

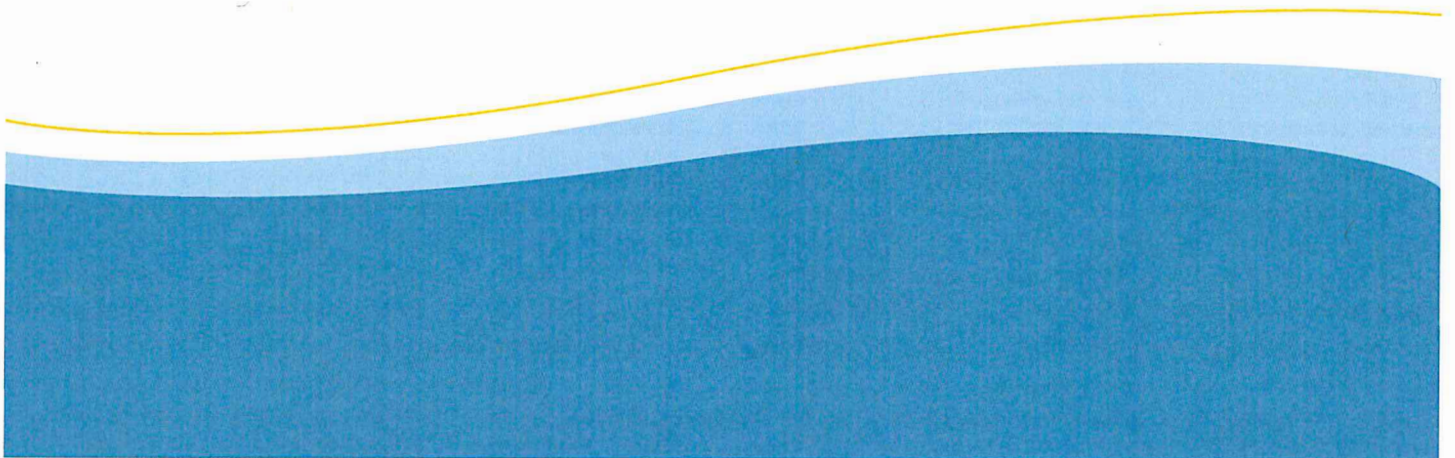
ADOPTED

BUDGET

2020-21

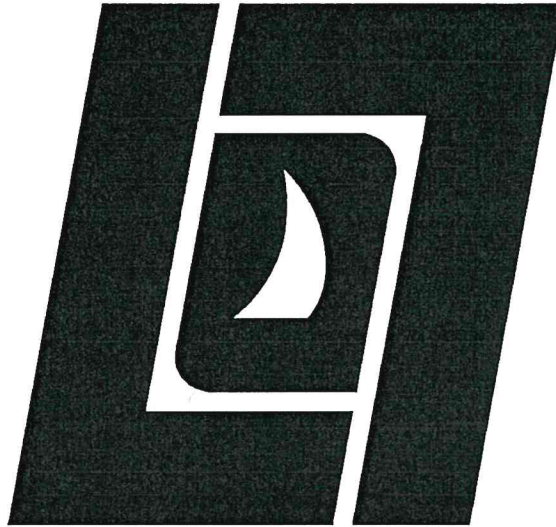


**Lake Oswego School District 7J**  
**Clackamas County, Oregon**



# LAKE OSWEGO SCHOOL DISTRICT 7J

2455 Country Club Road  
Lake Oswego, OR 97034



**2020-21**

(For the Fiscal Year Ending June 30, 2021)

## **ADOPTED BUDGET**

Prepared by the Business Services Department

Stuart Ketzler, Assistant Superintendent of Business Services



# Budget Message

## 2020-21 Fiscal Year

### Executive Summary

We are in the process of implementing our operating plans within the midst of a pandemic while at the same time trying to adjust to lower state funding than we had expected less than four months ago. This budget message is still characterized as “preliminary” as we still do not know what our level of state funding will be for the 2020-21 fiscal year. While LOSD’s proposed budget for the 2020-2021 school year was approved by the Legal Budget Committee and adopted by the School Board at its June 22 meeting, we still do not know the full financial impact of the COVID-19 pandemic to our operating costs and the state’s education budget allocations. It is highly unlikely that we will receive that information until late July, which is well after the legally required budget adoption deadline of June 30, 2020. We can expect some very difficult financial times ahead, as well as very significant operational issues as a result of the pandemic. This will affect all school districts across the state.

**Following are important pieces of information that inform our decisions about the 2020-2021 Budget:**

#### Quarterly State Economic and Revenue Forecast

On May 20, the Oregon Office of Economic Analysis released its latest state economic and revenue forecast, the first since the onset of the pandemic. This forecast predicts what resources the state has for the balance of this current and upcoming budget cycles. As we all know, many sectors of our economy have been affected by this pandemic, with record unemployment and businesses shuttered in an effort to stem the spread of the virus. As a result of this forecast, the district is looking at a potential estimated reduction in regular state revenues of \$5.3 million due to the economic downturn caused by the pandemic. Reductions to other state grants are presently estimated to be approximately \$2.7 million for an overall reduction of \$8 million in state resources in relation to pre-pandemic estimates. This represents a reduction of over 7% in relation to our operating budgets. The Oregon legislature is expected to convene in a special session later this month or early in July and make adjustments to these reductions, but at present it is not possible to predict our state resources for this next fiscal year.

#### State Reserves and District Fund Balance

Unlike previous recessions, the state has reserves of roughly \$1.5 billion that, with legislative action, could temper the effect of declines in state revenues. Additionally, the district has also built a fund balance of its own, which is anticipated to be approximately \$14 million at the end of this fiscal year. The extent and expected duration of the decline in state revenues will significantly inform the application of these reserves. The district will be strategically using a significant portion of its fund balance in 2020-21, but depressed state resources are expected to persist for at least the next two bienniums, so we intend to reserve some of our fund balance for application to the 2021-22 fiscal year and possibly beyond.

### **Student Investment Account (SIA)**

At this time, we do not know how much, if any, of the SIA we may now realize since this funding comes from the new Corporate Activity Tax, and whether it can be used to offset regular state funding reductions. Business revenues have been dramatically impacted during this pandemic. You may recall that we were expecting an additional \$5.2 million allocation from this fund for the 2020-21 school year. The Quarterly Forecast (mentioned above) estimates, absent legislative action, a reduction of almost \$2 million in relation to our pre-pandemic allocation.

### **LOSD Levy, Capital Bond and Foundation Support**

LOSD is fortunate to have additional sources of funding. Together the local option Learning Levy and Lake Oswego Schools Foundation contribute more than 15 percent to our general fund, helping LOSD retain more than 100 teachers and staff. We do not expect a decline in either of these additional funding sources, at least not for the 2020-21 school year. The Capital Bond funds must be used for building infrastructure and technology projects promised to voters and cannot be used to make up losses to the general fund. Bond projects are continuing to progress despite the pandemic.

### **Oregon Ready Schools Safe Learners Guidance**

We are still analyzing the guidance in this document first released on June 10 that governs the conditions under which we can safely return students to our schools. Due to the capacity limit requirements and other elements of this guidance, secondary students will generally go to school every other day. We are still evaluating the impacts to elementary programs, but our goal is to have all day every day programming at the elementary schools, but realization of this goal will not be easy and will require major adjustments to our programs and room utilization.

### **Next Steps**

The Oregon Legislature is expected to meet in a Special Session later this month or early next to balance the state budget, including adjustments to funding levels for school districts and other state agencies based on the May 20 forecast. We must be prepared to adjust our 2020-2021 Budget when more information becomes available. To be ready, we have prepared plans that reduce planned spending by over \$5 million for the 2020-21 school year. Our plans use a portion of district reserves, but the amount cannot be determined until we receive our final 2020-21 state allocation amounts. Schools districts are inherently a people business; as such, the majority of our budget is spent on staffing. In LOSD, we will be making every effort to protect staff to the greatest extent possible. We made adjustments in the current year and are continuing to evaluate strategies to save jobs and services for next year. I have asked school and department leaders to restrict spending to essential items. We may not have enough information to implement reductions to balance the 2020-2021 Budget until well into the summer or early fall. This will affect how we place staff in our schools, and our employees may not know their placement at the close of this school year. I am sorry for the challenges this will cause.

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

Sincerely,

Dr. Lora de la Cruz, Superintendent, LOSD

# Detailed Discussion

## Introduction

The Executive Summary provides significant information on the current status of the state budget. Due to the pandemic, the district will receive significantly lower state resources for this current and upcoming state biennial budgets than had been expected in mid March, 2020. The reader is invited to read the Executive Summary as not all elements are included in this more detailed discussion of the 2020-21 budget. The most important additional piece of information included in the Executive Summary is the June 10, 2020 Oregon Ready Schools Safe Learners Guidance that include requirements and recommendations to allow for the safe return of staff and students to our schools. This guidance was not available at the time of the development and approval of the 2020-21 budget, but its impacts on our programs will be significant. It will also likely have significant financial impacts, the extent of which are presently not determinable.

Due to the pandemic, the 2020-21 budget is unlike any budget ever presented for the Lake Oswego School District. Based on guidance from ODE and COSA, many budgets that rely significantly on state funding are built with appropriation authority that we now expect will not be fully realized. Additionally, just three short months ago we had submitted our grant application for the Student Investment Account, the largest new state investment in K-12 education since the passage of Measure 5 in 1990. The district's SIA grant was expected to provide \$5.2 million in new state support for the 2020-21 fiscal year, but we are now looking at an overall net reduction in state support in fiscal year 2020-21 and for the following biennium. The amounts and specific areas for those reductions are likely to be determined in a Special Session that is expected to occur in June or July, 2020. Absent action by the legislature, the overall gross reductions are currently estimated at \$5.3 million in General Fund State School Fund (SSF) grant resources, \$700,000 in the High School Success grant, and a \$2 million reduction in the new SIA grant. On a net basis this is a \$2.8 million reduction in state resources, but the SIA and HSS grants cannot at present backfill all reductions in the SSF grant as they were intended to supplement our regular education programs.

However, as bleak as those numbers are, the state and district are better positioned to handle this recession than past ones. The state has reserves totaling \$1.5 billion plus a new funding source dedicated primarily to education. Use of those resources to offset reductions to our regular state resources requires legislative approval, which is expected in some form in a Special Session that is expected to occur in June, 2020. For the district, due to the May 2019 passage of the renewal and increase in the district's Learning Levy, as well as planned use of some of the district's reserves, the 2020-21 budget will not need to plan to achieve General Fund cuts of \$5.3 million. While reductions will be necessary, we expect they will not need to be structural and some will focus on greater adherence to existing target class-size ratios and fine-tuning case-loads, as well as adjustments to non-personnel budgets. We expect to be able to preserve most if not all of the targeted investments that began with the 2014-15 "turning point" budget, which was the first fiscal year at the end of a state biennial budget cycle since 2007 where state school funding actually improved over the prior year's and prior biennium's state budget allocation. Those enhancements were due primarily to a significant improvement in the district's local option property tax revenues, additional state funds beginning in 2017-18 from Ballot Measure 98 to create the HSS grants to improve graduation rates and expand vocational and technical learning opportunities, and the continued support of the community through donations to the Lake Oswego School District Foundation. Local option property tax revenues are expected to be \$13.5 and \$13.1 million in fiscal years 2020-21 and 2019-20, respectively. Local option revenues were



\$10.97 million in 2018-19, and \$10.17 million in 2017-18. These amounts are significantly higher than the \$5.9 million of local option property tax revenues received in 2013-14.

This 2020-21 budget also takes full account of capital project funding made possible by the passage of Measure 3-515 on May 16, 2017, where voters approved the district's issuance of \$187 million in General Obligation bonds. The replacement of Lakeridge Junior High School is the largest bond project, accounting for \$89 million of the \$187 million bond. Technology, safety and other improvements are planned for all schools, with several of them already completed. The district, its staff and students are tremendously grateful its community supports us in this manner.

The state HSS and SIA grants are accounted for in Special Revenue Funds – based on guidance from ODE and COSA, those grants are also budgeted at their “high water” amounts that preceded the pandemic. Reductions are expected, but how much will be determined by legislative action in a special session that is expected in June.

Approximately 85% of the district's operating funds are controlled by the state under the State School Fund (SSF) grant program, which distributes school funding statewide on essentially a per-student basis. The SSF is funded primarily from allocations from the State General Fund and approximately 1/3 from property taxes collected at the county level that are dedicated to K-12 education. The state 2019-21 allocation approved during the 2019 legislative session was \$9 billion, \$800 million more than the 2017-19 biennium's K-12 allocation of \$8.2 billion. This 9.8% increase over the biennium is effectively an annual increase of 4.75%, but these amounts are prior to the pandemic. Absent legislative action, the state allocation to the SSF for this biennium is now estimated to be \$8.5 billion, with all of the reduction coming in fiscal year 2020-21. The district estimates its portion of that reduction is approximately \$5.3 million. Statewide SSF state K-12 funding was \$8.2 billion for the 2017-19 biennium, an 11% improvement over the prior biennial allocation of \$7.37 billion, or 5.4% per year. Offsetting much of those state funding improvements were mandated increases in PERS contribution rates. Rates increased approximately 4% effective July 1, 2017 and a slightly larger increase in PERS rates took effect July 1, 2019.

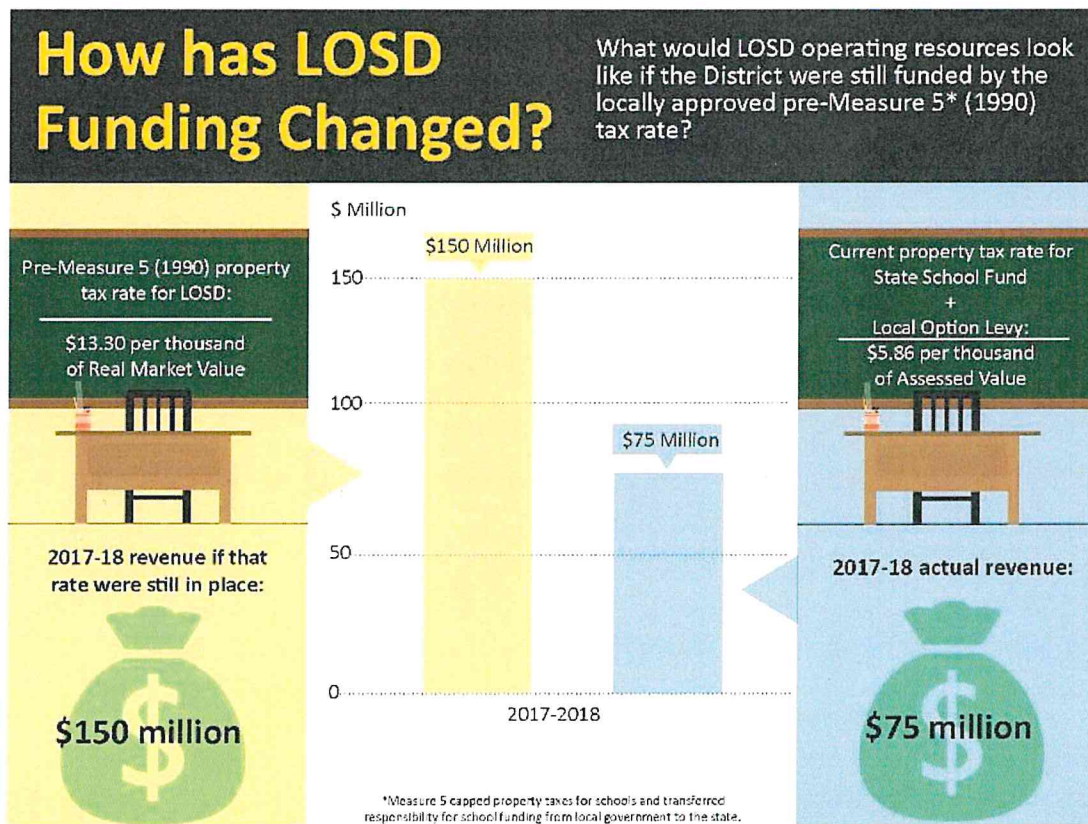
The approved 2019-21 state allocation to the SSF budget of \$9 billion had continued a positive trend. It was \$6.65 billion for the 2013-15 biennium and then increased to a basic \$7.15 billion state allocation for the 2015-17 biennium, a 7.5% improvement in state funding over the prior biennium, or 3.7% per year. This \$7.15 billion is net of the extra \$220 million statewide allocation to fund the 2015-16 statewide implementation of kindergarten on a full-day basis. Beginning with 2015-16, this statewide investment allowed the district to provide full day kindergarten for all students, eliminating the tuition-based option previously in place. The \$7.37 total 2015-17 SSF allocation then increased to \$8.2 billion for the 2017-19 biennium.

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

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

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

Figure 1:



### Targeted Education Investments

Direct state school funding in the General Fund is expected to exceed \$30 million in each of the 2019-20 and 2020-21 fiscal years. With those revenue improvements, as well as using a portion of the reserves built up over the last several years, we are pleased we will be able to present a balanced 2020-21 budget that builds on the targeted investments implemented beginning with the 2014-15 budget. As noted in that year's



budget message, the 2014-15 budget represented the first budget since 2008-09 where the district was able to not only propose a balanced budget that maintained all current programs and current target ratios, but also allowed for targeted re-investment in certain areas, initially primarily at the elementary level. While the district was able to make targeted investments during the 2009-10 through 2013-14 fiscal years, such as the resumption of the seven period day at the junior high schools in 2012 or the phased implementation of the elementary Spanish immersion program, those targeted investments occurred simultaneously with reductions in staffing or programs in other areas.

In addition to making targeted investments in 2014-15, in response to mandates, the district also implemented new Common Core State Standards requirements, a new teacher evaluation system, and a new state report card system that weighs academic growth more than achievement, all while meeting the high performance expectations of our community. A summary of the targeted investments directly related to operations for the 2014-15 through 2019-20 school years are as follows:

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

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

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

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

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

- Additional 3 FTE to expand class opportunities at the high schools (necessary to comply with mandated state increase in high school student's seat time requirement to 85% from current 80%)
- Additional 2 FTE for Teachers on Special Assignment (TOSA) to enhance utilization of technology for teacher efficacy and implementation of the Next Generation Science Standards and related curriculum
- Additional .5 FTE RTI teacher specialist at each high school and each junior high school (2 FTE total)
- Major investments in new world languages curriculum materials
- Upgrade computers for classified staff to increase staff efficacy
- Referral and approval of a \$187 million General Obligation Bond measure for needed capital investments in our schools and facilities



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

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

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

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

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

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

2020-21 Planned/Potential Investments: (degree of implementation subject to final state funding and flexibility to offset General Fund reductions):

- Second district librarian (added in January 2020)
- K-2 English Language Arts Curriculum Adoption materials - grades 3-12 deferred to fiscal year 2021-22
- Assuming implementation of SIA grant, additional programs and student supports to be determined. Without legislative action, grant will now be approximately \$3.2 million and not \$5.2 million expected before the pandemic. The legislature may also allow some portion of this grant to stem reductions to regular district programs, so ability to begin or expand programs targeting use of SIA funds in fiscal year 2020-21 is not presently clear

Basic State SSF revenues are anticipated to still be inadequate to allow the district to add back all the programs lost since 2009 or reduce class size target ratios, which were increased by two students across all grades over the course of the great recession. Even with those increases, the district's class sizes are, on average, among the lowest in the Portland Metro area, at less than 24.2 as an overall average in the elementary schools, less than 29:1 at the junior high schools, and less than 28:1 at the high schools.

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

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

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](#).

Major projects included in the 2019-20 Capital Projects Funds for bond projects include the construction of a new Lakeridge Jr. High School, extensive exterior and interior work at Oak Creek and Westridge Elementary schools, additional secure vestibule and other safety and security projects at multiple locations, additional technology and STEM upgrades, and significant planning work for projects to be undertaken during the summer of 2020 and 2021. \$15 million Full Faith and Credit (FF&C) debts incurred in June, 2019 will fund major non-bond projects for 2019-21 and include possible improvements to the two new properties acquired in 2018 at Lakeview and Hazel Road. Major non-bond athletic projects include added seating, cover, press box and restrooms at the Lakeridge High School stadium, as well as a new softball hitting facility at Lakeridge High School. A new softball hitting facility was completed in 2019 at Lake Oswego Jr. High School for the Lake Oswego High School softball team. Track and tennis courts at both high schools were also resurfaced in 2019 using General Fund resources.

An Athletic Facility Advisory task force was convened in the 2017-18 fiscal year – their recommendations were adopted by the School Board and the Long Range Facility Planning Committee, a board appointed committee of citizen volunteers and one board member. This committee will provide citizen perspective, input and guidance as it relates to the district's long-range facility planning efforts. Significant investments



in sports fields are underway or planned, the majority of which are not bond eligible. The district used excess reserves and accumulated and future Construction Excise Tax resources to fund many of these projects, but hard choices remain as the list of identified projects is extensive, so a multi-year phased implementation plan is necessary. Adequate authority is built into the 2020-21 proposed budget to address the most critical projects identified by the task force, along with added debt service appropriation authority to service the new FF&C debts.

A related element of facility planning is adequate capacity at each school, especially at certain elementary schools and both middle schools. A full demographic and enrollment study and forecast was commissioned and delivered in December 2012 by Portland State's Population Research Center (PRC), predicting essentially flat enrollment over the next ten years. PRC was re-engaged to provide an enrollment projection in 2018; it forecast essentially flat enrollment through 2028-29, their forecast horizon. PRC has been engaged to provide another enrollment projection that is expected to be completed by January 2021. The district continues to monitor enrollment growth and patterns and intends to add capacity in targeted locations, but a separate enrollment study, while over-projecting enrollment growth, noted boundary adjustments may be required. To that end, to better balance enrollment at Oak Creek Elementary and River Grove Elementary, an Elementary Boundary Review Committee was formed by Superintendent Dr. de la Cruz in 2019, but their work was put on pause after the onset of the pandemic in March, 2020. Their work will be revisited in 2020-21, with potential implementation in the fall of 2021.

### **Strategic Considerations**

While this budget message presents some unwelcome news and much to be grateful for, we must continue to maintain or enact strategic choices that will maintain sustainability between the costs of our programs and expected resources. At the same time, and in addition to successfully executing all projects in our GO bond, the district must also consider other strategic initiatives in 2020-21. Chief among them will be a new four-year strategic plan being developed by our new superintendent, and continued execution of our 2017 strategic plan. The district's current four-year bargained agreements with its two bargaining units expire June 30, 2021; negotiations for successor agreements are anticipated to begin in February 2021. The current four-year contracts all have principal terms of 2.5% Cost of Living Allowance for the 2020-21 fiscal year. Due to the Oregon Supreme Court's reversal in 2015 of PERS reforms enacted in 2013 and prior lower than projected PERS' investment returns, the district's PERS rates increased effective July 1, 2017, increasing expenditures by over \$2 million per year compared to the prior fiscal year, and increased again by similar amounts effective July 1, 2019. Additional state mandated seat time and program requirements were also required beginning with the 2017-18 school year.

Dr. Lora de la Cruz, our new superintendent effective for the 2019-20 school year, was selected at the conclusion of a national search during the fall of 2018. She successfully transitioned into her new role since her appointment in December, 2018, and began day-to-day activities in June 2019. Her leadership this past year, especially during the pandemic, has been instrumental in best positioning the district to continue to make improvements in all of its programs, especially ones that support historically underserved students. She has been working on a new four-year strategic plan that prior to the pandemic was expected to be presented this summer. It is now expected to be presented this fall. The current three-year strategic plan was adopted in September 2017 and followed initial development by a voluntary group of 41 employees and the five board members. Its highlights are summarized in the Executive Summary of this message; the full plan is available at the district website.



## **Financial Model**

A financial model as of April 2020 with actual results for fiscal years 2012-13 through 2018-19 and projections through 2022-23 is presented at page 13, showing the relationship between general operating revenues and expenditures. The model is based on February, 2020 formal state estimates and does not factor in the \$5.3 million reduction in SSF included in the state's May 20, 2020 revenue forecast. Subject to legislative action in a special session of the state legislature that is expected this summer, we anticipate the ultimate amount of SSF reduction will be less, but to what degree is presently a matter of great speculation.

The April 2020 financial model incorporates formal state projections for revenues and expenditures based on data available as of mid April 2020, including a preliminary standard Foundation revenue estimate of \$1.5 million for the 2020-21 fiscal year. The final amount raised for 2020-21 is presently expected to be roughly \$1.2 million, but the exact final net amount available to the district will not be known until this summer. For fiscal years 2019-20 and 2020-21, the most recent district State School Fund Grant formula revenue projections from the Oregon Department of Education are used. The estimated 2019-21 formula revenues are based on the 2019-21 state appropriation to K-12 education of \$9 billion. As noted in the earlier discussion on state funding, it now stands at roughly \$8.5 billion, but legislative action is expected to restore some of the reduction. The expenditure projections for 2020-21 and beyond are essentially under a "Current Service Level" approach, only accounting for required additional costs such as the major social studies textbook adoption, normal wage and associated payroll costs increases, and modest inflation.

## **Special Education Instructional Programs**

The district concluded an independent review and evaluation of its special education programs in July 2018 that is being used to inform decisions relating to the special programs for the 2019-20 fiscal year. Based on that independent report, and to improve efficacy and outcomes for students, the district will be redirecting some of the resources currently spent on classified special education assistant roles to professional staff roles. The district is also reorganizing some of its special education programs to better align resources with areas of higher need and to more equitably allocate case-loads. These changes are expected to slightly reduce costs in 2020-21.

The costs for the instructional components of our Special Education programs have increased beginning in 2015-16. These increases are the result of a higher number of students requiring out-placements and/or 1:1 aides, many as a result of new restraint legislation passed in the 2013 legislative session, modest program improvements, such as the new Forest Hills Structured Learning Center classroom, the elimination of the three furlough days, salary and wage increases, and step increases for eligible staff. Under a state High Cost Disability (HCD) grant program, a portion of the district's direct special education costs above \$30,000 per student are reimbursed by the state. The reimbursement rate for the HCD grant has generally been in the 40 to 50% range, such that only a portion of costs over \$30,000 are actually recovered. HCD grant revenues are shown separately in the financial model, but are included in the budget's General Fund's state basic school support revenues as it is a sub-allocation of the State School Fund Grant. Federal funding for Title programs were lower in 2019-20 due to our lower poverty counts and shifting priorities at the federal level. Additional authority to transfer funds from the General Fund to the Grants Funds is included in the 2019-20 and 2020-21 budgets to account for these reductions.

## **Capital Improvement Projects**

During the 2017-18 and 2018-19 fiscal years, the district used over \$3,000,000 of General Fund resources for targeted district capital improvement projects, all related to sports facility or field improvements, none

of which are bond eligible. An additional \$500,000 for track and tennis court resurfacing projects paid from the General Fund was included in the 2019-20 budget. An additional \$5 million from capitalizing future Construction Excise Tax resources is built into the 2019-20 Capital Projects Funds budget. The Capital Projects Funds has a total spending appropriation of \$75.1 million, a reduction from the 2019-20 appropriation of \$123.9 million due to higher bond and other capital project activity for the 2019-20 fiscal year. Major bond expenditures began early in 2019 at Lakeridge Middle School and then in June 2019 at Oak Creek Elementary School. Both of those projects are expected to be completed this summer or fall. Capital projects funded by the 2017 bond are not expected to conclude until 2021-22.

**Projected Tax Rates**

Maximum District property tax rates are presently \$8.144 per \$1,000 taxable value, an increase of 22 cents from the 2018-19 maximum property tax rate of \$7.926. This increase is due to the passage of the Learning Levy. the maximum rates are projected to be \$8.19 in 2020-21, 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 5 years at a rate greater than increases in assessed values, compression has been significantly reduced, falling from \$3.1 million in 2013-14 to less than \$570,000 in 2018-19. As anticipated, compression increased to \$800,000 this year due to the higher Learning Levy tax rate. The local option Learning Levy is projected to raise \$13.4 million in total in 2020-21, roughly \$300,000 more than estimated 2019-20 collections.

The same as the current fiscal year, a property tax rate of \$6.1107 per \$1,000 of taxable value is proposed to be levied for the General Fund budget. \$4.4707 of this amount is the permanent local tax rate as limited by Measures 5 and 50. The balance, \$1.64, is for the local option. Approved rates will result in a total General Fund levy of approximately \$53,225,000, of which \$49,550,000 (comprised of \$36,300,000 in regular and \$13,250,000 in local option property taxes) is estimated to be collected in 2020-21. The balance of \$3.675 million is either lost to discounts, compression under Measure 5, or will be collected in future years.

The 2020-21 debt service levy for the 2001 GO bond approved in 2000 and measure 3-515 approved in 2017 is \$17,800,000, \$16,900,000 of which is estimated to be collected in 2020-21. The balance is lost to discounts or will be collected in future years. Due primarily to a modest increase in assessed values of only 2.25%, this is expected to result in a 2020-21 debt service tax rate of approximately \$2.08 per \$1,000 of assessed value, a slight increase from the current rate of \$2.033. The 2017 GO bond matures in 2043; the 2001 GO bond matures in 2026; a payment schedule is at page 54.

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 fourth lowest GO Debt tax rate. Rates are 2019-20 actual rates per thousand of Assessed Value:

	<u>Operating</u>	<u>Local Option</u>	<u>GO Debt</u>	<u>Total</u>
Lake Oswego School District	\$4.471	\$1.640	\$2.033	\$8.144
West Linn/Wilsonville School District	\$4.868	\$1.500	\$2.962	\$9.330
Riverdale School District	\$3.815	\$1.370	\$2.267	\$7.452
Portland Public School District	\$5.278	\$1.990	\$2.405	\$9.673
Tigard/Tualatin School District	\$4.989	\$1.000	\$1.792	\$7.781

Oregon City School District	\$4.963	\$0	\$1.232	\$6.195
Sherwood School District	\$4.812	\$0	\$3.982	\$8.794
Gladstone School District	\$4.865	\$0	\$4.434	\$9.299
North Clackamas School District	\$4.870	\$1.630	\$2.379	\$8.879
Beaverton School District	\$4.693	\$1.250	\$1.964	\$7.907

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

The Lake Grove Swim Park tax rate is approved to remain at its permanent rate of \$.042 per \$1,000 taxable value. This will result in a levy of approximately \$232,000 for the Park, \$220,000 of which is estimated to be collected in 2020-21; the balance is lost to discounts or will be collected in future years. Its 2020-21 budget is largely a current service budget, though additional budget authority in purchased services, capital outlays and contingency is proposed in anticipation of a possible remodel or replacement of its bathroom facilities, possibly during the 2020-21 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 proposed at \$2 million in the 2020-21 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 2019-20 are presently anticipated to be near or just above the maximum parameter of 15%, but not at the end of the 2020-21 fiscal year.

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



**Lake Oswego School District**  
**Operating Funds Financial Model (General Fund & Foundation) - "Status Quo"**  
**Revenues and Expenditures Forecast - \$9 Billion final SSF for 2019-21, Internal Estimate of \$9.75 Billion for 2021-23**  
**State Co-Chair's Budget & w/ Current Community Support & Current Service Level & NO Recession**  
**April 27, 2020 Preliminary Update**

	Audited 2012-13	Audited 2014-15	Audited 2016-17	Audited 2017-18	Audited 2018-19	Preliminary Projected			
						2019-20	2020-21	2021-22	2022-23
State Budget Biennium									
Local Option Levy (To June 2024)									
LOEA & LOSEA Contracts									
<b>Demographics</b>									
Total Oct. 1 Student Enrollment	6786	6868	7035	7005	6993	7018	7018	7018	7018
ADMw	7223.0	7375.3	7860.1	7884.1	7884.1	7901.5	7886.8	7886.8	7886.8
State Formula Revenues	\$45,656,000	\$53,973,000	\$59,329,000	\$64,340,000	\$67,244,000	\$68,350,000	\$71,300,000	\$74,200,000	\$77,200,000
State High Cost Special Ed Fund	\$210,000	\$293,000	\$1,108,000	\$753,000	\$388,000	\$535,000	\$500,000	\$500,000	\$500,000
Local Non-Formula Revenue	\$3,277,000	\$2,477,000	\$2,877,000	\$3,091,000	\$4,381,000	\$3,200,000	\$3,000,000	\$3,000,000	\$3,000,000
<b>Total Standard Revenues</b>	<b>\$49,143,000</b>	<b>\$56,743,000</b>	<b>\$63,314,000</b>	<b>\$68,184,000</b>	<b>\$72,013,000</b>	<b>\$72,085,000</b>	<b>\$74,800,000</b>	<b>\$77,700,000</b>	<b>\$80,700,000</b>
<b>Supplemental Revenues</b>									
Total Option	\$5,909,000	\$7,460,000	\$9,643,000	\$10,174,000	\$10,969,000	\$13,080,000	\$13,500,000	\$14,000,000	\$14,550,000
Foundation	\$1,700,000	\$1,600,000	\$1,320,000	\$1,380,000	\$1,065,000	\$1,100,000	\$1,500,000	\$1,500,000	\$1,500,000
<b>Total w/ Supplemental Revenues</b>	<b>\$56,752,000</b>	<b>\$65,803,000</b>	<b>\$74,277,000</b>	<b>\$79,738,000</b>	<b>\$84,047,000</b>	<b>\$86,265,000</b>	<b>\$89,800,000</b>	<b>\$93,200,000</b>	<b>\$96,750,000</b>
<b>Expenditures</b>									
Total GF & Foundation Salaries & Wages	\$30,905,000	\$32,577,000	\$36,891,000	\$39,678,000	\$42,116,000	\$45,200,000	\$47,500,000	\$50,000,000	\$52,000,000
PERS at Regular Rates	\$7,340,000	\$8,210,000	\$8,910,000	\$10,700,000	\$11,370,000	\$13,560,000	\$14,250,000	\$17,000,000	\$17,680,000
Annual PERS Side Acct Savings	(\$3,174,000)	(\$3,400,000)	(\$4,974,000)	(\$4,846,000)	(\$5,238,000)	(\$4,760,000)	(\$5,080,000)	(\$7,000,000)	(\$7,280,000)
PERS Net of Side A/C Savings	\$4,166,000	\$4,810,000	\$3,936,000	\$5,854,000	\$6,132,000	\$8,800,000	\$9,170,000	\$10,000,000	\$10,400,000
PERS Bond Payments	\$2,784,000	\$3,101,000	\$3,615,000	\$3,586,000	\$3,752,000	\$3,950,000	\$4,050,000	\$4,200,000	\$4,400,000
Health & Related Benefits	\$9,022,000	\$9,576,000	\$11,406,000	\$10,666,000	\$11,195,000	\$11,800,000	\$12,250,000	\$12,750,000	\$13,250,000
Other (Primarily FICA)	\$2,715,000	\$2,814,000	\$2,934,000	\$3,476,000	\$3,608,000	\$4,000,000	\$4,250,000	\$4,450,000	\$4,650,000
Total Assoc. Salary Costs	\$18,687,000	\$20,301,000	\$21,891,000	\$23,582,000	\$24,687,000	\$28,550,000	\$29,720,000	\$31,400,000	\$32,700,000
Total Supplies/Equip/Services	\$11,765,000	\$11,443,000	\$12,131,000	\$13,662,000	\$16,399,000	\$15,850,000	\$14,350,000	\$14,700,000	\$14,700,000
<b>Total Planned Expenditures</b>	<b>\$61,357,000</b>	<b>\$64,321,000</b>	<b>\$70,913,000</b>	<b>\$76,922,000</b>	<b>\$83,202,000</b>	<b>\$89,600,000</b>	<b>\$91,570,000</b>	<b>\$96,100,000</b>	<b>\$99,400,000</b>
	<b>2012-13</b>	<b>2014-15</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>Ending Balances</b>									
Revenue/Expenditures Shortfall	(\$4,605,000)	\$1,482,000	\$3,364,000	\$2,816,000	\$845,000	(\$3,335,000)	(\$1,770,000)	(\$2,900,000)	(\$2,650,000)
Beginning Cash Balance	\$9,333,000	\$5,606,000	\$10,766,000	\$14,130,000	\$16,946,000	\$17,791,000	\$14,456,000	\$12,686,000	\$9,786,000
Ending Cash Balance	\$4,728,000	\$7,088,000	\$14,130,000	\$16,946,000	\$17,791,000	\$14,456,000	\$12,686,000	\$9,786,000	\$7,136,000
<b>General Fund Budgeted Expenditures (estimated with 4% annual growth for FY 2021 and Beyond)</b>						<b>\$ 93,615,000</b>	<b>\$ 97,360,000</b>	<b>\$ 101,260,000</b>	<b>\$ 105,310,000</b>
Amount in Excess (Below) of 15% Upper Limit of Fund Balance Policy						\$5,310,700	\$413,750	(\$1,918,000)	(\$8,660,500)
Amount in Excess (Below) 8% Minimum Fund Balance Policy						\$11,134,840	\$6,966,800	\$4,897,200	\$1,685,200
<b>Range of Recessionary Impacts (Potential Reduction in State Formula Revenues)</b>									
Moderate Recession (8 Yr Total \$12 Million - assumes recession starts in 2020 and fiscal impact ends in 2027)						(\$1,300,000)	(\$2,800,000)	(\$2,400,000)	(\$1,800,000)
Severe Recession (8 Yr Total \$25 Million - assumes recession starts in 2020 and fiscal impact ends in 2027)						(\$4,800,000)	(\$5,700,000)	(\$4,800,000)	(\$3,500,000)

The Accompanying Notes to Financial Model are an integral part of this document. To reduce volume of data, only every other year of older historical data is presented.

Notes to Financial Model:

This update is a "status quo" projection and does not account for expected reductions in State revenues or major expenditure adjustments the district may make in response thereto.

State Revenue reductions will be reflected after the State's Revenue Forecast is released on May 20, 2020 or from any formal ODE update provided before then.

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

It also does not include Student Investment Account Resources and Spending that will begin in 2020-21 as those funds will have to be accounted for in a Special Revenue Fund.

Financial Model projected data is based on many variable assumptions and information available in mid April 2020 & are considered approximations. It uses the latest formal state revenue estimates, which account for current estimates of enrollment & most increased transportation costs. The 2019-21 state allocations are based on the final State K-12 Budget of \$9 billion for the 2019-21 biennium, and then estimated growth of 4+% per year in the next biennium. State funded system-wide Full-Day K (FDK) was implemented in 2015-16 as well as the district's elimination of furlough days. Staffing & enrollment projections are kept flat to reduce variables. With flat enrollment, LOSD was in SSF Stop-Loss for 2018-19.

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

2012-13 through 2018-19: Audited . Final state reconciliation of 2018-19 will be concluded by May 2020. Adjustments will be reflected in 2019-20 SSF revenues.

2019-20 SSF based on 4/20/20 ODE formal estimate based on Co-Chair's \$9 billion legislatively approved K-12 Budget, a 9.7% increase for biennium for state-aid component under a traditional 49/51 split of that state aid component over the biennium, along with the 2018-19 adjustment. District estimate enclosed at page 3.

2020-21 SSF based on 2/26/2020 ODE formal estimate. District estimate enclosed on page 4.

2021-22 and beyond is an internal estimate based on the 2020-21 forecast and assumes a standard 49/51 split at internal estimated \$9.75 billion total SSF for next biennium.

2018-19 higher Local Non-Formula Revenues due to higher ESD shared revenues plus increased interest earnings from higher interest rates and balances.

Local Option revenue for 2019-20 based on October 2019 projection from County property tax data; following years assumes \$1.64 rate and roughly equal RMV and AV growth.

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

Foundation revenue estimate of \$1.1 million for 2019-20 based on final campaign results, and then \$1.5 million per year thereafter. Lower amount in 2018-19 due in part to change in revenue recognition practices which did not affect cash flows. Changes were to how designations were made for later donations.

Staffing adds of approximately \$2,000,000 are included beginning in 2019-20 and maintained for following years, i.e. staffing is held constant for 2019-21 and beyond.

For 2019-20 and 2020-21, salaries are based on March 2020 staffing and include 2.5% COLA per agreements plus step increases for eligible staff.

For 2021-22 and beyond, for forecast purposes only, salaries projected with 2.5% COLA plus 1.5% for estimated step increases. Current bargained agreements end in 2021.

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

July 1 2015 to June 30 2017:	5.50%	Final	Note: Like most school districts statewide, the district pays the 6% employee PERS contribution as per its bargained agreements under a practice generally referred to as PERS Pickup. Assuming equal net take-home pay, this saves the employer roughly 2% or more annually as compared to not doing PERS Pickup.
July 1 2017 to June 30 2019:	10.36%	Final	
July 1 2019 to June 30 2021:	15.56%	Final	
July 1 2021 to June 30 2023:	16.43%	Advisory	

PERS employer rates for next biennium are advisory only, based on 2018 interim valuation - final rates will be released later this fall and will be based on the 2019 final valuation, as well as potentially an Oregon Supreme Court ruling in response to challenges to PERS reform passed during the 2019 legislative session (SB 1046).

Health Costs projected for 2019-20 based on March 2020 enrollment elections and 2019-20 rates. Each fiscal year 2021-23 assumes similar enrollment + estimated 4% inflation.

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: \$170,000 in 2015-16, \$725,000 for 2016-17, \$200,000 in 2017-18, \$700,000 in 2018-19 and \$1.3 million in 2019-20.

Preliminary plans are to defer and target adoptions for the next several years. This is a substantial change from previous financial models.

Major repair & improvement projects at actual of \$3 million in 12-13 & \$500,000 each fiscal years 2013-14 and 2014-15 & \$150,000 each year through 2016-17. 2017-18 and 2018-19 include \$1 million and \$1.9 million for athletic facility improvements, and each year thereafter includes \$.25 million for required non-bond facility investments each year.

Debt service costs for LOH repairs of \$500,000/year are included beginning in 2017-18. Debt service costs of net \$650,000 for new properties included beginning in 2019-20, plus \$200,000 for departmental cost increases.

2019-20 Supplies/Equipment/ Services also includes estimated transfers to other funds at fiscal year end to cover substantial operating losses being incurred due to no user fees.

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

138

## General Fund - Revenues by Source

Source	Actual 2016-17	Actual 2017-18	Actual 2018-19	Proposed 2019-20	Proposed & Adopted 2020-21
<b>1000 From Local Sources</b>					
01111 CURRENT YEAR'S PROPERTY TAXES	31,785,469	33,137,634	34,584,227	35,685,000	36,300,000
01112 PRIOR YEARS' PROPERTY TAXES	578,153	453,337	1,239,349	450,000	450,000
01121 LOCAL OPTION PROPERTY TAXES	9,460,428	9,998,483	10,575,026	12,945,000	13,250,000
01122 LOCAL OPTION PRIOR YEAR P. TAXE	182,388	175,789	394,463	175,000	175,000
01311 TUITION-PUPILS OR PARENTS	180,494	141,092	138,845	200,000	200,000
01315 TUITION-OTHR LEA TRANS ED	0	0	0	5,000	5,000
01510 INTEREST ON INVESTMENTS	285,585	608,572	1,103,272	750,000	350,000
01710 COCURRIC GATE/ADMISSN FEE	41,840	41,193	44,628	60,000	60,000
01730 COCURRIC PARTICIPATN FEE	578,345	502,895	606,960	600,000	600,000
01740 ASB STUDENT FEES	62,254	64,821	63,903	60,000	60,000
01911 FACILITY RENTAL FEES	0	3,500	3,500	10,000	10,000
01915 PROPERTY LEASE FEES	410,870	411,410	268,043	400,000	300,000
01980 INDIRECT COST CHARGES	47,756	29,321	62,869	55,000	55,000
01990 MISCELLANEOUS INCOME	127,795	61,303	515,972	100,000	100,000
<b>Sub-Total From Local Sources</b>	<b>43,741,377</b>	<b>45,629,350</b>	<b>49,601,057</b>	<b>51,495,000</b>	<b>51,915,000</b>
<b>2000 From Intermediate Sources</b>					
02101 COUNTY SCHOOL FUND/OTHER	463	1,202	1,787	5,000	5,000
02102 CESD CHOICE FUNDS	783,785	830,773	1,130,008	975,000	975,000
02200 CESD HANDICAPPED FUNDS	358,674	390,927	415,008	370,000	370,000
<b>Sub-Total From Intermediate Sources</b>	<b>1,142,922</b>	<b>1,222,902</b>	<b>1,546,803</b>	<b>1,350,000</b>	<b>1,350,000</b>
<b>3000 From State Sources</b>					
03101 BASIC SCHOOL SUPPORT	27,222,017	30,839,146	30,881,391	32,500,000	33,300,000
03101 OTHER SSF	14,185	0	115,275	0	100,000
03103 COMMON SCHOOL FUND	823,233	656,071	785,807	700,000	700,000
<b>Sub-Total From State Sources</b>	<b>28,059,435</b>	<b>31,495,217</b>	<b>31,782,473</b>	<b>33,200,000</b>	<b>34,100,000</b>
<b>4000 From Federal Sources</b>					
04801 FEDERAL FOREST FEES	13,095	7,230	26,385	15,000	15,000
<b>Sub-Total From Federal Sources</b>	<b>13,095</b>	<b>7,230</b>	<b>26,385</b>	<b>15,000</b>	<b>15,000</b>
<b>5000 From Other Sources</b>					
05100 FINANCING SOURCES (NET)	0	0	0	0	0
05200 INTERFUND TRANSFERS	0	0	0	1	1
05300 SALE/COMP LOSS FXD ASSETS	0	3,611	25,008	10,000	10,000
05400 BEGINNING FUND BALANCE	10,766,122	14,130,565	16,946,223	17,000,000	15,000,000
<b>Sub-Total From Other Sources</b>	<b>10,766,122</b>	<b>14,134,176</b>	<b>16,971,231</b>	<b>17,010,001</b>	<b>15,010,001</b>
<b>Grand Totals</b>	<b>83,722,951</b>	<b>92,488,875</b>	<b>99,927,949</b>	<b>103,070,001</b>	<b>102,390,001</b>

# General Fund - Expenditures

Functi Object	Description	Actual	Actual	Budgeted	19-20	Proposed &	20-21
		2017-18	2018-19	2019-20	FTE	Adopted	FTE
<b>Instructional Services</b>							
<b>Elementary Programs</b>							
1111 00111	CERTIFICATED SALARIES	8,263,991	8,532,718	9,605,317	136.78	9,522,542	134.83
1111 00112	NONCERTIFICATED SALARIE	779,938	931,022	1,000,759	36.36	1,081,590	38.06
1111 00121	CERTIF SALARIES SUBS	267,989	355,650	440,000		443,200	
1111 00122	NONCERTIF SALARIES SUBS	11,709	14,489	35,000		35,000	
1111 00132	LEADERSHIP STIPEND	81,364	82,591	82,350		82,350	
1111 00136	EXTENDED CONTRACTS	57	8,767	28,475		28,475	
1111 00210	PERS	1,343,363	1,469,182	2,272,277		2,235,601	
1111 00220	SOCIAL SECURITY	706,053	746,098	856,169		851,927	
1111 00231	WORKER'S COMP INSURANC	25,450	25,206	26,023		34,771	
1111 00233	UNEMPLOYMENT INSURANC	0	0	22,387		33,568	
1111 00241	HEALTH INSURANCE-CERT	2,274,585	2,260,842	2,872,380		2,551,729	
1111 00242	HEALTH INSURANCE-CLASS	379,245	385,287	637,315		597,863	
1111 00311	INSTR SERVICE PUPIL	0	1,245	0		0	
1111 00312	INSTR PROG IMPROV-TCHR	900	0	200		200	
1111 00322	REPAIRS/MAINT SERVICES	32,138	44,063	30,100		25,800	
1111 00324	RENTALS	29,062	15,398	35,900		30,800	
1111 00341	TRAVEL LOCAL IN DISTRICT	0	0	400		400	
1111 00410	CONSUMABLE SUPPLIES	135,820	160,989	157,155		155,360	
1111 00420	TEXTBOOKS	44,010	191,864	416,400		138,400	
1111 00460	NON CONSUMABLE SUPPLIE	16,264	24,896	27,200		29,500	
1111 00470	COMPUTER SOFTWARE	4,010	4,085	3,000		1,000	
1111 00480	NON CONSUMABLE TECHNC	17,042	7,580	26,000		12,133	
1111 00541	INITIAL/ADDL EQUIPMENT	0	0	4,000		4,000	
<b>Sub-Totals for Elementary Programs</b>		<b>14,412,990</b>	<b>15,261,972</b>	<b>18,578,807</b>	<b>173.14</b>	<b>17,896,209</b>	<b>172.89</b>
<b>Jr High Programs</b>							
1121 00111	CERTIFICATED SALARIES	4,378,978	4,504,464	4,800,615	69.95	4,908,208	70.00
1121 00112	NONCERTIFICATED SALARIE	63,258	63,892	68,642	2.25	70,358	2.25
1121 00121	CERTIF SALARIES SUBS	161,391	144,605	180,000		180,000	
1121 00122	NONCERTIF SALARIES SUBS	959	1,370	3,000		3,000	
1121 00132	LEADERSHIP STIPEND	48,764	55,586	52,788		52,788	
1121 00136	EXTENDED CONTRACTS	0	634	0		0	
1121 00210	PERS	716,610	705,833	1,044,979		1,067,140	
1121 00220	SOCIAL SECURITY	351,264	360,660	389,004		394,652	
1121 00231	WORKER'S COMP INSURANC	12,396	12,483	11,462		15,571	
1121 00233	UNEMPLOYMENT INSURANC	0	(44)	10,177		15,642	
1121 00241	HEALTH INSURANCE-CERT	1,124,765	1,143,742	1,469,052		1,320,410	
1121 00242	HEALTH INSURANCE-CLASS	19,212	29,469	40,500		35,992	
1121 00311	INSTR SERVICE PUPIL	664	13	0		0	
1121 00312	INSTR PROG IMPROV-TCHR	3,395	103,629	0		0	
1121 00322	REPAIRS/MAINT SERVICES	19,586	21,367	14,800		17,800	
1121 00324	RENTALS	13,258	11,897	14,000		17,000	
1121 00390	OTHER PROF/TECH NON INS	1,000	688	0		0	
1121 00410	CONSUMABLE SUPPLIES	48,554	56,598	124,981		110,985	
1121 00420	TEXTBOOKS	36,509	54,579	272,500		17,500	
1121 00460	NON CONSUMABLE SUPPLIE	9,887	11,034	10,000		15,000	
1121 00470	COMPUTER SOFTWARE	5,163	11,265	14,000		14,000	
1121 00480	NON CONSUMABLE TECHNC	46,217	37,192	30,000		22,000	
<b>Sub-Totals for Jr High Programs</b>		<b>7,061,830</b>	<b>7,330,956</b>	<b>8,550,500</b>	<b>72.20</b>	<b>8,278,046</b>	<b>72.25</b>
<b>Jr. High Co-curricular</b>							
1122 00112	NONCERTIFICATED SALARIE	30,370	31,456	32,242	1.00	16,524	0.50
1122 00133	COCURRICULAR STIPENDS	71,356	175,854	160,474		160,474	
1122 00136	COCURRICULAR EXT CONT	6,728	4,780	0		0	
1122 00210	PERS	14,159	26,101	26,288		31,834	
1122 00220	SOCIAL SECURITY	8,111	16,135	14,742		13,540	
1122 00231	WORKER'S COMP INSURANC	319	597	508		484	



Funcnt	Object	Description	Actual	Actual	Budgeted	19-20	Proposed &	20-21
			2017-18	2018-19	2019-20	FTE	Adopted	FTE
1122	00233	UNEMPLOYMENT INSURANC	0	0	384		532	
1122	00242	HEALTH INSURANCE-CLASS	5,486	2,631	18,000		7,998	
1122	00322	REPAIRS/MAINT SERVICES	646	0	1,300		1,300	
1122	00341	TRAVEL LOCAL IN DISTRICT	0	0	500		500	
1122	00389	NON INSTRUCT PROF/TECH	15,264	16,630	16,000		16,000	
1122	00410	CONSUMABLE SUPPLIES	2,478	8,098	2,000		2,000	
1122	00460	NON CONSUMABLE SUPPLIE	3,415	5,700	3,550		3,200	
1122	00640	DUES AND FEES	328	245	0		350	
<b>Sub-Totals for Jr. High Co-curricular</b>			<b>158,660</b>	<b>288,227</b>	<b>275,988</b>	<b>1.00</b>	<b>254,736</b>	<b>0.50</b>
<b>Junior High Co-curricular Music</b>								
1126	00133	COCURRICULAR STIPENDS	11,444	12,916	16,892		16,892	
1126	00210	PERS	1,565	1,768	3,180		3,180	
1126	00220	SOCIAL SECURITY	873	985	1,292		1,292	
1126	00231	WORKER'S COMP INSURANC	31	34	46		46	
1126	00233	UNEMPLOYMENT INSURANC	0	0	34		50	
1126	00322	REPAIRS/MAINT SERVICES	0	0	245		245	
1126	00410	CONSUMABLE SUPPLIES	1,884	1,539	2,800		2,800	
1126	00420	TEXTBOOKS	2,074	2,344	2,300		1,437	
1126	00460	NON CONSUMABLE SUPPLIE	0	0	5,000		5,000	
<b>Sub-Totals for Junior High Co-curricular Music</b>			<b>17,871</b>	<b>19,586</b>	<b>31,789</b>	<b>0.00</b>	<b>30,942</b>	<b>0.00</b>
<b>Sub-Totals for 112X Junior High Programs</b>			<b>7,238,361</b>	<b>7,638,769</b>	<b>8,858,277</b>	<b>73.20</b>	<b>8,563,724</b>	<b>72.75</b>
<b>High School Programs</b>								
1131	00111	CERTIFICATED SALARIES	6,950,408	7,299,459	7,629,596	101.77	7,770,657	100.27
1131	00112	NONCERTIFICATED SALARIE	17,950	35,435	32,219	1.13	63,045	2.38
1131	00121	CERTIF SALARIES SUBS	135,300	183,757	205,000		205,000	
1131	00122	NONCERTIF SALARIES SUBS	2,139	4,704	5,000		5,000	
1131	00132	LEADERSHIP STIPEND	51,597	42,081	76,014		76,014	
1131	00136	EXTENDED CONTRACTS	191	1,928	0		0	
1131	00210	PERS	1,157,016	1,198,691	1,703,190		1,730,539	
1131	00220	SOCIAL SECURITY	537,407	569,482	608,000		621,162	
1131	00231	WORKER'S COMP INSURANC	18,937	19,569	18,309		24,375	
1131	00233	UNEMPLOYMENT INSURANC	0	0	15,904		24,357	
1131	00241	HEALTH INSURANCE-CERT	1,777,949	1,837,828	2,133,454		1,897,566	
1131	00242	HEALTH INSURANCE-CLASS	6,421	18,075	20,250		37,991	
1131	00311	INSTRUCTION SERVICE-PUP	3,482	1,172	0		0	
1131	00322	REPAIRS/MAINT SERVICES	37,254	31,212	30,315		25,560	
1131	00324	RENTALS	43,975	44,877	52,600		51,500	
1131	00341	TRAVEL LOCAL IN DISTRICT	632	372	0		0	
1131	00342	TRAVEL OUT OF DISTRICT	2,595	0	0		0	
1131	00410	CONSUMABLE SUPPLIES	89,452	96,509	251,262		262,251	
1131	00420	TEXTBOOKS	94,380	397,349	399,648		37,900	
1131	00460	NON CONSUMABLE SUPPLIE	3,015	12,328	20,522		26,624	
1131	00470	COMPUTER SOFTWARE	18,686	24,155	26,650		25,250	
1131	00480	NON CONSUMABLE TECHNC	37,489	43,675	42,950		23,942	
1131	00541	INITIAL/ADDL EQUIPMENT	0	0	6,000		6,000	
<b>Sub-Totals for High School Programs</b>			<b>10,986,275</b>	<b>11,862,658</b>	<b>13,276,883</b>	<b>102.90</b>	<b>12,914,733</b>	<b>102.65</b>
<b>High School Co-curricular</b>								
1132	00112	NONCERTIFICATED SALARIE	115,000	126,680	141,123	3.76	151,031	3.75
1132	00113	ADMINISTRATIVE SALARIES	202,509	211,248	219,283	2.00	230,382	2.00
1132	00133	COCURRICULAR STIPENDS	1,017,751	1,021,670	973,750		973,750	
1132	00136	EXTENDED CONTRACTS	1,605	3,954	2,112		2,112	
1132	00210	PERS	120,746	119,229	174,929		160,428	
1132	00220	SOCIAL SECURITY	101,882	104,179	102,225		103,832	
1132	00231	WORKER'S COMP INSURANC	3,696	3,606	3,468		3,913	
1132	00233	UNEMPLOYMENT INSURANC	0	0	2,673		4,073	
1132	00240	HEALTH INSURANCE-ADMIN	49,809	51,325	46,008		43,992	
1132	00242	HEALTH INSURANCE-CLASS	37,665	48,552	54,000		53,987	
1132	00290	ADMINISTRATIVE DUES	3,600	2,990	2,000		2,000	

Funcnti	Object	Description	Actual	Actual	Budgeted	19-20	Proposed &	20-21
			2017-18	2018-19	2019-20	FTE	Adopted	FTE
1132	00322	REPAIRS/MAINT SERVICES	19,514	6,709	12,500		1,500	
1132	00324	RENTALS	3,584	7,678	4,500		5,000	
1132	00342	TRAVEL OUT OF DISTRICT	8,162	7,235	250		250	
1132	00355	PRINTING	0	0	3,600		3,000	
1132	00389	NON INSTRUCT PROF/TECH	92,593	74,618	70,360		71,300	
1132	00410	CONSUMABLE SUPPLIES	29,474	21,952	11,850		14,450	
1132	00460	NON CONSUMABLE SUPPLIE	11,284	12,398	122,232		28,882	
1132	00470	COMPUTER SOFTWARE	500	500	1,000		1,500	
1132	00480	NON CONSUMABLE TECHNOC	1,367	0	0		0	
1132	00542	REPLACEMENT EQUIPMENT	6,695	551	0		0	
1132	00640	DUES AND FEES	36,098	39,244	34,600		40,400	
<b>Sub-Totals for High School Co-curricular</b>			<b>1,863,534</b>	<b>1,864,318</b>	<b>1,982,463</b>	<b>5.76</b>	<b>1,895,782</b>	<b>5.75</b>
<b>High School Co-curricular Music</b>								
1136	00133	COCURRICULAR STIPENDS	26,285	20,548	42,230		42,230	
1136	00210	PERS	4,097	2,206	7,952		7,952	
1136	00220	SOCIAL SECURITY	1,951	1,568	3,230		3,230	
1136	00231	WORKER'S COMP INSURANC	71	54	114		114	
1136	00233	UNEMPLOYMENT INSURANC	0	0	84		252	
1136	00241	HEALTH INSURANCE-CERT	0	962	0		0	
1136	00329	LAUNDRY SERVICE	527	934	900		450	
1136	00389	NON INSTRUCT PROF/TECH	(5,000)	11	0		0	
1136	00410	CONSUMABLE SUPPLIES	1,368	781	2,050		2,100	
1136	00420	TEXTBOOKS	4,292	4,390	5,500		5,600	
1136	00460	NON CONSUMABLE SUPPLIE	1,240	0	1,000		0	
1136	00470	COMPUTER SOFTWARE	160	330	500		0	
<b>Sub-Totals for High School Co-curricular Music</b>			<b>34,991</b>	<b>31,784</b>	<b>63,560</b>		<b>61,928</b>	
<b>Sub-Totals for 113X High School Programs</b>			<b>12,884,800</b>	<b>13,758,760</b>	<b>15,322,906</b>	<b>108.66</b>	<b>14,872,443</b>	<b>108.40</b>
<b>Regular District-Wide Programs</b>								
1199	00341	TRAVEL LOCAL IN DISTRICT	0	0	3,500		0	
<b>Sub-Totals for Regular District-Wide Programs</b>			<b>0</b>	<b>0</b>	<b>3,500</b>		<b>0</b>	
<b>Talented and Gifted Programs</b>								
1210	00111	CERTIFICATED SALARIES	312,678	326,588	333,877	4.00	318,264	4.00
1210	00121	CERTIF SALARIES TEMPORA	1,272	3,171	10,000		10,000	
1210	00210	PERS	54,540	58,043	78,618		71,185	
1210	00220	SOCIAL SECURITY	23,639	24,826	26,305		25,110	
1210	00231	WORKER'S COMP INSURANC	818	841	799		981	
1210	00233	UNEMPLOYMENT INSURANC	0	0	688		984	
1210	00241	HEALTH INSURANCE-CERT	80,562	73,876	84,000		75,984	
1210	00341	TRAVEL LOCAL IN DISTRICT	525	1,207	0		0	
1210	00410	CONSUMABLE SUPPLIES	12,866	0	3,100		3,150	
1210	00420	TEXTBOOKS	0	0	400		400	
1210	00440	PERIODICALS	0	0	200		200	
1210	00640	DUES AND FEES	0	0	400		400	
<b>Sub-Totals for Talented and Gifted Programs</b>			<b>486,900</b>	<b>488,552</b>	<b>538,387</b>	<b>4.00</b>	<b>506,658</b>	<b>4.00</b>
<b>More Restrictive Programs for Students with Disabilities</b>								
1220	00111	CERTIFICATED SALARIES	878,534	939,343	1,024,387	15.00	1,030,908	16.00
1220	00112	NONCERTIFICATED SALARIE	1,685,045	1,743,493	1,592,696	55.45	1,962,653	67.00
1220	00114	SPECIALIST SALARIES	181,696	220,615	275,602	3.78	234,233	2.90
1220	00121	CERTIF SALARIES TEMPORA	24,884	33,801	33,000		33,000	
1220	00122	NONCERTIF SALARIES TEMF	124,167	91,120	126,000		126,000	
1220	00135	HOME TEACHERS	27,863	36,985	10,250		10,250	
1220	00136	EXTENDED CONTRACTS	18,536	15,437	30,904		30,904	
1220	00210	PERS	412,360	416,750	616,965		659,076	
1220	00220	SOCIAL SECURITY	220,326	231,699	236,605		262,235	
1220	00231	WORKER'S COMP INSURANC	8,655	8,790	7,740		11,174	
1220	00233	UNEMPLOYMENT INSURANC	0	0	6,186		10,295	
1220	00241	HEALTH INSURANCE-CERT	209,526	236,676	346,500		303,936	

Func	Object	Description	Actual	Actual	Budgeted	19-20	Proposed &	20-21
			2017-18	2018-19	2019-20	FTE	Adopted	FTE
1220	00242	HEALTH INSURANCE-CLASS	731,140	744,216	1,032,075		1,118,159	
1220	00322	REPAIRS/MAINT SERVICES	852	20,867	0		0	
1220	00341	TRAVEL LOCAL IN DISTRICT	6,288	6,754	7,250		7,250	
1220	00342	TRAVEL OUT OF DISTRICT	3,595	3,498	2,823		2,823	
1220	00371	TUITION DIST IN STATE	391,336	705,817	800,000		800,000	
1220	00373	TUITION PRIVATE SCHOOLS	801,280	374,724	650,000		650,000	
1220	00389	NON INSTRUCT PROF/TECH	87,208	5,296	120,000		60,000	
1220	00410	CONSUMABLE SUPPLIES	10,417	10,195	9,700		9,700	
1220	00420	TEXTBOOKS	0	1,878	400		400	
1220	00460	NON CONSUMABLE SUPPLIE	5,312	5,967	6,300		6,300	
1220	00470	COMPUTER SOFTWARE	2,943	5,869	6,500		6,500	
1220	00480	NON CONSUMABLE TECHNC	15,780	1,044	0		0	
1220	00655	JUDGMENTS & SETTLEMENT	0	27,000	0		0	
<b>totals for More Restrictive Programs/Disabilities</b>			<b>5,847,743</b>	<b>5,887,834</b>	<b>6,941,883</b>	<b>74.23</b>	<b>7,335,796</b>	<b>85.90</b>
<b>Less Restrictive Programs For Students with Disabilities</b>								
1250	00111	CERTIFICATED SALARIES	1,044,829	1,129,966	1,478,035	21.25	1,403,833	18.92
1250	00112	NONCERTIFICATED SALARIE	926,450	980,476	929,776	32.79	1,268,395	43.79
1250	00121	CERTIF SALARIES TEMPORA	36,849	52,401	65,000		65,000	
1250	00122	NONCERTIF SALARIES TEMP	35,203	45,358	50,000		50,000	
1250	00132	LEADERSHIP STIPEND	5,076	3,350	6,180		6,180	
1250	00136	EXTENDED CONTRACTS	47,644	25,301	36,050		36,050	
1250	00210	PERS	312,203	318,869	525,829		569,733	
1250	00220	SOCIAL SECURITY	156,486	166,903	191,485		216,457	
1250	00231	WORKER'S COMP INSURANC	6,038	6,252	5,986		8,578	
1250	00233	UNEMPLOYMENT INSURANC	0	0	5,134		8,494	
1250	00241	HEALTH INSURANCE-CERT	228,856	282,063	446,250		352,946	
1250	00242	HEALTH INSURANCE-CLASS	447,286	498,704	590,344		700,525	
1250	00341	TRAVEL LOCAL IN DISTRICT	345	2,199	1,500		1,500	
1250	00342	TRAVEL OUT-OF-DISTRICT	750	0	1,500		1,500	
1250	00389	NON INSTRUCT PROF/TECH	14,853	0	0		0	
1250	00410	CONSUMABLE SUPPLIES	3,905	4,163	5,500		5,500	
1250	00420	TEXTBOOKS	0	1,960	4,000		4,000	
1250	00460	NON CONSUMABLE SUPPLIE	0	0	4,000		4,000	
1250	00470	COMPUTER SOFTWARE	196	0	1,000		1,000	
1250	00480	NON CONSUMABLE TECHNC	1,376	0	0		0	
<b>Totals for Less Restrictive Programs/Disabilities</b>			<b>3,268,345</b>	<b>3,517,965</b>	<b>4,347,569</b>	<b>54.04</b>	<b>4,703,691</b>	<b>62.71</b>
<b>Sub-Totals for 122X &amp; 1250 Special Ed Programs</b>			<b>9,116,088</b>	<b>9,405,799</b>	<b>11,289,452</b>	<b>128.27</b>	<b>12,039,487</b>	<b>148.61</b>
<b>Alternative Learning Programs</b>								
1280	00111	CERTIFICATED SALARIES	348,165	671,384	998,526	14.00	683,300	9.50
1280	00112	NONCERTIFICATED SALARIE	0	0	164,708	5.63	0	
1280	00135	HOME SCHOOL TEACHERS	15,007	12,674	20,000		20,000	
1280	00136	EXTENDED CONTRACTS	192	0	3,383		3,383	
1280	00210	PERS	56,167	106,811	249,685		142,035	
1280	00220	SOCIAL SECURITY	27,647	51,480	86,036		54,061	
1280	00231	WORKER'S COMP INSURANC	965	1,777	3,462		2,113	
1280	00233	UNEMPLOYMENT INSURANC	0	0	2,372		2,120	
1280	00241	HEALTH INSURANCE-CERT	76,474	176,478	294,000		180,462	
1280	00242	HEALTH INSURANCE-CLASS	0	0	101,250		0	
1280	00341	TRAVEL LOCAL IN DISTRICT	1,548	1,865	4,647		4,647	
1280	00371	TUITION DIST IN STATE	144,025	63,418	120,000		120,000	
1280	00373	TUITION PRIVATE SCHOOLS	19,176	46,664	50,000		50,000	
1280	00410	CONSUMABLE SUPPLIES	0	537	0		0	
1280	00420	TEXTBOOKS	1,659	1,150	5,000		5,000	
1280	00470	COMPUTER SOFTWARE	0	0	30,000		30,000	
<b>Sub-Totals for Alternative Learning Programs</b>			<b>691,025</b>	<b>1,134,238</b>	<b>2,133,069</b>	<b>19.63</b>	<b>1,297,121</b>	<b>9.50</b>
<b>English Second Language Programs</b>								
1291	00111	CERTIFICATED SALARIES	312,637	254,743	264,992	3.25	254,232	3.12
1291	00112	NONCERTIFICATED SALARIE	6,752	3,476	3,563	0.13	3,652	0.13



Func	Object	Description	Actual	Actual	Budgeted	19-20	Proposed &	20-21
			2017-18	2018-19	2019-20	FTE	Adopted	FTE
1291	00121	CERTIF SALARIES TEMPORA	4,352	5,590	0		0	
1291	00136	EXTENDED CONTRACTS	19,402	0	1,056		1,056	
1291	00210	PERS	53,314	39,507	57,701		53,694	
1291	00220	SOCIAL SECURITY	26,065	19,729	20,626		19,810	
1291	00231	WORKER'S COMP INSURANC	947	675	624		775	
1291	00233	UNEMPLOYMENT INSURANC	0	0	540		775	
1291	00241	HEALTH INSURANCE-CERT	58,527	57,053	68,250		59,364	
1291	00242	HEALTH INSURANCE-CLASS	252	129	2,250			
1291	00341	TRAVEL LOCAL IN DISTRICT	4,432	336	500		500	
1291	00342	TRAVEL OUT-OF-DISTRICT	1,079	0	0		0	
1291	00389	NON INSTRUCT PROF/TECH	2,507	0	0		0	
1291	00410	CONSUMABLE SUPPLIES	6,682	345	500		500	
1291	00420	TEXTBOOKS	4,037	11,159	0		0	
1291	00460	NON CONSUMABLE SUPPLIE	82	0	5,000		5,000	
<b>Sub-Totals for English 2nd Language Programs</b>			<b>501,067</b>	<b>392,742</b>	<b>425,602</b>	<b>3.38</b>	<b>399,358</b>	<b>3.25</b>

<b>Total Instruction</b>	<b>45,331,231</b>	<b>48,080,832</b>	<b>57,150,000</b>	<b>510.28</b>	<b>55,575,000</b>	<b>519.40</b>
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**Supporting Services**

**Student Safety Services**

2115	00112	NONCERTIFICATED SALARIE	0	72,341	106,841	3.38	60,867	1.88
2115	00113	ADMINISTRATIVE SALARIES	0	0	112,381	1.00	115,191	1.00
2115	00136	EXTENDED CONTRACTS	0	312	0		0	
2115	00210	PERS	0	8,492	47,404		39,430	
2115	00220	SOCIAL SECURITY	0	5,538	16,771		13,468	
2115	00231	WORKER'S COMP INSURANC	0	211	506		529	
2115	00233	UNEMPLOYMENT INSURANC	0	0	438		529	
2115	00240	HEALTH INSURANCE-ADMIN	0	0	23,004		21,996	
2115	00242	HEALTH INSURANCE-CLASS	0	21,814	60,750		29,992	
2115	00341	TRAVEL ON DISTRICT	0	0	1,000		1,000	
2115	00342	TRAVEL OUT OF DISTRICT	0	0	10,000		5,000	
2115	00389	NON INSTRUCT PROF/TECH	0	0	185,000		185,000	
2115	00410	CONSUMABLE SUPPLIES	0	50	5,000		5,000	
2115	00460	NON CONSUMABLE SUPPLIE	76,555	2,725	0		0	
<b>Sub-Totals for Student Safety Services</b>			<b>76,555</b>	<b>111,483</b>	<b>569,095</b>	<b>4.38</b>	<b>478,002</b>	<b>2.88</b>

**Counseling Programs**

2120	00111	CERTIFICATED SALARIES	973,937	996,501	1,429,631	20.75	1,549,760	22.25
2120	00112	NONCERTIFICATED SALARIE	305,208	324,228	339,478	9.50	345,039	9.50
2120	00121	CERTIF SALARIES TEMPORA	12,655	8,417	1,000		1,000	
2120	00122	NONCERTIF SALARIES TEMF	2,649	1,274	4,000		4,000	
2120	00136	EXTENDED CONTRACTS	39,674	41,594	31,674		31,674	
2120	00210	PERS	216,921	198,490	368,900		379,753	
2120	00220	SOCIAL SECURITY	100,061	104,054	138,142		147,761	
2120	00231	WORKER'S COMP INSURANC	3,659	3,694	4,193		5,780	
2120	00233	UNEMPLOYMENT INSURANC	0	0	3,612		5,792	
2120	00241	HEALTH INSURANCE-CERT	198,708	208,101	435,750		422,661	
2120	00242	HEALTH INSURANCE-CLASS	167,766	184,032	171,000		151,962	
2120	00355	PRINTING	1,790	3,226	2,000		2,000	
2120	00410	CONSUMABLE SUPPLIES	1,061	1,591	3,174		5,464	
2120	00460	NON CONSUMABLE SUPPLIE	0	0	750		550	
2120	00470	COMPUTER SOFTWARE	0	144	9,690		360	
2120	00480	COMPUTER HARDWARE	898	783	0		1,250	
2120	00640	DUES AND FEES	1,073	1,669	879		2,141	
<b>Sub-Totals for Counseling Programs</b>			<b>2,026,060</b>	<b>2,077,798</b>	<b>2,943,873</b>	<b>30.25</b>	<b>3,056,947</b>	<b>31.75</b>

**Nursing Services**

2134	00114	SUPERVISOR SALARIES	140,086	141,338	148,467	2.00	154,412	2.00
2134	00136	EXTENDED CONTRACTS	7,677	3,724	5,125		5,125	
2134	00210	PERS	15,159	16,230	28,921		30,041	
2134	00220	SOCIAL SECURITY	11,283	11,069	11,750		12,205	
2134	00231	WORKER'S COMP INSURANC	387	377	358		477	
2134	00233	UNEMPLOYMENT INSURANC	0	0	307		478	

Func	Object	Description	Actual	Actual	Budgeted	19-20	Proposed &	20-21
			2017-18	2018-19	2019-20	FTE	Adopted	FTE
2134	00241	HEALTH INSURANCE-CERT	15,688	32,556	36,000		31,992	
2134	00242	HEALTH INSURANCE-CLASS	4,384	3,902	0		0	
2134	00341	TRAVEL LOCAL IN DISTRICT	953	1,315	600		600	
2134	00353	POSTAGE	0	24	400		400	
2134	00389	OTHER PROF. SERVICES	90,412	68,367	0		0	
2134	00410	CONSUMABLE SUPPLIES	9,026	7,383	10,000		10,000	
2134	00460	NONCONSUMABLE SUPPLIE	1,370	1,015	300		300	
2134	00470	COMPUTER SOFTWARE	49	0	0		0	
2134	00480	COMPUTER HARDWARE	344	0	0		0	
<b>Sub-Totals for Nursing Services</b>			<b>296,818</b>	<b>287,300</b>	<b>242,228</b>	<b>2.00</b>	<b>246,030</b>	<b>2.00</b>

**Psychological Services**

2140	00111	CERTIFICATED SALARIES	308,951	296,972	439,373	6.00	521,604	7.00
2140	00136	EXTENDED CONTRACTS	17,157	4,052	5,125		5,125	
2140	00210	PERS	41,154	41,210	83,699		99,185	
2140	00220	SOCIAL SECURITY	24,259	22,464	34,004		40,294	
2140	00231	WORKER'S COMP INSURANC	864	775	1,030		1,579	
2140	00233	UNEMPLOYMENT INSURANC	0	0	888		1,580	
2140	00241	HEALTH INSURANCE-CERT	76,793	91,578	126,000		132,972	
2140	00312	INSTR PROG IMPROV-TCHR	0	3,040	400		400	
2140	00322	REPAIRS/MAINT SERVICES	73	1,093	0		0	
2140	00341	TRAVEL LOCAL IN DISTRICT	1,452	957	500		500	
2140	00389	OTHER PROF. SERVICES	0	0	10,000		5,000	
2140	00410	CONSUMABLE SUPPLIES	10,796	14,139	4,000		4,000	
2140	00460	NON CONSUMABLE SUPPLIE	0	0	1,000		1,000	
2140	00470	COMPUTER SOFTWARE	155	549	650		650	
<b>Sub-Totals for Psychological Services</b>			<b>481,654</b>	<b>476,829</b>	<b>706,669</b>	<b>6.00</b>	<b>813,889</b>	<b>7.00</b>

**Speech and Hearing Services**

2150	00111	CERTIFICATED SALARIES	390,746	488,791	516,326	6.70	522,659	6.70
2150	00112	NONCERTIFICATED SALARIE	9,247	0	0		0	
2150	00121	CERTIF SALARIES TEMPORA	7,502	181	0		0	
2150	00136	EXTENDED CONTRACTS	35,693	24,505	10,558		10,558	
2150	00210	PERS	64,993	74,735	105,705		107,063	
2150	00220	SOCIAL SECURITY	33,720	37,358	40,307		40,793	
2150	00231	WORKER'S COMP INSURANC	1,178	1,323	1,224		1,596	
2150	00233	UNEMPLOYMENT INSURANC	0	0	1,055		1,599	
2150	00241	HEALTH INSURANCE-CERT	88,912	117,550	140,700		127,274	
2150	00242	HEALTH INSURANCE-CLASS	980	(307)	0		0	
2150	00322	REPAIRS/MAINT SERVICES	700	0	200		200	
2150	00341	TRAVEL LOCAL IN DISTRICT	1,024	231	500		500	
2150	00342	TRAVEL OUT OF DISTRICT	2,881	0	1,282		1,282	
2150	00389	NON INSTRUCT PROF/TECH	332	750	0		0	
2150	00410	CONSUMABLE SUPPLIES	4,551	4,032	1,000		1,000	
2150	00420	TEXTBOOKS	0	0	750		750	
2150	00460	NON CONSUMABLE SUPPLIE	0	0	450		450	
<b>Sub-Totals for Speech and Hearing Services</b>			<b>642,459</b>	<b>749,149</b>	<b>820,057</b>	<b>6.70</b>	<b>815,724</b>	<b>6.70</b>

**Special Services Administration**

2190	00113	ADMINISTRATIVE SALARIES	128,515	132,370	135,679	1.00	139,071	1.00
2190	00112	NONCERTIFICATED SALARIE	49,548	61,522	103,009	2.00	105,582	2.00
2190	00136	EXTENDED CONTRACTS	15,151	10,631	1,030		1,030	
2190	00210	PERS	33,775	35,922	55,296		56,674	
2190	00220	SOCIAL SECURITY	14,884	15,326	18,126		18,323	
2190	00231	WORKER'S COMP INSURANC	514	533	555		737	
2190	00233	UNEMPLOYMENT INSURANC	0	0	479		737	
2190	00240	HEALTH INSURANCE-ADMIN	16,400	16,588	23,004		21,996	
2190	00242	HEALTH INSURANCE-CLASS	3,872	7,174	36,000		31,992	
2190	00290	ADMINISTRATIVE DUES	1,800	1,495	1,000		1,000	
2190	00312	INSTR PROG IMPROV-TCHR	6,750	0	0		0	
2190	00322	REPAIRS/MAINT SERVICES	1,793	25,886	0		0	

Functi Object	Description	Actual	Actual	Budgeted	19-20	Proposed &	20-21
		2017-18	2018-19	2019-20	FTE	Adopted	FTE
2190 00324	RENTALS	908	1,122	3,000		3,000	
2190 00341	TRAVEL LOCAL IN DISTRICT	3,903	9,125	1,000		1,000	
2190 00342	TRAVEL OUT OF DISTRICT	24,685	20,988	4,000		2,000	
2190 00353	POSTAGE	1,165	1,393	500		500	
2190 00389	OTHER PROF. SERVICES	0	17,782	0		0	
2190 00390	OTHER PROF/TECH NON INS	130	0	18,000		9,000	
2190 00410	CONSUMABLE SUPPLIES	4,021	4,467	5,000		5,000	
2190 00430	LIBRARY BOOKS	0	0	700		700	
2190 00440	PERIODICALS	0	670	0		0	
2190 00460	NON CONSUMABLE SUPPLIE	0	2,204	1,000		1,000	
2190 00470	COMPUTER SOFTWARE	1,440	0	1,010		1,010	
2190 00480	NON CONSUMABLE TECHNC	0	200	600		600	
2190 00640	DUES AND FEES	0	0	1,100		1,100	
<b>Sub-Totals for Special Services Administration</b>		<b>309,254</b>	<b>365,398</b>	<b>410,088</b>	<b>3.00</b>	<b>402,052</b>	<b>3.00</b>

**Instructional Improvement Services**

2210 00116	SUPERVISORY SALARIES	98,782	101,745	105,442	1.00	108,078	1.00
2210 00113	ADMINISTRATIVE SALARIES	0	189,059	195,296	1.50	202,289	1.50
2210 00111	CERTIFICATED SALARIES	68,023	150,536	277,195	4.00	245,109	3.00
2210 00112	NONCERTIFICATED SALARIE	71,904	71,136	79,637	1.75	84,618	1.84
2210 00121	CERTIF SALARIES TEMPORA	113,082	246,628	201,397		202,312	
2210 00122	NONCERTIF SALARIES TEMF	615	1,236	0		0	
2210 00131	CURRIC DEVELPMT WAGES	149,702	142,797	79,181		79,181	
2210 00136	EXTENDED CONTRACTS	107,749	228,739	204,368		122,992	
2210 00210	PERS	77,664	150,759	189,190		219,421	
2210 00220	SOCIAL SECURITY	46,715	87,754	86,369		79,676	
2210 00231	WORKER'S COMP INSURANC	1,695	3,078	2,799		3,054	
2210 00233	UNEMPLOYMENT INSURANC	0	0	2,257		3,109	
2210 00240	HEALTH INSURANCE-ADMIN	8,580	41,899	57,510		54,990	
2210 00241	HEALTH INSURANCE-CERT	8,015	34,608	94,500		56,988	
2210 00242	HEALTH INSURANCE-CLASS	29,034	3,616	49,500		33,993	
2210 00244	TUITION REIMBURSEMENT-C	284,699	239,715	280,000		280,000	
2210 00290	ADMINISTRATIVE DUES	900	2,242	2,600		1,600	
2210 00312	INSTR PROG IMPROV-TCHR	119,188	172,116	126,150		79,754	
2210 00322	REPAIRS/MAINT SERVICES	50,194	27,173	320		320	
2210 00324	RENTALS	0	-4,411	0		0	
2210 00341	TRAVEL LOCAL IN DISTRICT	3,333	13,628	10,830		9,792	
2210 00342	TRAVEL OUT OF DISTRICT	75,739	140,754	115,475		75,146	
2210 00351	TELEPHONE/CELL PHONE	444	2,504	0		0	
2210 00353	POSTAGE	8,727	101	0		0	
2210 00389	NON INSTRUCT PROF/TECH	163,555	65,864	174,726		64,000	
2210 00390	OTHER PROF/TECH NON INS	0	0	2,000		2,000	
2210 00410	CONSUMABLE SUPPLIES	46,201	82,755	26,000		27,571	
2210 00420	TEXTBOOKS	18,654	20,973	1,860		1,000	
2210 00430	LIBRARY BOOKS	0	0	2,000		2,000	
2210 00440	PERIODICALS	264	140	500		500	
2210 00460	NON CONSUMABLE SUPPLIE	19,889	15,752	3,419		3,000	
2210 00470	COMPUTER SOFTWARE	4,500	11,573	1,031		8,250	
2210 00480	NON CONSUMABLE TECHNC	32,780	32,319	0		10,150	
2210 00640	DUES AND FEES	428	1,708	1,500		1,500	
<b>ib-Totals for Instructional Improvement Services</b>		<b>1,611,055</b>	<b>2,278,496</b>	<b>2,373,052</b>	<b>8.25</b>	<b>2,062,393</b>	<b>7.34</b>

**Media Services**

2220 00112	NONCERTIFICATED SALARIE	354,453	304,475	316,237	9.83	322,278	9.81
2220 00122	NONCERTIF SALARIES TEMF	8,623	10,760	5,600		5,600	
2220 00128	TEXTBOOK WORKERS	6,591	6,433	9,500		9,500	
2220 00136	EXTENDED CONTRACTS	2,175	3,045	0		0	
2220 00210	PERS	60,500	44,720	69,750		60,345	
2220 00220	SOCIAL SECURITY	27,390	23,881	25,345		25,809	
2220 00231	WORKER'S COMP INSURANC	1,147	964	778		1,005	
2220 00233	UNEMPLOYMENT INSURANC	0	0	662		1,016	
2220 00242	HEALTH INSURANCE-CLASS	177,110	138,927	176,625		156,963	



Func	Object	Description	Actual	Actual	Budgeted	19-20	Proposed &	20-21
			2017-18	2018-19	2019-20	FTE	Adopted	FTE
2220	00322	REPAIRS/MAINT SERVICES	9,022	25,055	21,100		21,100	
2220	00410	CONSUMABLE SUPPLIES	4,901	3,687	9,900		8,150	
2220	00420	TEXTBOOKS	0	1,078	2,000		2,000	
2220	00430	LIBRARY BOOKS	19,966	19,541	21,900		25,900	
2220	00440	PERIODICALS	3,569	3,844	5,930		4,880	
2220	00460	NON CONSUMABLE SUPPLIE	494	1,080	3,400		5,400	
2220	00470	COMPUTER SOFTWARE	15,808	10,687	25,450		25,200	
2220	00480	NON CONSUMABLE TECHN	494	0	3,000		3,000	
<b>Sub-Totals for Media Services</b>			<b>692,243</b>	<b>598,177</b>	<b>697,177</b>	<b>9.83</b>	<b>678,146</b>	<b>9.81</b>

**Media Specialists**

2221	00111	CERTIFICATED SALARIES	70,723	74,869	78,607	1.00	161,570	2.00
2221	00121	CERTIF SALARIES TEMPORA	0	0	2,000		2,000	
2221	00132	LEADERSHIP STIPEND	2,818	2,902	3,167		3,167	
2221	00136	EXTENDED CONTRACTS	7,016	1,173	3,167		3,167	
2221	00210	PERS	11,028	10,807	16,370		31,994	
2221	00220	SOCIAL SECURITY	6,163	6,039	6,639		12,998	
2221	00231	WORKER'S COMP INSURANC	213	202	204		508	
2221	00233	UNEMPLOYMENT INSURANC	0	0	173		510	
2221	00241	HEALTH INSURANCE-CERT	16,157	16,761	21,000		37,992	
<b>Sub-Totals for Media Specialists</b>			<b>114,118</b>	<b>112,753</b>	<b>131,327</b>	<b>1.00</b>	<b>253,906</b>	<b>2.00</b>

**Student Assessment Services**

2230	00121	CERTIF SALARIES TEMPORA	3,582	2,341	5,279		0	
2230	00122	NONCERTIF SALARIES TEMF	1,224	0	0		0	
2230	00136	EXTENDED CONTRACTS	3,293	0	5,279		10,558	
2230	00210	PERS	643	357	1,988		1,988	
2230	00220	SOCIAL SECURITY	681	172	808		808	
2230	00231	WORKER'S COMP INSURANC	28	6	29		29	
2230	00233	UNEMPLOYMENT INSURANC	0	0	21		32	
2230	00389	NON INSTRUCT PROF/TECH	0	0	6,000		3,000	
2230	00410	CONSUMABLE SUPPLIES	0	7,746	3,750		3,750	
2230	00640	DUES AND FEES	0	0	250		250	
<b>Sub-Totals for Student Assessment Services</b>			<b>9,451</b>	<b>10,622</b>	<b>23,404</b>		<b>20,415</b>	

**Instructional Staff Development**

2240	00121	CERTIF SALARIES TEMPORA	0	0	3,000		3,000	
2240	00210	PERS	0	0	565		565	
2240	00220	SOCIAL SECURITY	0	0	230		230	
2240	00231	WORKER'S COMP INSURANC	0	0	8		8	
2240	00233	UNEMPLOYMENT INSURANC	0	0	6		9	
<b>Sub-Totals for Instructional Staff Development</b>			<b>0</b>	<b>0</b>	<b>3,809</b>		<b>3,812</b>	

**Board of Education Services**

2310	00322	BOARD OF ED SERVICES	11,069	22,426	20,000		20,000	
2310	00342	TRAVEL OUT OF DISTRICT	640	691	0		0	
2310	00381	AUDIT SERVICES	51,220	49,700	55,000		55,000	
2310	00382	LEGAL SERVICES	87,022	33,500	100,000		100,000	
2310	00388	ELECTIONS	0	10,105	20,000		20,000	
2310	00389	PROFESSIONAL/NON INSTR	0	69,117	15,000		5,000	
2310	00410	CONSUMABLE SUPPLIES	936	5,158	2,500		2,500	
2310	00460	NON CONSUMABLE SUPPLIE	868	44,141	0		0	
2310	00470	COMPUTER SOFTWARE	0	0	5,000		5,000	
2310	00640	DUES AND FEES	11,753	11,353	12,000		12,000	
<b>Sub-Totals for Board of Education Services</b>			<b>163,508</b>	<b>246,191</b>	<b>229,500</b>		<b>219,500</b>	

**Executive Services**

2321	00113	ADMINISTRATIVE SALARIES	598,290	472,729	528,807	3.00	543,141	3.00
2321	00112	NONCERTIFICATED SALARIE	103,243	73,431	73,250	1.00	75,081	1.00
2321	00122	NONCERTIF SALARIES TEMF	5,674	3,276	1,000		1,000	
2321	00136	EXTENDED CONTRACTS	33,874	31,922	5,279		5,279	
2321	00210	PERS	118,636	95,750	134,009		137,601	

Functi	Object	Description	Actual	Actual	Budgeted	19-20	Proposed &	20-21
			2017-18	2018-19	2019-20	FTE	Adopted	FTE
2321	00220	SOCIAL SECURITY	52,540	41,339	36,585		36,725	
2321	00231	WORKER'S COMP INSURANC	1,885	1,461	1,410		1,871	
2321	00233	UNEMPLOYMENT INSURANC	0	0	1,217		1,873	
2321	00240	HEALTH INSURANCE-ADMIN	84,232	76,700	69,012		65,988	
2321	00242	HEALTH INSURANCE-CLASS	31,154	24,117	18,000		21,996	
2321	00290	ADMINISTRATIVE DUES	8,376	4,779	18,000		12,000	
2321	00319	OTHER INSTRUCT PRO/TECH	0	0	8,000		4,000	
2321	00341	TRAVEL LOCAL IN DISTRICT	8,986	10,060	10,000		10,000	
2321	00342	TRAVEL OUT OF DISTRICT	6,388	6,734	10,000		5,000	
2321	00353	POSTAGE	2	2	1,000		1,000	
2321	00355	PRINTING AND BINDING	0	25	0		0	
2321	00389	NON INSTRUCT PROF/TECH	1,993	30,883	0		0	
2321	00410	CONSUMABLE SUPPLIES	9,157	3,104	6,000		6,000	
2321	00440	PERIODICALS	290	140	400		400	
2321	00460	NONCONSUMABLE SUPPLIE	0	3,084	0		0	
2321	00480	NON CONSUMABLE TECHNC	3,702	256	50,000		50,000	
2321	00640	DUES AND FEES	22,206	3,175	10,000		10,000	
<b>Sub-Totals for Executive Services</b>			<b>1,090,628</b>	<b>882,967</b>	<b>981,969</b>	<b>4.00</b>	<b>988,955</b>	<b>4.00</b>

**Principal Administrative Services**

2410	00113	ADMINISTRATIVE SALARIES	1,813,187	1,820,539	1,872,675	16.00	1,936,349	16.00
2410	00112	NONCERTIFICATED SALARIE	673,623	702,650	731,038	19.13	746,965	19.44
2410	00122	NONCERTIF SALARIES TEMF	7,918	5,511	4,400		4,400	
2410	00136	EXTENDED CONTRACTS	169,818	158,037	67,572		70,664	
2410	00139	CHAPERONES	24,927	15,705	0		0	
2410	00210	PERS	430,787	425,736	573,788		574,940	
2410	00220	SOCIAL SECURITY	206,944	208,439	204,692		210,481	
2410	00231	WORKER'S COMP INSURANC	7,514	7,261	6,218		8,237	
2410	00233	UNEMPLOYMENT INSURANC	0	0	5,352		8,261	
2410	00240	HEALTH INSURANCE-ADMIN	338,169	357,303	368,064		351,936	
2410	00241	HEALTH INSURANCE-CERT	1,314	3,910	0		0	
2410	00242	HEALTH INSURANCE-CLASS	315,941	306,932	337,500		298,926	
2410	00290	ADMINISTRATIVE DUES	28,800	23,020	14,800		14,800	
2410	00322	REPAIRS/MAINT SERVICES	1,782	555	100		100	
2410	00324	RENTALS	2,820	2,024	2,000		2,000	
2410	00341	TRAVEL LOCAL IN DISTRICT	16,372	15,418	15,500		15,500	
2410	00342	TRAVEL OUT-OF-DISTRICT	1,922	438	1,500		1,500	
2410	00353	POSTAGE	12,724	19,557	16,000		16,000	
2410	00355	PRINTING & BINDING	2,316	2,887	4,300		5,500	
2410	00389	NON INSTRUCT PROF/TECH	1,900	0	0		0	
2410	00410	CONSUMABLE SUPPLIES	49,066	38,268	60,411		85,595	
2410	00460	NON CONSUMABLE SUPPLIE	1,295	11,144	21,004		25,924	
2410	00470	COMPUTER SOFTWARE	319	150	700		700	
2410	00480	NON CONSUMABLE TECHNC	3,734	260	2,131		4,407	
2410	00640	DUES AND FEES	2,828	3,287	1,800		1,000	
<b>Sub-Totals for Principal Administrative Services</b>			<b>4,116,020</b>	<b>4,129,031</b>	<b>4,311,545</b>	<b>35.13</b>	<b>4,384,185</b>	<b>35.44</b>

**Business Services**

2520	00112	NONCERTIFICATED SALARIE	382,760	418,967	406,959	7.13	331,662	5.50
2520	00136	EXTENDED CONTRACTS	25,894	15,185	21,115		21,115	
2520	00210	PERS	66,160	66,818	84,599		66,427	
2520	00220	SOCIAL SECURITY	30,391	32,669	32,747		26,987	
2520	00231	WORKER'S COMP INSURANC	1,176	1,216	944		1,052	
2520	00233	UNEMPLOYMENT INSURANC	0	0	856		1,058	
2520	00240	HEALTH INSURANCE-ADMIN	0	439	0		0	
2520	00242	HEALTH INSURANCE-CLASS	119,593	117,656	128,250		105,978	
2520	00322	REPAIRS/MAINT SERVICES	6,880	5,881	9,000		9,000	
2520	00324	RENTALS	5,571	4,887	11,500		11,500	
2520	00341	TRAVEL LOCAL IN DISTRICT	819	69	1,500		500	
2520	00342	TRAVEL OUT OF DISTRICT	2,563	7,880	6,000		3,000	
2520	00353	POSTAGE	6,746	4,371	7,000		7,000	
2520	00354	ADVERTISING	422	269	500		500	

Func	Object	Description	Actual	Actual	Budgeted	19-20	Proposed &	20-21
			2017-18	2018-19	2019-20	FTE	Adopted	FTE
2520	00389	NON INSTRUCT PROF/TECH	1,977	2,464	2,500		2,500	
2520	00410	CONSUMABLE SUPPLIES	4,164	3,202	5,000		5,000	
2520	00440	PERIODICALS	132	140	150		150	
2520	00460	NON CONSUMABLE SUPPLIE	200	20,193	250		250	
2520	00470	COMPUTER SOFTWARE	40	1,828	0		0	
2520	00480	NON CONSUMABLE TECHNOC	1,199	6,507	0		0	
2520	00640	DUES AND FEES	2,910	3,766	2,500		2,500	
2520	00670	Taxes and Licenses	27,333	0	0		0	
<b>Sub-Totals for Business Serv</b>			<b>686,930</b>	<b>714,407</b>	<b>721,370</b>	<b>7.13</b>	<b>596,179</b>	<b>5.50</b>

**Operation/Maint. of Plant**

2540	00322	REPAIRS/MAINT SERVICES	14,039	0	0		0	
2540	00325	ELECTRICITY	726,555	677,839	800,000		800,000	
2540	00326	HEATING FUEL	245,228	311,494	450,000		350,000	
2540	00327	WATER AND SEWAGE	699,041	790,875	775,000		875,000	
2540	00328	GARBAGE	98,034	95,139	110,000		110,000	
2540	00351	TELEPHONE/CELL PHONE	21,560	86,113	95,000		95,000	
2540	00391	SAFETY SERVICES	74,465	54,658	75,000		75,000	
2540	00393	ADA COMPLIANCE SERVICE	2,698	16,004	4,000		4,000	
2540	00394	ASBESTOS MONITORING S	3,864	2,525	7,000		7,000	
2540	00410	CONSUMABLE SUPPLIES	0	728	0		0	
2540	00640	DUES AND FEES	4,623	1,416	7,000		7,000	
2540	00651	LIABILITY INSURANCE	135,043	132,561	155,000		155,000	
2540	00653	PROPERTY INSURANCE	220,389	230,939	255,000		255,000	
2540	00655	JUDGEMENTS & SETTLEMEN	0	18,000	0		0	
2540	00670	PROPERTY TAXES	0	63,243	65,000		65,000	
<b>Sub-Totals for Operation/Maint. of Plant</b>			<b>2,245,539</b>	<b>2,481,534</b>	<b>2,798,000</b>		<b>2,798,000</b>	

**Building Maintenance**

2542	00112	NONCERTIFICATED SALARIE	1,459,108	1,559,673	1,717,454	37.50	1,680,067	35.50
2542	00116	SUPERVISORY SALARIES	150,340	178,012	132,857	1.50	136,178	1.50
2542	00122	NONCERTIF SALARIES TEMF	0	0	50,000		50,000	
2542	00127	SUBS-CUSTODIAL	32,620	40,486	0		0	
2542	00136	EXTENDED CONTRACTS	61,784	60,868	60,721		60,721	
2542	00210	PERS	248,709	267,172	394,911		384,120	
2542	00220	SOCIAL SECURITY	130,089	140,113	150,018		147,417	
2542	00231	WORKER'S COMP INSURANC	32,915	34,419	34,124		25,519	
2542	00233	UNEMPLOYMENT INSURANC	0	0	3,925		5,780	
2542	00240	HEALTH INSURANCE-ADMIN	45,322	51,777	34,506		32,994	
2542	00242	HEALTH INSURANCE-CLASS	446,940	477,517	675,000		567,848	
2542	00322	REPAIRS/MAINT SERVICES	97,094	144,796	218,433		218,073	
2542	00324	RENTALS	108,543	135,672	150,000		20,000	
2542	00341	TRAVEL LOCAL IN DISTRICT	3,111	6,075	2,500		3,500	
2542	00342	TRAVEL OUT OF DISTRICT	2,051	5,793	6,000		3,000	
2542	00351	TELEPHONE/CELL PHONE	2,417	2,697	0		1,200	
2542	00389	NON INSTRUCT PROF/TECH	2,872	7,584	0		0	
2542	00410	CONSUMABLE SUPPLIES	222,604	279,075	252,500		253,000	
2542	00413	VEHICLE GAS OIL LUBE	14,434	16,896	0		0	
2542	00460	NON CONSUMABLE SUPPLIE	68,913	51,209	6,657		6,500	
2542	00480	NON CONSUMABLE TECHNOC	0	0	1,500		1,500	
2542	00640	DUES AND FEES	1,624	449	0		0	
<b>Sub-Totals for Building Maintenance</b>			<b>3,131,490</b>	<b>3,460,283</b>	<b>3,891,106</b>	<b>39.00</b>	<b>3,597,417</b>	<b>37.00</b>

**Grounds Maintenance**

2543	00112	NONCERTIFICATED SALARIE	98,037	95,094	103,885	2.00	106,483	2.00
2543	00127	SUBS-CUSTODIAL	689	0	0		0	
2543	00136	EXTENDED CONTRACTS	1,034	1,408	528		528	
2543	00210	PERS	18,848	18,959	25,322		25,953	
2543	00220	SOCIAL SECURITY	7,632	7,625	7,987		8,186	
2543	00231	WORKER'S COMP INSURANC	1,907	2,050	2,084		1,609	
2543	00233	UNEMPLOYMENT INSURANC	0	0	209		321	
2543	00242	HEALTH INSURANCE-CLASS	32,128	33,137	36,000		31,992	



Func	Object	Description	Actual	Actual	Budgeted	19-20	Proposed &	20-21
			2017-18	2018-19	2019-20	FTE	Adopted	FTE
2543	00322	REPAIRS/MAINT SERVICES	93,474	230,345	64,000		64,000	
2543	00324	RENTALS	43,710	32,172	40,000		40,000	
2543	00389	NON INSTRUCT PROF/TECH	831	3,165	3,000		3,000	
2543	00390	OTHER PROF/TECH NON INS	0	0	100		100	
2543	00410	CONSUMABLE SUPPLIES	15,073	15,390	18,100		18,100	
2543	00460	NON CONSUMABLE SUPPLIE	6,117	8,640	0		0	
2543	00542	REPLACEMENT EQUIPMENT	9,806	62,951	55,000		10,000	
<b>Sub-Totals for Grounds Maintenance</b>			<b>329,286</b>	<b>510,936</b>	<b>356,215</b>	<b>2.00</b>	<b>310,272</b>	<b>2.00</b>

#### District Wide Maintenance

2544	00322	REPAIRS/MAINT SERVICES	259,977	195,243	255,000		255,000	
2544	00324	RENTALS	12,404	11,080	2,000		2,000	
2544	00342	TRAVEL OUT OF DISTRICT	3,621	0	0		0	
2544	00383	ARCHITECTS/ENGINEERS	(960)	143,360	0		0	
2544	00389	NON INSTRUCT PROF/TECH	10,011	600	500		500	
2544	00410	CONSUMABLE SUPPLIES	11,919	28,782	50,000		50,000	
2544	00413	VEHICLE GAS OIL LUBE	0	0	15,000		15,000	
2544	00414	TIRES TUBES	0	0	500		500	
2544	00460	NON CONSUMABLE SUPPLIE	35,656	58,347	0		0	
2544	00470	COMPUTER SOFTWARE	0	0	5,300		5,300	
2544	00520	CAPITAL OUTLAY-BUILDING	6,098	0	0		0	
2544	00541	INITIAL/ADDL EQUIPMENT	69,728	53,316	0		0	
2544	00542	REPLACEMENT EQUIPMENT	4,320	3,975	0		0	
2544	00640	DUES AND FEES	2,662	1,855	0		0	
<b>Sub-Totals for District Wide Maintenance</b>			<b>415,436</b>	<b>496,558</b>	<b>328,300</b>		<b>328,300</b>	

#### Targeted Maintenance

2549	00116	SUPERVISORY SALARIES	0	0	119,034	1.00	0	
2549	00210	PERS	0	0	22,414		0	
2549	00220	SOCIAL SECURITY	0	0	9,106		0	
2549	00231	WORKER'S COMP INSURANC	0	0	275		0	
2549	00233	UNEMPLOYMENT INSURANC	0	0	238		0	
2549	00240	HEALTH INSURANCE-ADMIN	0	0	23,004		0	
2549	00322	REPAIRS/MAINT SERVICES	0	9,400	0		0	
2549	00354	ADVERTISING	124	351	0		0	
2549	00383	ARCHITECTS/ENGINEERS	(10,159)	178,391	20,000		20,000	
2549	00389	NON INSTRUCT PROF/TECH	0	8,863	0		0	
2549	00410	CONSUMABLE SUPPLIES	0	11	0		0	
2549	00520	CAPITAL OUTLAY-BUILDING	14,633	0	470,000		20,000	
2549	00542	REPLACEMENT EQUIPMENT	374,132	611,587	10,000		10,000	
2549	00640	DUES AND FEES	9,746	360	0		0	
<b>Sub-Totals for Targeted Maintenance</b>			<b>388,476</b>	<b>808,963</b>	<b>674,071</b>	<b>1.00</b>	<b>50,000</b>	<b>0.00</b>

#### Student Transportation

2550	00331	REIMBURSABLE TRANSP	3,831,112	3,987,271	4,200,000		4,200,000	
2550	00332	FIELD TRIPS	129,635	172,357	54,000		54,000	
2550	00413	VEHICLE GAS OIL LUBE	4,268	2,655	11,000		11,000	
<b>Sub-Totals for Student Transportation</b>			<b>3,965,015</b>	<b>4,162,283</b>	<b>4,265,000</b>		<b>4,265,000</b>	

#### Information Services

2630	00112	NONCERTIFICATED SALARIE	21,300	45,980	74,832	1.50	69,080	1.00
2630	00116	SUPERVISORY SALARIES	102,984	101,745	105,442	1.00	108,078	1.00
2630	00136	EXTENDED CONTRACTS	0	3,378	0		0	
2630	00210	PERS	9,722	20,535	33,946		24,496	
2630	00220	SOCIAL SECURITY	9,561	11,686	13,790		13,553	
2630	00231	WORKER'S COMP INSURANC	334	404	417		531	
2630	00233	UNEMPLOYMENT INSURANC	0	0	361		531	
2630	00240	HEALTH INSURANCE-ADMIN	18,310	17,907	23,004		21,996	
2630	00242	INSURANCE BENEFIT-CLAS	7,600	15,304	27,000		15,996	
2630	00290	ADMINISTRATIVE DUES	900	900	750		750	
2630	00322	REPAIRS/MAINT SERVICES	6,970	44,793	10,000		10,000	
2630	00341	TRAVEL LOCAL IN DISTRICT	564	1,089	0		1,000	

Functi	Object	Description	Actual	Actual	Budgeted	19-20	Proposed &	20-21
			2017-18	2018-19	2019-20	FTE	Adopted	FTE
2630	00342	TRAVEL-OUT OF DISTRICT	7,236	6,611	5,000		3,000	
2630	00353	POSTAGE	0	19,509	14,000		14,000	
2630	00354	ADVERTISING	13,399	0	23,000		23,000	
2630	00355	PRINTING & BINDING	1,170	0	3,000		3,000	
2630	00389	NON INSTRUCT PROF/TECH	28,243	83,665	3,500		3,500	
2630	00410	CONSUMABLE SUPPLIES	4,799	1,671	3,000		3,000	
2630	00460	NON CONSUMABLE SUPPLIE	2,184	144	0		0	
2630	00470	COMPUTER SOFTWARE	336	0	0		0	
2630	00480	COMP HARDWARE <\$2500	3,662	0	1,500		1,500	
2630	00640	DUES AND FEES	85	660	1,000		1,000	
<b>Sub-Totals for Information Services</b>			<b>239,359</b>	<b>375,981</b>	<b>343,542</b>	<b>2.50</b>	<b>318,011</b>	<b>2.00</b>

**Personnel Services**

2640	00113	ADMINISTRATIVE SALARIES	131,015	134,945	135,679	1.00	139,071	1.00
2640	00112	NONCERTIFICATED SALARIE	82,823	109,357	109,281	2.00	149,886	2.50
2640	00122	NONCERTIF SALARIES TEMF	327	0	0		0	
2640	00136	EXTENDED CONTRACTS	5,330	4,768	5,125		5,125	
2640	00210	PERS	34,994	41,029	54,485		62,955	
2640	00220	SOCIAL SECURITY	17,032	18,813	18,919		22,025	
2640	00231	WORKER'S COMP INSURANC	604	662	581		880	
2640	00233	UNEMPLOYMENT INSURANC	0	0	500		881	
2640	00240	HEALTH INSURANCE-ADMIN	25,289	26,168	23,004		21,996	
2640	00242	HEALTH INSURANCE-CLASS	10,975	40,639	36,000		51,990	
2640	00245	CLASSIFIED INSERVICE	37,708	26,275	25,000		25,000	
2640	00290	ADMINISTRATIVE DUES	1,800	1,495	2,000		2,000	
2640	00322	REPAIRS/MAINT SERVICES	31,865	27,219	37,000		37,000	
2640	00341	TRAVEL LOCAL IN DISTRICT	3,850	3,089	5,000		3,000	
2640	00342	TRAVEL OUT OF DISTRICT	2,037	1,715	10,000		3,000	
2640	00354	ADVERTISING	4,998	9,759	5,000		5,000	
2640	00355	PRINTING & BINDING	223	2,312	1,000		1,000	
2640	00385	MANAGEMENT SERVICES	17,740	18,755	14,000		14,000	
2640	00389	NON INSTRUCT PROF/TECH	25,802	24,733	25,500		25,500	
2640	00392	BLOODBORNE PATHOG. TR/	121	121	2,500		2,500	
2640	00410	CONSUMABLE SUPPLIES	8,321	10,090	6,000		6,000	
2640	00440	PERIODICALS	131	140	500		500	
2640	00460	NON CONSUMABLE SUPPLIE	0	472	14,000		1,000	
2640	00470	COMPUTER SOFTWARE	78	78	1,000		1,000	
2640	00550	TECHNOLOGY EQUIPMENT	0	2,863	0		0	
2640	00640	DUES AND FEES	469	3,530	1,000		1,000	
<b>Sub-Totals for Personnel Services</b>			<b>443,532</b>	<b>509,027</b>	<b>533,074</b>	<b>3.00</b>	<b>582,309</b>	<b>3.50</b>

**Technology & Information Services**

2661	00112	NONCERTIFICATED SALARIE	226,950	325,269	368,469	5.88	373,577	5.88
2661	00116	SUPERVISORY SALARIES	71,532	101,745	105,442	1.00	108,078	1.00
2661	00136	EXTENDED CONTRACTS	12,661	10,377	10,558		10,558	
2661	00210	PERS	34,295	61,507	94,948		88,564	
2661	00220	SOCIAL SECURITY	23,662	33,415	37,062		37,655	
2661	00231	WORKER'S COMP INSURANC	860	1,184	1,126		1,474	
2661	00233	UNEMPLOYMENT INSURANC	0	0	970		1,477	
2661	00240	HEALTH INSURANCE-ADMIN	18,607	27,178	23,004		21,996	
2661	00241	HEALTH INSURANCE-CERT	0	1,800	0		0	
2661	00242	HEALTH INSURANCE-CLASS	46,917	88,293	105,750		93,977	
2661	00322	REPAIRS/MAINT SERVICES	33,178	66,160	27,000		67,000	
2661	00324	RENTALS	1,168	1,168	10,000		10,000	
2661	00341	TRAVEL LOCAL IN DISTRICT	2,747	4,341	3,500		5,500	
2661	00342	TRAVEL OUT OF DISTRICT	7,268	5,422	0		3,000	
2661	00353	POSTAGE	80	0	0		0	
2661	00359	OTHER COMM. SERVICES	59,736	61,600	0		0	
2661	00386	DATA PROCESSING	30,574	12,017	70,000		70,000	
2661	00389	NON INSTRUCT PROF/TECH	28,217	91,492	70,000		70,000	
2661	00410	CONSUMABLE SUPPLIES	12,109	51,472	10,500		10,500	
2661	00430	LIBRARY BOOKS	0	0	400		400	
2661	00440	PERIODICALS	132	140	600		600	

Functi	Object	Description	Actual	Actual	Budgeted	19-20	Proposed &	20-21
			2017-18	2018-19	2019-20	FTE	Adopted	FTE
2661	00460	NON CONSUMABLE SUPPLIE	3,204	23,389	15,200		15,200	
2661	00470	COMPUTER SOFTWARE	47,375	65,441	66,000		26,000	
2661	00480	NON CONSUMABLE TECHNC	66,877	39,682	15,000		15,000	
2661	00640	DUES AND FEES	300	609	0		0	
<b>Sub-Totals for Tech. &amp; Information Services</b>			<b>728,449</b>	<b>1,073,701</b>	<b>1,035,529</b>	<b>6.88</b>	<b>1,030,556</b>	<b>6.88</b>
<b>Early Retiree Incentive Programs</b>								
2700	00116	RETIREMENT STIPEND	238,654	216,212	260,000		240,000	
2700	00240	HEALTH INSURANCE-ADMIN	99,913	117,771	110,000		130,000	
2700	00241	HEALTH INSURANCE-CERT	279,715	274,283	300,000		300,000	
2700	00242	HEALTH INSURANCE-CLASS	173,056	169,854	180,000		180,000	
<b>Sub-Totals for Early Retirees</b>			<b>791,338</b>	<b>778,120</b>	<b>850,000</b>		<b>850,000</b>	
<b>Total Supporting Services</b>			<b>24,994,673</b>	<b>27,697,987</b>	<b>30,240,000</b>	<b>172.05</b>	<b>29,150,000</b>	<b>168.80</b>
<b>Facilities Acquisition/Improvement</b>								
4110	00113	ADMINISTRATIVE SALARIES	0	100,113	1		1	
4110	00210	PERS	0	5,279	0		0	
4110	00220	SOCIAL SECURITY	0	7,633	0		0	
4110	00231	WORKER'S COMP INSURANC	0	256	0		0	
4110	00240	HEALTH INSURANCE-ADMIN	0	20,990	0		0	
4110	00383	ARCHITECTS/ENGINEERS	160,450	55,214	0		0	
4110	00520	CAPITAL OUTLAY-BUILDINGE	809,478	1,460,430	0		0	
4110	00542	REPLACEMENT EQUIPMENT	0	41,570	0		0	
4110	00640	DUES AND FEES	1,959	7,783	0		0	
<b>Totals for Facilities Acquisition/Improvement</b>			<b>971,887</b>	<b>1,699,268</b>	<b>1</b>		<b>1</b>	
<b>Long-Term Debt Service</b>								
5110	00610	PRINCIPAL	1,430,951	1,443,048	2,050,000		3,300,000	
5110	00620	INTEREST	2,765,782	2,938,291	3,650,000		2,700,000	
<b>Totals for Long-Term Debt Service</b>			<b>4,196,733</b>	<b>4,381,339</b>	<b>5,700,000</b>		<b>6,000,000</b>	
<b>Interfund Transfers</b>								
5200	00720	Interfund Transfers	48,128	277,905	525,000		625,000	
<b>Totals for Interfund Transfers</b>			<b>48,128</b>	<b>277,905</b>	<b>525,000</b>		<b>625,000</b>	
<b>Contingency*</b>								
6110	00810	Contingency*	0	0	2,000,000		2,000,000	
<b>Totals for Contingency</b>			<b>0</b>	<b>0</b>	<b>2,000,000</b>		<b>2,000,000</b>	
<b>Unappropriated Ending Fund Balance**</b>								
7000	00820	Unapprop. Ending Fund Balanc	16,946,223	17,790,618	7,455,000		9,040,000	
<b>Totals for Unapprop. Ending Fund Balance</b>			<b>16,946,223</b>	<b>17,790,618</b>	<b>7,455,000</b>		<b>9,040,000</b>	
<b>Total Requirements</b>			<b>92,488,875</b>	<b>99,927,949</b>	<b>103,070,001</b>	<b>682.33</b>	<b>102,390,001</b>	<b>688.20</b>

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

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



# General Fund - Revenues and Expenditures Summary

Series	Actual										Proposed & Adopted	
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Budgeted 2019-20	FTE 2019-20	FTE 2020-21	2020-21
<b>Revenues &amp; Beginning Fund Balance</b>												
1000 From Local Sources	37,934,828	36,447,261	36,449,860	39,179,892	41,446,392	43,741,377	45,629,350	49,601,058	51,495,000			51,915,000
2000 From Intermediate Sources	348,881	367,765	342,860	525,574	1,044,943	1,142,922	1,222,902	1,546,803	1,350,000			1,350,000
3000 From State Sources	19,165,725	18,176,583	22,889,505	24,461,182	26,932,511	28,059,435	31,495,217	31,782,473	33,200,000			34,100,000
4000 From Federal Sources	1,490,621	35,202	34,390	34,241	38,716	13,095	7,230	26,385	15,000			15,000
5000 From Other Sources (1)	6,490,647	9,358,068	4,735,457	7,745,983	7,088,549	10,766,122	14,134,176	16,971,231	17,010,001			15,010,001
<b>Total Revenues</b>	<b>65,430,702</b>	<b>64,384,879</b>	<b>64,452,072</b>	<b>71,946,872</b>	<b>76,551,111</b>	<b>83,722,951</b>	<b>92,488,875</b>	<b>99,927,950</b>	<b>103,070,001</b>			<b>102,390,001</b>
<b>Expenditures &amp; Ending Fund Balance-Function:</b>												
1000 Instruction	32,043,387	34,262,763	35,928,583	38,369,252	40,775,418	43,134,631	45,331,231	48,080,833	57,150,000	510.28		55,575,000
2000 Support Services	21,103,272	22,493,540	19,844,928	20,958,133	21,531,284	22,683,849	24,994,673	27,697,988	30,240,000	171.55		29,150,000
4000 Facilities Acquisition & Const	0	0	0	0	0	0	971,887	1,699,268	1			1
5100 Debt Service	2,799,063	2,878,390	3,044,415	5,344,332	3,431,963	3,644,800	4,196,733	4,381,338	5,700,000			6,000,000
5200 Interfund Transactions	152,013	22,604	27,747	186,606	46,324	129,106	48,128	277,905	525,000			625,000
6000 Contingency	0	0	0	0	0	0	0	0	2,000,000			2,000,000
7000 Unappropriated Ending	9,332,967	4,727,582	5,606,399	7,088,549	10,766,122	14,130,565	16,946,223	17,790,618	7,455,000			9,040,000
<b>Total Expenditures</b>	<b>65,430,702</b>	<b>64,384,879</b>	<b>64,452,072</b>	<b>71,946,872</b>	<b>76,551,111</b>	<b>83,722,951</b>	<b>92,488,875</b>	<b>99,927,950</b>	<b>103,070,001</b>	<b>681.83</b>		<b>102,390,001</b>
<b>Expenditures &amp; Ending Fund Balance-Object:</b>												
100 Salaries & Wages	28,879,694	29,812,980	30,436,444	31,585,086	34,383,149	36,037,732	38,807,410	41,421,540	45,326,318	681.83		45,783,118
200 Associated Payroll Costs	14,635,207	15,400,038	16,111,100	16,682,208	17,250,158	17,873,739	19,553,961	20,615,839	27,370,881			26,191,125
300 Purchased Services	5,923,586	7,025,014	7,056,775	7,601,776	8,320,550	8,857,404	9,547,305	10,369,800	10,732,106			10,307,292
400 Materials and Supplies	1,336,324	1,374,554	1,654,474	2,747,657	1,889,427	2,167,120	1,612,367	2,280,814	2,866,667			1,837,825
500 Capital Outlay	2,017,739	2,757,906	76,010	287,781	24,518	446,715	1,294,891	2,237,243	545,000			50,000
600 Other Objects	3,153,172	3,264,201	3,483,123	5,767,209	3,870,863	4,080,570	4,678,590	4,934,191	6,249,029			6,555,641
700 Interfund Transactions	152,013	22,604	27,747	186,606	46,324	129,106	48,128	277,905	525,000			625,000
800 Planned Reserve	9,332,967	4,727,582	5,606,399	7,088,549	10,766,122	14,130,565	16,946,223	17,790,618	9,455,000			11,040,000
<b>Total Expenditures</b>	<b>65,430,702</b>	<b>64,384,879</b>	<b>64,452,072</b>	<b>71,946,872</b>	<b>76,551,111</b>	<b>83,722,951</b>	<b>92,488,875</b>	<b>99,927,950</b>	<b>103,070,001</b>	<b>681.83</b>		<b>102,390,001</b>
<b>of Planned Reserve</b>												
	<b>56,097,735</b>	<b>59,657,297</b>	<b>58,845,673</b>	<b>64,858,323</b>	<b>65,784,989</b>	<b>69,592,386</b>	<b>75,542,652</b>	<b>82,137,332</b>	<b>93,615,001</b>			<b>91,350,001</b>

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

## General Fund - Salary Range Summary

Functi	Object	Description	Regular Contract Days	Annual Salary Range	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Proposed &		
								19-20 FTE	Adopted 2020-21	20-21 FTE
<b>Instructional Salaries:</b>										
<b>Elementary Programs</b>										
1111	00111	LICENSED SALARIES	191	Note 1	8,263,991	8,532,718	9,605,317	136.78	9,522,542	134.83
1111	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185 to 195	Note 1	779,938	931,022	1,000,759	36.36	1,081,590	38.06
<b>Sub-Totals for Elementary Programs</b>					<b>9,043,929</b>	<b>9,463,740</b>	<b>10,606,076</b>	<b>173.14</b>	<b>10,604,132</b>	<b>172.89</b>
<b>Jr. High Programs</b>										
1121	00111	LICENSED SALARIES	191	Note 1	4,378,978	4,504,464	4,800,615	69.95	4,908,208	70.00
1121	00112	CLASSIFIED SALARIES (Secretary I, II & Educational Assistant)	185 to 195	Note 1	63,258	63,892	68,642	2.25	70,358	2.25
<b>Sub-Totals for Junior High Programs</b>					<b>4,442,236</b>	<b>4,568,356</b>	<b>4,869,257</b>	<b>72.20</b>	<b>4,978,566</b>	<b>72.25</b>
<b>Jr. High Co-curricular Programs</b>										
1122	00112	CLASSIFIED SALARIES (Secretary II)	185	Note 1	30,370	31,456	32,242	1.00	16,524	0.50
<b>Sub-Totals for Junior High Co-Curricular</b>					<b>30,370</b>	<b>31,456</b>	<b>32,242</b>	<b>1.00</b>	<b>16,524</b>	<b>0.50</b>
<b>High School Programs</b>										
1131	00111	LICENSED SALARIES	191	Note 1	6,950,408	7,299,459	7,629,596	101.77	7,770,657	100.27
1131	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185-195	Note 1	17,950	35,435	32,219	1.13	63,045	2.38
<b>Sub-Totals for High School Programs</b>					<b>6,968,358</b>	<b>7,334,894</b>	<b>7,661,815</b>	<b>102.90</b>	<b>7,833,702</b>	<b>102.65</b>
<b>High School Co-Curricular</b>										
1132	00113	ADMINISTRATOR SALAR	261	Note 1	202,509	126,680	219,283	2.00	230,382	2.00
1132	00112	CLASSIFIED SALARIES (Sec II & Athletic Trainer)	189-212	Note 1	115,000	211,248	141,123	3.76	151,031	3.75
<b>Sub-Totals for High School Co-Curricular</b>					<b>317,509</b>	<b>337,928</b>	<b>360,406</b>	<b>5.76</b>	<b>381,413</b>	<b>5.75</b>
<b>Talented &amp; Gifted Programs</b>										
1210	00111	LICENSED SALARIES	191	Note 1	312,678	333,877	333,877	4.00	318,264	4.00
<b>Sub-Totals for Talented &amp; Gifted Programs</b>					<b>312,678</b>	<b>333,877</b>	<b>333,877</b>	<b>4.00</b>	<b>318,264</b>	<b>4.00</b>

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

Note 1: Salary Schedules for 2020-21 for the district's two bargaining groups plus all non-represented groups follows this schedule.

Functi Object Description	Regular Contract Days	Annual Salary Range	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Proposed & 20-21		
						19-20 FTE	Adopted 2020-21	20-21 FTE
<b>Restrictive Programs for Students with Disabilities</b>								
1220 00111 LICENSED SALARIES	191	Note 1	878,534	939,343	1,024,387	15.00	1,030,908	16.00
1220 00112 CLASSIFIED SALARIES	185-192	Note 1	1,685,045	1,743,493	1,592,696	55.45	1,962,653	67.00
(Ed. Assistant, Special Ed. Assist., Sec II, & Lic. Prac. Nurse)								
1220 00114 MANAGERIAL/SPECIALIST SALARIES	190-191	Note 1	181,696	220,615	275,602	3.78	234,233	2.90
<b>Sub-Totals for Restrictive Programs</b>			<b>2,745,275</b>	<b>2,903,451</b>	<b>2,892,685</b>	<b>74.23</b>	<b>3,227,794</b>	<b>85.90</b>

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

<b>Less Restrictive Programs for Students with Disabilities</b>								
1250 00111 LICENSED SALARIES	191	Note 1	1,044,829	1,129,966	1,478,035	21.25	1,403,833	18.92
1250 00112 CLASSIFIED SALARIES	185-192	Note 1	926,450	980,476	929,776	32.79	1,268,395	43.79
(Educational Assist., Special Ed. Assist. & Secretary II)								
<b>Sub-Totals for Less Restrictive Programs</b>			<b>1,971,279</b>	<b>2,110,442</b>	<b>2,407,811</b>	<b>54.04</b>	<b>2,672,228</b>	<b>62.71</b>

<b>Alternative Learning Programs</b>								
1280 00111 LICENSED SALARIES	191	Note 1	348,165	671,384	998,526	14.00	683,300	9.50
1280 00112 CLASSIFIED SALARIES	185	Note 1	0	0	164,708	5.63	0	0.00
(Educational Assistant & Special Ed. Assistant)								
<b>Sub-Totals for Alternative Learning Programs</b>			<b>348,165</b>	<b>671,384</b>	<b>1,163,234</b>	<b>19.63</b>	<b>683,300</b>	<b>9.50</b>

<b>English Second Language Programs</b>								
1291 00111 LICENSED SALARIES	191	Note 1	193,737	254,743	264,992	3.25	254,232	3.12
1291 00112 CLASSIFIED SALARIES	185	Note 1	6,650	3,476	3,563	0.13	3,652	0.13
(Educational Assistant & Special Ed. Assistant)								
<b>Sub-Totals for English Second Language Programs</b>			<b>200,387</b>	<b>258,219</b>	<b>268,555</b>	<b>3.38</b>	<b>257,884</b>	<b>3.25</b>

<b>Total 1000 Instruction Salaries</b>			<b>26,380,186</b>	<b>28,013,747</b>	<b>30,595,958</b>	<b>510.28</b>	<b>30,973,807</b>	<b>519.40</b>
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**Summary by Classification:**

00111 LICENSED SALARIES	Note 1	22,371,320	23,665,954	26,135,345	366.00	25,891,944	356.64	
00112 CLASSIFIED SALARIES	Note 1	3,624,661	4,000,498	3,965,728	138.50	4,617,248	157.86	
00113 ADMINISTRATOR SALARIES	Note 1	202,509	126,680	219,283	2.00	230,382	2.00	
00114 MANAGERIAL/SPECIALIST SALARIES	Note 1	181,696	220,615	275,602	3.78	234,233	2.90	
<b>Total 1000 Instruction Salaries</b>			<b>26,380,186</b>	<b>28,013,747</b>	<b>30,595,958</b>	<b>510.28</b>	<b>30,973,807</b>	<b>519.40</b>



Funci Object Description	Regular Contract Days	Annual Salary Range 2020-21	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Proposed &		
						19-20 FTE	Adopted 2020-21	20-21 FTE
<b>Support Services Salaries:</b>								
<b>Student Safety Services</b>								
2115 00113 ADMINISTRATOR SALAR	261	Note 1	0	0	112,381	1.00	115,191	1.00
2115 00112 CLASSIFIED SALARIES (Campus Security)	184	Note 1	0	72,341	106,841	3.38	60,867	1.88
<b>Sub-Totals for Student Safety Services</b>			<b>0</b>	<b>72,341</b>	<b>219,222</b>	<b>4.38</b>	<b>176,058</b>	<b>2.88</b>
<b>Counseling Programs</b>								
2120 00111 LICENSED SALARIES	191	Note 1	973,937	996,501	1,429,631	20.75	1,549,760	22.25
2120 00112 CLASSIFIED SALARIES (Secretary II & HS Data Processor)	200-219	Note 1	305,208	324,228	339,478	9.50	345,039	9.50
<b>Sub-Totals for Counseling Programs</b>			<b>1,279,145</b>	<b>1,320,729</b>	<b>1,769,109</b>	<b>30.25</b>	<b>1,894,799</b>	<b>31.75</b>
<b>Nursing Services</b>								
2134 00114 MANAGERIAL/SPECIALI	201	Note 1	140,086	141,338	148,467	2.00	154,412	2.00
<b>Sub-Totals for Nursing Services</b>			<b>140,086</b>	<b>141,338</b>	<b>148,467</b>	<b>2.00</b>	<b>154,412</b>	<b>2.00</b>
<b>Psychological Services</b>								
2140 00111 LICENSED SALARIES	191	Note 1	308,951	296,972	439,373	6.00	521,604	7.00
<b>Sub-Totals for Psychological Services</b>			<b>308,951</b>	<b>296,972</b>	<b>439,373</b>	<b>6.00</b>	<b>521,604</b>	<b>7.00</b>
<b>Speech and Hearing Services</b>								
2150 00111 LICENSED SALARIES	191	Note 1	390,746	488,791	516,326	6.70	522,659	6.70
<b>Sub-Totals for Speech and Hearing Services</b>			<b>390,746</b>	<b>488,791</b>	<b>516,326</b>	<b>6.70</b>	<b>522,659</b>	<b>6.70</b>
<b>Special Services Administration</b>								
2190 00113 ADMINISTRATOR SALAR	261	Note 1	128,515	132,370	135,679	1.00	139,071	1.00
2190 00112 CLASSIFIED SALARIES (Secretary IV)	261	Note 1	49,548	61,522	103,009	2.00	105,582	2.00
<b>Sub-Totals for Special Services Administration</b>			<b>178,063</b>	<b>193,892</b>	<b>238,688</b>	<b>3.00</b>	<b>244,653</b>	<b>3.00</b>
<b>Instructional Improvement Services</b>								
2210 00114 MANAGERIAL/SPECIALI	261	Note 1	98,782	101,745	105,442	1.00	108,078	1.00
2210 00113 ADMINISTRATOR SALAR	261	Note 1	0	189,059	195,296	1.50	202,289	1.50
2210 00111 LICENSED SALARIES	191	Note 1	68,023	150,536	277,195	4.00	245,109	3.00
2210 00112 CLASSIFIED SALARIES (Educational Assistant, Secretary II & Confidential)	210-261	Note 1	71,904	71,136	79,637	1.75	84,618	1.84
<b>Sub-Totals for Instructional Improvement Services</b>			<b>238,709</b>	<b>512,476</b>	<b>657,570</b>	<b>8.25</b>	<b>640,094</b>	<b>7.34</b>
<b>Media Services</b>								
2220 00112 CLASSIFIED SALARIES (Library Tech. Assistant, AV Tech. I & Printer)	192-238	Note 1	354,453	304,475	316,237	9.83	322,278	9.81
<b>Sub-Totals for Media Services</b>			<b>354,453</b>	<b>304,475</b>	<b>316,237</b>	<b>9.83</b>	<b>322,278</b>	<b>9.81</b>
<b>Media Specialists</b>								
2221 00111 LICENSED SALARIES	191	Note 1	70,723	74,869	78,607	1.00	161,570	2.00
<b>Sub-Totals for Media Specialists</b>			<b>70,723</b>	<b>74,869</b>	<b>78,607</b>	<b>1.00</b>	<b>161,570</b>	<b>2.00</b>

Functi	Object	Description	Regular Contract Days	Annual Salary Range 2020-21		Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Proposed &		
									19-20 FTE	Adopted 2020-21	20-21 FTE
<b>Executive Services</b>											
2321	00113	SUPER./ASSIST SUPER.	261	Note 1	598,290	472,729	528,807	3.00	543,141	3.00	
2321	00112	CLASSIFIED SALARIES (Secretary II 17-18 & prior & Executive)	261	Note 1	103,243	73,431	73,250	1.00	75,081	1.00	
<b>Sub-Totals for Executive Services</b>					<b>701,533</b>	<b>546,160</b>	<b>602,057</b>	<b>4.00</b>	<b>618,222</b>	<b>4.00</b>	
<b>Principal Administrative Services</b>											
2410	00112	CLASSIFIED SALARIES (Secretary I, II, III, IV, Support Svcs. Coord., & Data Processor)	184-261	Note 1	673,623	702,650	731,038	19.13	746,965	19.44	
2410	00113	ADMINISTRATOR SALAR	261	Note 1	1,813,187	1,820,539	1,872,675	16.00	1,936,349	16.00	
<b>Sub-Totals for Principal Administrative Services</b>					<b>2,486,810</b>	<b>2,523,189</b>	<b>2,603,713</b>	<b>35.13</b>	<b>2,683,314</b>	<b>35.44</b>	
<b>Business Services</b>											
2520	00113	ADMINISTRATOR SALAR	261	Note 1	0	0	0	0.00	0	0.00	
2520	00112	CLASSIFIED SALARIES (Bkpr III, Payroll Spec, Sec II in 18-19 & Confidential)	261	Note 1	382,760	418,967	406,959	7.13	331,662	5.50	
<b>Sub-Totals for Business Services</b>					<b>382,760</b>	<b>418,967</b>	<b>406,959</b>	<b>7.13</b>	<b>331,662</b>	<b>5.50</b>	
<b>Building Maintenance</b>											
2542	00112	CLASSIFIED SALARIES (Custodian, Warehouseman, Engineer I, II, IV, & Maint. Worker)	206-261	Note 1	1,459,108	1,559,673	1,717,454	37.50	1,680,067	35.50	
2542	00114	MANAGERIAL/SPECIALI	261	Note 1	150,340	178,012	132,857	1.50	136,178	1.50	
<b>Sub-Totals for Building Maintenance</b>					<b>1,609,448</b>	<b>1,737,685</b>	<b>1,850,311</b>	<b>39.00</b>	<b>1,816,245</b>	<b>37.00</b>	
<b>Grounds/Targeted Maintenance</b>											
2543	00112	CLASSIFIED SALARIES (Groundskeeper I & II)	261	Note 1	98,037	95,094	103,885	2.00	106,483	2.00	
2549	00114	MANAGERIAL/SPECIALI	261	Note 1	0	0	119,034	1.00	0	0.00	
<b>Sub-Totals for Grounds/Targeted Maintenance</b>					<b>98,037</b>	<b>95,094</b>	<b>222,919</b>	<b>3.00</b>	<b>106,483</b>	<b>2.00</b>	
<b>Information Services</b>											
2630	00112	CLASSIFIED SALARIES	261		21,300	45,980	74,832	1.50	69,080	1.00	
2630	00114	MANAGERIAL/SPECIALI	261	Note 1	102,984	101,745	105,442	1.00	108,078	1.00	
<b>Sub-Totals for Information Services</b>					<b>124,284</b>	<b>147,725</b>	<b>180,274</b>	<b>2.50</b>	<b>177,158</b>	<b>2.00</b>	
<b>Personnel Services</b>											
2640	00113	ADMINISTRATOR SALAR	261	Note 1	131,015	134,945	135,679	1.00	139,071	1.00	
2640	00112	CLASSIFIED SALARIES (Substitute Coordinator & Confidential)	261	Note 1	82,823	109,357	109,281	2.00	149,886	2.50	
<b>Sub-Totals for Personnel Services</b>					<b>213,838</b>	<b>244,302</b>	<b>244,960</b>	<b>3.00</b>	<b>288,957</b>	<b>3.50</b>	
<b>Technology Services</b>											
2661	00112	CLASSIFIED SALARIES (Technology Tech II)	210-261	Note 1	226,950	325,269	368,469	5.88	373,577	5.88	
2661	00114	MANAGERIAL/SPECIALI	261	Note 1	71,532	101,745	105,442	1.00	108,078	1.00	
<b>Sub-Totals for Technology Services</b>					<b>298,482</b>	<b>427,014</b>	<b>473,911</b>	<b>6.88</b>	<b>481,655</b>	<b>6.88</b>	
<b>Total 2000 Support Services Salaries</b>					<b>8,876,068</b>	<b>9,546,019</b>	<b>10,968,703</b>	<b>172.05</b>	<b>11,141,823</b>	<b>168.80</b>	

Functi Object Description	Regular Contract Days	Annual Salary Range 2020-21	Actual			Proposed & 20-21		
			2017-18	2018-19	Budgeted 2019-20	19-20 FTE	Adopted 2020-21	20-21 FTE

**Total 2000 Support Services Salaries**

**2000 Function Summary by Classification:**

00111	LICENSED SALARIES		1,812,380	2,007,669	2,741,132	38.45	3,000,702	40.95
00112	CLASSIFIED SALARIES		3,807,657	4,164,123	4,530,370	102.60	4,451,185	97.85
00113	ADMINISTRATOR SALARIES		2,773,991	2,749,642	2,980,517	23.50	3,075,112	23.50
00114	MANAGERIAL/SPECIALIST SALARIES		460,740	624,585	716,684	7.50	614,824	6.50

<b>Total 2000 Support Services Salaries</b>			<b>8,854,768</b>	<b>9,546,019</b>	<b>10,968,703</b>	<b>172.05</b>	<b>11,141,823</b>	<b>168.80</b>
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<b>Total Regular Salaries</b>			<b>35,256,254</b>	<b>37,559,766</b>	<b>41,564,661</b>	<b>682.33</b>	<b>42,115,630</b>	<b>688.20</b>
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**Total 1000 and 2000 Summary by Classification:**

00111	LICENSED SALARIES		24,183,700	25,673,623	28,876,477	404.45	28,892,646	397.59
00112	CLASSIFIED SALARIES		7,432,318	8,164,621	8,496,098	241.10	9,068,433	255.71
00113	ADMINISTRATOR SALARIES		2,976,500	2,876,322	3,199,800	25.50	3,305,494	25.50
00114	MANAGERIAL/SPECIALIST SALARIES		642,436	845,200	992,286	11.28	849,057	9.40

<b>Total Regular Salaries</b>			<b>35,234,954</b>	<b>37,559,766</b>	<b>41,564,661</b>	<b>682.33</b>	<b>42,115,630</b>	<b>688.20</b>
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Note: There are no furlough days in either the actual or budgeted amounts for all periods presented.

Note 1: Salary Schedules for 2020-21 for the district's two bargaining groups plus all non-represented groups follows this schedule.



## Lake Oswego School District

Licensed Salary Schedule  
July 1, 2020 - June 30 2021

Steps	BA	BA+24	BA+45	MA BA+60	MA+24 BA+84	MA+45 BA+105	Steps
1	\$42,406	\$44,103	\$45,800	\$47,496	\$49,194	\$50,888	1
2	\$44,527	\$46,223	\$47,919	\$49,617	\$51,314	\$53,009	2
3	\$46,648	\$48,343	\$50,039	\$51,735	\$53,430	\$55,129	3
4	\$48,768	\$50,463	\$52,160	\$53,858	\$55,552	\$57,248	4
5	\$50,888	\$52,584	\$54,281	\$55,978	\$57,673	\$59,370	5
6	\$53,009	\$54,705	\$56,402	\$58,097	\$59,794	\$61,491	6
7	\$55,129	\$56,825	\$58,522	\$60,218	\$61,913	\$63,610	7
8	\$57,248	\$58,947	\$60,642	\$62,338	\$64,036	\$65,729	8
9	\$59,370	\$61,066	\$62,762	\$64,459	\$66,156	\$67,851	9
10	\$61,491	\$63,187	\$64,881	\$66,578	\$68,276	\$69,972	10
11	\$63,610	\$65,306	\$67,001	\$68,700	\$70,395	\$72,091	11
12	\$65,729	\$67,426	\$69,123	\$70,818	\$72,516	\$74,211	12
13	\$67,851	\$69,547	\$71,244	\$72,940	\$74,636	\$76,333	13
14	\$69,971	\$71,667	\$73,364	\$75,060	\$76,756	\$78,454	14
15			\$75,485	\$77,181	\$78,877	\$80,572	15
16			\$77,605	\$79,300	\$80,997	\$82,693	16
17				\$81,420	\$83,117	\$84,814	17
18						\$86,935	18

\*Teachers who hold a doctorate degree shall receive an annual stipend: \$2,705

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, 2020 - JUNE 30, 2021

Range	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>	6 <sup>th</sup>	Longevity*	Range	Range
2	\$12.48	\$12.98	\$13.51	\$14.18	\$15.12	\$16.03	\$16.31	2	
3	\$12.98	\$13.51	\$14.18	\$14.77	\$15.84	\$16.89	\$17.17	3	FSA I
4	\$13.50	\$14.18	\$14.77	\$15.47	\$16.56	\$17.62	\$17.92	4	FSA II
5	\$14.18	\$14.77	\$15.47	\$16.22	\$17.31	\$18.42	\$18.72	5	
6	\$14.77	\$15.47	\$16.22	\$16.98	\$18.16	\$19.33	\$19.64	6	Educational Assistant, Extended Day Provider, FSA III-Cook, Special Educational Assistant, Roving Substitute Educational Assistant
7	\$15.47	\$16.22	\$16.98	\$17.71	\$18.95	\$20.21	\$20.53	7	Extended Day Classroom Leader, Secretary I, Special Educational Assistant-District Program Support (Delta, Access, Pathways, CTP)
8	\$16.22	\$16.98	\$17.71	\$18.53	\$19.85	\$21.14	\$21.48	8	Library Technology Assistant, Secretary II, Secretary II-Counseling/Registrar, Weight Room Monitor, BRTI Educational Assistant
9	\$16.98	\$17.71	\$18.53	\$19.46	\$20.84	\$22.21	\$22.57	9	Assistive Tech Asst, Athletic Svcs Coord, Custodian, Data Processor, Support Svcs Coord, Textbook Asst, Sign Language Interpreter
10	\$17.71	\$18.53	\$19.46	\$20.32	\$21.83	\$23.31	\$23.69	10	Bookkeeper II, Data Processor-HS, Groundskeeper I, Substitute/Application Coord, Warehouse/Courier, Campus Security
11	\$18.53	\$19.46	\$20.32	\$21.25	\$22.87	\$24.49	\$24.89	11	Bookkeeper III, Comm Asst, Food Svcs Spec, Secretary III, SpEd Data Specialist, Transition Specialist, HS Success Coach; HR Specialist
12	\$19.46	\$20.32	\$21.25	\$22.28	\$24.01	\$25.68	\$26.09	12	Food Services Coordinator, Payroll Specialist, Secretary IV
13	\$20.32	\$21.25	\$22.28	\$23.40	\$24.49	\$26.02	\$26.37	13	Engineer I, Maintenance Worker I
14	\$21.25	\$22.28	\$23.34	\$24.50	\$25.68	\$27.31	\$27.65	14	Engineer III, Groundskeeper II, Maintenance Worker II
15	\$22.28	\$23.34	\$24.45	\$25.70	\$27.01	\$28.71	\$29.08	15	Engineer IV, Licensed Practical Nurse, Maintenance Worker III, Maintenance Worker
16	\$22.74	\$23.86	\$25.04	\$26.29	\$27.64	\$29.38	\$29.78	16	Athletic Trainer, Lead Payroll Specialist; Payroll Benefits & Grants Specialist
17	\$25.66	\$26.87	\$28.19	\$29.61	\$31.12	\$33.09	\$33.52	17	Technology Technician II, Digital Media Specialist

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

**Lake Oswego School District 7J**  
**Salary Schedule for Administrators and Other Staff**  
**July 1, 2020 to June 30, 2021**

<u>Position</u>	<u>Range of Contract Days</u>	<u>General Fund FTE Budgeted</u>		<u>Annual Salary Range 2020-21</u>
		<u>2019-20</u>	<u>2020-21</u>	
Administrators (Object 113):				
Asistant Superintendent	261	2	2	\$142,108 - 147,680
Executive Director (1)	261	4.5	4.5	\$132,050 - 139,071
High School Principal	261	2	2	\$130,643 - 137,666
Junior High Principal	261	2	2	\$119,720 - 126,746
Elementary Principal	261	6	6	\$117,053 - 124,079
H.S. Assistant Principal	261	6	6	\$108,168 - 115,191
Jr. High Vice Principal	261	2	2	\$105,357 - 112,382
Assistant Director Student Svcs.	261	<u>0</u>	<u>0</u>	\$115,191 - 122,276
Total Administrators		<u>24.5</u>	<u>24.5</u>	

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

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

Assistant Director/Director	261	5	5	\$72,268 - 110,780
Exec. Sectry./Sr. Accountant*	261	3	3	\$65,079 - 75,081
Confidential Staff*	261	4	4	\$50,601 - 63,091
Therapist & Specialist	191-210	3.78	2.9	\$42,406 - 104,858
Nurse	201	2	2	LOEA Salary Schedule Plus 10 workdays

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

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



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## Community Contributions Fund - Revenues by Source

Object Series Description	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Proposed & Adopted 2020-21
<b>From Local Sources</b>					
01920 CONTRIBUTIONS/DONATIONS	4,850	7,656	2,713	70,000	70,000
01921 CONTRIB/DONATIONS-PTO/A	409,031	593,423	164,144	448,000	448,000
01922 CONTRIB/DONATN-FOUNDATION	1,320,000	1,380,000	1,065,000	2,000,000	2,000,000
<b>Sub-Total from Local Sources</b>	<b>1,733,881</b>	<b>1,981,079</b>	<b>1,231,857</b>	<b>2,518,000</b>	<b>2,518,000</b>
<b>From Other Sources</b>					
05400 BEGINNING FUND BALANCE	196,121	171,951	165,553	155,000	155,000
<b>Sub-Totals From Other Sources</b>	<b>196,121</b>	<b>171,951</b>	<b>165,553</b>	<b>155,000</b>	<b>155,000</b>
<b>Grand Totals</b>	<b>1,930,002</b>	<b>2,153,030</b>	<b>1,397,410</b>	<b>2,673,000</b>	<b>2,673,000</b>

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

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

## Community Contributions Fund - Expenditures

Function	Object Series	Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	2019-20 FTE	Proposed &	
							Adopted 2020-21	2020-21 FTE
<b>Elementary Programs</b>								
1111	100	SALARIES	512,472	515,380	600,000	12.00	935,000	16.00
1111	200	ASSOCIATED PAYROLL COSTS	268,701	231,429	335,000		0	
1111	300	PURCHASED SERVICES	0	126	23,000		23,000	
1111	400	MATERIALS AND SUPPLIES	101,291	17,698	35,000		35,000	
1111	500	CAPITAL OUTLAY	0	0	100,000		100,000	
<b>Sub-Totals for Elementary Programs</b>			<b>882,464</b>	<b>764,633</b>	<b>1,093,000</b>	<b>12.00</b>	<b>1,093,000</b>	<b>16.00</b>
<b>Jr. High Programs</b>								
1121	100	SALARIES	159,016	80,107	250,000	5.00	400,000	7.00
1121	200	ASSOCIATED PAYROLL COSTS	94,297	41,222	150,000		0	
1121	400	MATERIALS AND SUPPLIES	82,755	24,335	7,000		7,000	
1121	500	CAPITAL OUTLAY	0	0	25,000		25,000	
<b>Sub-Totals for Jr. High Programs</b>			<b>336,068</b>	<b>145,664</b>	<b>432,000</b>	<b>5.00</b>	<b>432,000</b>	<b>7.00</b>
<b>High School Programs</b>								
1131	100	SALARIES	198,811	98,742	300,000	6.00	581,000	10.00
1131	200	ASSOCIATED PAYROLL COSTS	79,065	46,651	281,000		0	
1131	400	MATERIALS AND SUPPLIES	115,765	43,231	35,000		35,000	
1131	500	CAPITAL OUTLAY	0	0	65,000		65,000	
<b>Sub-Totals for High School Programs</b>			<b>393,641</b>	<b>188,624</b>	<b>681,000</b>	<b>6.00</b>	<b>681,000</b>	<b>10.00</b>
<b>High School Cocurricular*</b>								
1132	300	PURCHASED SERVICES	0	0	5,000		5,000	
1132	400	MATERIALS AND SUPPLIES	1,048	0	0		0	
1132	500	CAPITAL OUTLAY	257,216	14,000	1,000		1,000	
<b>Sub-Totals for High School Cocurricular</b>			<b>258,264</b>	<b>14,000</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>
<b>High School Cocurricular- Music*</b>								
1136	500	CAPITAL OUTLAY	0	0	5,000		5,000	
<b>Sub-Totals for High School Cocurricular- Music</b>			<b>0</b>	<b>0</b>	<b>5,000</b>		<b>5,000</b>	
<b>Less Restrictive Services (Formerly 1290)*</b>								
1250	400	MATERIALS AND SUPPLIES	-1,622	-1,233	1,000		1,000	
1250	500	CAPITAL OUTLAY	0	0	2,000		2,000	
<b>Sub-Totals for Less Restrictive Services</b>			<b>-1,622</b>	<b>-1,233</b>	<b>3,000</b>		<b>3,000</b>	
<b>Sub-Totals 1000 Instruction</b>			<b>1,868,815</b>	<b>1,111,688</b>	<b>2,220,000</b>	<b>23.00</b>	<b>2,220,000</b>	<b>33.00</b>

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



## Grants Fund - Revenues by Source

Object Series	Description	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Proposed & Adopted 2020-21
<b>From Local Sources</b>						
01510	INTEREST ON INVESTMENTS	0	0	436	0	0
01920	CONTRIBUTIONS/DONATIONS	0	0	0	4,000	4,000
<b>Sub-Totals From Local Sources</b>		<b>0</b>	<b>0</b>	<b>436</b>	<b>4,000</b>	<b>4,000</b>
<b>From Intermediate Sources</b>						
02100	OTHER GRANTS	118,800	129,600	133,488	106,000	106,000
<b>Sub-Totals for Intermediate Sources</b>		<b>118,800</b>	<b>129,600</b>	<b>133,488</b>	<b>106,000</b>	<b>106,000</b>
<b>From State Sources</b>						
03209	HSS/OTHER GRANTS - SEE NOTE 1	52,296	652,046	1,465,957	1,735,000	2,000,000
03210	SIA GRANT - SEE NOTE 2	0	0	0	0	5,200,000
<b>Sub-Totals From State Sources</b>		<b>52,296</b>	<b>652,046</b>	<b>1,465,957</b>	<b>1,735,000</b>	<b>7,200,000</b>
<b>From Federal Sources</b>						
04501	TITLE IA GRANTS	413,171	436,393	458,611	265,000	250,000
04508	IDEA GRANTS	1,004,183	1,077,368	1,152,301	1,281,000	1,106,000
04507	TITLE IIA GRANTS	141,864	130,754	124,595	190,000	125,000
045XX	OTHER GRANTS	0	24,920	98,064	0	80,000
<b>Sub-Totals From Federal Sources</b>		<b>1,559,218</b>	<b>1,669,435</b>	<b>1,833,571</b>	<b>1,736,000</b>	<b>1,561,000</b>
<b>From Other Sources</b>						
05200	INTERFUND TRANSFERS	8,372	2,365	55,706	200,000	200,000
<b>Sub-Totals From Other Sources</b>		<b>8,372</b>	<b>2,365</b>	<b>55,706</b>	<b>200,000</b>	<b>200,000</b>
<b>Grand Totals</b>		<b>1,738,686</b>	<b>2,453,446</b>	<b>3,489,158</b>	<b>3,781,000</b>	<b>9,071,000</b>

- Notes:
- 1: Beginning in 2017-18, State Revenues includes new funding for the high school completion/vocational programs approved by voters in the 2016 state-wide Ballot Measure 98, formally referred to as High School Success (HSS) funds. BM 98 did not provide additional funding for these programs, but directed an allocation to this new HSS fund from increases in state-wide revenues. The District expects to receive approximately \$1.9 million in HSS funds next year, assuming there is no reduction from the state as a result of the pandemic. ODE and COSA have recommended budgeting at the full pre-pandemic estimated amount.
  - 2: The Proposed 2020-21 budget for state revenues includes \$5.2 million for the new Student Investment Account (SIA) funds that will be available to districts as a result of the approval of HB 3427A in the 2019 legislative session. Actual revenues to be received are likely to be less, but the state and COSA have recommended budgeting at the full pre-pandemic estimated amount.
  3. Grant Fund spending is restricted to the purposes outlined in each grant.

## Grants Fund - Expenditures

Function	Object Series	Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Proposed &	
						2019-20 FTE	Adopted 2020-21 FTE
<b>Elementary Programs</b>							
1111	100	SALARIES	0	0	0	0.00	520,000 16.00
1111	200	ASSOCIATED PAYROLL COSTS	0	0	0		280,000
Sub-Totals for Primary, K-3 Programs			0	0	0	-	800,000 16.00
<b>Jr. High Programs</b>							
1120	100	SALARIES	101,184	150,545	120,000	2.00	980,000 14.00
1120	200	ASSOCIATED PAYROLL COSTS	45,273	63,671	55,000		540,000
Sub-Totals for Junior High Programs			146,457	214,216	175,000	2.00	1,520,000 14.00
<b>High School Programs</b>							
1130	100	SALARIES	311,765	389,897	600,000	9.00	910,000 13.00
1130	200	ASSOCIATED PAYROLL COSTS	128,195	158,795	310,000		490,000
1130	300	PURCHASED SERVICES	0	0	180,000		30,000
1130	400	MATERIALS AND SUPPLIES	0	292,298	90,000		40,000
1130	500	CAPITAL OUTLAY	0	0	50,000		50,000
1130	600	OTHER OBJECTS	29,321	62,870	0		0
Sub-Totals for High School Programs			469,281	903,860	1,230,000	9.00	1,520,000 13.00
<b>Special Programs</b>							
1200	100	SALARIES	497,458	609,831	545,000	12.10	1,020,000 15.60
1200	200	ASSOCIATED PAYROLL COSTS	300,146	356,626	345,000		620,000
1200	300	PURCHASED SERVICES	8,249	887	66,000		11,000
1200	400	MATERIALS AND SUPPLIES	20,938	22,570	45,000		15,000
1200	500	CAPITAL OUTLAY	10,000	0	35,000		0
1200	600	OTHER OBJECTS	0	0	14,000		14,000
Sub-Totals for Special Programs			836,791	989,914	1,050,000	12.10	1,680,000 15.60
Sub-Total 1000 Instruction			1,452,529	2,107,990	2,455,000	23.10	5,520,000 58.60
<b>Student Support Services</b>							
2100	100	SALARIES	0	0	100,000	1.67	420,000 6.00
2100	200	ASSOCIATED PAYROLL COSTS	0	0	50,000		240,000
2100	600	OTHER OBJECTS	0	0	30,000		30,000
Sub-Totals for Student Support Services			0	0	180,000	1.67	690,000 6.00
<b>Instructional Improvement Services</b>							
2210	100	SALARIES	42,079	212,509	210,000	0.50	635,000 5.00
2210	200	ASSOCIATED PAYROLL COSTS	9,587	103,626	56,000		331,000
2210	300	PURCHASED SERVICES	63,571	188,683	44,000		610,000
2210	400	MATERIALS AND SUPPLIES	11,823	0	0		0
2210	600	OTHER OBJECTS	0	0	3,000		0
Sub-Totals for Instructional Improvement Services			127,060	504,818	313,000	0.50	1,576,000 5.00
<b>Media Services</b>							
2220	100	SALARIES	0	0	0	0.00	70,000 1.00
2220	200	ASSOCIATED PAYROLL COSTS	0	0	0		40,000
Sub-Totals for Media Services			0	0	0	-	110,000 1.00

Function	Object		Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Proposed &	
	Series	Description				2019-20 FTE	Adopted 2020-21
<b>Student Assessment Services</b>							
2230	100	SALARIES	0	0	5,000		5,000
2230	200	ASSOCIATED PAYROLL COSTS	0	0	1,000		1,000
2230	300	PURCHASED SERVICES	0	0	3,000		3,000
<b>Sub-Totals for Student Assessment Services</b>			<b>0</b>	<b>0</b>	<b>9,000</b>		<b>9,000</b>
<b>Special Services Administration</b>							
2190	100	SALARIES	501,198	506,267	470,000	9.50	550,000 9.50
2190	200	ASSOCIATED PAYROLL COSTS	228,914	215,449	210,000		300,000
2190	300	PURCHASED SERVICES	14,561	1,416	25,000		25,000
2190	400	MATERIALS AND SUPPLIES	0	0	16,000		16,000
<b>Sub-Totals for Special Services Administration</b>			<b>744,673</b>	<b>723,132</b>	<b>721,000</b>	<b>9.50</b>	<b>891,000 9.50</b>
<b>Technology &amp; Information Services</b>							
2661	400	MATERIALS AND SUPPLIES	0	0	0		50,000
<b>Sub-Totals for Tech. &amp; Information Services</b>			<b>0</b>	<b>0</b>	<b>0</b>		<b>50,000</b>
<b>Sub-Totals 2000 Support Services</b>			<b>871,733</b>	<b>1,227,950</b>	<b>1,223,000</b>	<b>11.67</b>	<b>3,326,000 21.50</b>
<b>Long-Term Debt Service</b>							
5110	600	OTHER OBJECTS	129,184	153,218	103,000		225,000
<b>Sub-Totals for Long-Term Debt Service</b>			<b>129,184</b>	<b>153,218</b>	<b>103,000</b>		<b>225,000</b>
<b>Grand Totals</b>			<b>2,453,446</b>	<b>3,489,158</b>	<b>3,781,000</b>	<b>34.77</b>	<b>9,071,000 80.10</b>



## Grants Fund - Expenditures by Grant

Function	Object Series	Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Proposed &		
						2019-20 FTE	2020-21 FTE	
<b>STATE SUCCESS GRANTS (BM 98 \$1.9m, STUDENT INVESTMENT ACCOUNT \$5.2M)</b>								
<b>Elementary Programs</b>								
1111	100	SALARIES	0	0	0	0.00	520,000	16.00
1111	200	ASSOCIATED PAYROLL COSTS	0	0	0		280,000	
<b>Sub-Totals for Primary, K-3 Programs</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>800,000</b>	<b>16.00</b>
<b>Jr. High Programs</b>								
1120	100	SALARIES	101,184	150,545	120,000	2.00	980,000	14.00
1120	200	ASSOCIATED PAYROLL COSTS	45,273	63,671	55,000		540,000	
<b>Sub-Totals for Junior High Programs</b>			<b>146,457</b>	<b>214,216</b>	<b>175,000</b>	<b>2.00</b>	<b>1,520,000</b>	<b>14.00</b>
<b>High School Programs</b>								
1130	100	SALARIES	311,765	389,897	600,000	9.00	910,000	13.00
1130	200	ASSOCIATED PAYROLL COSTS	128,195	158,795	310,000		490,000	
1130	300	PURCHASED SERVICES	0	0	180,000		30,000	
1130	400	MATERIALS AND SUPPLIES	0	270,437	90,000		40,000	
1130	500	CAPITAL OUTLAY	0	0	50,000		50,000	
1130	600	OTHER OBJECTS	29,321	62,870	0		0	
<b>Sub-Totals for High School Programs</b>			<b>469,281</b>	<b>881,999</b>	<b>1,230,000</b>	<b>9.00</b>	<b>1,520,000</b>	<b>13.00</b>
<b>Special Programs</b>								
1200	100	SALARIES	0	0	0		630,000	9.00
1200	200	ASSOCIATED PAYROLL COSTS	0	0	0		360,000	
1200	400	MATERIALS AND SUPPLIES	0	8,826	0		0	
<b>Sub-Totals for Special Programs</b>			<b>0</b>	<b>8,826</b>	<b>0</b>		<b>990,000</b>	<b>9.00</b>
<b>Student Support Services</b>								
2100	100	SALARIES	0	0	100,000	1.67	420,000	6.00
2100	200	ASSOCIATED PAYROLL COSTS	0	0	50,000		240,000	
<b>Sub-Totals for Student Support Services</b>			<b>0</b>	<b>0</b>	<b>150,000</b>	<b>1.67</b>	<b>660,000</b>	<b>6.00</b>
<b>Instructional Improvement Services</b>								
2210	100	SALARIES	0	200,764	0	0.00	550,000	4.50
2210	200	ASSOCIATED PAYROLL COSTS	0	102,507	0		300,000	
2210	300	PURCHASED SERVICES	0	749	0		475,000	
<b>Sub-Totals for Instructional Improvement Services</b>			<b>0</b>	<b>304,020</b>	<b>0</b>	<b>0.00</b>	<b>1,325,000</b>	<b>4.50</b>
<b>Media Services</b>								
2220	100	SALARIES	0	0	0	0.00	70,000	1.00
2220	200	ASSOCIATED PAYROLL COSTS	0	0	0		40,000	
<b>Sub-Totals for Media Services</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>110,000</b>	<b>1.00</b>
<b>Technology &amp; Information Services</b>								
2661	400	MATERIALS AND SUPPLIES	0	0	0		50,000	
<b>Sub-Totals for Technology &amp; Information Services</b>			<b>0</b>	<b>0</b>	<b>0</b>		<b>50,000</b>	
<b>Long-Term Debt Service</b>								
5110	600	OTHER OBJECTS	36,308	56,896	0		125,000	
<b>Sub-Totals for Long-Term Debt Service</b>			<b>36,308</b>	<b>56,896</b>	<b>0</b>		<b>125,000</b>	
<b>Sub-Totals for STATE BM 98/SIA GRANTS</b>			<b>652,046</b>	<b>1,465,957</b>	<b>1,555,000</b>	<b>12.67</b>	<b>7,100,000</b>	<b>63.50</b>

Object		Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Proposed &			
Function Series	Description				2019-20 FTE	Adopted 2020-21	2020-21 FTE	
<b>IDEA GRANTS</b>								
<b>Special Services Direct Programs</b>								
1200	100	SALARIES	156,423	229,308	200,000	6.00	70,000	1.00
1200	200	ASSOCIATED PAYROLL COSTS	113,461	135,475	140,000		40,000	
1200	300	PURCHASED SERVICES	0	0	50,000		0	
1200	400	MATERIALS AND SUPPLIES	0	250	30,000		0	
1200	500	CAPITAL OUTLAY	0	0	35,000		0	
<b>Sub-Totals for Special Svcs. Direct Programs</b>			<b>269,884</b>	<b>365,033</b>	<b>455,000</b>	<b>6.00</b>	<b>110,000</b>	<b>1.00</b>
<b>Special Services Support Programs</b>								
2190	100	SALARIES	501,198	506,267	470,000	9.50	550,000	9.50
2190	200	ASSOCIATED PAYROLL COSTS	228,914	215,449	210,000		300,000	
2190	300	PURCHASED SERVICES	14,561	1,416	25,000		25,000	
2190	400	MATERIALS AND SUPPLIES	0	0	15,000		15,000	
2190	600	OTHER OBJECTS	0	0	30,000		30,000	
<b>Sub-Totals for Special Svcs. Support Programs</b>			<b>744,673</b>	<b>723,132</b>	<b>750,000</b>	<b>9.50</b>	<b>920,000</b>	<b>9.50</b>
<b>Long-Term Debt Service</b>								
5110	600	OTHER OBJECTS	62,811	64,572	70,000		70,000	
<b>Sub-Totals for Long-Term Debt Service</b>			<b>62,811</b>	<b>64,572</b>	<b>70,000</b>		<b>70,000</b>	
<b>Sub-Totals for IDEA GRANT</b>			<b>1,077,368</b>	<b>1,152,737</b>	<b>1,275,000</b>	<b>15.50</b>	<b>1,100,000</b>	<b>10.50</b>
<b>TITLE IA GRANT</b>								
<b>Learning Disabilities Services</b>								
1272	100	SALARIES	256,472	263,567	245,000	4.50	220,000	4.00
1272	200	ASSOCIATED PAYROLL COSTS	145,347	159,793	160,000		175,000	
1272	300	PURCHASED SERVICES	8,249	680	15,000		10,000	
1272	400	MATERIALS AND SUPPLIES	6,018	13,494	15,000		15,000	
1272	600	OTHER OBJECTS	0	0	9,000		9,000	
<b>Sub-Totals for Learning Disabilities Services</b>			<b>416,086</b>	<b>437,534</b>	<b>444,000</b>	<b>4.50</b>	<b>429,000</b>	<b>4.00</b>
<b>Special Services Administration</b>								
2190	400	MATERIALS AND SUPPLIES	0	0	1,000		1,000	
<b>Sub-Totals for Special Services Administration</b>			<b>0</b>	<b>0</b>	<b>1,000</b>		<b>1,000</b>	
<b>Long-Term Debt Service</b>								
5110	600	OTHER OBJECTS	20,307	21,077	20,000		20,000	
<b>Sub-Totals for Long-Term Debt Service</b>			<b>20,307</b>	<b>21,077</b>	<b>20,000</b>		<b>20,000</b>	
<b>Sub-Totals for TITLE IA GRANT</b>			<b>436,393</b>	<b>458,611</b>	<b>465,000</b>	<b>4.50</b>	<b>450,000</b>	<b>4.00</b>
<b>IDEA INTERVENTION GRANTS (213)</b>								
<b>Instructional Improvement Services</b>								
2210	100	SALARIES	0	0	5,000		5,000	
2210	200	ASSOCIATED PAYROLL COSTS	0	0	1,000		1,000	
<b>Sub-Totals for Instructional Improvement Services</b>			<b>0</b>	<b>0</b>	<b>6,000</b>		<b>6,000</b>	
<b>Sub-Totals for IDEA INTERVENTION</b>			<b>0</b>	<b>0</b>	<b>6,000</b>		<b>6,000</b>	

Function	Object Series	Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Proposed &	
						2019-20 FTE	Adopted 2020-21 FTE
<b>TITLE II GRANT</b>							
<b>Instructional Improvement Services</b>							
2210	100	SALARIES	42,079	0	125,000		0
2210	200	ASSOCIATED PAYROLL COSTS	9,587	0	25,000		0
2210	300	PURCHASED SERVICES	63,571	124,595	34,000		125,000
2210	400	MATERIALS AND SUPPLIES	11,823	0	0		0
2210	600	OTHER OBJECTS	0	0	3,000		0
<b>Sub-Totals for Instructional Improvement Services</b>			<b>127,060</b>	<b>124,595</b>	<b>187,000</b>		<b>125,000</b>
<b>Long-Term Debt Service</b>							
5110	600	OTHER OBJECTS	3,694	0	3,000		0
<b>Sub-Totals for Long-Term Debt Service</b>			<b>3,694</b>	<b>0</b>	<b>3,000</b>		<b>0</b>
<b>Sub-Totals for Title II</b>			<b>130,754</b>	<b>124,595</b>	<b>190,000</b>	<b>0.00</b>	<b>125,000</b>
<b>OTHER GRANTS*</b>							
1130	400	MATERIALS AND SUPPLIES	14,920	21,861	0		0
1130	500	CAPITAL OUTLAY	10,000	0	0		0
<b>Sub-Totals for High School Programs</b>			<b>24,920</b>	<b>21,861</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Special Services Direct Programs</b>							
1200	100	SALARIES	84,563	116,956	100,000	1.60	100,000
1200	200	ASSOCIATED PAYROLL COSTS	41,338	61,358	45,000		45,000
1200	300	PURCHASED SERVICES	0	207	1,000		1,000
1200	600	OTHER OBJECTS	0	0	5,000		5,000
<b>Sub-Totals for Special Services Direct Programs</b>			<b>125,901</b>	<b>178,521</b>	<b>151,000</b>	<b>1.60</b>	<b>151,000</b>
<b>Instructional Improvement Services</b>							
2210	100	SALARIES	0	11,745	80,000	0.50	80,000
2210	200	ASSOCIATED PAYROLL COSTS	0	1,119	30,000		30,000
2210	300	PURCHASED SERVICES	0	63,339	10,000		10,000
<b>Sub-Totals for Instructional Improvement Services</b>			<b>0</b>	<b>76,203</b>	<b>120,000</b>	<b>0.50</b>	<b>120,000</b>
<b>Student Assessment Services</b>							
2230	100	SALARIES	0	0	5,000		5,000
2230	200	ASSOCIATED PAYROLL COSTS	0	0	1,000		1,000
2230	300	PURCHASED SERVICES	0	0	3,000		3,000
<b>Sub-Totals for Student Assessment Services</b>			<b>0</b>	<b>0</b>	<b>9,000</b>		<b>9,000</b>
<b>Long-Term Debt Service</b>							
5110	600	OTHER OBJECTS	6,064	10,673	10,000		10,000
<b>Sub-Totals for Long-Term Debt Service</b>			<b>6,064</b>	<b>10,673</b>	<b>10,000</b>		<b>10,000</b>
<b>Sub-Totals for OTHER GRANTS</b>			<b>156,885</b>	<b>287,258</b>	<b>290,000</b>	<b>2.10</b>	<b>290,000</b>
<b>Grand Totals</b>			<b>2,453,446</b>	<b>3,489,158</b>	<b>3,781,000</b>	<b>34.77</b>	<b>9,071,000</b>

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



## Food Services Fund - Revenues by Source

Object Series	Description	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Proposed & Adopted 2020-21
<b>From Local Sources</b>						
01625	FOOD SALES TO PUPILS	1,285,361	1,329,289	1,285,671	1,400,000	1,400,000
01630	BANQUETS/CATERING	48,217	43,067	27,221	50,000	50,000
<b>Sub-Totals From Local Sources</b>		<b>1,333,578</b>	<b>1,372,356</b>	<b>1,312,892</b>	<b>1,450,000</b>	<b>1,450,000</b>
<b>From State Sources</b>						
03102	SCHL SUPPORT LUNCH	31,233	25,078	35,436	30,000	30,000
<b>Sub-Totals From State Sources</b>		<b>31,233</b>	<b>25,078</b>	<b>35,436</b>	<b>30,000</b>	<b>30,000</b>
<b>From Federal Sources</b>						
04505	USDA PROG REIMBURSEMENTS	281,559	280,362	274,592	320,000	320,000
04910	COMMODITIES BY USDA	113,268	98,411	103,839	95,000	95,000
<b>Sub-Totals From Federal Sources</b>		<b>394,827</b>	<b>378,773</b>	<b>378,431</b>	<b>415,000</b>	<b>415,000</b>
<b>From Other Sources</b>						
05200	INTERFUND TRANSFERS	526	2,248	3,332	75,000	175,000
05400	BEGINNING FUND BALANCE	59,027	111,100	211,820	125,000	0
<b>Sub-Totals From Other Sources</b>		<b>59,553</b>	<b>113,348</b>	<b>215,152</b>	<b>200,000</b>	<b>175,000</b>
<b>Grand Totals</b>		<b>1,819,191</b>	<b>1,889,555</b>	<b>1,941,911</b>	<b>2,095,000</b>	<b>2,070,000</b>

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

Federal resources are per meal reimbursements under US Department of Agriculture programs. Eligibility for free or reduced meals are set by federal regulations.

## Food Services Fund - Expenditures

Function	Object Series	Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Proposed &		
						2019-20 FTE	Adopted 2020-21	2020-21 FTE
<b>Food Services</b>								
3100	100	SALARIES	525,434	553,583	600,000	9.99	600,000	9.16
3100	200	ASSOCIATED PAYROLL COSTS	270,468	276,636	300,000		300,000	
3100	300	PURCHASED SERVICES	32,012	31,179	55,000		50,000	
3100	400	MATERIALS AND SUPPLIES (2)	801,608	810,570	1,065,000		1,065,000	
3100	500	CAPITAL OUTLAY	0	57,799	40,000		40,000	
3100	600	OTHER OBJECTS	5,784	11,504	5,000		5,000	
<b>Sub-Totals for Food Services</b>			<b>1,635,306</b>	<b>1,741,271</b>	<b>2,065,000</b>	<b>9.99</b>	<b>2,060,000</b>	<b>9.16</b>
<b>Long-Term Debt Service</b>								
5110	600	OTHER OBJECTS	42,429	159,653	10,000		10,000	
<b>Sub-Totals for Long-Term Debt Service</b>			<b>42,429</b>	<b>159,653</b>	<b>10,000</b>		<b>10,000</b>	
<b>Unappropriated Ending Reserve</b>								
7000	820	RESERVE FOR NEXT YEAR	211,820	40,987	20,000		0	
<b>Sub-Totals for Unappropriated Ending Reserve</b>			<b>211,820</b>	<b>40,987</b>	<b>20,000</b>		<b>0</b>	
<b>Grand Totals</b>			<b>1,889,555</b>	<b>1,941,911</b>	<b>2,095,000</b>	<b>9.99</b>	<b>2,070,000</b>	<b>9.16</b>
<b>Salary Allocation:</b>								
		Contracted Positions*	503,454	531,430	323,000	9.99	330,000	9.16
		Substitutes & Extra Duty/Hourly	21,980	22,153	277,000		270,000	
		<b>Total Salaries</b>	<b>525,434</b>	<b>553,583</b>	<b>600,000</b>	<b>9.99</b>	<b>600,000</b>	<b>9.16</b>

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

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

## Community Services Fund - Revenues by Source

Object Series	Description	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Proposed & Adopted 2020-21
<b>From Local Sources</b>						
01801	COMMUNITY SCHOOL TUITION	1,204,156	1,456,611	1,221,067	1,521,000	1,521,000
01805	CHILD CARE	1,095,039	1,068,920	1,091,454	1,170,000	1,170,000
01810	POOL FEES	146,031	145,606	172,057	150,000	150,000
01815	DRIVERS ED PUPIL FEES (801)	102,281	101,307	99,373	120,000	120,000
01911	RENT FROM SCHOOL FACILITY (808)	106,405	136,968	161,098	140,000	140,000
01920	CONTRIBUTIONS/DONATIONS	44,415	0	0	0	0
01990	MISCELLANEOUS INCOME	339	212	0	10,000	10,000
<b>Sub-Totals From Local Sources</b>		<b>2,698,666</b>	<b>2,909,624</b>	<b>2,745,049</b>	<b>3,111,000</b>	<b>3,111,000</b>
<b>From Other Sources</b>						
05200	INTERFUND TRANSFERS	120,208	43,515	218,868	250,000	250,000
05400	BEGINNING FUND BALANCE	8,907	0	0	0	0
<b>Sub-Totals From Other Sources</b>		<b>129,115</b>	<b>43,515</b>	<b>218,868</b>	<b>250,000</b>	<b>250,000</b>
<b>Grand Totals</b>		<b>2,827,781</b>	<b>2,953,139</b>	<b>2,963,917</b>	<b>3,361,000</b>	<b>3,361,000</b>

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

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



## Community Services Fund - Expenditures

Function	Object		Actual 2017-18	Actual 2018-19	Budgeted 2019-20	2019-20 FTE	Proposed &	
	Series	Description					Adopted 2020-21	2020-21 FTE
<b>Community School Enrichment Programs</b>								
3200	100	SALARIES	722,554	718,848	750,000	4.00	750,000	4.75
3200	200	ASSOCIATED PAYROLL COSTS	178,297	180,838	200,000		200,000	
3200	300	PURCHASED SERVICES	372,253	299,933	400,000		400,000	
3200	400	MATERIALS AND SUPPLIES	321,782	312,608	345,000		345,000	
3200	500	CAPITAL OUTLAY	0	0	5,000		5,000	
3200	600	OTHER OBJECTS	7,295	7,573	10,000		10,000	
<b>Sub-Totals for Community School Programs</b>			<b>1,602,181</b>	<b>1,519,800</b>	<b>1,710,000</b>	<b>4.00</b>	<b>1,710,000</b>	<b>4.75</b>
<b>Swim Center Programs</b>								
3250	100	SALARIES	96,005	99,320	130,000	0.50	130,000	0.75
3250	200	ASSOCIATED PAYROLL COSTS	32,513	19,854	35,000		35,000	
3250	300	PURCHASED SERVICES	79,434	83,089	160,000		160,000	
3250	400	MATERIALS AND SUPPLIES	29,260	39,512	20,000		20,000	
3250	500	CAPITAL OUTLAY	0	8,356	25,000		25,000	
3250	600	OTHER OBJECTS	632	677	1,000		1,000	
<b>Sub-Totals for Swim Center Programs</b>			<b>237,844</b>	<b>250,808</b>	<b>371,000</b>	<b>0.50</b>	<b>371,000</b>	<b>0.75</b>
<b>Child Care Programs</b>								
3500	100	SALARIES	678,635	712,872	700,000	13.13	700,000	13.54
3500	200	ASSOCIATED PAYROLL COSTS	276,884	317,480	385,000		385,000	
3500	300	PURCHASED SERVICES	50,726	49,290	40,000		40,000	
3500	400	MATERIALS AND SUPPLIES	55,026	52,057	80,000		80,000	
3500	500	CAPITAL OUTLAY	0	0	5,000		5,000	
<b>Sub-Totals for Child Care Programs</b>			<b>1,061,271</b>	<b>1,131,699</b>	<b>1,210,000</b>	<b>13.13</b>	<b>1,210,000</b>	<b>13.54</b>
<b>Sub-Totals for Enterprise and Community Svcs.</b>			<b>2,901,296</b>	<b>2,902,307</b>	<b>3,291,000</b>	<b>17.63</b>	<b>3,291,000</b>	<b>19.04</b>
<b>Long-Term Debt Service</b>								
5110	600	OTHER OBJECTS	51,843	61,610	70,000		70,000	
<b>Sub-Totals for Long-Term Debt Service</b>			<b>51,843</b>	<b>61,610</b>	<b>70,000</b>		<b>70,000</b>	
<b>Unappropriated Ending Reserve</b>								
7000	820	RESERVE FOR NEXT YEAR	0	0	0		0	
<b>Sub-Totals for Unappropriated Ending Reserve</b>			<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	
<b>Grand Totals</b>			<b>2,953,139</b>	<b>2,963,917</b>	<b>3,361,000</b>	<b>17.63</b>	<b>3,361,000</b>	<b>19.04</b>
<b>Salary Allocation:</b>								
Contracted Positions: Community School			226,355	272,810	260,000	4.00	290,000	4.75
Contracted Positions: Swim Center			28,243	17,109	30,000	0.50	60,000	0.75
Contracted Positions: Child Care			550,696	596,225	440,000	13.13	630,000	13.54
Extra Duty/Hourly			691,900	644,896	850,000		600,000	
<b>Total Salaries</b>			<b>1,497,194</b>	<b>1,531,040</b>	<b>1,580,000</b>	<b>17.63</b>	<b>1,580,000</b>	<b>19.04</b>

## Student Activity Funds - Revenues by Source

Object Series	Description	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Proposed & Adopted 2020-21
<b>From Local Sources</b>						
01720	COCURRIC PARTICIPATION FEES	2,460,174	3,037,085	2,938,308	3,150,000	3,100,000
	<b>Sub-Totals From Local Sources</b>	<b>2,460,174</b>	<b>3,037,085</b>	<b>2,938,308</b>	<b>3,150,000</b>	<b>3,100,000</b>
<b>From Other Sources</b>						
05400	BEGINNING FUND BALANCE	1,012,947	856,416	918,990	1,150,000	1,000,000
	<b>Sub-Totals From Other Sources</b>	<b>1,012,947</b>	<b>856,416</b>	<b>918,990</b>	<b>1,150,000</b>	<b>1,000,000</b>
	<b>Grand Totals</b>	<b>3,473,121</b>	<b>3,893,501</b>	<b>3,857,298</b>	<b>4,300,000</b>	<b>4,100,000</b>

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

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

## Student Activity Funds - Expenditures

Function/ Object Series	Object	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	2019-20 FTE	Proposed & Adopted 2020-21	2020-21 FTE
1113 - Intermediate Elementary Co-curricular Programs							
400	Materials and Supplies	98,867	76,242	175,000		125,000	
1122 - Junior High Co-curricular Activities							
400	Materials and Supplies	320,487	205,715	550,000		350,000	
1132 - High School Co-curricular Activities							
400	Materials and Supplies	2,555,157	2,492,427	2,625,000		2,625,000	
	Total Instruction	2,974,511	2,774,384	3,350,000		3,100,000	
800	Planned Reserve	918,990	1,082,914	950,000	-	1,000,000	-
	Grand Totals	3,893,501	3,857,298	4,300,000	-	4,100,000	-

## GO Debt Repayment Fund - Revenues by Source

Object Series	Description	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Proposed & Adopted 2020-21
<b>From Local Sources</b>						
01111	CURRENT YEARS	6,730,010	15,505,114	16,006,595	16,225,000	16,900,000
01112	PRIOR YEARS	128,605	104,670	371,931	245,000	175,000
01510	INTEREST ON INVESTMENTS	76,093	162,572	195,761	180,000	95,000
<b>Sub-Totals From Local Sources</b>		<b>6,934,708</b>	<b>15,772,356</b>	<b>16,574,287</b>	<b>16,650,000</b>	<b>17,170,000</b>
<b>From Other Sources</b>						
05400	BEGINNING FUND BALANCE	-92,834	-29,702	264,221	250,000	250,000
<b>Sub-Totals From Other Sources</b>		<b>-92,834</b>	<b>-29,702</b>	<b>264,221</b>	<b>250,000</b>	<b>250,000</b>
<b>Grand Totals</b>		<b>6,841,874</b>	<b>15,742,654</b>	<b>16,838,508</b>	<b>16,900,000</b>	<b>17,420,000</b>

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

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

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

Levy Amount	7,050,000	16,250,000	16,700,000	17,100,000	17,800,000
Less Discounts or Amounts to be Collected in Future Years	-319,990	-744,886	-693,405	-875,000	-900,000
<b>Current Year Collection</b>	<b>6,730,010</b>	<b>15,505,114</b>	<b>16,006,595</b>	<b>16,225,000</b>	<b>16,900,000</b>
Current Collection Rate	95.5%	95.4%	95.8%	94.9%	94.9%
Overall Collection Rate as % of Current Levy	97.3%	96.1%	98.1%	96.3%	95.9%
Tax Rate/\$1000 of Assessed \ \$	0.95 \$	2.09 \$	2.07 \$	2.04 \$	2.08

3. 2019-20 Budgeted amounts are based on actual total amount levied in June 2019, except the tax rate of \$2.04 was estimated at that time. The final tax rate for 2019-20 was \$2.03. The \$2.08 proposed for 2020-21 is estimated - the final amount will be determined when the assessors complete their work this fall.



## Debt Repayment Fund - Expenditures

Function	Object		Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Proposed &	
	Series	Description				2019-20 FTE	Adopted 2020-21
<b>Long-Term Debt Service</b>							
5110	610	REDEMPTION OF PRINCIPAL	7,545,000	7,025,000	7,875,000		7,445,000
5110	620	REDEMPTION OF INTEREST	7,933,433	9,115,444	8,775,000		9,725,000
Sub-Totals for Long-Term Debt Service			15,478,433	16,140,444	16,650,000		17,170,000
<b>Unappropriated Ending Reserve</b>							
7000	820	RESERVE FOR NEXT YEAR	264,221	698,064	250,000		250,000
Sub-Totals for Unappropriated Ending Reserve			264,221	698,064	250,000		250,000
Grand Totals			15,742,654	16,838,508	16,900,000		17,420,000

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

LAKE OSWEGO SCHOOL DISTRICT  
CLACKAMAS COUNTY, OREGON

SCHEDULE OF GENERAL OBLIGATION BOND REDEMPTION AND INTEREST REQUIREMENTS  
June 30, 2020

FISCAL YEAR	\$27 MILLION ISSUE OF 04/02/2020		\$160 MILLION ISSUE OF 8/24/2017		REFUNDING ISSUE OF 8/4/2005		TOTAL REQUIREMENTS ALL GENERAL OBLIGATION BOND ISSUES		
	PRINCIPAL	INTEREST RATES	PRINCIPAL	INTEREST RATES	PRINCIPAL	INTEREST RATES	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
	Due 6/1	Due 12/1 & 6/1	Due 6/1	Due 12/1 & 6/1	Due 6/1	Due 12/1 & 6/1			
2017-18			3,170,000	5,240,301	4,375,000	2,693,132	7,545,000	7,933,433	15,478,433
2018-19			2,195,000	6,652,000	4,830,000	2,463,444	7,025,000	9,115,444	16,140,444
2019-20	0	217,735	2,555,000	6,564,200	5,320,000	2,209,870	7,875,000	8,991,805	16,866,805
Remaining Paymentst:									
2020-21	340,000	1,328,550	1,265,000	6,462,000	5,840,000	1,930,568	7,445,000	9,721,118	17,166,118
2021-22	390,000	1,314,950	1,615,000	6,398,750	6,380,000	1,639,970	8,385,000	9,353,670	17,738,670
2022-23	430,000	1,299,350	1,985,000	6,318,000	6,970,000	1,305,018	9,385,000	8,922,368	18,307,368
2023-24	470,000	1,282,150	2,390,000	6,218,750	7,605,000	939,094	10,465,000	8,439,994	18,904,994
2024-25	515,000	1,263,350	2,820,000	6,099,250	8,275,000	539,832	11,610,000	7,902,432	19,512,432
2025-26	565,000	1,242,750	3,280,000	5,958,250	2,555,000	105,394	6,400,000	7,306,394	13,706,394
2026-27	620,000	1,214,500	3,775,000	5,794,250	0	0	4,395,000	7,008,750	11,403,750
2027-28	690,000	1,183,500	4,300,000	5,605,500	0	0	4,990,000	6,789,000	11,779,000
2028-29	755,000	1,149,000	4,865,000	5,390,500	0	0	5,620,000	6,539,500	12,159,500
Thereafter	22,225,000	7,850,000	125,785,000	43,049,600	0	0	148,010,000	50,899,600	198,909,600
	\$ 27,000,000	\$ 19,128,100	\$ 152,080,000	\$ 97,294,850	\$ 37,625,000	\$ 6,459,876	\$ 216,705,000	\$ 122,882,826	\$ 339,587,826

Balance of Voter measure approved in 2017

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

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

Voters approved \$187 million measure in May, 2017

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

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

Voters approved \$85 million measure in November, 2000

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

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

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## Capital Projects Funds - Revenues by Source

Object Series	Description	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Proposed & Adopted 2020-21
<b>From Local Sources</b>						
01510	INTEREST ON INVESTMENTS	11,047	2,038,840	2,763,970	1,900,000	800,000
01920	DONATIONS	0	28,387	0	50,000	50,000
01960	RECOVERY OF PRIOR YR EXP	0	0	339,416	0	0
01970	CONSTRUCTION EXCISE TAX	482,788	479,097	336,161	400,000	400,000
01990	MISCELLANEOUS	0	671,952	296,741	0	150,000
<b>Sub-Totals From Local Sources</b>		<b>493,835</b>	<b>3,218,276</b>	<b>3,736,288</b>	<b>2,350,000</b>	<b>1,400,000</b>
<b>Intermediate Sources</b>						
02199	SB 1149 ENERGY CONSERVATION	122,228	0	0	125,000	0
<b>Sub-Totals from Intermediate Sources</b>		<b>122,228</b>	<b>0</b>	<b>0</b>	<b>125,000</b>	<b>0</b>
Reclassified to 1990 in 17-18 per ODE PBAM						
<b>From Other Sources</b>						
05100	LONG-TERM DEBT PROCEEDS (1)	0	177,594,448	15,000,000	31,500,000	0
05400	BEGINNING FUND BALANCE	967,599	-645,088	170,391,347	175,000,002	104,750,002
<b>Sub-Totals from Other Sources</b>		<b>967,599</b>	<b>176,949,360</b>	<b>185,391,347</b>	<b>206,500,002</b>	<b>104,750,002</b>
<b>Grand Totals</b>		<b>1,583,662</b>	<b>180,167,636</b>	<b>189,127,635</b>	<b>208,975,002</b>	<b>106,150,002</b>

Actual and Estimated Beginning Fund Balances by C:	Actual 2017-18	Actual 2018-19	Actual 2019-20	Proposed 2020-21
SB 1149 Energy Conservation	-4,938	117,771	244,512	350,001
Construction Excise Tax	1,748,469	2,076,638	6,733,842	2,200,001
2017 GO Bond Capital Projects	-2,388,619	171,618,934	146,261,795	98,500,000
Lakeview Capital Project Fund	0	-3,342,217	2,471,320	2,300,000
Hazel Road Capital Project Fund	0	-79,779	1,400,730	1,400,000
	<b>-645,088</b>	<b>170,391,347</b>	<b>157,112,199</b>	<b>104,750,002</b>

- Notes:
1. 2018-19 Actual LTD Proceeds of \$15 million are for the purchase and improvement of the new bus facility, the new property next to Lake Oswego High School, and \$5 million for athletic facility improvement projects to be repaid from future Construction Excise Tax revenues.  
The 2019-20 Budgeted LTD Proceed amount of \$31.5 million is for the remaining \$27 million authorization from the 2017 General Obligation Bond approval, plus an estimated premium of \$4.5 million. Actual proceeds from the sale concluded in April 2020 were \$34.15 million, a realized premium of \$7.15 million.
  2. Capital Project resources are limited to the purposes outlined in the ballot measure for GO bond projects, statutory limitations such as SB 1149, or provisions of debt agreements. They cannot be used for operating purposes.



## Capital Projects Funds - Expenditures by Function

Function Series	Function Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	2019-20 FTE	Proposed & Adopted 2020-21	2020-21 FTE
1000	Instruction	758,488	1,682,584	2,150,000		450,000	
2000	Support Services	841,987	154,136	1,250,000		750,000	
4000	Facilities Acquisition & Cons	7,954,608	29,975,168	120,000,000	6.00	71,400,000	5.00
5100	Debt Service	221,206	203,548	500,001		500,001	
5200	Transfers	0	0	1		1	
6000	Contingency	0	0	2,000,000		2,000,000	
7000	Unappropriated Ending	170,391,347	157,112,199	69,025,000		31,050,000	
<b>Grand Totals</b>		<b>180,167,636</b>	<b>189,127,635</b>	<b>194,925,002</b>	<b>6.00</b>	<b>106,150,002</b>	<b>5.00</b>

## Capital Projects Funds - Expenditures by Object

Object Series	Object	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	2019-20 FTE	Proposed & Adopted 2020-21	2020-21 FTE
100	Salaries	396,006	466,984	620,000	6.00	620,000	5.00
200	Associated Payroll Costs	130,796	196,407	310,000		310,000	
300	Purchased Services	2,227,407	9,436,526	13,950,000		9,300,000	
400	Materials and Supplies	1,237,763	1,931,314	2,225,000		570,000	
500	Capital Outlay	5,744,767	19,265,838	105,595,000		61,100,000	
600	Other Objects	39,550	718,367	1,200,001		1,200,001	
700	Transfers	0	0	1		1	
800	Planned Reserve	170,391,347	157,112,199	71,025,000		33,050,000	
<b>Grand Totals</b>		<b>180,167,636</b>	<b>189,127,635</b>	<b>194,925,002</b>	<b>6.00</b>	<b>106,150,002</b>	<b>5.00</b>

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

Object Series	Description	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Proposed & Adopted 2020-21
<b>From Local Sources</b>						
01111	CURRENT YEARS	191,919	200,078	208,322	215,000	220,000
01112	PRIOR YEARS	3,468	2,814	7,598	3,000	5,000
01510	INTEREST ON INVESTMENTS	69	73	180	100	100
01750	CONCESSION SALES-SWIMMING	15,277	15,072	14,031	14,900	14,900
<b>Sub-Totals From Local Sources</b>		<b>212,208</b>	<b>218,037</b>	<b>230,131</b>	<b>233,000</b>	<b>240,000</b>
<b>From Other Sources</b>						
05400	BEGINNING FUND BALANCE	287,451	326,441	395,623	422,000	500,000
<b>Sub-Totals From Other Sources</b>		<b>287,451</b>	<b>326,441</b>	<b>395,623</b>	<b>422,000</b>	<b>500,000</b>
<b>Grand Totals</b>		<b>499,659</b>	<b>544,478</b>	<b>625,754</b>	<b>655,000</b>	<b>740,000</b>

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

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

Object Series	Object	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	2019-20 FTE	Proposed & Adopted 2020-21	2020-21 FTE
100	Salaries	78,841	84,185	83,000	2.00	90,000	2.00
200	Associated Payroll Costs	9,697	10,011	15,000		15,000	
Sub-Totals for Personal Services		<b>88,538</b>	<b>94,196</b>	<b>98,000</b>	<b>2.00</b>	<b>105,000</b>	<b>2.00</b>
300	Purchased Services	14,366	16,115	86,000		90,000	
400	Materials and Supplies	17,871	17,021	26,000		30,000	
600	Other Objects	28,080	29,593	35,000		40,000	
Sub-Totals for Materials & Services		<b>60,317</b>	<b>62,729</b>	<b>147,000</b>		<b>160,000</b>	
500	Capital Outlay	0	0	175,000		275,000	
810	Contingency	0	0	50,000		50,000	
820	Planned Reserve	395,623	468,829	185,000		150,000	
Grand Totals - Community Programs		<b>544,478</b>	<b>625,754</b>	<b>655,000</b>	<b>2.00</b>	<b>740,000</b>	<b>2.00</b>
<b>Salary Allocation:</b>							
	Contracted Positions	15,686	15,686	16,000	2.00	17,000	2.00
	Extra Duty/Hourly	63,155	63,155	67,000		73,000	
	<b>Total Salaries</b>	<b>78,841</b>	<b>78,841</b>	<b>83,000</b>	<b>2.00</b>	<b>90,000</b>	<b>2.00</b>

- Notes:
1. The Lake Grove Park is only open from the end of school to late August each summer. The Contracted Positions FTE are for the Park Director and Assistant Director that work during that period. The salaries include wages paid to hourly workers.
  2. This budget assumes the park will operate a normal season, but due to the pandemic, that has yet to be confirmed.
  3. The proposed Capital Outlay budget of \$275,000 is for planned improvements to renovate or replace the changing room/restroom facilities at the park.

RESOLUTION APPROVING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and considered the 2020-21 fiscal year Lake Oswego School District (District) and Lake Grove Park (Park) budget appropriations as proposed by the Budget Officer in the amounts set forth below, and

WHEREAS, the budgets for the District and Park General Funds are based on levying the permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.64 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$17,800,000, and

WHEREAS, the Lake Oswego School District Legal Budget Committee has held public meetings on the proposed 2020-21 fiscal year budgets.

NOW THEREFORE, BE IT RESOLVED that the Legal Budget Committee of Lake Oswego School District hereby approves the budget for 2020-21 in a total sum of \$247,235,003 for the District and \$740,000 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 2020-21 to be \$53,225,000 for the District General Fund and \$232,000 for the Park General Fund, and

BE IT FURTHER RESOLVED that the Legal Budget Committee of Lake Oswego School District approves the District and Park permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.64 per thousand to be imposed on all taxable property determined by the County Assessor as of January 1, 2020 and approves taxes imposed for the District Debt Service Fund in the amount of \$17,800,000.

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 2020-21 fiscal year:

	<b><u>Subject to the Education Limitation</u></b>	<b><u>Subject to the General Government Limitation</u></b>	<b><u>Excluded from the Limitation</u></b>
General Fund-Perm. Rate	\$4.4707 per \$1000	\$.042 per \$1000	\$0
General Fund-Local Option	\$1.64 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$17,800,000
Category Total	\$6.1107 per \$1000	\$.042 per \$1000	\$17,800,000
TOTAL RATE/TAXES	\$6.1107 per \$1000	\$.042 per \$1000	\$17,800,000



BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2020, 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	\$55,575,000
2000	Support Services	29,150,000
4000	Facilities Acquisition Services	1
5100	Debt Service	6,000,000
5200	Interfund Transfers	625,000
6000	Contingency	<u>2,000,000</u>
	Total General Fund Appropriations	\$93,350,001
	Unappropriated Ending Fund Balance*	<u>9,040,000</u>
	Total General Fund Budget	<u>\$102,390,001</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	\$5,520,000
2000	Support Services	3,326,000
5100	Debt Service	<u>225,000</u>
	Total Grants Fund Appropriations	<u>\$9,071,000</u>

500 FOOD SERVICES FUND

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

290 COMMUNITY SERVICES FUND

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

207 STUDENT ACTIVITY FUNDS

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

301 DEBT SERVICE FUND

5100	Debt Service	<u>\$17,170,000</u>
	Total Debt Service Fund Appropriations	\$17,170,000
	Unappropriated Ending Fund Balance*	<u>250,000</u>
	Total Debt Service Fund Budget	<u>\$17,420,000</u>

406 CAPITAL PROJECTS FUND

1000	Instruction	\$ 450,000
2000	Support Services	750,000
4000	Facilities Acquisition & Const.	71,400,000
5100	Debt Service	500,001
5200	Interfund Transfers	1
6000	Contingency	<u>2,000,000</u>
	Total Capital Projects Fund Appropriations	\$ 75,100,002
	Unappropriated Ending Fund Balance*	<u>31,050,000</u>
	Total Capital Projects Fund Budget	<u>\$106,150,002</u>

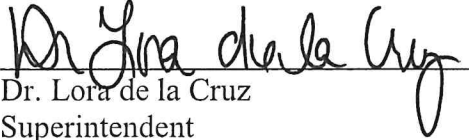
LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$105,000
Materials & Services	160,000
Capital Outlay	275,000
Contingency	<u>50,000</u>
Total General Fund Appropriations	\$590,000
Unappropriated Ending Fund Balance*	<u>150,000</u>
Total Lake Grove Park General Fund Budget	<u><u>\$740,000</u></u>

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Sara Pocklington,  
Chair Legal Budget Committee  
Lake Oswego School District

  
Dr. Lora de la Cruz  
Superintendent  
Lake Oswego School District

Clackamas County, Oregon

Date: May 27, 2020

RESOLUTION ADOPTING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and approved the 2020-21 fiscal year Lake Oswego School District (District) and Lake Grove Park (Park) budget appropriations as proposed by the Budget Officer in the amounts set forth below, and

WHEREAS, the budgets for the District and Park General Funds are based on levying the permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.64 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$17,800,000, and

WHEREAS, the Lake Oswego School District Board of Directors held public hearings on the approved 2020-21 fiscal year Park budget and the 2020-21 fiscal year District budget on June 22, 2020.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of Lake Oswego School District hereby adopts the budget for 2020-21 in a total sum of \$247,235,003 for the District and \$740,000 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 2020-21 to be \$53,225,000 for the District General Fund and \$232,000 for the Park General Fund, and

BE IT FURTHER RESOLVED that the Board of Directors of Lake Oswego School District certifies the District and Park permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.64 per thousand to be imposed on all taxable property determined by the County Assessor as of January 1, 2020 and approves taxes imposed for the District Debt Service Fund in the amount of \$17,800,000.

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 2020-21 fiscal year:

	<b><u>Subject to the Education Limitation</u></b>	<b><u>Subject to the General Government Limitation</u></b>	<b><u>Excluded from the Limitation</u></b>
General Fund-Perm. Rate	\$4.4707 per \$1000	\$.042 per \$1000	\$0
General Fund-Local Option	\$1.64 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$17,800,000
Category Total	\$6.1107 per \$1000	\$.042 per \$1000	\$17,800,000
<b>TOTAL RATE/TAXES</b>	<b>\$6.1107 per \$1000</b>	<b>\$.042 per \$1000</b>	<b>\$17,800,000</b>



BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2020, 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	\$55,575,000
2000	Support Services	29,150,000
4000	Facilities Acquisition Services	1
5100	Debt Service	6,000,000
5200	Interfund Transfers	625,000
6000	Contingency	<u>2,000,000</u>
	Total General Fund Appropriations	\$93,350,001
	Unappropriated Ending Fund Balance*	<u>9,040,000</u>
	Total General Fund Budget	<u>\$102,390,001</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	\$5,520,000
2000	Support Services	3,326,000
5100	Debt Service	<u>225,000</u>
	Total Grants Fund Appropriations	<u>\$9,071,000</u>

Resolution Adopting the Budget  
Page 3

500 FOOD SERVICES FUND

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

290 COMMUNITY SERVICES FUND

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

207 STUDENT ACTIVITY FUNDS

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

301 DEBT SERVICE FUND

5100	Debt Service	<u>\$17,170,000</u>
	Total Debt Service Fund Appropriations	\$17,170,000
	Unappropriated Ending Fund Balance*	250,000
	Total Debt Service Fund Budget	<u>\$17,420,000</u>

406 CAPITAL PROJECTS FUND


1000	Instruction	\$ 450,000
2000	Support Services	750,000
4000	Facilities Acquisition & Const.	71,400,000
5100	Debt Service	500,001
5200	Interfund Transfers	1
6000	Contingency	<u>2,000,000</u>
	Total Capital Projects Fund Appropriations	\$ 75,100,002
	Unappropriated Ending Fund Balance*	31,050,000
	Total Capital Projects Fund Budget	<u>\$106,150,002</u>

LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$105,000
Materials & Services	160,000
Capital Outlay	275,000
Contingency	<u>50,000</u>
Total General Fund Appropriations	\$590,000
Unappropriated Ending Fund Balance*	<u>150,000</u>
Total Lake Grove Park General Fund Budget	<u>\$740,000</u>

  
\_\_\_\_\_  
Rob Wagner  
School Board Chair  
Lake Oswego School District

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

Clackamas County, Oregon

Date: June 22, 2020



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](mailto: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

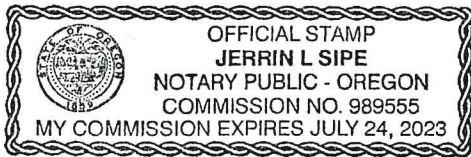
**Lake Oswego School District  
NOTICE OF BUDGET COMMITTEE MEETING on May 14, 2019, at 6:00 p.m.  
Ad#: 163882**

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):  
**05/07/2020**

  
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 05/07/2020.

  
NOTARY PUBLIC FOR OREGON



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

**NOTICE OF BUDGET COMMITTEE MEETING**

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

A virtual public meeting of the Budget Committee of the Lake Oswego School District 7j, Clackamas, Multnomah and Washington Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held virtually as noted above. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may provide comments on the proposed programs with the Budget Committee. If you wish to comment on the budget, please submit your comments by 12:00 noon on Thursday, May 14, 2020, by emailing [losdchoolboard@loswego.k12.or.us](mailto:losdchoolboard@loswego.k12.or.us). Type "Budget Testimony" in the subject line and include your full name in the body of the email. Additional information on public comments is posted at the district's website.

A copy of the budget presented at the meeting may be requested on or after May 14 by contacting Cheryl Walsh via email at [walshc@loswego.k12.or.us](mailto:walshc@loswego.k12.or.us).

This notice is also available on or after May 7, 2020 at the district's website.  
Publish May 7, 2020

LOR163882



# Pamplin MediaGroup

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

## AFFIDAVIT OF PUBLICATION

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**Lake Oswego School District  
 NOTICE OF BUDGET HEARING on  
 June 22, 2020 at 5:45 pm ED-1  
 Ad#: 167037**

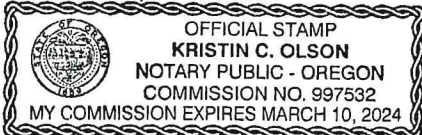
A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):  
**06/11/2020.**

*Charlotte Allsop*  
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this  
 06/11/2020.

*Kristin C. Olson*  
 NOTARY PUBLIC FOR OREGON

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



## FORM ED-1 - NOTICE OF BUDGET HEARING

A virtual public meeting of the Lake Oswego School District will be held in the Board Room of the Administration Building on June 22, 2020 at 5:45 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, 2020 as approved by the Lake Oswego School District Budget Committee. Please see the June 22, 2020 agenda for how to submit comments to the school board. A summary of the budget is presented below. A copy of the budget may be inspected at the district web-site at <https://www.laoschools.org/Page/2076> or obtained with prior confirmation at the Administration Building at 2455 Country Club Rd, Lake Oswego between the hours of 8 a.m. and noon, weekdays. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as 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 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance	\$188,898,154	\$179,630,002	\$121,155,002
Current Year Property Taxes, other than Local Option Taxes	50,590,823	51,910,000	53,200,000
Current Year Local Option Property Taxes	10,575,026	12,945,000	13,250,000
Other Revenue from Local Sources	16,974,325	15,873,000	14,218,000
Revenue from Intermediate Sources	1,680,291	1,581,000	1,456,000
Revenue from State Sources	33,283,866	34,965,000	41,330,000
Revenue from Federal Sources	2,238,387	2,168,000	1,991,000
Interfund Transfers	277,906	525,001	625,001
All Other Budget Resources	15,025,008	31,510,000	10,000
<b>Total Resources</b>	<b>\$319,543,786</b>	<b>\$331,105,003</b>	<b>\$247,235,003</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$46,521,872	\$51,196,318	\$55,619,118
Other Associated Payroll Costs	22,824,524	30,331,881	30,266,125
Purchased Services	20,467,079	25,719,106	21,000,292
Supplies & Materials	8,667,535	10,276,667	7,242,825
Capital Outlay	21,583,236	106,721,000	61,641,000
Other Objects (except debt service & interfund transfers)	1,215,805	1,312,029	1,315,641
Debt Service*	21,085,770	23,193,001	24,085,001
Interfund Transfers*	277,906	525,001	625,001
Operating Contingency	0	4,000,000	4,000,000
Unappropriated Ending Fund Balance & Reserves	176,900,059	77,830,000	41,440,000
<b>Total Requirements</b>	<b>\$319,543,786</b>	<b>\$331,105,003</b>	<b>\$247,235,003</b>

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$55,735,617	\$67,325,000	\$66,865,000
FTE	523.35	556.38	611
2000 Support Services	29,160,910	32,878,000	33,391,000
FTE	157.21	183.22	190.30
3000 Enterprise & Community Service	4,643,578	5,276,000	5,351,000
FTE	37.61	27.82	28.2
4000 Facility Acquisition & Construction	31,674,436	120,078,001	71,478,001
FTE	7	6	5
5000 Other Uses	0	0	0
5100 Debt Service*	21,151,280	23,193,001	24,085,001
5200 Interfund Transfers*	277,906	525,001	625,001
6000 Contingency	0	4,000,000	4,000,000
7000 Unappropriated Ending Fund Balance	176,900,059	77,830,000	41,440,000
<b>Total Requirements</b>	<b>\$319,543,786</b>	<b>\$331,105,003</b>	<b>\$247,235,003</b>
<b>Total FTE</b>	<b>725.17</b>	<b>773.22</b>	<b>834.50</b>

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

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*\***  
 Major changes due primarily to scheduled completion of Lakeridge Middle School in late 2020 and possible implementation of new state Student Initiative Account grant that is scheduled to provide up to \$5.2 million in new funding to the district (actual will be less). Work on smaller capital improvements funded by the May 2017 measure to issue \$187 million in General Obligation Bonds is ongoing. Final bond sale occurred in April 2020. Staffing increase in budgeted periods due primarily to planned improved local and state funding (actual for 20-21 will be less), including increase authorized from the May 2019 local option Learning Levy increase of 25 cents per thousand. 18-19 FTE is as of 10/18 and for regular staff only; it does not include seasonal or casual employees. Note that for 20-21 budgeting purposes, state grants were budgeted at amounts expected prior to pandemic. Actual amounts to be received will be less, but how much less is not presently determinable. In "worse-case" scenario, state grants could be over \$8 million less than budgeted for 20-21.

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	1.64	1.64
Lewy For General Obligation Bonds	\$16,700,000	\$17,100,000	\$17,800,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1, 2020	Estimated Debt Authorized, But Not Incurred on July 1, 2020
General Obligation Bonds	\$216,705,000	\$0
Other Bonds	\$28,023,911	\$0
Other Borrowings	\$20,069,000	\$0
<b>Total</b>	<b>\$264,797,911</b>	<b>\$0</b>

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

Publish June 11, 2020

LOR167037





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

**AFFIDAVIT OF PUBLICATION**

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

**Lake Oswego School District  
 NOTICE OF BUDGET HEARING on June 22,  
 2020 at 5:45 pm LB-1  
 Ad#: 168124**

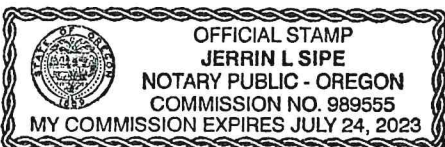
A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):  
**06/18/2020**

*Charlotte Allsop*  
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this  
 06/18/2020.

*Jerrin L Sipe*  
 NOTARY PUBLIC FOR OREGON

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



**FORM LB-1**

**NOTICE OF BUDGET HEARING**

A virtual public meeting of the Lake Grove Park District, a component unit of the Lake Oswego School District, will be held on June 22, 2020 at 5:45 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, 2020 as approved by the Lake Oswego School District Budget Committee. A summary of the Park budget is presented below. Please see the June 22, 2020 agenda for how to submit comments to the school board. A copy of the budget may be inspected at the district website at <https://www.lakeoswego.k12.or.us>. All other resources except property taxes. Property taxes estimated to be received. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as usual the preceding year.

Contact: Stuart Ketzler Telephone: 503-534-2000 Email: [ketzlers@loswego.k12.or.us](mailto:ketzlers@loswego.k12.or.us)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance/Net Working Capital	395,623	422,000	500,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	14,031	14,900	14,900
All Other Resources Except Property Taxes	7,778	3,100	5,100
Property Taxes Estimated to be Received	208,332	215,000	220,000
<b>Total Resources</b>	<b>625,754</b>	<b>655,000</b>	<b>740,000</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	94,196	98,000	105,000
Materials and Services	62,729	147,000	160,000
Capital Outlay	0	175,000	275,000
Contingencies	0	50,000	50,000
Unappropriated Ending Balance and Reserved for Future Expenditure	468,829	185,000	150,000
<b>Total Requirements</b>	<b>625,754</b>	<b>655,000</b>	<b>740,000</b>

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for this unit or program			
General Fund - Park Operations	156,925	470,000	590,000
FTE	2	2	2
Non-Departmental / Non-Program	468,829	185,000	150,000
FTE	2	2	2
<b>Total Requirements</b>	<b>625,754</b>	<b>655,000</b>	<b>740,000</b>

**STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING \***

The 2020-21 budget assumes a normal operating season and is largely status quo excepting some planned equipment upgrades and planning and potential preliminary work for the rebuilding or remodeling of the original restroom facilities. The Park's operating season is from mid-June to the last weekend of August or thereabouts each year. FTE only reflects the Park Director and Assistant Director - all other staff are seasonal or casual employees.

PROPERTY TAX LEVIES			
Permanent Rate Levy	Rate Limit	Rate or Amount Imposed	Rate or Amount Approved
Local Option Levy	0.42	0.42	0.42
Levy For General Obligation Bonds	0	0	0

LONG TERM DEBT	
General Obligation Bonds	Estimated Debt Outstanding on July 1
Other Bonds	Estimated Debt Authorized, But Not Incurred on July 1
Other Borrowings	
<b>Total</b>	None

LOP168124

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 Publish June 18, 2020

**FORM ED-1**

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Other Revenue from Local Sources	16,974,325	15,873,000	14,218,000
Revenue from Intermediate Sources	1,680,291	1,581,000	1,456,000
Revenue from State Sources	33,283,866	34,965,000	41,330,000
Revenue from Federal Sources	2,238,387	2,166,000	1,991,000
Interfund Transfers	277,906	525,001	625,001
All Other Budget Resources	15,025,008	31,510,000	10,000
<b>Total Resources</b>	<b>\$319,543,786</b>	<b>\$331,105,003</b>	<b>\$247,235,003</b>

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Salaries	\$46,521,872	\$51,196,318	\$55,619,118
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Purchased Services	20,467,079	25,719,106	21,000,292
Supplies & Materials	8,667,535	10,276,667	7,242,825
Capital Outlay	21,583,236	106,721,000	61,641,000
Other Objects (except debt service & interfund transfers)	1,215,805	1,312,029	1,315,641
Debt Service*	21,085,770	23,193,001	24,085,001
Interfund Transfers*	277,906	525,001	625,001
Operating Contingency	0	4,000,000	4,000,000
Unappropriated Ending Fund Balance & Reserves	176,900,059	77,830,000	41,440,000
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<b>Total FTE</b>	<b>725.17</b>	<b>773.22</b>	<b>834.50</b>

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

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*\***

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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	1.64	1.64
Levy For General Obligation Bonds	\$16,700,000	\$17,100,000	\$17,800,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1, 2020	Estimated Debt Authorized, But Not Incurred on July 1, 2020
General Obligation Bonds	\$216,705,000	\$0
Other Bonds	\$28,023,911	\$0
Other Borrowings	\$20,069,000	\$0
<b>Total</b>	<b>\$264,797,911</b>	<b>\$0</b>

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



**FORM LB-1**

**NOTICE OF BUDGET HEARING**

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Contact: Stuart Ketzler Telephone: 503-534-2000 Email: [ketzlers@loswego.k12.or.us](mailto:ketzlers@loswego.k12.or.us)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance/Net Working Capital	395,623	422,000	500,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	14,031	14,900	14,900
All Other Resources Except Property Taxes	7,778	3,100	5,100
Property Taxes Estimated to be Received	208,322	215,000	220,000
<b>Total Resources</b>	<b>625,754</b>	<b>655,000</b>	<b>740,000</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	94,196	98,000	105,000
Materials and Services	62,729	147,000	160,000
Capital Outlay	0	175,000	275,000
Contingencies	0	50,000	50,000
Unappropriated Ending Balance and Reserved for Future Expenditure	468,829	185,000	150,000
<b>Total Requirements</b>	<b>625,754</b>	<b>655,000</b>	<b>740,000</b>

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
General Fund - Park Operations	156,925	470,000	590,000
FTE	2	2	2
Non-Departmental / Non-Program	468,829	185,000	150,000
FTE			
<b>Total Requirements</b>	<b>625,754</b>	<b>655,000</b>	<b>740,000</b>
<b>Total FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>

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

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

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

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

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

# FORM ED-50 2020-2021

To assessor of Clackamas County

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

Check here if this is an amended form.

The Lake Oswego School District 7j has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Clackamas County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>PO Box 70</u> <small>Mailing Address of District</small>	<u>Lake Oswego</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97034</u> <small>Zip</small>	<u>July 7, 2020</u> <small>Date Submitted</small>
<u>Stuart Ketzler</u> <small>Contact Person</small>	<u>Assistant Superintendent, Business</u> <small>Title</small>	<u>503-534-2000</u> <small>Daytime Telephone</small>	<u>ketzlers@loswego.k12.or.us</u> <small>Contact Person E-mail</small>	

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

		Subject to Education Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	4.4707	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax . . . . .	2	1.64	
3. Local option capital project tax . . . . .	3	0	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . .	4a.		\$8,057,507
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 . . . . .	4b.		\$9,742,493
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		\$17,800,000

**PART II: RATE LIMIT CERTIFICATION**

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

**PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes,**

attach a sheet showing the information for each.

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

150-504-075-6 (Rev. 10-19) (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.



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

# FORM ED-50 2020-2021

To assessor of Multnomah County

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

Check here if this is an amended form.

The Lake Oswego School District 7j has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Multnomah County. The property tax, fee, charge or assessment is categorized as stated by this form.

PO Box 70 Lake Oswego OR 97034 July 7, 2020  
Mailing Address of District City State Zip Date Submitted

Stuart Ketzler Assistant Superintendent, Business 503-534-2000 ketzlers@loswego.k12.or.us  
Contact Person Title Daytime Telephone Contact Person E-mail

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

		Subject to Education Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	4.4707	
2. Local option operating tax . . . . .	2	1.64	<b>Excluded from Measure 5 Limits Amount of Levy</b>
3. Local option capital project tax . . . . .	3	0	
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . . 4a.			
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . . 4b.			\$9,742,493
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . . 4c.			<b>\$17,800,000</b>

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

150-504-075-6 (Rev. 10-19)

(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.**

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

# FORM ED-50 2020-2021

To assessor of Washington County

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

Check here if this is an amended form.

The Lake Oswego School District 7j has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Washington County. The property tax, fee, charge or assessment is categorized as stated by this form.

PO Box 70 Mailing Address of District      Lake Oswego City      OR State      97034 Zip      July 7, 2020 Date Submitted

Stuart Ketzler Contact Person      Assistant Superintendent, Business Title      503-534-2000 Daytime Telephone      ketzlers@loswego.k12.or.us 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**

		Subject to Education Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	4.4707	<b>Excluded from Measure 5 Limits Amount of Levy</b>
2. Local option operating tax . . . . .	2	1.64	
3. Local option capital project tax . . . . .	3	0	
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		\$8,057,507
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		\$9,742,493
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		<b>\$17,800,000</b>

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

## 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	5,840,000.00	1,930,568.00	7,770,568.00
Bond Issue 2			0.00
Bond Issue 3			0.00
<b>Total A</b>			<b>7,770,568.00</b>

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

	Principle	Interest	Total
Bond Issue 1	1,605,000.00	7,790,550.00	9,395,550.00
Bond Issue 2			0.00
Bond Issue 3			0.00
<b>Total B</b>			<b>9,395,550.00</b>
<b>Total Bond (A + B)</b>			<b>17,166,118.00</b>

**Total Bonds**

Total A	=	<u>\$7,770,568.00</u>	=	Allocation %	<b>X</b>	Bond Levy	=	<u>\$8,057,507</u> (enter on line 4a on the front)	
Total A + B	=	<u>\$17,166,118.00</u>		45.3% %		\$17,800,000			
Total B	=	<u>\$9,395,550.00</u>	=	Allocation %	<b>X</b>	Bond Levy	=	<u>\$9,742,493</u> (enter on line 4b on the front)	
Total A + B	=	<u>\$17,166,118.00</u>		54.7% %		\$17,800,000			
							Total Bond Levy	=	<u>\$17,800,000</u> (enter on line 4c on the front)

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

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

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

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

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

**Formula for determining the division of tax:**

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



**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  
2020-2021**

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

Check here if this is an amended form.

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

PO Box 70 Lake Oswego OR 97034 July 7, 2020  
Mailing Address of District City State ZIP code Date  
Stuart Ketzler Assistant Superintendent, Business 503-534-2000 ketzlers@loswego.k12.or.us  
Contact Person Title Daytime Telephone Contact Person E-Mail

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

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

**PART I: TAXES TO BE IMPOSED**

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

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

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

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

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

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



## Worksheet for Allocating Bond Taxes

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

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

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

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

**Total Bonds**

Total A = 0.00 = Allocation % **X** Bond Levy = #DIV/0! (enter on line 5a on the front)

Total A + B = 0.00 = #DIV/0! % 0

Total B = 0.00 = Allocation % **X** Bond Levy = #DIV/0! (enter on line 5b on the front)

Total A + B = 0.00 = #DIV/0! % 0

Total Bond Levy #DIV/0! (enter on line 5c on the front)

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

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

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

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

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

**Formula for determining the division of tax:**

Total A = \$ 9,850.00 = Allocation % **X** Bond Levy = \$ 3,818.00 (enter on line 5a on the front)

Total A + B = \$ 12,900.00 = 0.7636 % \$ 5,000.00

Total B = \$ 3,050.00 = Allocation % **X** Bond Levy = \$ 1,182.00 (enter on line 5b on the front)

Total A + B = \$ 12,900.00 = 0.2364 % \$ 5,000.00

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