLIES	2,747	4,937	5,000		5,000	
2190	00430	LIBRARY BOOKS	0	0	700		700	
2190	00440	PERIODICALS	640	960	0		0	
2190	00460	NON CONSUMABLE SUPPLI	213	0	1,000		1,000	
2190	00470	COMPUTER SOFTWARE	365	128	0		1,010	
2190	00480	NON CONSUMABLE TECHN	0	2,444	600		600	
2190	00640	DUES AND FEES	25	0	1,100		1,100	
Sub-Totals for Special Services Administration			258,385	258,085	278,271	2.00	292,408	2.00

Instructional Improvement Services

2210	00116	SUPERVISORY SALARIES	94,073	95,904	98,904	1.00	102,870	1.00
2210	00113	ADMINISTRATIVE SALARIES	148,139	123,511	127,267	1.00	176,052	1.33
2210	00111	CERTIFICATED SALARIES	0	0	140,504	2.00	150,555	2.00
2210	00112	NONCERTIFICATED SALARII	70,580	69,863	75,557	1.75	81,213	1.75
2210	00121	CERTIF SALARIES TEMPOR	40,650	82,009	63,160		124,830	
2210	00122	NONCERTIF SALARIES TEMI	1,591	(880)	0		0	
2210	00131	CURRIC DEVELPMT WAGES	100,102	117,141	75,000		78,150	
2210	00136	EXTENDED CONTRACTS	70,266	63,539	144,801		138,970	
2210	00210	PERS	52,230	51,652	66,646		58,964	
2210	00220	SOCIAL SECURITY	40,148	42,724	56,083		64,934	
2210	00231	WORKER'S COMP INSURAN	1,453	1,530	1,823		2,151	
2210	00240	HEALTH INSURANCE-ADMIN	32,532	25,984	63,000		66,024	
2210	00241	HEALTH INSURANCE-CERT	0	54	40,008		40,008	
2210	00242	HEALTH INSURANCE-CLASS	39,926	40,625	17,873		12,753	
2210	00244	TUITION REIMBURSEMENT-	182,373	246,075	220,000		220,000	
2210	00245	CLASSIFIED INSERVICE	0	1,647	0		0	
2210	00290	ADMINISTRATIVE DUES	1,190	1,190	1,300		2,600	
2210	00312	INSTR PROG IMPROV-TCHR	62,441	75,141	126,316		126,725	
2210	00322	REPAIRS/MAINT SERVICES	0	12,456	320		320	
2210	00341	TRAVEL LOCAL IN DISTRICT	5,113	2,883	3,880		6,830	
2210	00342	TRAVEL OUT OF DISTRICT	39,891	157,445	114,323		123,818	
2210	00353	POSTAGE	44	0	0		0	
2210	00389	NON INSTRUCT PROF/TECH	14,033	14,085	42,420		54,300	
2210	00390	OTHER PROF/TECH NON IN	0	0	2,000		2,000	
2210	00410	CONSUMABLE SUPPLIES	22,823	18,841	34,712		31,000	
2210	00420	TEXTBOOKS	7,810	348	0		12,135	
2210	00430	LIBRARY BOOKS	0	2,000	2,000		2,000	
2210	00440	PERIODICALS	113	241	500		500	
2210	00460	NON CONSUMABLE SUPPLI	9,467	5,759	3,000		3,421	
2210	00470	COMPUTER SOFTWARE	13,067	21,949	0		1,031	
2210	00480	NON CONSUMABLE TECHN	2,443	42,222	21,551		13,300	
2210	00640	DUES AND FEES	278	670	1,500		1,500	
b-Totals for Instructional Improvement Services			1,052,776	1,316,608	1,544,448	5.75	1,698,954	6.08

Media Services

2220	00112	NONCERTIFICATED SALARII	334,689	325,893	345,081	11.13	373,889	11.38
2220	00122	NONCERTIF SALARIES TEMI	14,273	13,450	5,800		5,600	
2220	00128	TEXTBOOK WORKERS	5,596	7,870	9,000		9,270	
2220	00136	EXTENDED CONTRACTS	1,620	2,486	0		0	
2220	00210	PERS	41,995	39,805	58,147		64,534	
2220	00220	SOCIAL SECURITY	26,616	25,987	27,530		29,740	
2220	00231	WORKER'S COMP INSURAN	1,116	1,106	973		1,049	
2220	00242	HEALTH INSURANCE-CLASS	196,133	209,940	189,173		193,424	

Func	Object	Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	17-18 FTE	Adopted (1) 2018-19	18-19 FTE
2220	00322	REPAIRS/MAINT SERVICES	7,990	9,597	15,540		20,600	
2220	00410	CONSUMABLE SUPPLIES	6,118	4,373	5,325		7,765	
2220	00420	TEXTBOOKS	171	600	5,800		2,000	
2220	00430	LIBRARY BOOKS	10,067	20,466	19,400		19,700	
2220	00440	PERIODICALS	3,661	3,559	4,310		7,100	
2220	00460	NON CONSUMABLE SUPPLI	36	1,286	2,650		2,900	
2220	00470	COMPUTER SOFTWARE	27,870	11,474	28,500		27,950	
2220	00480	NON CONSUMABLE TECHN	0	152	0		3,000	
Sub-Totals for Media Services			677,951	678,044	717,229	11.13	768,521	11.38
Media Specialists								
2221	00111	CERTIFICATED SALARIES	63,410	66,581	69,854	1.00	74,673	1.00
2221	00121	CERTIF SALARIES TEMPOR	0	0	2,000		2,000	
2221	00132	LEADERSHIP STIPEND	2,682	2,736	3,000		3,090	
2221	00136	EXTENDED CONTRACTS	5,976	6,623	3,000		3,090	
2221	00210	PERS	6,594	6,996	10,043		11,342	
2221	00220	SOCIAL SECURITY	5,513	5,809	5,956		6,338	
2221	00231	WORKER'S COMP INSURAN	193	203	211		224	
2221	00241	HEALTH INSURANCE-CERT	17,908	17,933	20,004		20,004	
Sub-Totals for Media Specialists			102,276	106,881	114,068	1.00	120,761	1.00
Student Assessment Services								
2230	00121	CERTIF SALARIES TEMPOR	10,227	4,128	5,000		5,150	
2230	00122	NONCERTIF SALARIES TEMI	0	748	0		0	
2230	00136	EXTENDED CONTRACTS	11,784	3,969	5,000		5,150	
2230	00210	PERS	-1,592	531	600		1,410	
2230	00220	SOCIAL SECURITY	1,673	666	765		788	
2230	00231	WORKER'S COMP INSURAN	67	24	27		28	
2230	00389	NON INSTRUCT PROF/TECH	2,163	11,710	6,000		6,000	
2230	00410	CONSUMABLE SUPPLIES	1,027	1,592	3,750		3,750	
2230	00640	DUES AND FEES	0	0	250		250	
Sub-Totals for Student Assessment Services			25,349	23,368	21,392		22,526	
Instructional Staff Development								
2240	00121	CERTIF SALARIES TEMPOR	0	0	3,000		3,000	
2240	00210	PERS	0	0	180		411	
2240	00220	SOCIAL SECURITY	0	0	230		230	
2240	00231	WORKER'S COMP INSURAN	0	0	8		8	
Sub-Totals for Instructional Staff Development			0	0	3,418		3,649	
Board of Education Services								
2310	00322	BOARD OF ED SERVICES	0	11,977	0		20,000	
2310	00381	AUDIT SERVICES	53,550	46,000	45,000		55,000	
2310	00382	LEGAL SERVICES	23,081	306,792	80,000		100,000	
2310	00388	ELECTIONS	0	12,269	20,000		20,000	
2310	00389	PROFESSIONAL/NON INSTR	8,750	19,980	45,000		45,000	
2310	00410	CONSUMABLE SUPPLIES	47	83	500		2,500	
2310	00460	NON CONSUMABLE SUPPLI	899	0	0		0	
2310	00470	COMPUTER SOFTWARE	14,535	0	15,000		5,000	
2310	00640	DUES AND FEES	10,787	11,042	12,000		12,000	
Sub-Totals for Board of Education Services			111,649	408,143	217,500		259,500	
Executive Services								
2321	00113	ADMINISTRATIVE SALARIES	255,358	302,080	308,122	2.00	456,228	3.00
2321	00112	NONCERTIFICATED SALARII	100,381	101,834	104,041	1.88	71,463	1.00
2321	00122	NONCERTIF SALARIES TEMI	4,513	1,685	1,000		1,000	
2321	00136	EXTENDED CONTRACTS	11,434	10,715	5,000		5,150	
2321	00210	PERS	41,577	47,950	67,651		91,875	
2321	00220	SOCIAL SECURITY	25,549	28,134	31,989		40,839	
2321	00231	WORKER'S COMP INSURAN	985	1,094	1,129		1,441	
2321	00240	HEALTH INSURANCE-ADMIN	31,174	42,963	63,000		66,024	
2321	00242	HEALTH INSURANCE-CLASS	23,619	32,197	14,879		17,004	

Functi Object	Description	Actual	Actual	Budgeted	17-18	Adopted (1)	18-19
		2015-16	2016-17	2017-18	FTE	2018-19	FTE
2321 00290	ADMINISTRATIVE DUES	4,327	1,042	2,000		3,030	
2321 00319	OTHER INSTRUCT PRO/TEC	6,948	0	3,000		3,000	
2321 00341	TRAVEL LOCAL IN DISTRICT	6,855	8,631	7,500		7,500	
2321 00342	TRAVEL OUT OF DISTRICT	1,597	27,606	1,250		1,250	
2321 00353	POSTAGE	0	0	1,000		1,000	
2321 00355	PRINTING AND BINDING	516	900	0		0	
2321 00389	NON INSTRUCT PROF/TECH	37,432	0	0		0	
2321 00410	CONSUMABLE SUPPLIES	4,802	1,713	6,000		6,000	
2321 00430	LIBRARY BOOKS	0	0	0		0	
2321 00440	PERIODICALS	287	162	400		400	
2321 00460	NONCONSUMABLE SUPPLIE	0	266	0		0	
2321 00470	COMPUTER SOFTWARE	0	6	0		0	
2321 00480	NON CONSUMABLE TECHNC	996	1,051	50,000		50,000	
2321 00640	DUES AND FEES	1,341	10,421	5,000		10,000	
Sub-Totals for Executive Services		559,691	620,450	672,961	3.88	833,204	4.00

Principal Administrative Services

2410 00113	ADMINISTRATIVE SALARIES	1,727,594	1,721,412	1,752,705	16.00	1,840,369	16.00
2410 00112	NONCERTIFICATED SALARII	601,314	623,659	646,191	18.25	712,802	19.13
2410 00122	NONCERTIF SALARIES TEMI	7,105	4,227	4,400		4,400	
2410 00136	EXTENDED CONTRACTS	119,873	121,942	64,000		65,920	
2410 00139	CHAPERONES	0	(3,543)	0		0	
2410 00210	PERS	267,676	291,545	403,873		435,206	
2410 00220	SOCIAL SECURITY	189,374	189,356	188,751		200,362	
2410 00231	WORKER'S COMP INSURAN	6,828	6,881	6,666		7,073	
2410 00233	UNEMPLOYMENT INSURANC	-33	0	0		0	
2410 00240	HEALTH INSURANCE-ADMIN	352,116	362,624	336,000		352,128	
2410 00241	HEALTH INSURANCE-CERT	184	410	0		0	
2410 00242	HEALTH INSURANCE-CLASS	294,990	318,092	310,325		325,204	
2410 00290	ADMINISTRATIVE DUES	9,520	9,520	13,400		14,800	
2410 00322	REPAIRS/MAINT SERVICES	1,776	2,976	0		100	
2410 00324	RENTALS	4,534	7,982	3,500		1,500	
2410 00329	LAUNDRY SERVICES	0	100	0		0	
2410 00341	TRAVEL LOCAL IN DISTRICT	16,546	16,370	16,180		15,340	
2410 00342	TRAVEL OUT-OF-DISTRICT	12,245	595	0		0	
2410 00353	POSTAGE	13,080	15,478	17,750		14,000	
2410 00355	PRINTING & BINDING	1,167	1,047	4,000		3,800	
2410 00389	NON INSTRUCT PROF/TECH	1,500	806	0		2,000	
2410 00410	CONSUMABLE SUPPLIES	26,077	28,779	43,102		47,554	
2410 00460	NON CONSUMABLE SUPPLII	5,495	6,786	8,866		7,984	
2410 00470	COMPUTER SOFTWARE	500	75	0		0	
2410 00480	NON CONSUMABLE TECHNC	2,408	1,571	5,262		3,112	
2410 00640	DUES AND FEES	2,240	2,628	1,800		1,850	
Sub-Totals for Principal Administrative Services		3,664,109	3,731,318	3,826,771	34.25	4,055,504	35.13

Business Services

2520 00113	ADMINISTRATIVE SALARIES	122,325	124,772	127,267	1.00	0	0.00
2520 00112	NONCERTIFICATED SALARII	352,000	346,946	363,330	6.75	415,793	7.63
2520 00136	EXTENDED CONTRACTS	21,490	27,735	20,000		20,600	
2520 00210	PERS	64,261	61,178	84,436		66,252	
2520 00220	SOCIAL SECURITY	37,017	36,723	39,061		33,384	
2520 00231	WORKER'S COMP INSURAN	1,412	1,433	1,378		1,178	
2520 00240	HEALTH INSURANCE-ADMIN	25,739	26,521	21,000		0	
2520 00242	HEALTH INSURANCE-CLASS	124,180	126,809	126,765		129,656	
2520 00322	REPAIRS/MAINT SERVICES	8,512	6,620	9,000		9,000	
2520 00324	RENTALS	6,751	6,621	11,500		11,500	
2520 00341	TRAVEL LOCAL IN DISTRICT	1,681	1,576	1,100		1,500	
2520 00342	TRAVEL OUT OF DISTRICT	1,333	2,766	1,500		2,500	
2520 00353	POSTAGE	8,105	4,760	9,000		7,000	
2520 00354	ADVERTISING	263	324	500		500	
2520 00389	NON INSTRUCT PROF/TECH	1,050	1,448	2,500		2,500	
2520 00410	CONSUMABLE SUPPLIES	445	5,425	5,000		5,000	

Funcni Object	Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	17-18 FTE	Adopted (1) 2018-19	18-19 FTE
2520 00440	PERIODICALS	74	123	150		150	
2520 00460	NON CONSUMABLE SUPPLI	1,683	199	250		250	
2520 00470	COMPUTER SOFTWARE	0	6	0		0	
2520 00480	NON CONSUMABLE TECHN	361	737	0		0	
2520 00640	DUES AND FEES	17,389	3,026	1,500		2,500	
Sub-Totals for Business Serv		796,071	785,748	825,237	7.75	709,263	7.63

Operation/Maint. of Plant

2540 00138	SPECIALIST SALARIES	0	1,302	0		0	
2540 00325	ELECTRICITY	652,874	698,164	775,000		790,000	
2540 00326	HEATING FUEL	289,767	294,397	373,000		373,000	
2540 00327	WATER AND SEWAGE	500,681	634,982	635,000		675,000	
2540 00328	GARBAGE	83,557	84,466	90,000		95,000	
2540 00351	TELEPHONE/CELL PHONE	144,908	238,843	55,000		55,000	
2540 00389	NON INSTRUCT PROF/TECH	2,937	2,652	0		0	
2540 00391	SAFETY SERVICES	76,289	69,971	65,000		75,000	
2540 00393	ADA COMPLIANCE SERVICE	9,497	4,871	2,000		4,000	
2540 00394	ASBESTOS MONITORING S	8,366	5,435	7,000		7,000	
2540 00410	CONSUMABLE SUPPLIES	0	1,484	0		0	
2540 00640	DUES AND FEES	2,785	834	7,000		7,000	
2540 00651	LIABILITY INSURANCE	126,119	131,088	140,000		150,000	
2540 00653	PROPERTY INSURANCE	204,330	215,009	240,000		245,000	
2540 00670	PROPERTY TAXES	24,041	24,884	12,000		24,000	
Sub-Totals for Operation/Maint. of Plant		2,126,151	2,408,382	2,401,000		2,500,000	

Building Maintenance

2542 00112	NONCERTIFICATED SALARII	1,261,418	1,321,616	1,393,112	33.13	1,580,663	35.50
2542 00116	SUPERVISORY SALARIES	136,762	104,486	149,463	2.00	178,012	2.00
2542 00122	NONCERTIF SALARIES TEMI	0	0	50,000		50,000	
2542 00127	SUBS-CUSTODIAL	30,488	28,811	0		0	
2542 00136	EXTENDED CONTRACTS	49,675	43,835	47,700		49,366	
2542 00210	PERS	162,900	158,480	246,906		276,845	
2542 00220	SOCIAL SECURITY	112,561	113,988	125,484		142,140	
2542 00231	WORKER'S COMP INSURAN	29,887	29,831	32,409		36,242	
2542 00240	HEALTH INSURANCE-ADMIN	48,093	31,536	42,000		44,016	
2542 00242	HEALTH INSURANCE-CLASS	479,551	475,063	563,280		602,077	
2542 00318	NON-INST STAFF IMPROVEM	120	0	0		0	
2542 00322	REPAIRS/MAINT SERVICES	195,733	123,533	219,573		217,415	
2542 00324	RENTALS	112,301	116,077	150,000		150,000	
2542 00341	TRAVEL LOCAL IN DISTRICT	4,233	2,886	2,500		2,500	
2542 00342	TRAVEL OUT OF DISTRICT	1,304	560	1,000		1,000	
2542 00351	TELEPHONE/CELL PHONE	1,403	1,765	360		360	
2542 00383	ADA ARCHITECTURAL SVCS	1,685	597	0		0	
2542 00389	NON INSTRUCT PROF/TECH	9,050	2,754	0		0	
2542 00410	CONSUMABLE SUPPLIES	226,741	194,879	253,500		252,000	
2542 00413	VEHICLE GAS OIL LUBE	0	10,690	0		0	
2542 00460	NON CONSUMABLE SUPPLI	193,071	36,106	5,500		6,366	
2542 00470	SOFTWARE	0	2,768	0		0	
2542 00480	NON CONSUMABLE TECHN	222	20,908	27,500		1,500	
2542 00640	DUES AND FEES	1,160	785	0		0	
Sub-Totals for Building Maintenance		3,058,358	2,821,954	3,310,287	35.13	3,590,502	37.50

Grounds Maintenance

2543 00112	NONCERTIFICATED SALARII	85,099	81,904	90,514	2.00	101,337	2.00
2543 00122	NONCERTIF SALARIES TEMI	0	228	0		0	
2543 00136	EXTENDED CONTRACTS	288	6,471	500		515	
2543 00210	PERS	9,822	10,126	14,834		19,345	
2543 00220	SOCIAL SECURITY	6,545	6,779	6,962		7,792	
2543 00231	WORKER'S COMP INSURAN	1,778	1,696	1,945		2,342	
2543 00242	HEALTH INSURANCE-CLASS	49,347	42,745	34,008		34,008	
2543 00322	REPAIRS/MAINT SERVICES	69,903	130,940	64,000		64,000	
2543 00324	RENTALS	17,639	21,524	18,000		40,000	

Func	Object	Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	17-18 FTE	Adopted (1) 2018-19	18-19 FTE
2543	00389	NON INSTRUCT PROF/TECH	12,000	915	3,000		3,000	
2543	00390	OTHER PROF/TECH NON IN	0	0	100		100	
2543	00410	CONSUMABLE SUPPLIES	13,226	15,278	18,100		18,100	
2543	00460	NON CONSUMABLE SUPPLI	681	5,226	0		0	
2543	00541	INITIAL/ADDL EQUIPMENT	0	7,400	0		0	
2543	00542	REPLACEMENT EQUIPMENT	0	0	2,000		55,000	
Sub-Totals for Grounds Maintenance			266,328	331,232	253,963	2.00	345,539	2.00

District Wide Maintenance

2544	00322	REPAIRS/MAINT SERVICES	188,608	174,295	155,000		155,000	
2544	00324	RENTALS	129,165	12,822	2,000		2,000	
2544	00383	ARCHITECTS/ENGINEERS	6,800	5,289	0		0	
2544	00389	NON INSTRUCT PROF/TECH	31,140	249	500		500	
2544	00410	CONSUMABLE SUPPLIES	14,314	19,199	50,000		50,000	
2544	00413	VEHICLE GAS OIL LUBE	1,369	0	15,000		15,000	
2544	00414	TIRES TUBES	1,440	0	500		500	
2544	00460	NON CONSUMABLE SUPPLI	20,180	28,054	0		0	
2544	00470	COMPUTER SOFTWARE	0	0	5,300		5,300	
2544	00520	CAPITAL OUTLAY-BUILDING	21,250	0	0		0	
2544	00541	INITIAL/ADDL EQUIPMENT	3,268	0	0		0	
2544	00542	REPLACEMENT EQUIPMENT	2,129	17,981	0		0	
2544	00640	DUES AND FEES	0	353	0		0	
Sub-Totals for District Wide Maintenance			419,663	258,242	228,300		228,300	

Targeted Maintenance

2549	00322	REPAIRS/MAINT SERVICES	284,896	4,715	0		0	
2549	00354	ADVERTISING	32,318	0	0		0	
2549	00383	ARCHITECTS/ENGINEERS	51,678	26,031	50,000		50,000	
2549	00410	CONSUMABLE SUPPLIES	6,001	84	0		0	
2549	00460	NON CONSUMABLE SUPPLI	0	2,498	0		0	
2549	00520	CAPITAL OUTLAY-BUILDING	0	1,290	270,000		920,000	
2549	00542	REPLACEMENT EQUIPMENT	0	282,279	30,000		30,000	
2549	00640	DUES AND FEES	-16,328	431	0		0	
Sub-Totals for Targeted Maintenance			358,565	317,328	350,000		1,000,000	

Student Transportation

2550	00331	REIMBURSABLE TRANSP	3,076,409	3,209,352	3,420,000		3,551,000	
2550	00332	FIELD TRIPS	116,709	113,950	53,500		54,000	
2550	00413	VEHICLE GAS OIL LUBE	1,688	3,715	11,000		11,000	
Sub-Totals for Student Transportation			3,194,806	3,327,017	3,484,500		3,616,000	

Information Services

2630	00112	NONCERTIFICATED SALARII	0	0	0		44,131	1.00
2630	00113	ADMINISTRATIVE SALARIES	95,064	0	95,900	1.00	103,266	1.00
2630	00116	SUPERVISORY SALARIES	0	107,469	0		0	
2630	00210	PERS	13,157	14,464	13,129		20,179	
2630	00220	SOCIAL SECURITY	7,212	8,112	7,336		11,276	
2630	00231	WORKER'S COMP INSURAN	251	287	259		398	
2630	00240	HEALTH INSURANCE-ADMIN	24,024	20,864	21,000		22,008	
2630	00242	INSURANCE BENEFIT-CLAS	0	234	0		17,004	
2630	00341	TRAVEL LOCAL IN DISTRICT	0	195	0		0	
2630	00342	TRAVEL-OUT OF DISTRICT	135	0	0		5,000	
2630	00290	ADMINISTRATIVE DUES	0	0	0		750	
2630	00322	REPAIRS/MAINT SERVICES	0	0	0		10,000	
2630	00354	ADVERTISING	17,619	23,418	23,000		23,000	
2630	00355	PRINTING & BINDING	0	0	3,000		3,000	
2630	00389	NON INSTRUCT PROF/TECH	45,187	64,120	3,500		3,500	
2630	00410	CONSUMABLE SUPPLIES	1,179	1,121	500		3,000	
2630	00470	COMPUTER SOFTWARE	0	45	0		0	
2630	00480	COMP HARDWARE <\$2500	0	120	0		1,500	
2630	00640	DUES AND FEES	0	0	0		1,000	
Sub-Totals for Information Services			203,828	240,449	167,624	1.00	269,012	2.00

Func	Object	Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	17-18 FTE	Adopted (1) 2018-19	18-19 FTE
Personnel Services								
2640	00113	ADMINISTRATIVE SALARIES	122,325	124,772	127,267	1.00	132,370	1.00
2640	00112	NONCERTIFICATED SALARII	88,710	81,755	91,206	2.00	97,854	2.00
2640	00122	NONCERTIF SALARIES TEMI	2,754	988	0		0	
2640	00136	EXTENDED CONTRACTS	2,587	2,895	10,000		5,000	
2640	00210	PERS	23,608	23,708	37,292		39,257	
2640	00220	SOCIAL SECURITY	16,252	15,309	17,478		17,995	
2640	00231	WORKER'S COMP INSURAN	602	582	617		635	
2640	00240	HEALTH INSURANCE-ADMIN	25,451	26,206	42,000		22,008	
2640	00242	HEALTH INSURANCE-CLASS	35,129	30,804	17,004		34,008	
2640	00245	CLASSIFIED INSERVICE	15,611	31,964	18,000		25,000	
2640	00290	ADMINISTRATIVE DUES	595	595	2,000		2,000	
2640	00322	REPAIRS/MAINT SERVICES	0	34,109	28,200		37,000	
2640	00341	TRAVEL LOCAL IN DISTRICT	3,682	5,324	3,640		5,000	
2640	00342	TRAVEL OUT OF DISTRICT	828	500	160		10,000	
2640	00353	POSTAGE	331	132	0		0	
2640	00354	ADVERTISING	8,934	2,865	3,000		5,000	
2640	00355	PRINTING & BINDING	0	60	1,000		1,000	
2640	00385	MANAGEMENT SERVICES	11,146	10,059	12,000		14,000	
2640	00389	NON INSTRUCT PROF/TECH	11,008	7,383	25,500		25,500	
2640	00392	BLOODBORNE PATHOG. TR.	1,570	348	2,500		2,500	
2640	00410	CONSUMABLE SUPPLIES	8,141	9,307	6,000		6,000	
2640	00440	PERIODICALS	786	123	500		500	
2640	00450	FOOD PURCHASE	0	37	0		0	
2640	00460	NON CONSUMABLE SUPPLII	95	1,253	500		14,000	
2640	00470	COMPUTER SOFTWARE	29,861	250	1,000		1,000	
2640	00480	NON CONSUMABLE TECHNC	414	0	0		0	
2640	00640	DUES AND FEES	224	3,938	1,000		1,000	
Sub-Totals for Personnel Services			410,644	415,266	447,864	3.00	498,627	3.00
Technology & Information Services								
2661	00112	NONCERTIFICATED SALARII	172,344	175,810	235,914	4.00	251,495	4.00
2661	00116	SUPERVISORY SALARIES	95,064	80,247	98,904	1.00	102,870	1.00
2661	00136	EXTENDED CONTRACTS	111	9,660	10,000		10,300	
2661	00210	PERS	31,664	31,245	54,927		40,506	
2661	00220	SOCIAL SECURITY	20,267	20,183	26,379		27,897	
2661	00231	WORKER'S COMP INSURAN	746	751	931		985	
2661	00240	HEALTH INSURANCE-ADMIN	23,677	20,668	21,000		22,008	
2661	00241	HEALTH INSURANCE-CERT	0	(2,072)	0		0	
2661	00242	HEALTH INSURANCE-CLASS	57,946	50,822	68,016		68,016	
2661	00322	REPAIRS/MAINT SERVICES	2,831	50,306	27,000		27,000	
2661	00324	RENTALS	1,179	1,192	10,000		10,000	
2661	00341	TRAVEL LOCAL IN DISTRICT	6,189	3,352	3,500		3,500	
2661	00342	TRAVEL OUT OF DISTRICT	2,088	1,519	0		0	
2661	00351	TELEPHONE/CELL PHONE	102	0	0		0	
2661	00353	POSTAGE	37	101	0		0	
2661	00359	OTHER COMM. SERVICES	5,941	44,959	0		0	
2661	00386	DATA PROCESSING	31,924	17,444	70,000		70,000	
2661	00389	NON INSTRUCT PROF/TECH	16,292	11,392	15,000		15,000	
2661	00410	CONSUMABLE SUPPLIES	9,298	8,004	10,500		10,500	
2661	00430	LIBRARY BOOKS	0	0	400		400	
2661	00440	PERIODICALS	74	123	600		600	
2661	00460	NON CONSUMABLE SUPPLII	16,217	714	15,200		15,200	
2661	00470	COMPUTER SOFTWARE	96,569	93,962	56,000		56,000	
2661	00480	NON CONSUMABLE TECHNC	109,097	63,109	65,000		65,000	
2661	00550	TECHNOLOGY EQUIPMENT	0	131,765	40,000		40,000	
Sub-Totals for Tech. & Information Services			699,657	815,256	829,271	5.00	837,277	5.00
Early Retiree Incentive Programs								
2700	00116	RETIREMENT STIPEND	177,603	225,057	280,000		280,000	
2700	00240	HEALTH INSURANCE-ADMIN	71,189	74,354	120,000		100,000	

Func	Object	Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	17-18 FTE	Adopted (1) 2018-19	18-19 FTE
2700	00241	HEALTH INSURANCE-CERT	277,157	278,315	280,000		290,000	
2700	00242	HEALTH INSURANCE-CLASS	169,656	202,680	190,000		180,000	
Sub-Totals for Early Retirees			695,605	780,406	870,000		850,000	
Total Supporting Services			21,531,284	22,683,846	23,960,000	146.74	26,160,000	153.07
Facilities Acquisition/Improvement								
4110	00113	ADMINISTRATIVE SALARIES	0	0	1		1	
Totals for Facilities Acquisition/Improvement			0	0	1		1	
Long-Term Debt Service								
5110	00610	PRINCIPAL	1,040,234	1,056,845	1,550,000		1,550,000	
5110	00620	INTEREST	2,391,729	2,587,955	3,150,000		3,550,000	
Totals for Long-Term Debt Service			3,431,963	3,644,800	4,700,000		5,100,000	
Interfund Transfers								
5200	00720	Interfund Transfers	46,324	129,106	225,000		225,000	
Totals for Interfund Transfers			46,324	129,106	225,000		225,000	
Contingency*								
6110	00810	Contingency*	0	0	2,000,000		2,000,000	
Totals for Contingency			0	0	2,000,000		2,000,000	
Unappropriated Ending Fund Balance**								
7000	00820	Unapprop. Ending Fund Balanc	10,766,122	14,130,565	8,445,000		9,840,000	
Totals for Unapprop. Ending Fund Balance			10,766,122	14,130,565	8,445,000		9,840,000	
Total Requirements			76,551,111	83,722,946	87,500,001	618.05	93,900,001	633.03

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

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

1 - The 2018-19 Budget was approved and adopted as proposed.

General Fund - Revenues and Expenditures Summary

Series	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budgeted	Budgeted	Budgeted	
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	FTE	Adopted*	FTE
Revenues & Beginning Fund Balance														
1000 From Local Sources	30,838,047	32,712,721	34,204,673	35,680,704	37,934,828	36,447,261	36,449,860	39,179,892	41,446,392	43,741,377	45,040,000		46,860,000	
2000 From Intermediate Sources	439,862	408,530	377,719	275,995	348,881	367,765	342,860	525,574	1,044,943	1,142,922	1,055,000		1,215,000	
3000 From State Sources	23,559,736	21,077,235	21,005,835	15,814,633	19,165,725	18,176,583	22,889,505	24,461,182	26,932,511	28,059,435	27,765,000		30,000,000	
4000 From Federal Sources	169,928	152,377	136,830	3,554,609	1,490,621	35,202	34,390	34,241	38,716	13,095	30,000		15,000	
5000 From Other Sources (1)	3,215,498	4,348,440	2,602,577	5,161,551	6,490,647	9,358,068	4,735,457	7,745,983	7,088,549	10,766,122	13,610,001		15,810,001	
Total Revenues	58,223,071	58,699,303	58,327,634	60,487,492	65,430,702	64,384,879	64,452,072	71,946,872	76,551,111	83,722,951	87,500,001		93,900,001	
Expenditures & Ending Fund Balance-Function:														
1000 Instruction	31,769,954	32,673,807	31,429,290	32,597,378	32,043,387	34,262,763	35,928,583	38,369,252	40,775,418	43,134,631	48,170,000	471.31	50,575,000	479.96
2000 Support Services	19,194,744	20,547,464	18,761,554	18,708,116	21,103,272	22,493,540	19,844,928	20,958,133	21,531,284	22,683,849	23,960,000	146.74	26,160,000	153.07
4000 Facilities Acquisition & Const.	0	0	0	0	0	0	0	0	0	0	1		1	
5100 Debt Service	2,612,846	2,555,206	2,572,666	2,658,372	2,799,063	2,878,390	3,044,415	5,344,332	3,431,963	3,644,800	4,700,000		5,100,000	
5200 Interfund Transactions	297,087	320,249	302,573	37,216	152,013	22,604	27,747	186,606	46,324	129,106	225,000		225,000	
6000 Contingency	0	0	0	0	0	0	0	0	0	0	2,000,000		2,000,000	
7000 Unappropriated Ending	4,348,440	2,602,577	5,161,551	6,486,410	9,332,967	4,727,582	5,606,399	7,088,549	10,766,122	14,130,565	8,445,000		9,840,000	
Total Expenditures	58,223,071	58,699,303	58,227,634	60,487,492	65,430,702	64,384,879	64,452,072	71,946,872	76,551,111	83,722,951	87,500,001	618.05	93,900,001	633.03
Expenditures & Ending Fund Balance-Object:														
100 Salaries & Wages	29,751,648	31,061,173	30,298,026	30,214,408	28,879,694	29,812,980	30,436,444	31,585,086	34,383,149	36,037,732	37,903,590	618.05	40,790,650	633.03
200 Associated Payroll Costs	11,881,771	12,816,426	12,529,774	13,106,758	14,635,207	15,400,038	16,111,100	16,682,208	17,250,158	17,873,739	21,345,031		22,274,306	
300 Purchased Services	6,684,634	6,204,899	5,890,201	5,719,680	5,923,586	7,025,014	7,056,775	7,601,776	8,320,550	8,857,404	9,126,139		9,274,622	
400 Materials and Supplies	2,112,296	1,431,105	1,096,273	1,675,260	1,336,324	1,374,554	1,654,474	2,747,657	1,889,427	2,167,120	2,949,906		2,853,038	
500 Capital Outlay	241,882	1,396,092	178,418	273,748	2,017,739	2,757,906	76,010	287,781	24,518	446,715	354,000		1,055,000	
600 Other Objects	2,905,313	2,866,782	2,870,818	2,974,012	3,153,172	3,264,201	3,483,123	5,767,209	3,870,863	4,080,570	5,151,335		5,587,385	
700 Interfund Transactions	297,087	320,249	302,573	37,216	152,013	22,604	27,747	186,606	46,324	129,106	225,000		225,000	
800 Planned Reserve	4,348,440	2,602,577	5,161,551	6,486,410	9,332,967	4,727,582	5,606,399	7,088,549	10,766,122	14,130,565	10,445,000		11,840,000	
Total Expenditures	58,223,071	58,699,303	58,327,634	60,487,492	65,430,702	64,384,879	64,452,072	71,946,872	76,551,111	83,722,951	87,500,001	618.05	93,900,001	633.03
Total Expenditures Net of Planned Reserve	53,874,631	56,096,726	58,227,634	54,001,082	56,097,735	59,657,297	58,845,673	64,858,323	65,784,989	69,592,386	77,055,001		82,060,001	

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

*The 2018-19 Budget was approved and adopted as proposed.

General Fund - Salary Range Summary

Func	Object	Description	Regular Contract Days	Annual Salary Range 2018-19	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	17-18 FTE	Adopted 2018-19	18-19 FTE
Instructional Salaries:										
Elementary Programs										
1111	00111	LICENSED SALARIES	191	Note 1	7,584,236	7,880,623	8,453,794	127.96	8,791,491	129.66
1111	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185 to 195	Note 1	642,075	730,287	774,890	30.44	875,826	32.66
Sub-Totals for Elementary Programs					8,226,311	8,610,910	9,228,684	158.40	9,667,317	162.32
Jr. High Programs										
1121	00111	LICENSED SALARIES	191	Note 1	4,055,248	4,244,010	4,308,088	67.01	4,466,270	66.95
1121	00112	CLASSIFIED SALARIES (Secretary I, II & Educational Assistant)	185 to 195	Note 1	94,909	72,897	105,263	4.31	68,513	2.44
Sub-Totals for Junior High Programs					4,150,157	4,316,907	4,413,351	71.32	4,534,783	69.39
Jr. High Co-curricular Programs										
1122	00112	CLASSIFIED SALARIES (Secretary II)	185	Note 1	21,678	25,015	30,072	1.00	31,450	1.00
Sub-Totals for Junior High Co-Curricular					21,678	25,015	30,072	1.00	31,450	1.00
High School Programs										
1131	00111	LICENSED SALARIES	191	Note 1	6,353,754	6,705,122	6,935,937	98.59	7,091,089	96.19
1131	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185-195	Note 1	44,970	38,988	40,518	1.56	15,502	0.56
Sub-Totals for High School Programs					6,398,724	6,744,110	6,976,455	100.15	7,106,591	96.75
High School Co-Curricular										
1132	00113	ADMINISTRATOR SALAR	261	Note 1	190,356	202,368	203,112	2.00	211,260	2.00
1132	00112	CLASSIFIED SALARIES (Sec II & Athletic Trainer)	189-212	Note 1	103,947	105,764	108,159	3.00	118,674	3.00
Sub-Totals for High School Co-Curricular					294,303	308,132	311,271	5.00	329,934	5.00
Talented & Gifted Programs										
1210	00111	LICENSED SALARIES	191	Note 1	207,589	215,070	222,596	3.00	323,714	4.00
Sub-Totals for Talented & Gifted Programs					207,589	215,070	222,596	3.00	323,714	4.00

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

Note 1: Salary Schedules for 2018-19 for the district's two bargaining groups plus all non-represented groups follows this schedule.

Note 2: Negotiations with bargaining groups was in progress at time of 2017-18 budget preparation and adoption. For budget development purposes, 2017-18 amounts based on 2016-17 Salary Schedules plus estimated 2% COLA plus step advancement as appropriate. Final negotiated amount was 3% COLA plus steps.

Functi	Object	Description	Regular Contract Days	Annual Salary Range	Note	Actual	Actual	Budgeted	17-18	Adopted	18-19
						2015-16	2016-17	2017-18	FTE	2018-19	FTE
Restrictive Programs for Students with Disabilities											
1220	00111	LICENSED SALARIES	191		Note 1	535,464	603,520	625,447	9.00	586,077	8.00
1220	00112	CLASSIFIED SALARIES	185-192		Note 1	975,045	979,358	1,084,313	41.39	1,139,031	40.39
		(Ed. Assistant, Special Ed. Assist., Sec II, & Lic. Prac. Nurse)									
1220	00114	MANAGERIAL/SPECIALIS	190-191		Note 1	216,786	221,122	234,782	3.15	178,702	2.40
Sub-Totals for Restrictive Programs						1,727,295	1,804,000	1,944,542	53.54	1,903,810	50.79
Restrictive Programs - Elementary ACCESS											
1222	00111	LICENSED SALARIES	191		Note 1	112,668	118,346	122,651	2.00	201,412	3.00
1222	00112	CLASSIFIED SALARIES	185-192		Note 1	270,013	260,641	318,308	12.19	377,564	13.88
		(Special Ed. Assistant)									
Sub-Totals for Restrictive Programs - Elementary ACCESS						382,681	378,987	440,959	14.19	578,976	16.88
Restrictive Programs - Transition Ed.											
1223	00111	LICENSED SALARIES	191		Note 1	63,410	66,589	69,854	1.00	131,182	2.00
1223	00112	CLASSIFIED SALARIES	185-192		Note 1	118,261	165,313	179,692	6.44	276,123	9.44
		(Special Ed. Assistant, Transition Specialist)									
Sub-Totals for Restrictive Programs - Transition Ed.						181,671	231,902	249,546	7.44	407,305	11.44
Less Restrictive Programs for Students with Disabilities											
1250	00111	LICENSED SALARIES	191		Note 1	1,030,037	1,039,392	1,082,702	15.75	924,322	13.44
1250	00112	CLASSIFIED SALARIES	185-192		Note 1	734,047	810,371	915,209	35.44	986,832	36.12
		(Educational Assist., Special Ed. Assist. & Secretary II)									
Sub-Totals for Less Restrictive Programs						1,764,084	1,849,763	1,997,911	51.19	1,911,154	49.56
Alternative Learning Programs											
1280	00111	LICENSED SALARIES	191		Note 1	36,813	154,891	163,479	2.83	615,308	8.33
Sub-Totals for Alternative Learning Programs						36,813	154,891	163,479	2.83	615,308	8.33
English Second Language Programs											
1291	00111	LICENSED SALARIES	191		Note 1	141,699	170,419	163,479	3.00	342,787	4.25
1291	00112	CLASSIFIED SALARIES	185		Note 1	4,801	6,484	6,518	0.25	6,954	0.25
		(Educational Assistant & Special Ed. Assistant)									
Sub-Totals for English Second Language Programs						146,500	176,903	169,997	3.25	349,741	4.50
Total 1000 Instruction Salaries						23,537,806	24,816,590	26,148,863	471.31	27,760,083	479.96
Summary by Classification:											
00111	LICENSED SALARIES				Note 1	20,084,105	21,197,982	22,148,027	330.14	23,473,652	335.82
00112	CLASSIFIED SALARIES				Note 1	3,009,746	3,195,118	3,562,942	136.02	3,896,469	139.74
00113	ADMINISTRATOR SALARIES				Note 1	190,356	202,368	203,112	2.00	211,260	2.00
00114	MANAGERIAL/SPECIALIST SALARIE				Note 1	216,786	221,122	234,782	3.15	178,702	2.40
Total 1000 Instruction Salaries						23,500,993	24,816,590	26,148,863	471.31	27,760,083	479.96

Function	Object Description	Regular Contract Days	Annual Salary Range	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	17-18 FTE	Adopted 2018-19	18-19 FTE	
Support Services Salaries:										
Counseling Programs										
2120	00111	LICENSED SALARIES	191	Note 1	812,843	918,732	955,476	14.25	1,023,215	14.25
2120	00112	CLASSIFIED SALARIES (Secretary II & HS Data Processor)	200-219	Note 1	288,052	283,865	298,181	9.50	322,391	9.50
Sub-Totals for Counseling Programs					1,100,895	1,202,597	1,253,657	23.75	1,345,606	23.75
Nursing Services										
2134	00114	MANAGERIAL/SPECIALIS	201	Note 1	76,543	80,077	81,679	1.00	123,406	2.00
Sub-Totals for Nursing Services					76,543	80,077	81,679	1.00	123,406	2.00
Psychological Services										
2140	00111	LICENSED SALARIES	191	Note 1	271,885	269,945	282,991	4.00	295,863	4.00
Sub-Totals for Psychological Services					271,885	269,945	282,991	4.00	295,863	4.00
Speech and Hearing Services										
2150	00111	LICENSED SALARIES	191	Note 1	392,279	376,447	399,335	6.10	467,811	6.60
Sub-Totals for Speech and Hearing Services					392,279	376,447	399,335	6.10	467,811	6.60
Special Services Administration										
2190	00113	ADMINISTRATOR SALAR	261	Note 1	122,325	124,772	127,267	1.00	132,370	1.00
2190	00112	CLASSIFIED SALARIES (Secretary IV)	261	Note 1	48,482	46,840	49,070	1.00	51,034	1.00
Sub-Totals for Special Services Administration					170,807	171,612	176,337	2.00	183,404	2.00
Instructional Improvement Services										
2210	00114	MANAGERIAL/SPECIALIS	261	Note 1	94,073	95,904	98,904	1.00	102,870	1.00
2210	00113	ADMINISTRATOR SALAR	261	Note 1	148,139	123,511	127,267	1.00	176,052	1.33
2210	00111	LICENSED SALARIES	191	Note 1	0	0	140,504	2.00	150,555	2.00
2210	00112	CLASSIFIED SALARIES (Educational Assistant, Secretary II & Confidential)	210-261	Note 1	70,580	69,863	73,205	1.75	81,213	1.75
Sub-Totals for Instructional Improvement Services					312,792	289,278	439,880	5.75	510,690	6.08
Media Services										
2220	00112	CLASSIFIED SALARIES (Library Tech. Assistant, AV Tech. I & Printer)	192-238	Note 1	334,689	325,893	345,081	11.13	373,889	11.38
Sub-Totals for Media Services					334,689	325,893	345,081	11.13	373,889	11.38
Media Specialists										
2221	00111	LICENSED SALARIES	191	Note 1	63,410	66,581	69,854	1.00	74,673	1.00
Sub-Totals for Media Specialists					63,410	66,581	69,854	1.00	74,673	1.00
Executive Services										
2321	00113	SUPER./ASSIST SUPER.	261	Note 1	255,358	302,080	308,122	2.00	456,228	3.00
2321	00112	CLASSIFIED SALARIES (Secretary II 17-18 & prior & Executive)	261	Note 1	100,381	101,834	104,041	1.88	71,463	1.00
Sub-Totals for Executive Services					355,739	403,914	412,163	3.88	527,691	4.00

Functi	Object	Description	Regular Contract Days	Annual Salary Range		Actual	Actual	Budgeted	17-18	Adopted	18-19
						2015-16	2016-17	2017-18	FTE	2018-19	FTE
Principal Administrative Services											
2410	00112	CLASSIFIED SALARIES (Secretary I, II, III, IV, Support Svcs. Coord., & Data Processor)	184-261	Note 1		601,314	623,659	646,191	18.25	712,802	19.13
2410	00113	ADMINISTRATOR SALAR	261	Note 1		1,727,595	1,721,412	1,752,705	16.00	1,840,369	16.00
Sub-Totals for Principal Administrative Services						2,328,909	2,345,071	2,398,896	34.25	2,553,171	35.13
Business Services											
2520	00113	ADMINISTRATOR SALAR	261	Note 1		122,325	124,772	127,267	1.00	0	0.00
2520	00112	CLASSIFIED SALARIES (Bkpr III, Payroll Spec, Sec II in 18-19 & Confidential)	261	Note 1		352,000	346,946	363,330	6.75	415,793	7.63
Sub-Totals for Business Services						474,325	471,718	490,597	7.75	415,793	7.63
Building Maintenance											
2542	00112	CLASSIFIED SALARIES (Custodian, Warehouseman, Engineer I, II, IV, & Maint. Worker)	206-261	Note 1		1,261,418	1,321,616	1,393,112	33.13	1,580,663	35.50
2542	00114	MANAGERIAL/SPECIALI	261	Note 1		136,762	104,486	149,463	2.00	178,012	2.00
Sub-Totals for Building Maintenance						1,398,180	1,426,102	1,542,575	35.13	1,758,675	37.50
Grounds Maintenance											
2543	00112	CLASSIFIED SALARIES (Groundskeeper I & II)	261	Note 1		85,099	81,904	90,514	2.00	101,337	2.00
Sub-Totals for Grounds Maintenance						85,099	81,904	90,514	2.00	101,337	2.00
Information Services											
2630	00112	CLASSIFIED SALARIES	261			0	0	0	0.00	44,131	1.00
2630	00113	ADMINISTRATOR SALAR	261	Note 1		95,064	107,469	95,900	1.00	103,266	1.00
Sub-Totals for Information Services						95,064	107,469	95,900	1.00	147,397	2.00
Personnel Services											
2640	00113	ADMINISTRATOR SALAR	261	Note 1		122,325	124,772	127,267	1.00	132,370	1.00
2640	00112	CLASSIFIED SALARIES (Substitute Coordinator & Confidential)	261	Note 1		88,710	81,755	91,206	2.00	97,854	2.00
Sub-Totals for Personnel Services						211,035	206,527	218,473	3.00	230,224	3.00
Technology Services											
2661	00112	CLASSIFIED SALARIES (Technology Tech II)	210-261	Note 1		172,344	175,810	235,914	4.00	251,495	4.00
2661	00114	MANAGERIAL/SPECIALI	261	Note 1		95,064	80,247	98,904	1.00	102,870	1.00
Sub-Totals for Technology Services						267,408	256,057	334,818	5.00	354,365	5.00
Total 2000 Support Services Salaries						7,939,059	8,081,192	8,632,750	146.74	9,463,995	153.07

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

Functi Object Description	Regular Contract Days	Annual Salary Range 2018-19	Actual	Actual	Budgeted	17-18	Adopted	18-19
			2015-16	2016-17	2017-18	FTE	2018-19	FTE

Total 2000 Support Services Salaries

2000 Function Summary by Classification:

00111 LICENSED SALARIES			1,540,417	1,631,705	1,848,160	27.35	2,012,117	27.85
00112 CLASSIFIED SALARIES			3,403,069	3,459,985	3,689,845	91.39	4,104,065	95.89
00113 ADMINISTRATOR SALARIES			2,593,131	2,628,788	2,665,795	23.00	2,840,655	23.33
00114 MANAGERIAL/SPECIALIST SALARIES			402,442	360,714	428,950	5.00	507,158	6.00

Total 2000 Support Services Salaries

7,939,059	8,081,192	8,632,750	146.74	9,463,995	153.07
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Total Regular Salaries

31,476,865	32,897,782	34,781,613	618.05	37,224,078	633.03
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Total 1000 and 2000 Summary by Classification:

00111 LICENSED SALARIES			21,624,522	22,829,687	23,996,187	357.49	25,485,769	363.67
00112 CLASSIFIED SALARIES			6,412,815	6,655,103	7,252,787	227.41	8,000,534	235.63
00113 ADMINISTRATOR SALARIES			2,783,487	2,831,156	2,868,907	25.00	3,051,915	25.33
00114 MANAGERIAL/SPECIALIST SALARIES			619,228	581,836	663,732	8.15	685,860	8.40

Total Regular Salaries

31,440,052	32,897,782	34,781,613	618.05	37,224,078	633.03
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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 2018-19 for the district's two bargaining groups plus all non-represented groups follows this schedule.

Note 2: Negotiations with bargaining groups was in progress at time of 2017-18 budget preparation and adoption. For budget development purposes, 2017-18 amounts based on 2016-17 Salary Schedules plus estimated 2% COLA plus step advancement as appropriate. Final negotiated amount was 3% COLA plus steps.

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

Licensed Salary Schedule
July 1, 2018 - June 30 2019

Steps	BA	BA+24	BA+45	MA BA+60	MA+24 BA+84	MA+45 BA+105	Steps
1	\$40,363	\$41,978	\$43,593	\$45,208	\$46,823	\$48,436	1
2	\$42,381	\$43,996	\$45,610	\$47,226	\$48,841	\$50,455	2
3	\$44,400	\$46,014	\$47,628	\$49,242	\$50,856	\$52,472	3
4	\$46,419	\$48,031	\$49,647	\$51,262	\$52,875	\$54,490	4
5	\$48,436	\$50,050	\$51,665	\$53,281	\$54,894	\$56,509	5
6	\$50,455	\$52,069	\$53,684	\$55,298	\$56,913	\$58,528	6
7	\$52,472	\$54,087	\$55,702	\$57,316	\$58,930	\$60,545	7
8	\$54,490	\$56,106	\$57,720	\$59,335	\$60,950	\$62,562	8
9	\$56,509	\$58,124	\$59,738	\$61,353	\$62,968	\$64,581	9
10	\$58,528	\$60,142	\$61,755	\$63,370	\$64,986	\$66,600	10
11	\$60,545	\$62,159	\$63,773	\$65,389	\$67,003	\$68,618	11
12	\$62,562	\$64,177	\$65,792	\$67,406	\$69,021	\$70,635	12
13	\$64,581	\$66,196	\$67,811	\$69,425	\$71,040	\$72,655	13
14	\$66,599	\$68,214	\$69,829	\$71,443	\$73,058	\$74,673	14
15			\$71,848	\$73,462	\$75,076	\$76,690	15
16			\$73,865	\$75,479	\$77,094	\$78,708	16
17				\$77,497	\$79,112	\$80,727	17
18						\$82,746	18

*Teachers who hold a doctorate degree shall receive an annual stipend: \$2,575

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, 2018 - JUNE 30, 2019

Range	1 st	2 nd	3 rd	4 th	5 th	6 th	Longevity*	Range	Range
2	\$11.88	\$12.35	\$12.86	\$13.49	\$14.39	\$15.26	\$15.52	2	
3	\$12.35	\$12.86	\$13.49	\$14.06	\$15.07	\$16.08	\$16.34	3	FSA I
4	\$12.85	\$13.49	\$14.06	\$14.72	\$15.77	\$16.77	\$17.05	4	FSA II
5	\$13.49	\$14.06	\$14.72	\$15.43	\$16.48	\$17.53	\$17.81	5	
6	\$14.06	\$14.72	\$15.43	\$16.17	\$17.29	\$18.40	\$18.69	6	Educational Assistant, Extended Day Provider, FSA III (Cook), Special Educational Assistant
7	\$14.72	\$15.43	\$16.17	\$16.86	\$18.04	\$19.24	\$19.54	7	Pre-K/Pre-School Provider, Secretary I, Special Educational Assistant: DELTA/ACCESS/Essential Life Skills/CTP
8	\$15.43	\$16.17	\$16.86	\$17.64	\$18.90	\$20.12	\$20.45	8	Library Technology Assistant, Secretary II
9	\$16.17	\$16.86	\$17.64	\$18.53	\$19.83	\$21.14	\$21.48	9	Assistive Technology Assistant, Athletic Services Coordinator, Custodian, Data Processor, Support Services Coordinator, Textbook Assistant
10	\$16.86	\$17.64	\$18.53	\$19.34	\$20.78	\$22.19	\$22.55	10	Bookkeeper II, Groundskeeper I, Printer, Substitute/Application Coordinator, Warehouseman
11	\$17.64	\$18.53	\$19.34	\$20.22	\$21.77	\$23.31	\$23.69	11	Bookkeeper III, Food Services Specialist, Secretary III, Special Education Data Specialist, Transition Specialist
12	\$18.53	\$19.34	\$20.22	\$21.21	\$22.85	\$24.44	\$24.83	12	Food Services Coordinator, Payroll Specialist, Secretary IV
13	\$19.34	\$20.22	\$21.21	\$22.27	\$23.31	\$24.77	\$25.10	13	Engineer I, Maintenance Worker/HVAC I
14	\$20.22	\$21.21	\$22.21	\$23.32	\$24.44	\$25.99	\$26.32	14	Engineer III, Groundskeeper II, Maintenance Worker/HVAC II
15	\$21.21	\$22.21	\$23.27	\$24.46	\$25.71	\$27.33	\$27.68	15	Engineer IV, Licensed Practical Nurse, Maintenance Worker/HVAC III, Maintenance Worker
16	\$21.65	\$22.71	\$23.83	\$25.02	\$26.31	\$27.96	\$28.34	16	Athletic Trainer, Lead Payroll Specialist
17	\$24.42	\$25.57	\$26.83	\$28.19	\$29.62	\$31.49	\$31.90	17	Technology Technician II

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

Lake Oswego School District 7J
Salary Schedule for Administrators and Other Staff
July 1, 2018 to June 30, 2019

<u>Position</u>	<u>Range of Contract Days</u>	<u>General Fund FTE Budgeted</u>		<u>Annual Salary Range 2018-19</u>
		<u>2017-18</u>	<u>2018-19</u>	
Administrators (Object 113):				
Asistant Superintendent (1)	261	1	2	\$135,260 - 140,564
Executive Director (1)	261	4	3.33	\$125,687 - 132,370
High School Principal	261	2	2	\$124,348 - 131,032
Junior High Principal	261	2	2	\$113,951 - 120,639
Elementary Principal	261	6	6	\$111,413 - 118,100
H.S. Assistant Principal	261	6	6	\$102,956 - 109,640
Jr. High Vice Principal	261	2	2	\$100,280 - 106,967
Communications Director	261	<u>1</u>	<u>1</u>	\$89,390 - 105,442
Total Administrators		<u>24</u>	<u>24.33</u>	

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

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

Assistant Director/Director	261	4	4	\$68,785 - 102,870
Exec. Sectry./Sr. Accountant*	261	2	2	\$61,943 - 71,463
Confidential Staff*	261	4	4	\$48,163 - 60,051
Therapist & Specialist	191-210	3.13	2.4	\$40,363 - 99,806
Nurse	201	1	2	\$63,484 - 80,336

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

(1) After adoption of the 2017-18 Approved Budget, the Executive Director of School Management and the Executive Director of Business Services positions were reclassified to Assistant Superintendent positions effective July 1, 2017. The Assistant Superintendent of School Management position is being eliminated effective June 30, 2018, and will be replaced by two Executive Directors, one for Elementary School Management and one for Secondary School Management. The latter position will have .67 of its FTE paid by Ballot Measure 98 Grant Funds.

Community Contributions Fund - Revenues by Source

Object Series	Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	Adopted (1) 2018-19
From Local Sources						
01920	CONTRIBUTIONS/DONATIONS	56,760	4,817	4,850	70,000	70,000
01921	CONTRIB/DONATIONS-PTO/A	459,387	558,543	409,031	448,000	448,000
01922	CONTRIB/DONATN-FOUNDATION	1,600,000	815,000	1,320,000	2,000,000	2,000,000
Sub-Total from Local Sources		2,116,147	1,378,360	1,733,881	2,518,000	2,518,000
From Other Sources						
05400	BEGINNING FUND BALANCE	191,012	207,534	196,121	55,000	155,000
Sub-Totals From Other Sources		191,012	207,534	196,121	55,000	155,000
Grand Totals		2,307,159	1,585,894	1,930,002	2,573,000	2,673,000

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

1 - The 2018-19 Budget was Approved and Adopted as Proposed.

Community Contributions Fund - Expenditures

Function	Object Series Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	2017-18 FTE	Adopted (1) 2018-19	2018-19 FTE
Elementary Programs							
1111	100 SALARIES	301,630	537,620	600,000	12.00	600,000	12.00
1111	200 ASSOCIATED PAYROLL COSTS	164,521	267,039	335,000		335,000	
1111	300 PURCHASED SERVICES	10,569	2,157	23,000		23,000	
1111	400 MATERIALS AND SUPPLIES	205,436	168,421	35,000		35,000	
1111	500 CAPITAL OUTLAY	87,656	0	100,000		100,000	
Sub-Totals for Elementary Programs		769,812	975,237	1,093,000	12.00	1,093,000	12.00
Jr. High Programs							
1121	100 SALARIES	89,022	130,715	250,000	5.00	250,000	5.00
1121	200 ASSOCIATED PAYROLL COSTS	46,961	72,812	150,000		150,000	
1121	400 MATERIALS AND SUPPLIES	80,180	134,216	7,000		7,000	
1121	500 CAPITAL OUTLAY	0	7,552	25,000		25,000	
Sub-Totals for Jr. High Programs		216,163	345,295	432,000	5.00	432,000	5.00
High School Programs							
1131	100 SALARIES	125,149	184,894	300,000	6.00	300,000	6.00
1131	200 ASSOCIATED PAYROLL COSTS	53,653	62,225	281,000		281,000	
1131	300 PURCHASED SERVICES	0	2,000	0		0	
1131	400 MATERIALS AND SUPPLIES	138,947	57,267	35,000		35,000	
1131	500 CAPITAL OUTLAY	0	0	65,000		65,000	
Sub-Totals for High School Programs		317,749	306,386	681,000	6.00	681,000	6.00
High School Cocurricular*							
1132	300 PURCHASED SERVICES	0	0	5,000		5,000	
1132	400 MATERIALS AND SUPPLIES	1,400	3,001	0		0	
1132	500 CAPITAL OUTLAY	0	28,473	1,000		1,000	
Sub-Totals for High School Cocurricular		1,400	31,474	6,000	-	6,000	-
High School Cocurricular- Music*							
1136	500 CAPITAL OUTLAY	0	0	5,000		5,000	
Sub-Totals for High School Cocurricular- Music		0	0	5,000		5,000	
Less Restrictive Services (Formerly 1290)*							
1250	400 MATERIALS AND SUPPLIES	0	0	1,000		1,000	
1250	500 CAPITAL OUTLAY	0	0	2,000		2,000	
Sub-Totals for Less Restrictive Services		0	0	3,000		3,000	
Sub-Totals 1000 Instruction		1,305,124	1,658,392	2,220,000	23.00	2,220,000	23.00

Function	Object Series	Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	2017-18 FTE	Adopted (1) 2018-19	2018-19 FTE
Improvement of Instruction*								
2210	100	SALARIES	0	0	10,000		10,000	
2210	200	ASSOCIATED PAYROLL COSTS	0	0	3,000		3,000	
2210	300	PURCHASED SERVICES	375	350	6,000		6,000	
2210	400	MATERIALS AND SUPPLIES	2,376	347	1,000		1,000	
Sub-Totals for Improvement of Instruction			2,751	697	20,000	0	20,000	0
Media Services*								
2220	400	MATERIALS AND SUPPLIES	20,722	0	0		0	
2220	500	CAPITAL OUTLAY	0	0	45,000		45,000	
Sub-Totals for Media Services			20,722	0	45,000	0	45,000	0
Principal Administrative Services*								
2410	300	PURCHASED SERVICES	27,112	21,000	0		0	
2410	400	MATERIALS AND SUPPLIES	0	4,406	0		0	
2410	500	CAPITAL OUTLAY	0	0	20,000		20,000	
Sub-Totals for Principal Administrative Services			27,112	25,406	20,000	0	20,000	0
Operation and Maintenance of Plant*								
2540	300	PURCHASED SERVICES	0	8,861	30,000		30,000	
2540	400	MATERIALS AND SUPPLIES	0	0	25,000		25,000	
2540	500	CAPITAL OUTLAY	0	0	25,000		25,000	
Sub-Totals for Operation and Maintenance of Plant			0	8,861	80,000	0	80,000	0
Sub-Totals 2000 Supporting Services			50,585	34,964	165,000	0	165,000	0
Facilities Acquisition and Construction*								
4150	500	CAPITAL OUTLAY	0	0	78,000		78,000	
Sub-Totals for Facilities Acquisition and Const.			0	0	78,000	0	78,000	0
Sub-Totals 4000 Facilities Acquisitions and Const.			0	0	78,000	0	78,000	0
Long-Term Debt Service								
5110	600	OTHER OBJECTS	34,064	64,695	110,000		110,000	
Sub-Totals for Long-Term Debt Service			34,064	64,695	110,000	0	110,000	0
Unappropriated Ending Fund Balance								
7000	00820	RESERVE FOR NEXT YEAR	196,121	171,951	0		100,000	
Sub-Totals 7000 Unappropriated Ending Fund Bal.			196,121	171,951	0	0	100,000	0
Grand Totals			1,585,894	1,930,002	2,573,000	23.00	2,673,000	23.00

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

1 - The 2018-19 Budget was Approved and Adopted as Proposed.

Grants Fund - Revenues by Source

Object Series	Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	Adopted (1) 2018-19
From Local Sources						
01920	CONTRIBUTIONS/DONATIONS	0	0	0	4,000	4,000
Sub-Totals From Local Sources		0	0	0	4,000	4,000
From Intermediate Sources						
02100	OTHER GRANTS	114,000	104,400	118,800	46,000	106,000
Sub-Totals for Intermediate Sources		114,000	104,400	118,800	46,000	106,000
From State Sources						
03209	OTHER GRANTS - SEE NOTE	7,932	0	52,296	1,180,000	1,480,000
Sub-Totals From State Sources		7,932	0	52,296	1,180,000	1,480,000
From Federal Sources						
04501	TITLE IA GRANTS	352,755	330,989	413,171	350,000	465,000
04508	IDEA GRANTS	949,577	1,026,738	1,004,183	1,281,000	1,281,000
04507	TITLE IIA GRANTS	106,620	101,445	141,864	190,000	190,000
045XX	OTHER GRANTS	0	0	0	0	0
Sub-Totals From Federal Sources		1,408,952	1,459,172	1,559,218	1,821,000	1,936,000
From Other Sources						
05200	INTERFUND TRANSFERS	53,913	45,810	8,372	0	0
Sub-Totals From Other Sources		53,913	45,810	8,372	0	0
Grand Totals		1,584,797	1,609,382	1,738,686	3,051,000	3,526,000

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

1 - The 2018-19 Budget was Approved and Adopted as Proposed.

Grants Fund - Expenditures

Function	Object Series	Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	2017-18 FTE	Adopted (1) 2018-19	2018-19 FTE
High School Programs								
1130	100	SALARIES	0	0	500,000	6.00	550,000	7.00
1130	200	ASSOCIATED PAYROLL COSTS	0	0	260,000		280,000	
1130	300	PURCHASED SERVICES	0	0	100,000		180,000	
1130	400	MATERIALS AND SUPPLIES	0	0	90,000		90,000	
1130	500	CAPITAL OUTLAY	0	0	50,000		50,000	
Sub-Totals for High School Programs			0	0	1,000,000	6.00	1,150,000	7.00
Special Programs								
1200	100	SALARIES	468,594	478,059	515,000	12.10	545,000	12.10
1200	200	ASSOCIATED PAYROLL COSTS	310,282	300,327	305,000		345,000	
1200	300	PURCHASED SERVICES	5,492	5,466	66,000		66,000	
1200	400	MATERIALS AND SUPPLIES	12,535	1,324	45,000		45,000	
1200	500	CAPITAL OUTLAY	0	0	35,000		35,000	
1200	600	OTHER OBJECTS	0	0	4,000		14,000	
Sub-Totals for Special Programs			796,903	785,176	970,000	12.10	1,050,000	12.10
Sub-Total 1000 Instruction			796,903	785,176	1,970,000	18.10	2,200,000	19.10
Student Support Services								
2100	100	SALARIES	0	0	0	-	100,000	1.67
2100	200	ASSOCIATED PAYROLL COSTS	0	0	0		50,000	
2100	600	OTHER OBJECTS	30,654	30,031	0		30,000	
Sub-Totals for Student Support Services			30,654	30,031	0	-	180,000	1.67
Instructional Improvement Services								
2210	100	SALARIES	15,208	68,876	170,000	0.50	210,000	0.50
2210	200	ASSOCIATED PAYROLL COSTS	1,922	14,033	36,000		56,000	
2210	300	PURCHASED SERVICES	81,274	95,402	44,000		44,000	
2210	600	OTHER OBJECTS	3,041	4,461	0		3,000	
Sub-Totals for Instructional Improvement Services			101,445	189,428	250,000	0.50	313,000	0.50
Student Assessment Services								
2230	100	SALARIES	0	0	8,000		5,000	
2230	200	ASSOCIATED PAYROLL COSTS	0	0	1,500		1,000	
2230	300	PURCHASED SERVICES	0	0	3,000		3,000	
Sub-Totals for Student Assessment Services			0	0	12,500		9,000	
Special Services Administration								
2190	100	SALARIES	405,313	443,075	450,000	9.50	470,000	9.50
2190	200	ASSOCIATED PAYROLL COSTS	188,280	199,705	200,000		210,000	
2190	300	PURCHASED SERVICES	4,237	3,059	25,000		25,000	
2190	400	MATERIALS AND SUPPLIES	0	0	16,000		16,000	
Sub-Totals for Special Services Administration			597,830	645,839	691,000	9.50	721,000	9.50
Indirect Cost Charges								
2601	600	OTHER OBJECTS	0	1,264	42,500		0	
Sub-Totals for Indirect Cost Charges			0	1,264	42,500		0	
Sub-Totals 2000 Support Services			729,929	866,562	996,000	10.00	1,223,000	11.67
Long-Term Debt Service								
5110	600	OTHER OBJECTS	82,550	86,950	85,000		103,000	
Sub-Totals for Long-Term Debt Service			82,550	86,950	85,000		103,000	
Grand Totals			1,609,382	1,738,688	3,051,000	28.10	3,526,000	30.77

1 - The 2018-19 Budget was Approved and Adopted as Proposed.

Grants Fund - Expenditures by Grant

Function	Object Series	Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	2017-18 FTE	Adopted 2018-19	2018-19 FTE
STATE BM 98 GRANT (Graduation, CET etc)								
High School Programs								
1130	100	SALARIES	0	0	500,000	6.00	550,000	7.00
1130	200	ASSOCIATED PAYROLL COSTS	0	0	260,000		280,000	
1130	300	PURCHASED SERVICES	0	0	100,000		180,000	
1130	400	MATERIALS AND SUPPLIES	0	0	90,000		90,000	
1130	500	CAPITAL OUTLAY	0	0	50,000		50,000	
Sub-Totals for High School Programs			0	0	1,000,000	6.00	1,150,000	7.00
Student Support Services								
2100	100	SALARIES	0	0	0	0.00	100,000	1.67
2100	200	ASSOCIATED PAYROLL COSTS	0	0	0		50,000	
Sub-Totals for Student Support Services			0	0	0	0.00	150,000	1.67
Sub-Totals for STATE BM 98 GRANT			0	0	1,000,000	6.00	1,300,000	8.67
IDEA GRANTS								
Special Services Direct Programs								
1200	100	SALARIES	183,935	151,821	220,000	6.00	200,000	6.00
1200	200	ASSOCIATED PAYROLL COSTS	150,081	116,127	160,000		140,000	
1200	300	PURCHASED SERVICES	2,829	2,856	50,000		50,000	
1200	400	MATERIALS AND SUPPLIES	4,651	0	30,000		30,000	
1200	500	CAPITAL OUTLAY	0	0	35,000		35,000	
Sub-Totals for Special Svcs. Direct Programs			341,496	270,804	495,000	6.00	455,000	6.00
Special Services Support Programs								
2100	100	SALARIES	405,313	443,075	450,000	9.50	470,000	9.50
2100	200	ASSOCIATED PAYROLL COSTS	188,280	199,705	200,000		210,000	
2100	300	PURCHASED SERVICES	4,237	3,059	25,000		25,000	
2100	400	MATERIALS AND SUPPLIES	0	0	15,000		15,000	
2100	600	OTHER OBJECTS	30,654	30,031	0		30,000	
Sub-Totals for Special Svcs. Support Programs			628,484	675,870	690,000	9.50	750,000	9.50
Indirect Cost Charges								
2601	600	OTHER OBJECTS	0	0	30,000		0	
Sub-Totals for Indirect Cost Charges			0	0	30,000		0	
Long-Term Debt Service								
5110	600	OTHER OBJECTS	56,759	57,509	60,000		70,000	
Sub-Totals for Long-Term Debt Service			56,759	57,509	60,000		70,000	
Sub-Totals for IDEA GRANT			1,026,739	1,004,183	1,275,000	15.50	1,275,000	15.50
TITLE IA GRANT								
Learning Disabilities Services								
1272	100	SALARIES	177,869	235,700	195,000	4.50	245,000	4.50
1272	200	ASSOCIATED PAYROLL COSTS	127,196	153,974	100,000		160,000	
1272	300	PURCHASED SERVICES	1,733	2,610	15,000		15,000	
1272	400	MATERIALS AND SUPPLIES	7,884	1,324	15,000		15,000	
1272	600	OTHER OBJECTS	0	0	0		9,000	
Sub-Totals for Learning Disabilities Services			314,682	393,608	325,000	4.50	444,000	4.50
Special Services Administration								
2190	400	MATERIALS AND SUPPLIES	0	0	1,000		1,000	
Sub-Totals for Special Services Administration			0	0	1,000		1,000	
Indirect Cost Charges								
2601	600	OTHER OBJECTS	0	0	9,000		0	
Sub-Totals for Indirect Cost Charges			0	0	9,000		0	

Object Function Series Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	2017-18 FTE	Adopted 2018-19	2018-19 FTE
Long-Term Debt Service						
5110 600 OTHER OBJECTS	16,307	19,563	15,000		20,000	
Sub-Totals for Long-Term Debt Service	16,307	19,563	15,000		20,000	
Sub-Totals for TITLE IA GRANT	330,989	413,171	350,000	4.50	465,000	4.50
IDEA INTERVENTION GRANTS (213)						
Instructional Improvement Services						
2210 100 SALARIES	0	0	5,000		5,000	
2210 200 ASSOCIATED PAYROLL COSTS	0	0	1,000		1,000	
Sub-Totals for Instructional Improvement Services	0	0	6,000		6,000	
Sub-Totals for IDEA INTERVENTION	0	0	6,000		6,000	
TITLE II GRANT						
Instructional Improvement Services						
2210 100 SALARIES	15,208	29,050	125,000		125,000	
2210 200 ASSOCIATED PAYROLL COSTS	1,922	4,474	25,000		25,000	
2210 300 PURCHASED SERVICES	81,274	95,402	34,000		34,000	
2210 400 MATERIALS AND SUPPLIES	0	6,656	0		0	
2210 600 OTHER OBJECTS	3,041	4,461	0		3,000	
Sub-Totals for Instructional Improvement Services	101,445	140,043	184,000		187,000	
Indirect Cost Charges						
2601 600 OTHER OBJECTS	0	0	3,000		0	
Sub-Totals for Indirect Cost Charges	0	0	3,000		0	
Long-Term Debt Service						
5110 600 OTHER OBJECTS	0	1,821	3,000		3,000	
Sub-Totals for Long-Term Debt Service	0	1,821	3,000		3,000	
Sub-Totals for Title II	101,445	141,864	190,000	0.00	190,000	0.00
OTHER GRANTS*						
Special Services Direct Programs						
1200 100 SALARIES	106,790	90,538	100,000	1.60	100,000	1.60
1200 200 ASSOCIATED PAYROLL COSTS	33,005	30,226	45,000		45,000	
1200 300 PURCHASED SERVICES	930	0	1,000		1,000	
1200 600 OTHER OBJECTS	0	0	4,000		5,000	
Sub-Totals for Special Services Direct Programs	140,725	120,764	150,000	1.60	151,000	1.60
Instructional Improvement Services						
2210 100 SALARIES	0	39,826	40,000	0.50	80,000	0.50
2210 200 ASSOCIATED PAYROLL COSTS	0	9,559	10,000		30,000	
2210 300 PURCHASED SERVICES	0	0	10,000		10,000	
Sub-Totals for Instructional Improvement Services	0	49,385	60,000	0.50	120,000	0.50
Student Assessment Services						
2230 100 SALARIES	0	0	8,000		5,000	
2230 200 ASSOCIATED PAYROLL COSTS	0	0	1,500		1,000	
2230 300 PURCHASED SERVICES	0	0	3,000		3,000	
Sub-Totals for Student Assessment Services	0	0	12,500		9,000	
Indirect Cost Charges						
2601 600 OTHER OBJECTS	0	1,264	500		0	
Sub-Totals for Indirect Cost Charges	0	1,264	500		0	
Long-Term Debt Service						
5110 600 OTHER OBJECTS	9,484	8,057	7,000		10,000	
Sub-Totals for Long-Term Debt Service	9,484	8,057	7,000		10,000	
Sub-Totals for OTHER GRANTS	150,209	179,470	230,000	2.10	290,000	2.10
Grand Totals	1,609,382	1,738,688	3,051,000	28.10	3,526,000	30.77

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

Food Services Fund - Revenues by Source

Object Series	Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	Adopted (1) 2018-19
From Local Sources						
01625	FOOD SALES TO PUPILS	1,166,027	1,236,913	1,285,361	1,260,000	1,300,000
01630	BANQUETS/CATERING	60,340	43,472	48,217	50,000	50,000
Sub-Totals From Local Sources		1,226,367	1,280,385	1,333,578	1,310,000	1,350,000
From State Sources						
03102	SCHL SUPPORT LUNCH	13,071	19,297	31,233	20,000	30,000
Sub-Totals From State Sources		13,071	19,297	31,233	20,000	30,000
From Federal Sources						
04505	NSLP PROG REIMBURSEMENTS	299,484	311,236	281,559	340,000	320,000
04910	COMMODITIES BY USDA	63,688	86,692	113,268	75,000	95,000
Sub-Totals From Federal Sources		363,172	397,928	394,827	415,000	415,000
From Other Sources						
05200	INTERFUND TRANSFERS	1,367	514	526	75,000	75,000
05400	BEGINNING FUND BALANCE	0	0	59,027	65,000	125,000
Sub-Totals From Other Sources		1,367	514	59,553	140,000	200,000
Grand Totals		1,603,977	1,698,124	1,819,191	1,885,000	1,995,000

1 - The 2018-19 Budget was Approved and Adopted as Proposed.

Food Services Fund - Expenditures

Function	Object Series	Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	2017-18 FTE	Adopted (1) 2018-19	2018-19 FTE
Food Services								
3100	100	SALARIES	494,905	514,799	540,000	9.45	580,000	9.99
3100	200	ASSOCIATED PAYROLL COSTS	242,351	268,923	270,000		290,000	
3100	300	PURCHASED SERVICES	27,011	53,608	35,000		55,000	
3100	400	MATERIALS AND SUPPLIES (2)	822,131	815,714	915,000		915,000	
3100	500	CAPITAL OUTLAY	5,100	0	10,000		40,000	
3100	600	OTHER OBJECTS	5,170	12,618	5,000		5,000	
Sub-Totals for Food Services			1,596,668	1,665,662	1,775,000	9.45	1,885,000	9.99
Long-Term Debt Service								
5110	600	OTHER OBJECTS	42,429	42,429	60,000		60,000	
Sub-Totals for Long-Term Debt Service			42,429	42,429	60,000		60,000	
Unappropriated Ending Reserve								
7000	820	RESERVE FOR NEXT YEAR	59,027	111,100	50,000		50,000	
Sub-Totals for Unappropriated Ending Reserve			59,027	111,100	50,000		50,000	
Grand Totals			1,698,124	1,819,191	1,885,000	9.45	1,995,000	9.99
Salary Allocation:								
		Contracted Positions*	474,446	472,291	283,000	9.45	323,000	9.99
		Substitutes & Extra Duty/Hourly	20,459	42,508	257,000		257,000	
Total Salaries			494,905	514,799	540,000	9.45	580,000	9.99

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

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

Community Services Fund - Revenues by Source

Object Series	Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	Adopted (1) 2018-19
From Local Sources						
01801	COMMUNITY SCHOOL TUITION	1,093,187	1,135,812	1,204,156	1,371,000	1,321,000
01805	CHILD CARE	1,259,115	1,082,537	1,095,039	1,260,000	1,270,000
01810	POOL FEES	138,995	147,558	146,031	150,000	150,000
01815	DRIVERS ED PUPIL FEES (801)	75,710	90,624	102,281	90,000	120,000
01911	RENT FROM SCHOOL FACILITY (808)	119,608	85,018	106,405	110,000	120,000
01920	CONTRIBUTIONS/DONATIONS	0	0	44,415	0	0
01990	MISCELLANEOUS INCOME	1,339	0	339	10,000	10,000
Sub-Totals From Local Sources		2,687,954	2,541,549	2,698,666	2,991,000	2,991,000
From Other Sources						
05200	INTERFUND TRANSFERS	131,327	0	120,208	150,000	150,000
05400	BEGINNING FUND BALANCE	65,705	0	8,907	0	0
Sub-Totals From Other Sources		197,032	0	129,115	150,000	150,000
Grand Totals		2,884,986	2,541,549	2,827,781	3,141,000	3,141,000

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Note: Facility Use Fees have been reclassified from Community School Tuition to the 1911 Rent from School Facility revenue line to more accurately reflect the nature of the revenue.

Community Services Fund - Expenditures

Function	Object Series	Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	2017-18 FTE	Adopted (1) 2018-19	2018-19 FTE
Community School Programs								
3200	100	SALARIES	592,073	648,737	690,000	4.00	690,000	4.00
3200	200	ASSOCIATED PAYROLL COSTS	114,077	127,422	150,000		150,000	
3200	300	PURCHASED SERVICES	262,971	304,088	350,000		350,000	
3200	400	MATERIALS AND SUPPLIES	266,176	356,019	345,000		345,000	
3200	500	CAPITAL OUTLAY	0	0	5,000		5,000	
3200	600	OTHER OBJECTS	7,125	10,752	10,000		10,000	
Sub-Totals for Community School Programs			1,242,422	1,447,018	1,550,000	4.00	1,550,000	4.00
Swim Center Programs								
3250	100	SALARIES	85,177	90,598	130,000	0.75	130,000	0.75
3250	200	ASSOCIATED PAYROLL COSTS	30,015	30,692	35,000		35,000	
3250	300	PURCHASED SERVICES	96,413	74,620	160,000		160,000	
3250	400	MATERIALS AND SUPPLIES	18,968	23,948	20,000		20,000	
3250	500	CAPITAL OUTLAY	0	45,234	25,000		25,000	
3250	600	OTHER OBJECTS	1,112	596	1,000		1,000	
Sub-Totals for Swim Center Programs			231,685	265,688	371,000	0.75	371,000	0.75
Child Care Programs								
3500	100	SALARIES	614,495	643,603	640,000	14.44	640,000	13.13
3500	200	ASSOCIATED PAYROLL COSTS	284,414	312,196	385,000		385,000	
3500	300	PURCHASED SERVICES	56,536	51,533	40,000		40,000	
3500	400	MATERIALS AND SUPPLIES	52,393	59,107	80,000		80,000	
3500	500	CAPITAL OUTLAY	0	0	5,000		5,000	
Sub-Totals for Child Care Programs			1,007,838	1,066,439	1,150,000	14.44	1,150,000	13.13
Sub-Totals for Enterprise and Community Svcs.			2,481,945	2,779,145	3,071,000	19.19	3,071,000	17.88
Long-Term Debt Service								
5110	600	OTHER OBJECTS	50,697	48,636	70,000		70,000	
Sub-Totals for Long-Term Debt Service			50,697	48,636	70,000		70,000	
Unappropriated Ending Reserve								
7000	820	RESERVE FOR NEXT YEAR	8,907	0	0		0	
Sub-Totals for Unappropriated Ending Reserve			8,907	0	0		0	
Grand Totals			2,541,549	2,827,781	3,141,000	19.19	3,141,000	17.88

1 - The 2018-19 Budget was Approved and Adopted as Proposed.

Salary Allocation:

Contracted Positions: Community School	142,994	175,150	200,000	4.00	200,000	4.00
Contracted Positions: Swim Center	25,254	27,421	25,000	0.75	30,000	0.75
Contracted Positions: Child Care	484,199	529,171	420,000	14.44	440,000	13.13
Extra Duty/Hourly	639,298	651,196	815,000		790,000	
Total Salaries	1,291,745	1,382,938	1,460,000	19.19	1,460,000	17.88

Student Activity Funds - Revenues by Source

Object Series	Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	Adopted (1) 2018-19
From Local Sources						
01720	COCURRIC PARTICIPATION FEES	2,893,637	2,922,279	2,460,174	3,150,000	3,150,000
	Sub-Totals From Local Sources	2,893,637	2,922,279	2,460,174	3,150,000	3,150,000
From Other Sources						
05400	BEGINNING FUND BALANCE	1,567,830	1,328,135	1,012,947	1,250,000	1,150,000
	Sub-Totals From Other Sources	1,567,830	1,328,135	1,012,947	1,250,000	1,150,000
	Grand Totals	4,461,467	4,250,414	3,473,121	4,400,000	4,300,000

1 - The 2018-19 Budget was Approved and Adopted as Proposed.

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

Student Activity Funds - Expenditures

Function/ Object Series	Object	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	2017-18 FTE	Adopted (1) 2018-19	2018-19 FTE
1113 - Intermediate Elementary Co-curricular Programs							
400	Materials and Supplies	133,549	87,706	175,000		175,000	
1122 - Junior High Co-curricular Activities							
400	Materials and Supplies	469,855	382,423	550,000		550,000	
1132 - High School Co-curricular Activities							
400	Materials and Supplies	2,634,063	2,146,576	2,625,000		2,625,000	
	Total Instruction	3,237,467	2,616,705	3,350,000		3,350,000	
800	Planned Reserve	1,012,947	856,416	1,050,000	-	950,000	-
	Grand Totals	4,250,414	3,473,121	4,400,000	-	4,300,000	-

1 - The 2018-19 Budget was Approved and Adopted as Proposed.

Debt Repayment Fund - Revenues by Source

Object Series	Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	Adopted (1) 2018-19
From Local Sources						
01111	CURRENT YEARS	6,187,643	6,288,744	6,730,010	15,450,000	15,850,000
01112	PRIOR YEARS	160,670	135,245	128,605	135,000	290,000
01510	INTEREST ON INVESTMENTS	8,762	30,543	76,093	65,000	130,000
Sub-Totals From Local Sources		6,357,075	6,454,532	6,934,708	15,650,000	16,270,000
From Other Sources						
05400	BEGINNING FUND BALANCE	262,814	127,383	-92,834	0	30,000
Sub-Totals From Other Sources		262,814	127,383	-92,834	0	30,000
Grand Totals		6,619,889	6,581,915	6,841,874	15,650,000	16,300,000

1 - The 2018-19 Budget was Approved and Adopted as Proposed.

Note 1: All other district tax levies are rate levies, which means the Legal Budget Committee approves a tax rate per thousand that after School Board adoption is then levied on the assessed value of taxable properties within the district. The levy for the Debt Service Fund is not a rate levy, but instead is a dollar value levy. This dollar value levy is then applied on the assessed value of taxable properties within the district, which then derives a tax rate per thousand. The following reconciles the debt service levy amount to the current year collection and provides statistics on actual and budgeted collections and derived tax rates:

Reconciliation of Levy to Current Year's Collections:

Levy Amount	6,500,000	6,600,000	7,050,000	16,250,000	16,700,000
Less Discounts or Amounts to be Collected in Future Years	-312,357	-311,256	-319,990	-800,000	-850,000
Current Year Collection	6,187,643	6,288,744	6,730,010	15,450,000	15,850,000
Current Collection Rate	95.2%	95.3%	95.5%	95.1%	94.9%
Overall Collection Rate as % of Current Levy	97.7%	97.3%	97.3%	95.9%	96.6%
Tax Rate/\$1000 of Assessed Value	\$ 0.95	\$ 0.93	\$ 0.95	\$ 2.11	\$ 2.08

Note 2: 2017-18 Budgeted amounts are based on actual final August 2017 bond sale results, except the tax rate of \$2.11 was estimated at that time. The final tax rate for 2017-18 was \$2.09. The \$2.08 proposed for 2018-19 is estimated - the actual rate may be slightly lower, but will not be known until October 2018 when Assessors finalize property tax rates for the 2018-19 fiscal year.

Debt Repayment Fund - Expenditures

Function	Object Series	Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	2017-18 FTE	Adopted (1) 2018-19	2018-19 FTE
Long-Term Debt Service								
5110	610	REDEMPTION OF PRINCIPAL	3,585,000	3,970,000	7,545,000		7,025,000	
5110	620	REDEMPTION OF INTEREST	3,089,749	2,901,576	7,934,000		9,115,500	
Sub-Totals for Long-Term Debt Service			6,674,749	6,871,576	15,479,000		16,140,500	
Unappropriated Ending Reserve								
7000	820	RESERVE FOR NEXT YEAR	-92,834	-29,702	171,000		159,500	
Sub-Totals for Unappropriated Ending Reserve			-92,834	-29,702	171,000		159,500	
Grand Totals			6,581,915	6,841,874	15,650,000		16,300,000	

1 - The 2018-19 Budget was Approved and Adopted as Proposed.

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

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

SCHEDULE OF GENERAL OBLIGATION BOND REDEMPTION AND INTEREST REQUIREMENTS
 June 30, 2018

FISCAL YEAR	\$160 MILLION ISSUE OF 8/24/2017			REFUNDING ISSUE OF 8/4/2005			TOTAL REQUIREMENTS ALL GENERAL OBLIGATION BOND ISSUES		
	PRINCIPAL	INTEREST	INTEREST RATES	PRINCIPAL	INTEREST	INTEREST RATES	PRINCIPAL	INTEREST	TOTAL
									DEBT SERVICE
	Due 6/15	Due 12/1 & 6/1		Due 6/1	Due 12/1 & 6/1				
2016-17	0	0		3,970,000	2,901,556	5.25%	3,970,000	2,901,556	6,871,556
2017-18	3,170,000	5,240,301	5.00%	4,375,000	2,693,132	5.25%	7,545,000	7,933,433	15,478,433
Remaining Paymentst:									
2018-19	2,195,000	6,652,000	4.00%	4,830,000	2,463,444	5.25%	7,025,000	9,115,444	16,140,444
2019-20	2,555,000	6,564,200	4.00%	5,320,000	2,209,870	5.25%	7,875,000	8,774,070	16,649,070
2020-21	1,265,000	6,462,000	5.00%	5,840,000	1,930,568	4.98%	7,105,000	8,392,568	15,497,568
2021-22	1,615,000	6,398,750	5.00%	6,380,000	1,639,970	5.25%	7,995,000	8,038,720	16,033,720
2022-23	1,985,000	6,318,000	5.00%	6,970,000	1,305,018	5.25%	8,955,000	7,623,018	16,578,018
2023-24	2,390,000	6,218,750	5.00%	7,605,000	939,094	5.25%	9,995,000	7,157,844	17,152,844
2024-25	2,820,000	6,099,250	5.00%	8,275,000	539,832	5.25%	11,095,000	6,639,082	17,734,082
2025-26	3,280,000	5,958,250	5.00%	2,555,000	105,394	4.13%	5,835,000	6,063,644	11,898,644
2026-27	3,775,000	5,794,250	5.00%	0	0		3,775,000	5,794,250	9,569,250
Thereafter	134,950,000	53,595,600	4 - 5%	0	0		134,950,000	53,595,600	188,545,600
	<u>\$ 156,830,000</u>	<u>\$ 110,061,050</u>		<u>\$ 47,775,000</u>	<u>\$ 11,133,190</u>		<u>\$ 204,605,000</u>	<u>\$ 121,194,240</u>	<u>325,799,240</u>

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

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

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

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

Capital Projects Funds - Revenues by Source

Object Series	Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	Adopted (1) 2018-19
From Local Sources						
01510	INTEREST ON INVESTMENTS	11,758	10,874	11,047	1,900,000	2,300,000
01920	DONATIONS	135,578	5,750	0	150,000	50,000
01960	CONSTRUCTION EXCISE TAX	359,323	624,976	482,788	450,000	450,000
01990	MISCELLANEOUS	0	53,959	0	0	0
Sub-Totals From Local Sources		506,659	695,559	493,835	2,500,000	2,800,000
Intermediate Sources						
02199	SB 1149 ENERGY CONSERVATION	118,548	119,488	122,228	125,000	125,000
Sub-Totals from Intermediate Sources		118,548	119,488	122,228	125,000	125,000
From Other Sources						
05100	LONG-TERM DEBT PROCEEDS (1)	6,233,791	0	0	187,000,000	4,500,000
05400	BEGINNING FUND BALANCE	1,558,853	1,414,791	967,599	1,500,002	175,000,002
Sub-Totals from Other Sources		7,792,644	1,414,791	967,599	188,500,002	179,500,002
Grand Totals		8,417,851	2,229,838	1,583,662	191,125,002	182,425,002

1 - The 2018-19 Budget was Approved and Adopted as Proposed.

Actual and Estimated Beginning Fund Balances by Capital Projects Fund Type:	Actual 2017-18	Proposed 2018-19
SB 1149 Energy Conservation	-4,938	120,001
Construction Excise Tax	1,748,469	2,200,001
2017 GO Bond Capital Projects	-2,388,619	172,680,000
	-645,088	175,000,002

(1) 2018-19 Proposed LTD Proceeds are for the purchase and improvement of the new bus facility.

Capital Projects Funds - Expenditures by Function

Function Series	Function Description	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	2017-18 FTE	Adopted (1) 2018-19	2018-19 FTE
1000	Instruction	173,131	0	50,000		1,150,000	
2000	Support Services	0	6,543	50,000		750,000	
4000	Facilities Acquisition & Cons	584,918	1,802,042	21,900,000	7.00	61,400,000	7.00
5100	Debt Service	504,190	420,165	1		1	
5200	Transfers	0	0	1		1	
6000	Contingency	0	0	2,000,000		2,000,000	
7000	Unappropriated Ending	967,599	-645,088	167,125,000		117,125,000	
Grand Totals		2,229,838	1,583,662	191,125,002	7.00	182,425,002	7.00

1 - The 2018-19 Budget was Approved and Adopted as Proposed.

Capital Projects Funds - Expenditures by Object

Object Series	Object	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	2017-18 FTE	Adopted (1) 2018-19	2018-19 FTE
100	Salaries	148,264	158,179	600,000	7.00	620,000	7.00
200	Associated Payroll Costs	59,413	62,731	300,000		310,000	
300	Purchased Services	325,865	71,129	6,000,000		9,300,000	
400	Materials and Supplies	182,653	8,280	100,000		1,270,000	
500	Capital Outlay	41,641	1,507,325	15,000,000		50,300,000	
600	Other Objects	504,403	421,106	1		1,500,001	
700	Transfers	0	0	1		1	
800	Planned Reserve	967,599	-645,088	169,125,000		119,125,000	
Grand Totals		2,229,838	1,583,662	191,125,002	7.00	182,425,002	7.00

1 - The 2018-19 Budget was Approved and Adopted as Proposed.

Lake Grove Park - Component Unit - Revenues by Source

Object Series	Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	Adopted (1) 2018-19
From Local Sources						
01111	CURRENT YEARS	175,846	184,197	191,919	200,000	207,000
01112	PRIOR YEARS	4,125	3,558	3,468	5,000	3,000
01510	INTEREST ON INVESTMENTS	0	5	69	100	100
01750	CONCESSION SALES-SWIMMING	23,348	15,812	15,277	14,900	14,900
Sub-Totals From Local Sources		203,319	203,572	212,208	220,000	225,000
From Other Sources						
05400	BEGINNING FUND BALANCE	190,874	236,787	287,451	360,000	395,000
Sub-Totals From Other Sources		190,874	236,787	287,451	360,000	395,000
Grand Totals		394,193	440,359	499,659	580,000	620,000

1 - The 2018-19 Budget was Approved and Adopted as Proposed.

Lake Grove Park - Component Unit - Expenditures by Object

Object Series	Object	Actual 2015-16	Actual 2016-17	Budgeted 2017-18	2017-18 FTE	Adopted (1) 2018-19	2018-19 FTE
100	Salaries	76,310	71,712	83,000	2.00	83,000	2.00
200	Associated Payroll Costs	8,145	8,133	15,000		15,000	
Sub-Totals for Personal Services		84,455	79,845	98,000	2.00	98,000	2.00
300	Purchased Services	24,084	36,448	61,000		86,000	
400	Materials and Supplies	18,180	21,303	26,000		26,000	
600	Other Objects	26,189	25,604	30,000		35,000	
Sub-Totals for Materials & Services		68,453	83,355	117,000		147,000	
500	Capital Outlay	0	8,543	125,000		175,000	
810	Contingency	0	0	50,000		50,000	
820	Planned Reserve	287,451	327,916	190,000		150,000	
Grand Totals - Community Programs		440,359	499,659	580,000	2.00	620,000	2.00

1 - The 2018-19 Budget was Approved and Adopted as Proposed.

Salary Allocation:

Contracted Positions	15,455	15,685	16,000	2.00	16,000	2.00
Extra Duty/Hourly	60,855	56,027	67,000		67,000	
Total Salaries	76,310	71,712	83,000	2.00	83,000	2.00

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

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RESOLUTION APPROVING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and considered the 2018-19 fiscal year Lake Oswego School District (District) and Lake Grove Park (Park) budget appropriations as proposed by the Budget Officer in the amounts set forth below, and

WHEREAS, the budgets for the District and Park General Funds are based on levying the permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$16,700,000, and

WHEREAS, the Lake Oswego School District Legal Budget Committee has held public meetings on the proposed 2018-19 fiscal year budgets.

NOW THEREFORE, BE IT RESOLVED that the Legal Budget Committee of Lake Oswego School District hereby approves the budget for 2018-19 in a total sum of \$308,260,003 for the District and \$620,000 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 2018-19 to be \$47,610,000 for the District General Fund and \$209,000 for the Park General Fund, and

BE IT FURTHER RESOLVED that the Legal Budget Committee of Lake Oswego School District approves the District and Park permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand to be imposed on all taxable property determined by the County Assessor as of January 1, 2018 and approves taxes imposed for the District Debt Service Fund in the amount of \$16,700,000.

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 2018-19 fiscal year:

	Subject to the Education Limitation	Subject to the General Government Limitation	Excluded from the Limitation
General Fund-Perm. Rate	\$4.4707 per \$1000	\$.042 per \$1000	\$0
General Fund-Local Option	\$1.39 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$16,700,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$16,700,000
TOTAL RATE/TAXES	\$5.8607 per \$1000	\$.042 per \$1000	\$16,700,000

Resolution Approving the Budget
Page 2

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2018, 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	\$50,575,000
2000	Support Services	26,160,000
4000	Facilities Acquisition Services	1
5100	Debt Service	5,100,000
5200	Interfund Transfers	225,000
6000	Contingency	2,000,000
		<hr/>
	Total General Fund Appropriations	\$84,060,001
	Unappropriated Ending Fund Balance*	9,840,000
	Total General Fund Budget	<u>\$93,900,001</u>

200 COMMUNITY CONTRIBUTIONS FUND

1000	Instruction	\$2,220,000
2000	Support Services	165,000
4000	Facilities Acquisition & Const.	78,000
5100	Debt Service	110,000
		<hr/>
	Total Community Contributions Fund Appropriations	2,573,000
	Unappropriated Ending Fund Balance*	100,000
	Total Community Contributions Fund Budget	<u>\$2,673,000</u>

2XX GRANTS FUND

1000	Instruction	\$2,200,000
2000	Support Services	1,223,000
5100	Debt Service	103,000
		<hr/>
	Total Grants Fund Appropriations	<u>\$3,526,000</u>

500 FOOD SERVICES FUND

3000	Enterprise & Community Services	\$1,885,000
5100	Debt Service	<u>60,000</u>
	Total Food Services Fund Appropriations	\$1,945,000
	Unappropriated Ending Fund Balance*	<u>50,000</u>
	Total Food Services Fund Budget	<u>\$1,995,000</u>

290 COMMUNITY SERVICES FUND

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

207 STUDENT ACTIVITY FUNDS

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

301 DEBT SERVICE FUND

5100	Debt Service	<u>\$16,140,500</u>
	Total Debt Service Fund Appropriations	\$16,140,500
	Unappropriated Ending Fund Balance*	<u>159,500</u>
	Total Debt Service Fund Budget	<u>\$16,300,000</u>

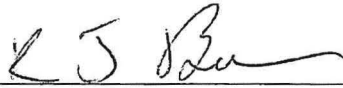
406 CAPITAL PROJECTS FUND

1000	Instruction	\$1,150,000
2000	Support Services	750,000
4000	Facilities Acquisition & Const.	61,400,000
5100	Debt Service	1
5200	Interfund Transfers	1
6000	Contingency	<u>2,000,000</u>
	Total Capital Projects Fund Appropriations	\$65,300,002
	Unappropriated Ending Fund Balance*	<u>117,125,000</u>
	Total Capital Projects Fund Budget	<u>\$182,425,002</u>

LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$98,000
Materials & Services	147,000
Capital Outlay	175,000
Contingency	<u>50,000</u>
Total General Fund Appropriations	\$470,000
Unappropriated Ending Fund Balance*	<u>150,000</u>
Total Lake Grove Park General Fund Budget	<u><u>\$620,000</u></u>



Bob Barman, Chair Legal Budget Committee
Lake Oswego School District



Dr. Heather Beck, Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: May 9, 2018

RESOLUTION ADOPTING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and approved the 2018-19 fiscal year Lake Oswego School District (District) and Lake Grove Park (Park) budget appropriations as proposed by the Budget Officer in the amounts set forth below, and

WHEREAS, the budgets for the District and Park General Funds are based on levying the permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$16,700,000, and

WHEREAS, the Lake Oswego School District Board of Directors held public hearings on the approved 2018-19 fiscal year Park budget and the 2018-19 fiscal year District budget on June 4, 2018.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of Lake Oswego School District hereby adopts the budget for 2018-19 in a total sum of \$308,260,003 for the District and \$620,000 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 2018-19 to be \$47,610,000 for the District General Fund and \$209,000 for the Park General Fund, and

BE IT FURTHER RESOLVED that the Board of Directors of Lake Oswego School District certifies the District and Park permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand to be imposed on all taxable property determined by the County Assessor as of January 1, 2018 and approves taxes imposed for the District Debt Service Fund in the amount of \$16,700,000.

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 2018-19 fiscal year:

	Subject to the Education Limitation	Subject to the General Government Limitation	Excluded from the Limitation
General Fund-Perm. Rate	\$4.4707 per \$1000	\$.042 per \$1000	\$0
General Fund-Local Option	\$1.39 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$16,700,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$16,700,000
TOTAL RATE/TAXES	\$5.8607 per \$1000	\$.042 per \$1000	\$16,700,000

Resolution Adopting the Budget
Page 2

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2018, 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	\$50,575,000
2000	Support Services	26,160,000
4000	Facilities Acquisition Services	1
5100	Debt Service	5,100,000
5200	Interfund Transfers	225,000
6000	Contingency	<u>2,000,000</u>
	Total General Fund Appropriations	\$84,060,001
	Unappropriated Ending Fund Balance*	<u>9,840,000</u>
	Total General Fund Budget	<u>\$93,900,001</u>

200 COMMUNITY CONTRIBUTIONS FUND

1000	Instruction	\$2,220,000
2000	Support Services	165,000
4000	Facilities Acquisition & Const.	78,000
5100	Debt Service	<u>110,000</u>
	Total Community Contributions Fund Appropriations	2,573,000
	Unappropriated Ending Fund Balance*	<u>100,000</u>
	Total Community Contributions Fund Budget	<u>\$2,673,000</u>

2XX GRANTS FUND

1000	Instruction	\$2,200,000
2000	Support Services	1,223,000
5100	Debt Service	<u>103,000</u>
	Total Grants Fund Appropriations	<u>\$3,526,000</u>

Resolution Adopting the Budget
Page 3

500 FOOD SERVICES FUND

3000	Enterprise & Community Services	\$1,885,000
5100	Debt Service	<u>60,000</u>
	Total Food Services Fund Appropriations	\$1,945,000
	Unappropriated Ending Fund Balance*	<u>50,000</u>
	Total Food Services Fund Budget	<u>\$1,995,000</u>

290 COMMUNITY SERVICES FUND

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

207 STUDENT ACTIVITY FUNDS

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

301 DEBT SERVICE FUND

5100	Debt Service	<u>\$16,140,500</u>
	Total Debt Service Fund Appropriations	\$16,140,500
	Unappropriated Ending Fund Balance*	<u>159,500</u>
	Total Debt Service Fund Budget	<u>\$16,300,000</u>


406 CAPITAL PROJECTS FUND

1000	Instruction	\$1,150,000
2000	Support Services	750,000
4000	Facilities Acquisition & Const.	61,400,000
5100	Debt Service	1
5200	Interfund Transfers	1
6000	Contingency	<u>2,000,000</u>
	Total Capital Projects Fund Appropriations	\$65,300,002
	Unappropriated Ending Fund Balance*	<u>117,125,000</u>
	Total Capital Projects Fund Budget	<u>\$182,425,002</u>

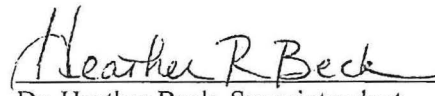
LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$98,000
Materials & Services	147,000
Capital Outlay	175,000
Contingency	<u>50,000</u>
Total General Fund Appropriations	\$470,000
Unappropriated Ending Fund Balance*	<u>150,000</u>
Total Lake Grove Park General Fund Budget	<u>\$620,000</u>



John Wallin, School Board Chair
Lake Oswego School District



Dr. Heather Beck, Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: June 18, 2018



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#: 41839

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):
04/12/2018

Charlotte Allsop
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
04/12/2018.

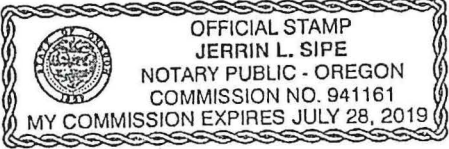
Jerrin L. Sipe
NOTARY PUBLIC FOR OREGON

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

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, 2018 to June 30, 2019, will be held at the Lake Oswego School District Administration Building, 2455 SW Country Club Road, Lake Oswego, Oregon. The meeting will take place on **April 25, 2018, at 6:00 p.m.** The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained at the time of the meeting or thereafter at the Lake Oswego School District Administration Building between the hours of 8:00 a.m. and 4:00 p.m.

This notice is also available on or after April 12, 2018 at the district's website: <https://www.losdschools.org>.
Publish 04/12/2018. LOR41839





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 Charlotte Allsop, being the first duly sworn,
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Lake Oswego School District
Form ED-1 Notice of Budget Hearing
Ad#: 48861

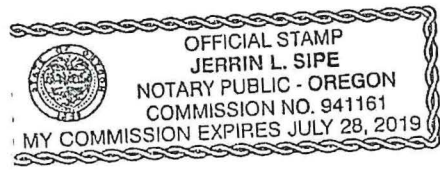
A copy of which is hereto annexed, was
 published in the entire issue of said
 newspaper(s) for 1 week(s) in the
 following issue(s):
05/24/2018

Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
 05/24/2018.

John L. ...
 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 4, 2018 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, 2018 as approved by the Lake Oswego School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Administration Building at 2455 Country Club Rd, Lake Oswego between the hours of 8 a.m. and 4 p.m. weekdays. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

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

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance	\$12,917,889	\$16,470,002	\$192,260,002
Current Year Property Taxes, other than Local Option Taxes			
Current Year Local Option Property Taxes	38,515,479	49,500,000	60,000,000
Other Revenue from Local Sources	9,460,428	9,750,000	10,270,000
Revenue from Intermediate Sources	11,420,312	15,013,000	15,673,000
Revenue from State Sources	1,383,950	1,225,000	1,446,000
Revenue from Federal Sources	28,142,954	28,965,000	31,510,000
Interfund Transfers	1,967,140	2,266,000	2,366,000
All Other Budget Resources	129,106	225,001	225,001
Total Resources	\$103,937,268	\$310,425,003	\$308,260,003

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$39,936,884	\$43,306,590	\$46,490,650
Other Associated Payroll Costs	19,591,844	24,056,531	25,155,306
Purchased Services	9,550,678	16,013,139	19,561,622
Supplies & Materials	6,422,531	8,014,906	9,088,036
Capital Outlay	2,035,299	15,850,000	61,914,000
Other Objects (except debt service & Interfund transfers)	456,433	513,835	2,020,385
Debt Service*	11,179,251	21,619,001	21,583,501
Interfund Transfers*	129,106	225,001	225,001
Operating Contingency	0	4,000,000	4,000,000
Unappropriated Ending Fund Balance & Reserves	14,595,242	176,826,000	128,224,500
Total Requirements	\$103,937,268	\$310,425,003	\$308,260,003

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$48,194,903	\$55,760,000	\$59,495,000
FTE	487.76	512.41	522.06
2000 Support Services	23,591,917	25,171,000	26,296,000
FTE	149.89	156.74	164.74
3000 Enterprise & Community Service	4,444,807	4,846,000	4,956,000
FTE	31.51	28.54	29.18
4000 Facility Acquisition & Construction	1,802,042	21,978,001	61,478,001
FTE	1.88	7	7
5000 Other Uses	0	0	0
\$100 Debt Service*	11,179,251	21,619,001	21,583,501
\$200 Interfund Transfers*	129,106	225,001	225,001
6000 Contingency	0	4,000,000	4,000,000
7000 Unappropriated Ending Fund Balance	14,595,242	176,826,000	128,224,500
Total Requirements	\$103,937,268	\$310,425,003	\$308,260,003
Total FTE	671.03	704.79	722.96

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **
 Major changes are due primarily to passage of local measure 3-515 in May 2017 authorizing the district to issue \$187 million in General Obligation Bonds to replace Lakeridge Jr. High School and make improvements to all other schools. \$160 million of that debt authorization was issued in August 2017. Staffing increase in budgeted periods due primarily to new state Ballot Measure 99 Funds to improve vocational education opportunities and improve graduation rates. 2016-17 FTE is as of 2/1/17 and is for regular staff only; it does not include seasonal or casual employees. Note that for budgeting purposes, staff that are not benefit eligible (generally non-licensed staff less than 20 hours per week that are less than full-year) are not included in budgeted FTE, though their costs are budgeted. These non-benefitted positions comprise less than 10 FTE for the 2017-18 and 2018-19 periods that are not included in the above budgeted FTE amounts.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.4707 per \$1,000)	4.4707	4.4707	4.4707
Local Option Levy	1.39	1.39	1.39
Levy For General Obligation Bonds	\$7,050,000	\$16,260,000	\$16,760,000

STATEMENT OF INDEBTEDNESS		
	Estimated Debt Outstanding July 1, 2018	Estimated Debt Authorized, But Not Incurred on July 1, 2018
General Obligation Bonds	\$204,605,000	\$27,000,000
Other Bonds	\$29,910,893	\$0
Other Borrowings	\$7,092,760	\$0
Total	\$241,608,653	\$0

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines. Publish May 24, 2018. LOR48861

6605 SE Lake Road, Portland, OR 97222
 PO Box 22109 Portland, OR 972269-2169
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Lake Oswego School District
Form LB-1 Notice of Budget Hearing
Ad#: 48867

A copy of which is hereto annexed, was
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 newspaper(s) for 1 week(s) in the
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05/24/2018

Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
 05/24/2018.

Stuart Ketzler
 NOTARY PUBLIC FOR OREGON

Acct #: 1000031
Attn: Cheryl Walsh
 LAKE OSWEGO SCHOOL DIST 7J
 PO BOX 70
 2455 COUNTRY CLUB RD
 LAKE OSWEGO, OR 97034



FORM LB-1 NOTICE OF BUDGET HEARING

A public meeting of the Lake Grove Park District will be held on June 4, 2018 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, 2018 as approved by the Lake Oswego School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Administration Building at 2455 Country Club Rd., Lake Oswego, between the hours of 8 a.m. and 4 p.m. weekdays. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

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

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance/Net Working Capital	287,451	360,000	395,000
Fees, Licenses, Permits, Fines, Assessments & Other Service	16,752	14,900	14,900
Federal, State and All Other Grants, Gifts, Allocations and Donations	0	0	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	0	0	0
All Other Resources Except Property Taxes	3,537	5,100	3,100
Property Taxes Estimated to be Received	191,919	200,000	207,000
Total Resources	499,659	580,000	620,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	79,845	98,000	98,000
Materials and Services	83,355	117,000	147,000
Capital Outlay	8,543	125,000	175,000
Debt Service	0	0	0
Interfund Transfers	0	0	0
Contingencies	0	50,000	50,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	327,916	190,000	150,000
Total Requirements	499,659	580,000	620,000

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
General Fund - Park Operations	171,743	350,000	470,000
FTE	2	2	2
Non-Departmental / Non-Program	327,916	190,000	150,000
FTE			
Total Requirements	499,659	580,000	620,000
Total FTE	2	2	2

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 The 2018-19 budget is largely status quo excepting some planned equipment upgrades and planning and potential preliminary work for the remodeling of the original restroom facilities. The Park's operating season is from mid-June to the last weekend of August or first weekend of September each year. FTE only reflects the Park Director and Assistant Director - all other staff are seasonal or casual employees.

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

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

FORM ED-1

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Telephone: 503-534-2000

Email: ketzlers@loswego.k12.or.us

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Revenue from Intermediate Sources	1,383,950	1,226,000	1,446,000
Revenue from State Sources	28,142,964	28,965,000	31,510,000
Revenue from Federal Sources	1,967,140	2,266,000	2,366,000
Interfund Transfers	129,106	225,001	225,001
All Other Budget Resources	0	187,010,000	4,510,000
Total Resources	\$103,937,268	\$310,425,003	\$308,260,003

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$39,936,884	\$43,306,590	\$46,490,650
Other Associated Payroll Costs	19,591,844	24,056,531	25,155,306
Purchased Services	9,550,678	16,013,139	19,561,622
Supplies & Materials	6,422,531	8,014,906	9,088,038
Capital Outlay	2,035,299	15,850,000	51,911,000
Other Objects (except debt service & interfund transfers)	496,433	513,835	2,020,385
Debt Service*	11,179,251	21,619,001	21,583,501
Interfund Transfers*	129,106	225,001	225,001
Operating Contingency	0	4,000,000	4,000,000
Unappropriated Ending Fund Balance & Reserves	14,595,242	176,826,000	128,224,500
Total Requirements	\$103,937,268	\$310,425,003	\$308,260,003

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PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.4707 per \$1,000)	4.4707	4.4707	4.4707
Local Option Levy	1.39	1.39	1.39
Levy For General Obligation Bonds	\$7,050,000	\$16,250,000	\$16,700,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1, 2018	Estimated Debt Authorized, But Not Incurred on July 1, 2018
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Other Bonds	\$29,910,893	\$0
Other Borrowings	\$7,092,760	\$0
Total	\$241,608,653	\$0

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FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Lake Grove Park District will be held on June 4, 2018 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, 2018 as approved by the Lake Oswego School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Administration Building at 2455 Country Club Rd., Lake Oswego, between the hours of 8 a.m. and 4 p.m. weekdays. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

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FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance/Net Working Capital	287,451	360,000	395,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	16,752	14,900	14,900
Federal, State and All Other Grants, Gifts, Allocations and Donations	0	0	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	0	0	0
All Other Resources Except Property Taxes	3,537	5,100	3,100
Property Taxes Estimated to be Received	191,919	200,000	207,000
Total Resources	499,659	580,000	620,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	79,845	98,000	98,000
Materials and Services	83,355	117,000	147,000
Capital Outlay	8,543	125,000	175,000
Debt Service	0	0	0
Interfund Transfers	0	0	0
Contingencies	0	50,000	50,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	327,916	190,000	150,000
Total Requirements	499,659	580,000	620,000

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
General Fund - Park Operations	171,743	390,000	470,000
FTE	2	2	2
Non-Departmental / Non-Program	327,916	190,000	150,000
FTE			
Total Requirements	499,659	580,000	620,000
Total FTE	2	2	2

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 The 2018-19 budget is largely status quo excepting some planned equipment upgrades and planning and potential preliminary work for the remodeling of the original restroom facilities. The Park's operating season is from mid-June to the last weekend of August or first weekend of September each year. FTE only reflects the Park Director and Assistant Director - all other staff are seasonal or casual employees.

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

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

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

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

FORM ED-50 2018-2019

To assessors of Clackamas, Multnomah and Washington County

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

Check here if this is an amended form.

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

<u>PO Box 70</u> Mailing Address of District	<u>Lake Oswego</u> City	<u>OR</u> State	<u>97034</u> Zip	<u>July 9, 2018</u> Date Submitted
<u>Stuart Ketzler</u> Contact Person	<u>Deputy Clerk</u> Title	<u>503-534-2308</u> Daytime Telephone	<u>ketzlers@loswego.k12.or.us</u> Contact Person E-mail	

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

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

PART I: TOTAL PROPERTY TAX LEVY

		<u>Subject to Education Limits</u>	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.4707	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2	1.39	
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$7,546,300
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$9,153,700
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$16,700,000

PART II: RATE LIMIT CERTIFICATION

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

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	November 5, 2013	2015-16	2019-20	1.390

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

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

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

Worksheet for Allocating Bond Taxes

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

	Principal	Interest	Total
Bond Issue 1	4,830,000.00	2,463,444.00	7,293,444.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total A			7,293,444.00

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

	Principal	Interest	Total
Bond Issue 1	2,195,000.00	6,652,000.00	8,847,000.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total B			8,847,000.00
Total Bond (A + B)			16,140,444.00

Total Bonds

Total A	=	<u>\$7,293,444.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$7,546,300</u> (enter on line 4a on the front)
Total A + B	=	<u>\$16,140,444.00</u>		0.451873815 %		\$16,700,000		
Total B	=	<u>\$8,847,000.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$9,153,700</u> (enter on line 4b on the front)
Total A + B	=	<u>\$16,140,444.00</u>		0.548126185 %		\$16,700,000		
							Total Bond Levy	<u>\$16,700,000</u> (enter on line 4c on the front)

Example - Total Bond Levy = \$5,000

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

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

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

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

Formula for determining the division of tax:

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

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

To assessor of Clackamas County

FORM LB-50 2018-2019

Check here if this is an amended form.

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

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

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

<u>PO Box 70</u> <small>Mailing Address of District</small>	<u>Lake Oswego</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97034</u> <small>ZIP code</small>	<u>July 9, 2018</u> <small>Date</small>
<u>Stuart Ketzler</u> <small>Contact Person</small>	<u>Deputy Clerk</u> <small>Title</small>	<u>503-534-2308</u> <small>Daytime Telephone</small>	<u>ketzlers@loswego.k12.or.us</u> <small>Contact Person E-Mail</small>	

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

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

PART I: TAXES TO BE IMPOSED

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

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

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.
 The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)

Worksheet for Allocating Bond Taxes

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

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

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

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

Total Bonds

Total A	=	<u>0</u>	=	Allocation %	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>			
							75 Total Bond Levy	=	\$ <u>5,000.00</u> (enter on line 5c on the front)