



Lake Oswego School District
ADOPTED BUDGET
2023-2024

LAKE OSWEGO SCHOOL DISTRICT 7J

2455 Country Club Road
Lake Oswego, OR 97034



2023-24

(For the Fiscal Year Ending June 30, 2024)

ADOPTED BUDGET

Prepared by the Business Services Department

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Budget 2023-2024 Executive Summary

The 2022-2023 school year brought back much of what had been lost during the pandemic while making significant strides in initiatives started or underway before state and federal pandemic restrictions began in 2020. We also made considerable progress on new initiatives that began in the 2021-2022 school year. What is established, advanced, and planned this past year continues to be supported and reflected in the 2023-2024 budget.

Lake Oswego School District (LOSD) is fortunate to experience a robust and high-functioning partnership with our elected school board, education associations, student body, families, and the local community. Community engagement has helped inform the school board's policy decisions and work with the Office of the Superintendent to inform and lead our district's practices. All work together to bring to life our mission of being a learning community dedicated to creating a culture of belonging and educational excellence and achieving our vision of inspiring students to be critical thinkers empowered to contribute positively in a complex world. Our learning community has embraced the strategic plan, and its four priorities shape our work.



Achieving Equitable Academic Outcomes is core to public education and a priority amplified daily in our district. Integral to learning and improving outcomes is assessing data. New this 2022-2023 school year is an established schedule for sharing academic/behavioral/participation data at school board meetings, providing a platform for some of the most thought-provoking work between the board and our administrators. We look forward to seeing the year-over-year comparisons next year.

Highlights of our work behind the data include significant strides in educators' building capacity for assessment literacy, deepening Multitiered Systems of Support districtwide, using the Science of Reading pedagogy to improve literacy proficiency, and implementing the newly adopted K12 language arts and world languages curriculum. The school board recently received our recommendations for our new K12 math adoption planned for implementation in the 2023-2024 school year.

Preserving lower class sizes, single-grade level elementary classes and instructional staffing resources is an emphasis. Our average elementary class size districtwide is one classroom teacher for every 24 students. When we account for all licensed professionals (classroom teachers, specials/electives teachers, learning specialists, counselors, etc.) who shape a student's experience in our schools, our ratio is 1-to-17, and counting all staff who influence a student's experience in our schools, our balance is approximately 1-to-8.

Creating a Culture of Belonging takes time, and with focused persistence, our district is progressing and implementing systematic changes. The school board continues to lead decision-making through an equity lens, guided by our district's policies and practices that support it. That is evident this year from curriculum adoption recommendations and ongoing hiring practices to changes to the school calendar, modifying academic and enrichment fee structures, and starting a new elementary Mandarin Chinese immersion program.

To cascade equitable expectations and practices through our organization, we shifted the role of one equity director into the responsibility of all administrators. We hired equity consultants Engage to Change to guide our administrators, principals, vice principals, and directors through a year-long training. Next year we will extend the training to our building and instructional team leaders and students, with each iteration reaching further into our system.

For the past two years, we have embarked on a multi-year plan to relocate our dedicated systems of support, e.g. specialized classrooms for ACCESS, DELTA, and Pathways, to better balance special education services on both sides of the lake and provide students and families with greater inclusion in their neighborhood schools. Phases 1 and 2 are complete, and the third phase will be in place starting in 2023-2024. We applaud our staff and families for their diligence and care throughout this significant change to improve efficacy and outcomes for students.

Promoting Health and Resiliency has taken on new meaning since the pandemic. It has amplified what students have always needed, and our district has taken to heart the responsibility of helping equip students and our community with the knowledge, resources, and support necessary to lead healthy, productive, and successful lives in and out of school. It's a true partnership between what happens at home and what we do in school.

Our Nutrition Services team continues to raise the bar on how we encourage more students to make healthier food choices. This past year students were offered handmade pizza, Organic Thursdays, Farmers Market samplers, and creative twists on old favorites that serve less sugar and additives and more nutrients. Making student-centric improvements to our dining options has increased our school meal participation by 5 percent this past year.

The social-emotional learning (SEL) curriculum is integrated into our K12 students' school days, and we have extended SEL and mental health resources, including suicide, drug, and alcohol prevention, firearm safety, and social media awareness, to families and our community through training and workshops hosted by our LOSD CARES and Safety & Security teams. We have grown our wellness resources significantly over the past three years, with a district team of school nurses and trauma-informed school counselors, social workers, and psychologists dedicated to our schools.

Teaching and Practicing Sustainability is balanced between our capital improvement program, facilities operations, and curriculum and instruction because forms -- our facilities -- influence function -- our teaching and learning practices and behaviors.

As part of our capital bond improvement program, we are building new spaces for new and enhanced science, sustainability, and CTE pathways courses at both high schools. Students will start using these spaces in the fall of 2023. All new construction is designed to the same high sustainability standards as Lakeridge Middle School. Taking shape is the new River Grove Elementary School; the River Grove learning community will start the 2024-2025 school year in the new building. Planning is on time for the new Lake Oswego Middle School, and we expect it to open in 2026.

Lakeridge Middle School, completed in 2020, continues to impress. Solar panels installed on its roof this past year are helping to further reduce our carbon footprint. That building is a showcase for our district, hosting community-wide events such as the second annual Lake Oswego Sustainability Resource Fair. It's also the site of a new reusable foodware pilot launched in the spring of 2023. The pilot findings will inform how we roll out reusable foodware in more schools in the 2023-2024 year and tie our operations to the teachings and learnings of our students' school food waste audits.

Service from districtwide departments underpins the operations in our strategic priorities, helping navigate several factors, including protecting student enrollment and recruiting and retaining staff.

Enrollment districtwide has remained generally flat year-over-year, and projections for 2023-2024 remain relatively the same, with approximately 6,800 students in our district. That is more positive than reports from other districts in the state, and we credit all of the highlights outlined above to retaining and attracting students to our schools.

Our district entered the 2022-2023 school year in a strong position with new agreements reached with our two educational associations. The new two-year employment contracts resulted in the cost of living increases that have helped the district remain competitive in hiring and retaining the best educators and staff. We benefit from a relatively steady licensed workforce, and many of our classified educational assistants and nutrition services positions bounced back from the pandemic. Positions remain open in special education and transportation services. While our transportation partner, Student Transportation of America (STA), has seen some improvements in bus driver hiring, they continue to struggle with recruiting bus operators from our local community. We have made two contract modifications allowing STA to increase pay rates, making STA LO bus operators some of the most competitively compensated in the area.

Beyond the school day, our district strives to be a good community partner. In an effort to provide more families access to before and after care services, we invited third-party childcare providers to offer their services at our elementary schools. The new model, which reintroduced childcare to neighborhood locations, resulted in a 350 percent increase in students and families served from the previous year. We also implemented a new facility rental model that prioritizes student access and generates funds to maintain our turf field assets.

Chronic underfunding continues for public schools. Still, supplemental funding and the steadfast generosity of our community help us earn top rankings for our academic and extracurricular growth and achievement, graduation rates, and career and college readiness in the state and among the top-rated in the county.

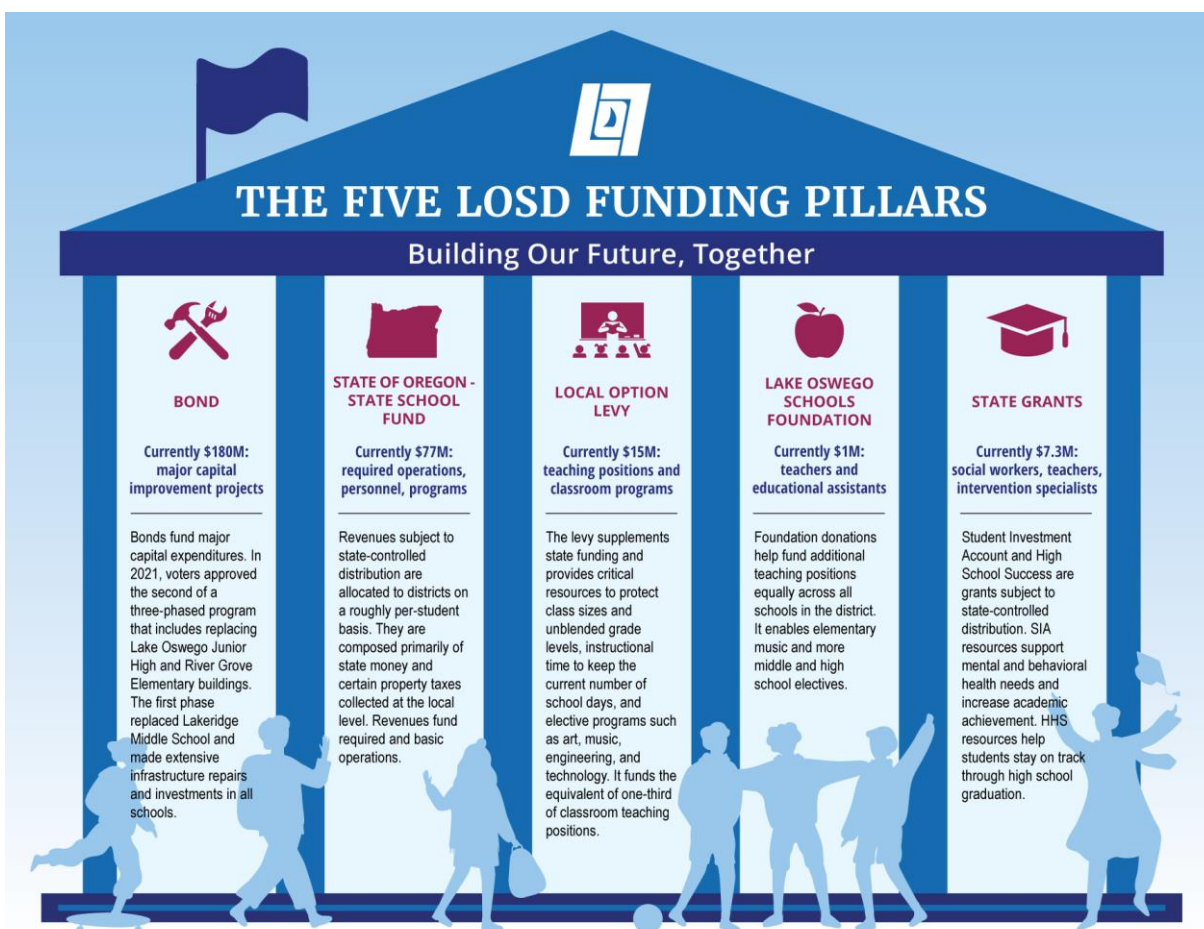
Measure 5 fundamentally changed Oregon's public school funding in 1990, eventually reducing our district's budget by more than a third. In 1999, the state legislature allowed communities to supplement state funding for local schools. LOSD voters passed the first local option levy in 2000, adding back some educational opportunities previously eliminated. The levy has been passed every year it has been on the ballot in 2000, 2004, 2008, 2013, and 2019 to improve and protect educational excellence. Today the local option levy provides resources for 15 percent of our district's annual general operating budget, equivalent to a third of our classroom teaching positions or nearly two months of school. Each levy is for five years, and the current levy will expire on June 30, 2024. LOSD voters passed another levy this May to maintain funding of resources for another five years.

Additionally, integrated state grants -- the Student Investment Account and High School Success -- provide supplemental resources to support our lower class sizes and services and support to ensure successful graduation.

Another significant highlight is capital improvement funding from the bond measures LOSD voters passed in 2017 and 2021. Supported through budget oversight and accountability with our Bond Accountability Committee, strong financial stewardship, and wise project management, our district's capital improvement projects are on target, on time, and on budget.

Personal donations from the Lake Oswego Schools Foundation provide funding for more educators districtwide, and parent clubs and booster organizations provide additional school and program-specific support.

Our district experiences strong community support in all our endeavors and is grateful to serve a learning community that values education and generously supports it through time, treasure, and talent.



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

Detailed Discussion

Introduction

This 2023-24 budget is built on pre-pandemic normal service levels, with slight adjustments in certain limited areas. The reader is invited to read the Executive Summary, as not all elements are included in this more detailed 2023-24 budget discussion.

Approximately 85 percent 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 a per-student basis, with extra weights for students with specific designations. The SSF is funded primarily from allocations from the State General Fund and approximately 1/3 from property taxes collected at the county level dedicated to K-12 education.

The SSF allocation for the state's 2023-25 biennium will not be finalized until possibly late June, but our proposed budget is built on a state SSF allocation of \$9.9 billion, the current amount proposed by the Governor and legislative co-chairs. The SSF received a relatively minor increase of \$300 million in funding for this current 2021-23 state biennium, a 1.6% annual increase. Statewide SSF state K-12 funding was \$9 billion for the 2019-21 biennium, an \$800 million increase over the prior biennium, an annual increase of 4.75% per year. The state's allocation to the SSF was \$8.2 billion for the 2017-19 biennium, an 11% improvement over the prior biennial allocation of \$7.37 billion, or 5.4% per year. Offsetting much of those state funding improvements were mandated increases in PERS contribution rates. PERS rates will see a very modest increase in the 2023-25 biennium due to strong PERS investment returns through the December 31, 2021, valuation period.

Integrated State Grants include the Student Investment Account (SIA) and High School Success (HSS). The SIA is expected to be \$4.975 million in 2023-24, a slight decrease from its \$5.175 million in 2022-2023. The HSS grant is expected to be \$2.155 million, a slight increase from its \$2.050 million in 2022-2023. These programs largely supplement our regular education programs. As guidance from ODE requires, the state HSS and SIA grants are accounted for in Special Revenue Funds.

State reserves are currently at \$1.8 billion and, beginning in 2020-21, the state implemented the Student Success Act, a new funding source dedicated primarily to education. The Act's largest program is the SIA. The district benefits greatly from the continued support of the community through donations to the Lake Oswego School District Foundation. Local option property tax revenues are expected to be \$15.2 million and \$15.6 million in fiscal years 2022-23 and 2023-2024, respectively. These amounts are significantly higher than the \$5.9 million of local option property tax revenues received in 2013-14 when compression reduced over one-third of the local option tax base.

Capital bond improvement funding, which is outside of the general operating budget, takes account of capital project funding made possible by the 2017 and 2021 bonds. For the proposed 2023-2024 budget, the conclusion of the replacement of River Grove Elementary and the commencement of Lake Oswego Junior High Schools are the most significant bond projects from the 2021 bond authorization, accounting for \$137 million of the \$180 million bond. Construction of the replacement swimming pool to be placed at the City of Lake Oswego's Golf Course as part of a larger recreational facility jointly funded by the City commenced in 2023 and is expected to be completed in late 2024. The district's staff and students are tremendously grateful for its community's support.

Financial Model

A financial model as of February 2023 with actual results for the most recent fiscal years from 2018-19 through 2021-22 and projections through 2023-25 is presented on page 12, showing the relationship between general operating revenues and expenditures. The financial model projections use current formal state revenue projections for 2022-23 SSF revenues and an internal projection using a state SSF allocation of \$9.9 billion. Expenditures are based on data available as of early February 2023, including a preliminary Foundation revenue estimate of \$1 million for the 2023-24 fiscal year. The final Foundation amount raised for 2023-24 is presently expected to be almost \$1 million, but the exact final net amount available to the district will not be known until this summer. The expenditure projections for 2022-23 and beyond are essentially under a pre-pandemic "Current Service Level" approach, only accounting for certain targeted investments, required additional costs such as the major math textbook adoption, wage, and associated payroll costs increases, and modest inflation. The financial model's SSF estimates for 2023-24 and 2024-25 are very preliminary internal projections based on an assumed state allocation to the SSF of \$9.9 billion, an increase of \$600 million over the current biennium. The financial model will be updated after the state finalizes its 2023-25 SSF allocation. The 2023-24 proposed Grants Fund budget has a decline in expected federal resources as we will have spent all of our regular federal stimulus funds by June 30, 2023, with only a small amount of stimulus funds restricted to our special education programs likely still available for the 2023-24 fiscal year. The district's federal stimulus funds were, on average, almost five times less per student than federal stimulus funds received by the average Oregon public school district. This is due to the federal requirements in all stimulus acts that funding be allocated to K-12 public schools based on each district's Title 1 low income grants. As we are a relatively affluent district, our stimulus fund allocations are much less than the average Oregon public school district.

Special Education Instructional Programs

The costs for the instructional components of our special education programs are generally shown separately in functions 1220, 1250, 2140, 2150, and 2190 as required by the state's Program Budgeting and Accounting Manual, but General Fund special education derived revenues are not separately shown. Oregon public school districts receive an extra full weight for each student on an IEP as of each December 1 census, capped at 11% of basic enrollment, but this flows into the overall SSF allocation. Under a state High Cost Disability (HCD) grant

program, a portion of the district's direct special education costs above \$30,000 per student is 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 IDEA and Title programs were lower beginning in 2020-21 due to our lower poverty counts and shifting priorities at the federal level. Additional authority to transfer funds from the General Fund to the Grants Funds is included in the proposed 2023-24 and 2022-23 budgets to account for these federal grant reductions.

Capital Improvement Projects

The Capital Projects Funds has a total proposed spending appropriation of \$109.03 million for 2023-24, an increase from the 2022-23 appropriations of \$109 million. Major bond expenditures of the 2022 bond sale proceeds began last summer, plus several 2017 bond capital projects are ongoing. Except for the pool replacement project, which is expected to be completed late in 2024, capital improvement projects funded by the 2017 bond are expected to conclude by the end of the summer of 2023. They were originally anticipated to conclude in the summer of 2022, but pandemic-related supply disruptions have hampered several projects.

During the 2017-18 and 2018-19 fiscal years, the district used over \$3,000,000 of General Fund resources for targeted district capital improvement projects, all related to sports facility or field improvements. An additional \$500,000 for track and tennis court resurfacing projects was paid from the General Fund in 2019-20. An additional \$5 million from capitalizing future Construction Excise Tax resources in 2019 was built into the Capital Projects Funds budgets. The Lakeridge Varsity Baseball Field artificial turf project, the final athletic facility capital improvement from capitalizing future CET resources, was completed in March 2023. The Capital Projects Funds has a new component in fiscal year 2022-23 – an Artificial Turf and Track Replacement Fund to fund future replacements and stabilize General Fund spending. It was capitalized with a \$1 million transfer from the General Fund at the end of the 2021-22 fiscal year and will then collect field user fees.

Projected Tax Rates

Maximum District property tax rates are expected to remain flat for 2023-24. They are presently \$8.9725 per \$1000 taxable value, an 86-cent increase from the 2021-22 total tax rate of \$8.111 per \$1,000 taxable value due to the passage of ballot measure 3-577 in November 2021. This 86 cents actual increase was less than the projected increase of 89 cents estimated in the 2022-23 adopted budget. The actual tax rate for a particular tax lot may be less due to the varying range of impact from Measure 5 compression. Compression, caused by real market values near or below assessed values, had significantly depressed the district's local option tax revenues from 2011 through 2014. As real property values have increased for the past 9 years at a rate greater than increases in assessed values, compression has been significantly reduced, falling from \$3.1 million in 2013-14 to \$620,000 in 2022-23. The local option Learning

Levy is projected to raise \$15.6 million in current taxes in 2023-24, roughly \$300,000 more than the estimated 2022-23 collections.

The same as the current fiscal year, a property tax rate of \$6.1107 per \$1,000 of taxable value is to be levied for the General Fund budget. \$4.4707 of this amount is the permanent local tax rate as limited by Measures 5 and 50. The balance, \$1.64, is for the local option. These tax rates will result in a total General Fund levy of approximately \$60,605,000, of which \$56,900,000 (comprised of \$41,500,000 in regular and \$15,400,000 in local option property taxes) is estimated to be collected in 2023-24. The balance of \$3.7 million is either lost to discounts, compression under Measure 5, or will be collected in future years.

The 2023-24 debt service levy for the 2001 GO bond approved in 2000, measure 3-515 approved in 2017, and measure 3-577 approved in November 2021, is proposed to be \$28.5 million, \$27.15 million of which is estimated to be collected in 2023-24. The balance is lost to discounts or will be collected in future years. This is expected to result in a 2023-24 debt service tax rate of approximately \$2.89 per \$1,000 of AV, the same as the current debt service tax rate. The 2022 GO bond matures in 2048, the 2017 GO bond matures in 2043, and the 2001 GO bond matures in 2026; a payment schedule is on page 56. A new element of the Debt Service Fund in 2022-23 is a new PERS Debt Service Fund to pay debt service payments on the district's pension obligation bonds. Wages will be assessed a new Pension UAL expense of 8.3% for the 2023-24 budgeting purposes; this new associated payroll expense is recorded in object 211 in the 2023-24 and 2022-23 budgets. Its debt service payment schedule is included on page 57.

Overall, Lake Oswego School District's total property tax rates are close to and in some cases below its neighboring districts. Of the nine neighboring districts closest to Lake Oswego, Lake Oswego School District currently is \$.70 higher than the average overall tax rate. Rates are 2022-23 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 | \$2.862 | \$8.973 |
| West Linn/Wilsonville School District | \$4.868 | \$1.500 | \$2.928 | \$9.296 |
| Riverdale School District | \$3.815 | \$1.370 | \$2.432 | \$7.617 |
| Portland Public School District | \$5.278 | \$1.990 | \$2.300 | \$9.568 |
| Tigard/Tualatin School District | \$4.989 | \$1.000 | \$1.748 | \$7.737 |
| Oregon City School District | \$4.963 | \$0 | \$1.217 | \$6.180 |
| Sherwood School District | \$4.812 | \$0 | \$3.438 | \$8.250 |
| Gladstone School District | \$4.865 | \$0 | \$4.037 | \$8.902 |
| North Clackamas School District | \$4.870 | \$1.630 | \$2.243 | \$8.743 |
| Beaverton School District | \$4.693 | \$1.250 | \$2.248 | \$8.191 |

Lake Grove Swim Park (Component Unit)

The Lake Grove Swim Park tax rate will remain at its permanent rate of \$.042 per \$1,000 taxable value. This will result in a levy of approximately \$260,000 for the Park, \$250,000 of which is estimated to be collected in 2023-24; the balance is lost to discounts or will be collected in future years. Its 2023-24 proposed budget is largely a current service budget, though additional budget authority is again proposed in purchased services, capital outlays and contingency in anticipation of a remodel or replacement of its bathroom and changing room facilities and major waterside maintenance during the lake drawdown during the 2023-24 fiscal year. Preliminary planning for this possibility began in 2016-17.

Budget Capacity and Contingency

So that the School Board retains some flexibility to adjust to unanticipated enrollment growth or other factors that might increase costs beyond those budgeted, the contingency budget was increased beginning in 2014-15 to \$1 million and then to \$2 million in the 2016-17 budget from its historical standard budget amount of \$500,000. It is at \$2 million in the proposed 2023-24 budget.

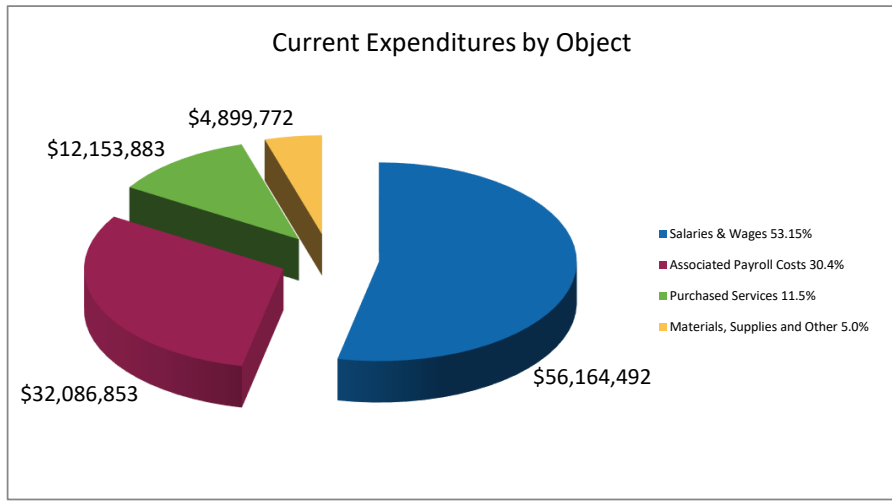
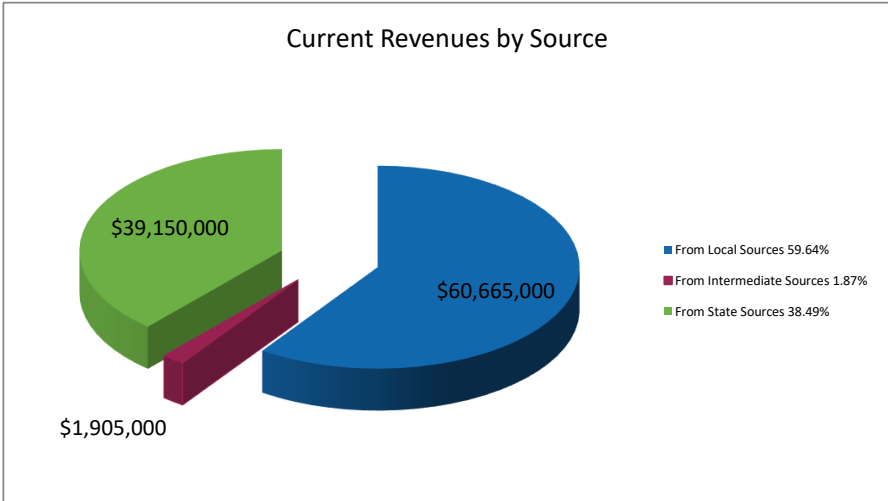
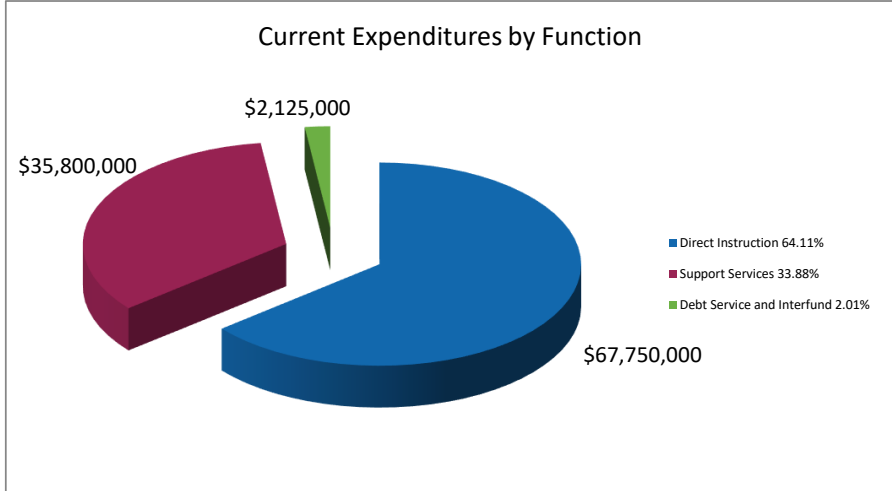
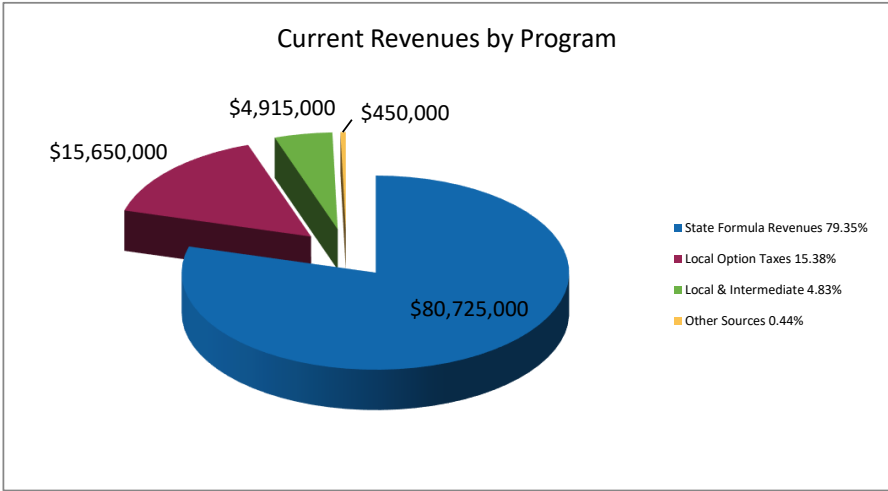
Fund Balance Policy

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 2023-24 are presently anticipated to be below the maximum parameter of 15%.

Dr. Jennifer Schiele, Superintendent

Stuart Ketzler, CPA, Assistant Superintendent of Business Services

Lake Oswego School District
 General Fund Revenues and Expenditures
 Adopted 2023-24 Budget



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Lake Oswego School District

Operating Funds Financial Model (General Fund & Foundation) - "Reasonable Case Scenario"

Updated Revenues Forecast - \$9.3 Billion Final SSF for 2021-23, \$9.9 B for 2023-25

"Normal" Current Service Level and Improved Enrollment in Current and Next Biennium

Current State Forecast for FY 2023 & Current Community Support

February 21, 2023 Update

| | Audited 2018-19 | Audited 2019-20 | Audited 2020-21 | Audited 2021-22 | Preliminary Projected 2022-23 | Very Preliminary Projected 2023-24 2024-25 | |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------------|--|---------------|
| State Budget Biennium | [-----] | [-----] | [-----] | [-----] | [-----] | [-----] | [-----] |
| Local Option Levy (To June 2024) | [-----] | [-----] | [-----] | [-----] | [-----] | [-----] | [-----] |
| LOEA & LOSEA Contracts | [-----] | [-----] | [-----] | [-----] | [-----] | [-----] | [-----]? |
| Demographics | | | | | | | |
| Total Oct. 1 Student Enrollment | 6993 | 7018 | 6785 | 6803 | 6797 | 6800 | 6800 |
| ADMw | 7884.1 | 7899.8 | 7582.8 | 7668.2 | 7677.9 | 7677.9 | 7677.9 |
| State School Formula (SSF) Revenues | \$67,244,000 | \$68,673,000 | \$71,204,000 | \$71,518,000 | \$77,250,000 | \$79,800,000 | \$82,600,000 |
| Student Investment Acct Class Size* | \$0 | \$0 | \$1,055,000 | \$2,107,000 | \$3,500,000 | \$3,650,000 | \$3,800,000 |
| State High Cost Special Ed Fund | \$388,000 | \$537,000 | \$1,110,000 | \$786,000 | \$750,000 | \$800,000 | \$800,000 |
| Local Non-Formula Revenue | \$4,381,000 | \$4,442,000 | \$4,129,000 | \$3,752,000 | \$4,500,000 | \$4,700,000 | \$4,900,000 |
| Total Standard Revenues | \$72,013,000 | \$73,652,000 | \$77,498,000 | \$78,163,000 | \$86,000,000 | \$88,950,000 | \$92,100,000 |
| Supplemental Revenues | | | | | | | |
| Local Option | \$10,969,000 | \$13,150,000 | \$13,826,000 | \$14,339,000 | \$15,225,000 | \$15,250,000 | \$15,250,000 |
| Foundation | \$1,065,000 | \$1,000,000 | \$815,000 | \$925,000 | \$950,000 | \$1,500,000 | \$1,500,000 |
| Total w/ Supplemental Revenues | \$84,047,000 | \$87,802,000 | \$92,139,000 | \$93,427,000 | \$102,175,000 | \$105,700,000 | \$108,850,000 |
| Expenditures | | | | | | | |
| Total GF & Foundation Salaries & Wages | \$42,116,000 | \$45,196,000 | \$44,549,000 | \$48,820,000 | \$56,900,000 | \$58,850,000 | \$61,200,000 |
| PERS at Regular Rates | \$11,370,000 | \$14,010,000 | \$13,364,000 | \$13,670,000 | \$15,650,000 | \$16,480,000 | \$16,830,000 |
| Annual PERS Side Acct Savings | (\$5,238,000) | (\$5,216,000) | (\$4,593,000) | (\$5,088,000) | (\$6,660,000) | (\$7,640,000) | (\$7,650,000) |
| PERS Net of Side A/C Savings | \$6,132,000 | \$8,794,000 | \$8,771,000 | \$8,582,000 | \$8,990,000 | \$8,840,000 | \$9,180,000 |
| PERS Bond Payments | \$3,752,000 | \$3,873,000 | \$4,106,000 | \$4,077,000 | \$4,400,000 | \$4,600,000 | \$4,800,000 |
| Health & Related Benefits | \$11,195,000 | \$11,852,000 | \$11,491,000 | \$11,611,000 | \$13,850,000 | \$14,350,000 | \$14,850,000 |
| Other (Primarily FICA) | \$3,608,000 | \$4,449,000 | \$3,944,000 | \$4,178,000 | \$4,900,000 | \$5,300,000 | \$5,525,000 |
| Total Assoc. Salary Costs | \$24,687,000 | \$28,968,000 | \$28,312,000 | \$28,448,000 | \$32,140,000 | \$33,090,000 | \$34,355,000 |
| Total Supplies/Equip/Services | \$16,121,000 | \$16,469,000 | \$11,391,000 | \$15,728,000 | \$16,500,000 | \$16,500,000 | \$16,000,000 |
| Transfers to Other Funds | \$278,000 | \$1,062,000 | \$1,898,000 | \$3,548,000 | \$350,000 | \$350,000 | \$350,000 |
| Total Planned Expenditures | \$83,202,000 | \$90,633,000 | \$86,150,000 | \$96,544,000 | \$105,890,000 | \$108,790,000 | \$111,905,000 |
| Ending Balances | | | | | | | |
| Revenue/Expenditures Shortfall | \$845,000 | (\$2,831,000) | \$5,989,000 | (\$3,117,000) | (\$3,715,000) | (\$3,090,000) | (\$3,055,000) |
| Beginning Cash Balance | \$16,946,000 | \$17,791,000 | \$14,960,000 | \$20,949,000 | \$17,832,000 | \$14,117,000 | \$11,027,000 |
| Ending Cash Balance | \$17,791,000 | \$14,960,000 | \$20,949,000 | \$17,832,000 | \$14,117,000 | \$11,027,000 | \$7,972,000 |
| General Fund Budgeted Expenditures (estimated with 4% annual c | | | | | | | |
| | \$ 95,615,000 | \$ 93,350,000 | \$ 98,975,000 | \$ 102,935,000 | \$ 107,000,000 | \$ 111,280,000 | |
| Amount in Excess (Below) of 15% Upper Limit of Fund Balance Po | \$617,750 | \$6,946,500 | \$2,985,750 | (\$1,323,250) | (\$5,023,000) | (\$8,720,000) | |
| Amount in Excess (Below) 8% Minimum Fund Balance Policy | \$7,310,800 | \$13,481,000 | \$9,914,000 | \$5,882,200 | \$2,467,000 | (\$930,400) | |
| Student Investment Account Grant (New beginning 2020-21) | | \$0 | \$1,685,000 | \$4,935,000 | \$5,140,000 | \$5,300,000 | \$5,500,000 |
| Federal Stimulus Funds Grants (New beginning 2020-21) | | \$0 | \$355,000 | \$670,000 | \$1,510,000 | \$275,000 | \$0 |

*The majority of SIA grants will be used to maintain or improve class sizes, an identified priority in allowed uses and based on community feedback. The balance is applied to new programs, primarily SEL supports. Actual SIA revenues and related expenditures are and will be recorded in a separate Special Revenue Fund. Amounts shown here are for illustrative purposes only.

The accompanying Notes to the Financial Model are an integral part of this projection update. Except in New Projection Years, amounts with larger changes are highlighted.

Notes to Financial Model:

This update is a "reasonable case" projection using 2021-23 SSF at the final \$9.3 billion approved amount, continued strong economic activity for the projection period, and a \$600 million increase in SSF in the next biennium based on Governor Kotek's proposed 2023-25 SSF Budget. This is double the increase in this current biennium over the \$9 billion 2019-21 SSF.

Financial Model projected data is based on many variable assumptions and information available in mid February 2023 & are considered approximations. Due to the higher degree of uncertainty caused by the lingering effects of the pandemic, actual results for projection years may differ greatly. 22-25 projections assume maintaining current staffing and the new normal for all school years.

This Financial Model is comprised of the General Fund and the regular Foundation grant and related classroom costs. Except as noted, the Financial Model does not include other funds, such as Community Schools Fund, Food Services Fund, Bond Funds, Measure 98 Funds etc. (most generally referred to as Special Revenue Funds). It also does not include all Student Investment Account resources and spending that began in 2020-21 as those funds are accounted for in a Special Revenue Fund. SIA and Federal Stimulus grant amounts are shown for each period, but those funds are not wholly available as full General Fund offsets, subject to "Use of SIA above. Federal Stimulus Funds Grants are supporting pandemic response costs and a portion was used to supplement the new 2021 "Summer Boost" enrichment learning program. 22-23 amount was allocated to the District under the ARP stimulus package passed in March 2021. It was largely fully spent in the 2021-22 fiscal year. While federal assistance has been received, it is special-purpose funding and does not supplant regular spending. As noted at *, portions of SIA funding are used to supplement regular resources, but SIA revenues are not wholly available to supplement GF revenues.

Except as noted, ADMw projections, which drives SSF revenues, are kept flat to reduce variables. With lower enrollment, LOSD was in SSF Stop-Loss for 2018-19 and in 2020-21. The enrollment used in the 2/17/2023 formal state SSF Revenue estimate has been updated for 2nd quarter actual ADM for 2022-23; the 2023-25 estimates projects flat enrollment to reduce variables.

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

Through 2021-22: Audited . Final state reconciliation of 2021-22 will be concluded by May 2023. Adjustments will be reflected in 2022-23 SSF revenues.

2022-23 SSF based on 2/17/23 ODE formal estimate which incorporates 2nd Qtr ADM and other updates to reflect more current information.

2023-24 and 2024-25 SSF are internal estimates based on Governor Kotek's proposed budget - final amount is subject to legislative appropriations.

It assumes the \$9.9 billion state SSF for biennium is split on a standard 49/51% allocation.

Higher prior year Local Non-Formula Revenues due primarily to higher ESD shared revenues, recovery of prior year expenditure estimates in the district's group health self-insurance program, plus increased interest earnings from higher interest rates and balances.

Local Option revenue for 2020-21 based on November 2022 projection from County tax data using the \$1.64 rate, which expires June 30, 2024. Projection assumes compression begins to slightly increase, i.e., that increases in Real Market Value are slower than the general 3% increase in Assessed Values.

Foundation revenue estimate of \$950,000 for 2022-23 based on final campaign results, 2023-24 and 2024-25 are a preliminary estimate based on recent results.

2022-23 Salaries & Wages based on current staffing, continued hiring and normal operations.

For 2023-24, salaries projected with 4% COLA plus 1% for estimated step increases per current agreements. Current bargained agreements end 6/30/24.

For 2024-25, for forecast purposes only, salaries projected with 2.5% COLA plus 1.5% for estimated step increases.

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

The district's PERS expenditures are projected to be flat as a percentage of wages in the 2023-25 biennium based on the 2021 valuation.

Health and other payroll costs (primarily FICA) are generally projected flat as percentages of wages and salaries for the projection periods, except for an extra estimated \$240,000/year beginning in 2023-24 due to the state's Paid FMLA program passed in 2019. This new law requires a minimum employer contribution of .4% of wages and salaries starting 9/1/23.

Lower costs in Supplies/Equip/Services in 2020-21 due primarily to textbook deferral and lower operating costs, primarily in transportation, as a result of the pandemic.

Textbooks are included in Supplies - textbook costs for more recent years are as follows: \$700,000 in 2018-19, \$1.3 million in 2019-20, \$100,000 in 2020-21 and \$1.5 million in each fiscal year 2021-22 through 2023-24, and then at \$1 million for 2024-25..

New debt service costs for LOH repairs of \$500,000/year are included beginning in 2017-18. Additional debt service costs of \$800,000 for new properties included beginning in 2019-20.

Transfers to other funds expenditures are now shown separately for each year as they are now more volatile - future years' includes estimated \$250,000 in subsidies to grant programs and \$100,000 to offset operating losses in fee for service programs. It remains high in 2021-22 in relation to pre-pandemic times due to higher transfers to two new reserve funds - \$1 million for PERS Stabilization and \$2 million for artificial turf and track replacements as well as higher than normal operating losses still being incurred due to lingering effects of the pandemic.

General Fund - Revenues by Source

| Source | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Proposed, Approved & Adopted 2023-24 | |
|--|----------------------------------|--------------------|--------------------|---------------------|---|--------------------|
| 1000 From Local Sources | | | | | | |
| 01111 | CURRENT YEAR'S PROPERTY TAXES | 35,878,160 | 37,353,642 | 38,572,280 | 40,050,000 | 41,500,000 |
| 01112 | PRIOR YEARS' PROPERTY TAXES | 499,652 | 474,889 | 430,916 | 500,000 | 500,000 |
| 01121 | LOCAL OPTION PROPERTY TAXES | 12,953,497 | 13,566,950 | 14,103,004 | 14,500,000 | 15,400,000 |
| 01122 | LOCAL OPTION PRIOR YEAR P. TAXES | 196,997 | 259,016 | 235,498 | 200,000 | 250,000 |
| 01311 | TUITION-PUPILS OR PARENTS | 143,106 | 172,619 | 427,693 | 200,000 | 750,000 |
| 01315 | TUITION-OTHR LEA TRANS ED | 0 | 0 | 0 | 5,000 | 5,000 |
| 01510 | INTEREST ON INVESTMENTS | 736,425 | 243,581 | 234,718 | 320,000 | 750,000 |
| 01710 | COCURRIC GATE/ADMISSN FEE | 37,535 | 0 | 37,959 | 60,000 | 60,000 |
| 01730 | COCURRIC PARTICIPATN FEE | 399,955 | 139,632 | 449,438 | 600,000 | 650,000 |
| 01740 | ASB STUDENT FEES | 37,285 | 0 | 22,150 | 60,000 | 65,000 |
| 01741 | STUDENT DEVICE INSURANCE FEE | 0 | 63,680 | 36,800 | 70,000 | 70,000 |
| 01911 | FACILITY RENTAL FEES | 3,500 | 0 | 0 | 5,000 | 5,000 |
| 01915 | PROPERTY LEASE FEES | 267,286 | 285,385 | 278,810 | 300,000 | 310,000 |
| 01980 | INDIRECT COST CHARGES | 98,261 | 108,271 | 229,536 | 200,000 | 200,000 |
| 01990 | MISCELLANEOUS INCOME | 1,154,334 | 703,511 | 806,112 | 100,000 | 150,000 |
| Sub-Total From Local Sources | | 52,405,993 | 53,371,176 | 55,864,914 | 57,170,000 | 60,665,000 |
| 2000 From Intermediate Sources | | | | | | |
| 02101 | COUNTY SCHOOL FUND/OTHER | 4,747 | 2,172 | 21,336 | 5,000 | 5,000 |
| 02102 | CESD CHOICE FUNDS | 1,232,236 | 2,353,698 | 1,004,248 | 1,650,000 | 1,850,000 |
| 02199 | OTHER INTERMEDIATE SOURCES | 0 | 41,147 | 0 | 0 | 50,000 |
| 02200 | CESD HANDICAPPED FUNDS | 190,304 | 0 | 0 | 0 | 0 |
| Sub-Total From Intermediate Sources | | 1,427,287 | 2,397,017 | 1,025,584 | 1,655,000 | 1,905,000 |
| 3000 From State Sources | | | | | | |
| 03101 | BASIC SCHOOL SUPPORT | 32,184,929 | 33,687,919 | 32,467,832 | 34,300,000 | 37,750,000 |
| 03101 | OTHER STATE REVENUES | 136,459 | 5,869 | 187,317 | 100,000 | 450,000 |
| 03103 | COMMON SCHOOL FUND | 641,747 | 755,013 | 811,544 | 750,000 | 950,000 |
| Sub-Total From State Sources | | 32,963,135 | 34,448,801 | 33,466,693 | 35,150,000 | 39,150,000 |
| 4000 From Federal Sources | | | | | | |
| 04801 | FEDERAL FOREST FEES/OTHER | 0 | 341 | 32,953 | 15,000 | 20,000 |
| Sub-Total From Federal Sources | | 0 | 341 | 32,953 | 15,000 | 20,000 |
| Subtotal Current Revenues | | 86,796,415 | 90,217,335 | 90,390,144 | 93,990,000 | 101,740,000 |
| 5000 From Other Sources | | | | | | |
| 05200 | INTERFUND TRANSFERS | 0 | 0 | 0 | 1 | 1 |
| 05300 | SALE/COMP LOSS FXD ASSETS | 6,000 | 51,128 | 4,939 | 10,000 | 10,000 |
| 05400 | BEGINNING FUND BALANCE | 17,790,618 | 14,960,350 | 20,949,413 | 18,250,000 | 15,500,000 |
| Sub-Total From Other Sources | | 17,796,618 | 15,011,478 | 20,954,352 | 18,260,001 | 15,510,001 |
| Grand Totals | | 104,593,033 | 105,228,813 | 111,344,496 | 112,250,001 | 117,250,001 |

General Fund - Expenditures

| Funcnti Object | Description | Actual | Actual | Budgeted | Budgeted | Proposed | | |
|--|-------------|------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|---------------|
| | | 2020-21 | 2021-22 | 2022-23 | 22-23 | Approved & Adopted | 23-24 | |
| | | | | | FTE | 2023-24 | FTE | |
| Instructional Services | | | | | | | | |
| Elementary Programs | | | | | | | | |
| 1111 | 00111 | CERTIFICATED SALARIES | 8,788,581 | 8,395,682 | 8,842,898 | 116.19 | 9,711,857 | 114.52 |
| 1111 | 00112 | NONCERTIFICATED SALARIES | 935,810 | 948,960 | 1,124,379 | 38.22 | 1,249,179 | 34.66 |
| 1111 | 00121 | CERTIF SALARIES SUBS | 138,047 | 329,970 | 461,000 | | 507,100 | |
| 1111 | 00122 | NONCERTIF SALARIES SUBS | 0 | 4,719 | 36,000 | | 39,600 | |
| 1111 | 00132 | LEADERSHIP STIPEND | 85,063 | 96,822 | 108,000 | | 118,800 | |
| 1111 | 00136 | EXTENDED CONTRACTS | 14,273 | 23,784 | 30,000 | | 33,000 | |
| 1111 | 00210 | PERS | 2,070,042 | 1,842,649 | 1,968,469 | | 2,070,958 | |
| 1111 | 00211 | PERS UAL | 0 | 0 | 1,039,236 | | 967,746 | |
| 1111 | 00220 | SOCIAL SECURITY | 790,523 | 786,014 | 810,038 | | 891,949 | |
| 1111 | 00231 | WORKER'S COMP INSURANCE | 23,980 | 23,717 | 29,250 | | 25,345 | |
| 1111 | 00233 | UNEMPLOYMENT INSURANCE | 34,440 | 20,570 | 12,662 | | 11,675 | |
| 1111 | 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 25,327 | | 46,657 | |
| 1111 | 00241 | HEALTH INSURANCE-CERT | 2,310,245 | 2,199,961 | 2,207,143 | | 2,175,420 | |
| 1111 | 00242 | HEALTH INSURANCE-CLASS | 429,116 | 373,917 | 611,391 | | 554,375 | |
| 1111 | 00311 | INSTR SERVICE PUPIL | 526 | 566 | 0 | | 0 | |
| 1111 | 00312 | INSTR PROG IMPROV-TCHR | 0 | 55 | 200 | | 210 | |
| 1111 | 00322 | REPAIRS/MAINT SERVICES | 21,157 | 51,860 | 24,831 | | 31,231 | |
| 1111 | 00324 | RENTALS | 17,001 | 13,574 | 23,570 | | 23,570 | |
| 1111 | 00341 | TRAVEL LOCAL IN DISTRICT | 115 | 0 | 400 | | 420 | |
| 1111 | 00410 | CONSUMABLE SUPPLIES | 81,435 | 144,387 | 168,405 | | 186,997 | |
| 1111 | 00420 | TEXTBOOKS | 50,318 | 617,423 | 559,350 | | 133,350 | |
| 1111 | 00460 | NON CONSUMABLE SUPPLIES | 12,151 | 48,970 | 40,495 | | 46,021 | |
| 1111 | 00470 | COMPUTER SOFTWARE | 3,557 | 55,398 | 1,000 | | 1,000 | |
| 1111 | 00480 | NON CONSUMABLE TECHNOLOGY | 3,870 | 1,660 | 9,655 | | 7,655 | |
| Sub-Totals for Elementary Programs | | | 15,810,250 | 15,980,658 | 18,133,699 | 154.41 | 18,834,115 | 149.18 |
| Middle School Programs | | | | | | | | |
| 1121 | 00111 | CERTIFICATED SALARIES | 5,106,851 | 5,072,771 | 5,135,459 | 68.67 | 5,927,379 | 72.03 |
| 1121 | 00112 | NONCERTIFICATED SALARIES | 51,109 | 63,258 | 55,971 | 1.88 | 81,271 | 2.38 |
| 1121 | 00121 | CERTIF SALARIES SUBS | 120,244 | 190,314 | 190,000 | | 209,000 | |
| 1121 | 00122 | NONCERTIF SALARIES SUBS | 0 | 131 | 4,000 | | 4,400 | |
| 1121 | 00132 | LEADERSHIP STIPEND | 64,976 | 63,709 | 35,000 | | 68,500 | |
| 1121 | 00136 | EXTENDED CONTRACTS | (21) | 896 | 0 | | 0 | |
| 1121 | 00210 | PERS | 1,085,225 | 1,001,906 | 1,002,309 | | 1,142,179 | |
| 1121 | 00211 | PERS UAL | 0 | 0 | 533,162 | | 519,625 | |
| 1121 | 00220 | SOCIAL SECURITY | 413,654 | 418,269 | 415,986 | | 478,932 | |
| 1121 | 00231 | WORKER'S COMP INSURANCE | 12,300 | 12,485 | 10,832 | | 12,861 | |
| 1121 | 00233 | UNEMPLOYMENT INSURANCE | 18,085 | 10,935 | 5,387 | | 6,262 | |
| 1121 | 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 10,771 | | 25,045 | |
| 1121 | 00241 | HEALTH INSURANCE-CERT | 1,277,384 | 1,205,379 | 1,304,455 | | 1,365,241 | |
| 1121 | 00242 | HEALTH INSURANCE-CLASS | 32,602 | 22,441 | 29,993 | | 37,991 | |
| 1121 | 00311 | INSTR SERVICE PUPIL | 0 | 170,543 | 0 | | 460,000 | |
| 1121 | 00322 | REPAIRS/MAINT SERVICES | 16,522 | 34,580 | 17,800 | | 18,965 | |
| 1121 | 00324 | RENTALS | 17,453 | 14,989 | 22,000 | | 31,000 | |
| 1121 | 00389 | NON INSTRUCT PROF/TECH | 0 | 0 | 0 | | 0 | |
| 1121 | 00410 | CONSUMABLE SUPPLIES | 23,459 | 54,751 | 120,111 | | 117,600 | |
| 1121 | 00420 | TEXTBOOKS | 13,287 | 261,501 | 367,950 | | 117,450 | |
| 1121 | 00460 | NON CONSUMABLE SUPPLIES | 1,815 | 11,940 | 9,000 | | 8,500 | |
| 1121 | 00470 | COMPUTER SOFTWARE | 4,066 | 3,625 | 14,000 | | 19,500 | |
| 1121 | 00480 | NON CONSUMABLE TECHNOLOGY | 3,179 | (291) | 20,000 | | 4,029 | |
| Sub-Totals for Middle School Programs | | | 8,262,190 | 8,614,132 | 9,304,186 | 70.55 | 10,655,730 | 74.41 |
| Middle School Co-curricular | | | | | | | | |
| 1122 | 00112 | NONCERTIFICATED SALARIES | 5,331 | 11,863 | 17,364 | 0.50 | 21,742 | 0.50 |
| 1122 | 00133 | COCURRICULAR STIPENDS | 60,804 | 155,489 | 180,000 | | 198,000 | |
| 1122 | 00136 | COCURRICULAR EXT CONT | 0 | 1,423 | 0 | | 0 | |
| 1122 | 00210 | PERS | 12,744 | 28,745 | 23,144 | | 26,634 | |

| Functi Object | Description | Actual | Actual | Budgeted | Budgeted | Proposed | |
|---|------------------------------|---------------|----------------|----------------|-------------|----------------|-------------|
| | | 2020-21 | 2021-22 | 2022-23 | 22-23 | & Adopted | 23-24 |
| | | | | | FTE | 2023-24 | FTE |
| 1122 00211 | PERS UAL | 0 | 0 | 1,720 | | 18,238 | |
| 1122 00220 | SOCIAL SECURITY | 5,010 | 12,745 | 15,328 | | 16,812 | |
| 1122 00231 | WORKER'S COMP INSURANCE | 156 | 405 | 6,034 | | 698 | |
| 1122 00233 | UNEMPLOYMENT INSURANCE | 218 | 333 | 18 | | 220 | |
| 1122 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 34 | | 878 | |
| 1122 00242 | HEALTH INSURANCE-CLASS | 4 | 0 | 0 | | 7,998 | |
| 1122 00322 | REPAIRS/MAINT SERVICES | 0 | 2,006 | 1,300 | | 1,300 | |
| 1122 00341 | TRAVEL LOCAL IN DISTRICT | 0 | 51 | 500 | | 0 | |
| 1122 00389 | NON INSTRUCT PROF/TECH | 0 | 8,402 | 16,150 | | 7,850 | |
| 1122 00410 | CONSUMABLE SUPPLIES | 132 | 5,605 | 2,780 | | 2,770 | |
| 1122 00460 | NON CONSUMABLE SUPPLIES | 0 | 797 | 0 | | 0 | |
| 1122 00640 | DUES AND FEES | 0 | 365 | 350 | | 542 | |
| Sub-Totals for Middle School Co-curricular | | 84,399 | 228,229 | 264,722 | 0.50 | 303,682 | 0.50 |

Middle School Co-curricular Music

| | | | | | | | |
|---|------------------------------|---------------|---------------|---------------|-------------|---------------|-------------|
| 1126 00133 | COCURRICULAR STIPENDS | 13,568 | 15,391 | 18,000 | | 19,800 | |
| 1126 00210 | PERS | 2,555 | 2,518 | 2,600 | | 2,396 | |
| 1126 00211 | PERS UAL | 0 | 0 | 0 | | 1,644 | |
| 1126 00220 | SOCIAL SECURITY | 1,033 | 1,063 | 1,300 | | 1,514 | |
| 1126 00231 | WORKER'S COMP INSURANCE | 31 | 31 | 54 | | 66 | |
| 1126 00233 | UNEMPLOYMENT INSURANCE | 45 | 28 | 20 | | 20 | |
| 1126 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 26 | | 80 | |
| 1126 00322 | REPAIRS/MAINT SERVICES | 0 | 0 | 245 | | 4,845 | |
| 1126 00389 | NON INSTRUCT PROF/TECH | 0 | 0 | 500 | | 0 | |
| 1126 00410 | CONSUMABLE SUPPLIES | 804 | 0 | 4,800 | | 7,000 | |
| 1126 00420 | TEXTBOOKS | 583 | 2,190 | 2,300 | | 8,292 | |
| 1126 00460 | NON CONSUMABLE SUPPLIES | 0 | 1,297 | 4,000 | | 500 | |
| 1126 00470 | COMPUTER SOFTWARE | 37 | 0 | 0 | | 0 | |
| Sub-Totals for Middle School Co-curr. Mus. | | 18,656 | 22,518 | 33,845 | 0.00 | 46,157 | 0.00 |

| | | | | | | | |
|--|--|------------------|------------------|------------------|--------------|-------------------|--------------|
| Sub-Totals for 112X Middle Schl. Programs | | 8,365,245 | 8,864,879 | 9,602,753 | 71.05 | 11,005,569 | 74.91 |
|--|--|------------------|------------------|------------------|--------------|-------------------|--------------|

High School Programs

| | | | | | | | |
|--|------------------------------|-------------------|-------------------|-------------------|---------------|-------------------|---------------|
| 1131 00111 | CERTIFICATED SALARIES | 7,758,792 | 8,191,190 | 8,527,550 | 105.60 | 9,114,679 | 101.06 |
| 1131 00112 | NONCERTIFICATED SALARIES | 101,086 | 108,941 | 117,082 | 4.06 | 181,025 | 5.13 |
| 1131 00121 | CERTIF SALARIES SUBS | 52,644 | 215,112 | 215,000 | | 236,500 | |
| 1131 00122 | NONCERTIF SALARIES SUBS | 0 | 670 | 5,500 | | 6,050 | |
| 1131 00132 | LEADERSHIP STIPEND | 46,684 | 48,560 | 60,000 | | 66,000 | |
| 1131 00136 | EXTENDED CONTRACTS | 4,843 | 8,282 | 0 | | 0 | |
| 1131 00210 | PERS | 1,689,769 | 1,644,884 | 1,692,757 | | 1,723,163 | |
| 1131 00211 | PERS UAL | 0 | 0 | 877,637 | | 797,148 | |
| 1131 00220 | SOCIAL SECURITY | 615,719 | 673,032 | 682,173 | | 734,724 | |
| 1131 00231 | WORKER'S COMP INSURANCE | 18,217 | 19,418 | 17,974 | | 18,461 | |
| 1131 00233 | UNEMPLOYMENT INSURANCE | 26,841 | 17,361 | 8,870 | | 9,606 | |
| 1131 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 17,736 | | 38,426 | |
| 1131 00241 | HEALTH INSURANCE-CERT | 1,854,099 | 1,897,219 | 2,005,786 | | 1,919,925 | |
| 1131 00242 | HEALTH INSURANCE-CLASS | 55,938 | 40,587 | 64,984 | | 81,980 | |
| 1131 00311 | INSTRUCTION SERVICE-PUPIL | 150 | 347 | 0 | | 0 | |
| 1131 00322 | REPAIRS/MAINT SERVICES | 13,598 | 44,828 | 27,300 | | 32,265 | |
| 1131 00324 | RENTALS | 29,719 | 32,163 | 61,000 | | 65,000 | |
| 1131 00389 | NON INSTRUCT PROF/TECH | 0 | 0 | 2,200 | | 2,200 | |
| 1131 00410 | CONSUMABLE SUPPLIES | 145,835 | 168,405 | 254,930 | | 268,100 | |
| 1131 00420 | TEXTBOOKS | 29,499 | 419,047 | 630,440 | | 132,240 | |
| 1131 00460 | NON CONSUMABLE SUPPLIES | 15,036 | 22,901 | 21,900 | | 30,850 | |
| 1131 00470 | COMPUTER SOFTWARE | 10,628 | 12,714 | 23,280 | | 14,550 | |
| 1131 00480 | NON CONSUMABLE TECHNOLOGY | 21,065 | 9,867 | 28,200 | | 27,500 | |
| 1131 00541 | INITIAL/ADDL EQUIPMENT | 0 | 0 | 6,000 | | 6,300 | |
| 1131 00640 | DUES AND FEES | 0 | 300 | 650 | | 650 | |
| Sub-Totals for High School Programs | | 12,490,162 | 13,575,828 | 15,348,949 | 109.66 | 15,507,342 | 106.19 |

| Funcnti Object | Description | Actual | Actual | Budgeted | Budgeted | Proposed | |
|--|------------------------------|-------------------|-------------------|-------------------|---------------|-------------------|---------------|
| | | 2020-21 | 2021-22 | 2022-23 | 22-23 | & Adopted | 23-24 |
| | | | | | FTE | 2023-24 | FTE |
| High School Co-curricular | | | | | | | |
| 1132 00112 | NONCERTIFICATED SALARIES | 132,158 | 150,312 | 140,453 | 3.75 | 233,751 | 4.50 |
| 1132 00113 | ADMINISTRATIVE SALARIES | 230,382 | 236,142 | 242,046 | 2.00 | 278,428 | 2.00 |
| 1132 00122 | NONCERTIF SALARIES SUBS | 0 | 592 | 0 | | 0 | |
| 1132 00132 | LEADERSHIP STIPEND | 7,506 | 7,316 | 0 | | 0 | |
| 1132 00133 | COCURRICULAR STIPENDS | 923,983 | 1,126,742 | 1,100,000 | | 1,210,000 | |
| 1132 00136 | EXTENDED CONTRACTS | 10,279 | 6,934 | 0 | | 0 | |
| 1132 00210 | PERS | 156,448 | 156,023 | 166,597 | | 173,751 | |
| 1132 00211 | PERS UAL | 0 | 0 | 37,865 | | 142,941 | |
| 1132 00220 | SOCIAL SECURITY | 99,881 | 116,843 | 109,262 | | 131,748 | |
| 1132 00231 | WORKER'S COMP INSURANCE | 3,007 | 3,483 | 30,723 | | 5,051 | |
| 1132 00233 | UNEMPLOYMENT INSURANCE | 4,276 | 3,362 | 359 | | 1,722 | |
| 1132 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 718 | | 6,888 | |
| 1132 00240 | HEALTH INSURANCE-ADMIN | 48,873 | 46,381 | 43,992 | | 43,992 | |
| 1132 00241 | HEALTH INSURANCE-CERT | 3,698 | 6,189 | 0 | | 0 | |
| 1132 00242 | HEALTH INSURANCE-CLASS | 45,949 | 60,122 | 47,988 | | 71,848 | |
| 1132 00290 | ADMINISTRATIVE DUES | 3,240 | 2,990 | 3,000 | | 3,000 | |
| 1132 00322 | REPAIRS/MAINT SERVICES | 30,381 | 14,832 | 4,500 | | 4,500 | |
| 1132 00324 | RENTALS | 12,053 | 5,303 | 5,000 | | 6,077 | |
| 1132 00341 | TRAVEL IN DISTRICT | 1,680 | 1,680 | 0 | | 0 | |
| 1132 00342 | TRAVEL OUT OF DISTRICT | 2,950 | 17,513 | 250 | | 250 | |
| 1132 00389 | NON INSTRUCT PROF/TECH | 42,791 | 119,773 | 108,900 | | 112,300 | |
| 1132 00410 | CONSUMABLE SUPPLIES | 7,584 | 17,879 | 22,450 | | 22,950 | |
| 1132 00460 | NON CONSUMABLE SUPPLIES | 11,072 | 10,442 | 25,150 | | 25,150 | |
| 1132 00470 | COMPUTER SOFTWARE | 1,500 | 1,223 | 2,000 | | 2,000 | |
| 1132 00542 | REPLACEMENT EQUIPMENT | 4,388 | 2,900 | 0 | | 0 | |
| 1132 00640 | DUES AND FEES | 22,506 | 56,540 | 42,600 | | 44,600 | |
| Sub-Totals for High School Co-curricular | | 1,806,585 | 2,171,516 | 2,133,853 | 5.75 | 2,520,947 | 6.50 |
| High School Co-curricular Music | | | | | | | |
| 1136 00133 | COCURRICULAR STIPENDS | 7,167 | 7,346 | 20,000 | | 22,000 | |
| 1136 00210 | PERS | 1,350 | 1,330 | 3,340 | | 2,662 | |
| 1136 00211 | PERS UAL | 0 | 0 | 0 | | 1,826 | |
| 1136 00220 | SOCIAL SECURITY | 548 | 562 | 1,530 | | 1,684 | |
| 1136 00231 | WORKER'S COMP INSURANCE | 16 | 17 | 60 | | 72 | |
| 1136 00233 | UNEMPLOYMENT INSURANCE | 24 | 15 | 30 | | 22 | |
| 1136 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 40 | | 88 | |
| 1136 00241 | HEALTH INSURANCE-CERT | 2,885 | 2,743 | 0 | | 0 | |
| 1136 00322 | REPAIRS/MAINT SERVICES | 109 | 0 | 0 | | 0 | |
| 1136 00329 | LAUNDRY SERVICE | 0 | 0 | 450 | | 600 | |
| 1136 00410 | CONSUMABLE SUPPLIES | 392 | 289 | 1,400 | | 1,100 | |
| 1136 00420 | TEXTBOOKS | 4,852 | 5,191 | 5,600 | | 6,000 | |
| 1136 00460 | NON CONSUMABLE SUPPLIES | 0 | 238 | 0 | | 0 | |
| 1136 00470 | COMPUTER SOFTWARE | 0 | 1,034 | 1,200 | | 300 | |
| 1136 00640 | DUES AND FEES | 0 | 250 | 0 | | 1,200 | |
| Sub-Totals for High School Co-curr. Music | | 17,343 | 19,015 | 33,650 | | 37,554 | |
| Sub-Totals for 113X High School Programs | | 14,314,090 | 15,766,359 | 17,516,452 | 115.41 | 18,065,843 | 112.69 |
| Talented and Gifted Programs | | | | | | | |
| 1210 00111 | CERTIFICATED SALARIES | 324,462 | 335,567 | 346,183 | 4.00 | 384,300 | 4.00 |
| 1210 00121 | CERTIF SALARIES TEMPORARY | 0 | 0 | 11,000 | | 12,100 | |
| 1210 00136 | EXTENDED CONTRACTS | 0 | 48 | 1,000 | | 1,100 | |
| 1210 00210 | PERS | 70,529 | 66,289 | 70,513 | | 77,680 | |
| 1210 00211 | PERS UAL | 0 | 0 | 35,461 | | 32,993 | |
| 1210 00220 | SOCIAL SECURITY | 24,360 | 25,178 | 27,402 | | 30,409 | |
| 1210 00231 | WORKER'S COMP INSURANCE | 721 | 743 | 738 | | 837 | |
| 1210 00233 | UNEMPLOYMENT INSURANCE | 1,061 | 658 | 361 | | 396 | |
| 1210 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 716 | | 1,591 | |
| 1210 00241 | HEALTH INSURANCE-CERT | 62,504 | 71,730 | 75,982 | | 75,982 | |

| Funcnti Object | Description | Actual | Actual | Budgeted | Budgeted | Proposed | |
|--|---------------------|----------------|----------------|----------------|-------------|----------------|-------------|
| | | 2020-21 | 2021-22 | 2022-23 | 22-23 | & Adopted | 23-24 |
| | | | | | FTE | 2023-24 | FTE |
| 1210 00410 | CONSUMABLE SUPPLIES | 820 | 1,411 | 3,350 | | 3,025 | |
| 1210 00420 | TEXTBOOKS | 0 | 0 | 500 | | 525 | |
| 1210 00440 | PERIODICALS | 0 | 0 | 100 | | 105 | |
| 1210 00640 | DUES AND FEES | 0 | 0 | 500 | | 525 | |
| Sub-Totals for Talented & Gifted Programs | | 484,457 | 501,624 | 573,806 | 4.00 | 621,568 | 4.00 |

More Restrictive Programs for Students with Disabilities

| | | | | | | | |
|---|------------------------------|------------------|------------------|------------------|--------------|------------------|---------------|
| 1220 00111 | CERTIFICATED SALARIES | 986,008 | 1,050,137 | 1,333,928 | 19.44 | 1,529,864 | 20.38 |
| 1220 00112 | NONCERTIFICATED SALARIES | 1,337,264 | 1,900,879 | 2,065,218 | 67.13 | 2,782,264 | 74.68 |
| 1220 00114 | SPECIALIST SALARIES | 220,151 | 275,621 | 285,783 | 4.00 | 439,844 | 6.00 |
| 1220 00121 | CERTIF SALARIES TEMPORARY | 14,770 | 31,123 | 50,000 | | 55,000 | |
| 1220 00122 | NONCERTIF SALARIES TEMPRY | 37,272 | 48,034 | 128,700 | | 141,570 | |
| 1220 00131 | CURRIC DEVELPMT WAGES | 206 | 0 | 0 | | 0 | |
| 1220 00135 | HOME TEACHERS | 4,869 | 6,704 | 11,000 | | 12,100 | |
| 1220 00136 | EXTENDED CONTRACTS | 12,894 | 17,017 | 40,100 | | 44,110 | |
| 1220 00210 | PERS | 500,833 | 537,421 | 652,233 | | 674,123 | |
| 1220 00211 | PERS UAL | 0 | 0 | 387,550 | | 415,390 | |
| 1220 00220 | SOCIAL SECURITY | 196,140 | 251,830 | 299,458 | | 382,871 | |
| 1220 00231 | WORKER'S COMP INSURANCE | 6,279 | 8,063 | 8,321 | | 10,609 | |
| 1220 00233 | UNEMPLOYMENT INSURANCE | 8,545 | 6,574 | 3,935 | | 4,994 | |
| 1220 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 7,826 | | 20,005 | |
| 1220 00240 | HEALTH INSURANCE-ADMIN | 37,045 | 65,619 | 0 | | 0 | |
| 1220 00241 | HEALTH INSURANCE-CERT | 280,098 | 319,396 | 360,924 | | 351,426 | |
| 1220 00242 | HEALTH INSURANCE-CLASS | 621,519 | 744,959 | 1,155,700 | | 1,318,500 | |
| 1220 00312 | INSTR PROG IMPROVE-TCHR | 5,875 | 5,399 | 7,000 | | 7,350 | |
| 1220 00322 | REPAIRS/MAINT SERVICES | 230 | 35 | 1,000 | | 1,050 | |
| 1220 00341 | TRAVEL LOCAL IN DISTRICT | 261 | 3,552 | 7,500 | | 7,875 | |
| 1220 00342 | TRAVEL OUT OF DISTRICT | 3,435 | 5,077 | 3,200 | | 3,360 | |
| 1220 00371 | TUITION DIST IN STATE | 627,872 | 1,059,229 | 800,000 | | 1,100,000 | |
| 1220 00373 | TUITION PRIVATE SCHOOLS | 540,309 | 228,411 | 650,000 | | 350,000 | |
| 1220 00389 | NON INSTRUCT PROF/TECH | 22,062 | 28,457 | 50,000 | | 52,500 | |
| 1220 00410 | CONSUMABLE SUPPLIES | 2,034 | 7,148 | 9,700 | | 10,185 | |
| 1220 00420 | TEXTBOOKS | 0 | 0 | 400 | | 420 | |
| 1220 00460 | NON CONSUMABLE SUPPLIES | 391 | 4,587 | 6,800 | | 7,140 | |
| 1220 00470 | COMPUTER SOFTWARE | 1,321 | 167 | 6,500 | | 6,825 | |
| 1220 00480 | NON CONSUMABLE TECHNOLOGY | 1,547 | 3,905 | 0 | | 0 | |
| 1220 00655 | JUDGMENTS & SETTLEMENTS | 24,844 | 0 | 0 | | 0 | |
| Sub-totals for More Restr. Progs./Disabilities | | 5,494,074 | 6,609,344 | 8,332,776 | 90.57 | 9,729,375 | 101.06 |

Less Restrictive Programs For Students with Disabilities

| | | | | | | | |
|------------|------------------------------|-----------|-----------|-----------|-------|-----------|-------|
| 1250 00111 | CERTIFICATED SALARIES | 1,722,755 | 1,814,628 | 1,923,974 | 27.50 | 2,283,362 | 27.60 |
| 1250 00112 | NONCERTIFICATED SALARIES | 966,984 | 1,155,890 | 1,418,987 | 49.82 | 1,864,637 | 52.73 |
| 1250 00121 | CERTIF SALARIES TEMPORARY | 1,516 | 47,576 | 34,000 | | 37,400 | |
| 1250 00122 | NONCERTIF SALARIES TEMPRY | 14,244 | 59,977 | 43,000 | | 47,300 | |
| 1250 00132 | LEADERSHIP STIPEND | 3,753 | 0 | 6,500 | | 7,150 | |
| 1250 00136 | EXTENDED CONTRACTS | 40,232 | 59,473 | 44,000 | | 48,400 | |
| 1250 00210 | PERS | 546,177 | 521,780 | 601,317 | | 634,189 | |
| 1250 00211 | PERS UAL | 0 | 0 | 343,572 | | 355,918 | |
| 1250 00220 | SOCIAL SECURITY | 206,575 | 235,225 | 265,484 | | 328,057 | |
| 1250 00231 | WORKER'S COMP INSURANCE | 6,242 | 7,461 | 7,126 | | 8,282 | |
| 1250 00233 | UNEMPLOYMENT INSURANCE | 9,136 | 6,154 | 3,481 | | 4,284 | |
| 1250 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 6,941 | | 17,147 | |
| 1250 00241 | HEALTH INSURANCE-CERT | 414,353 | 379,972 | 522,390 | | 524,290 | |
| 1250 00242 | HEALTH INSURANCE-CLASS | 427,698 | 544,015 | 782,806 | | 830,794 | |
| 1250 00322 | REPAIRS/MAINT SERVICES | 15,746 | 24,403 | 30,000 | | 31,500 | |
| 1250 00341 | TRAVEL LOCAL IN DISTRICT | 0 | 74 | 1,500 | | 1,575 | |
| 1250 00342 | TRAVEL OUT-OF-DISTRICT | 0 | 174 | 1,500 | | 1,575 | |
| 1250 00410 | CONSUMABLE SUPPLIES | 583 | 5,389 | 5,500 | | 5,775 | |
| 1250 00420 | TEXTBOOKS | 0 | 0 | 4,000 | | 4,200 | |
| 1250 00460 | NON CONSUMABLE SUPPLIES | 249 | 1,285 | 4,000 | | 4,200 | |

| Func | Object | Description | Actual | Actual | Budgeted | Budgeted | Proposed | |
|---|--------|-------------------|------------------|-------------------|-------------------|---------------|-------------------|---------------|
| | | | 2020-21 | 2021-22 | 2022-23 | 22-23 | & Adopted | 23-24 |
| | | | | | | FTE | 2023-24 | FTE |
| 1250 | 00470 | COMPUTER SOFTWARE | 6,039 | 15,722 | 15,000 | | 15,750 | |
| Sub-Totals for Less Restr. Progs./Disabilities | | | 4,382,282 | 4,879,198 | 6,065,078 | 77.32 | 7,055,785 | 80.33 |
| Sub-Totals for 1220 & 1250 Special Ed Programs | | | 9,876,356 | 11,488,542 | 14,397,854 | 167.89 | 16,785,160 | 181.39 |

Alternative Learning Programs

| | | | | | | | | |
|--|-------|------------------------------|------------------|------------------|------------------|-------------|------------------|-------------|
| 1280 | 00111 | CERTIFICATED SALARIES | 707,052 | 652,457 | 719,983 | 9.00 | 698,646 | 8.00 |
| 1280 | 00135 | HOME SCHOOL TEACHERS | 0 | 8,177 | 20,000 | | 22,000 | |
| 1280 | 00136 | EXTENDED CONTRACTS | 2,726 | 0 | 0 | | 0 | |
| 1280 | 00210 | PERS | 133,459 | 118,089 | 128,672 | | 130,584 | |
| 1280 | 00211 | PERS UAL | 0 | 0 | 73,259 | | 59,812 | |
| 1280 | 00220 | SOCIAL SECURITY | 53,339 | 50,525 | 56,607 | | 55,129 | |
| 1280 | 00231 | WORKER'S COMP INSURANCE | 1,592 | 1,474 | 1,516 | | 1,511 | |
| 1280 | 00233 | UNEMPLOYMENT INSURANCE | 2,324 | 1,321 | 739 | | 722 | |
| 1280 | 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 1,481 | | 2,883 | |
| 1280 | 00241 | HEALTH INSURANCE-CERT | 181,747 | 119,899 | 170,964 | | 151,968 | |
| 1280 | 00341 | TRAVEL LOCAL IN DISTRICT | 0 | 858 | 4,700 | | 4,935 | |
| 1280 | 00371 | TUITION DIST IN STATE | 48,081 | 56,605 | 70,000 | | 73,500 | |
| 1280 | 00373 | TUITION PRIVATE SCHOOLS | 44,404 | 35,055 | 50,000 | | 52,500 | |
| 1280 | 00420 | TEXTBOOKS | 0 | 0 | 5,000 | | 5,250 | |
| 1280 | 00470 | COMPUTER SOFTWARE | 0 | 0 | 30,000 | | 31,500 | |
| Sub-Totals for Alt. Learning Programs | | | 1,174,724 | 1,044,460 | 1,332,921 | 9.00 | 1,290,940 | 8.00 |

Charter Schools

| | | | | | | | | |
|---------------------------------------|-------|-------------------------|----------------|----------------|----------------|--|----------------|--|
| 1288 | 00360 | Charter School Payments | 251,004 | 162,824 | 250,000 | | 262,500 | |
| Sub-Totals for Charter Schools | | | 251,004 | 162,824 | 250,000 | | 262,500 | |

English Second Language Programs

| | | | | | | | | |
|---|-------|------------------------------|----------------|----------------|----------------|-------------|----------------|-------------|
| 1291 | 00111 | CERTIFICATED SALARIES | 262,254 | 319,199 | 325,204 | 4.13 | 487,057 | 5.56 |
| 1291 | 00112 | NONCERTIFICATED SALARIES | 0 | 0 | 0 | 0.00 | 63,190 | 1.69 |
| 1291 | 00121 | CERTIF SALARIES TEMPORARY | 0 | 4,890 | 2,000 | | 2,200 | |
| 1291 | 00136 | EXTENDED CONTRACTS | 11,264 | 3,901 | 2,000 | | 2,200 | |
| 1291 | 00210 | PERS | 56,241 | 57,863 | 62,426 | | 91,117 | |
| 1291 | 00211 | PERS UAL | 0 | 0 | 32,591 | | 46,034 | |
| 1291 | 00220 | SOCIAL SECURITY | 20,717 | 24,674 | 25,186 | | 42,429 | |
| 1291 | 00231 | WORKER'S COMP INSURANCE | 609 | 731 | 668 | | 1,043 | |
| 1291 | 00233 | UNEMPLOYMENT INSURANCE | 903 | 645 | 331 | | 554 | |
| 1291 | 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 656 | | 2,220 | |
| 1291 | 00241 | HEALTH INSURANCE-CERT | 49,319 | 52,081 | 78,453 | | 105,617 | |
| 1291 | 00242 | HEALTH INSURANCE-CLASS | 43 | 0 | 0 | | 26,994 | |
| 1291 | 00341 | TRAVEL LOCAL IN DISTRICT | 0 | 1,233 | 1,500 | | 1,575 | |
| 1291 | 00342 | TRAVEL OUT-OF-DISTRICT | 1,405 | 1,992 | 2,500 | | 2,625 | |
| 1291 | 00410 | CONSUMABLE SUPPLIES | 0 | 1,614 | 2,000 | | 2,100 | |
| 1291 | 00460 | NON CONSUMABLE SUPPLIES | 0 | 674 | 5,000 | | 5,250 | |
| 1291 | 00470 | COMPUTER SOFTWARE | 0 | 1,195 | 2,000 | | 2,100 | |
| Sub-Totals for English 2nd Language Progs. | | | 402,755 | 470,692 | 542,515 | 4.13 | 884,305 | 7.25 |

| | | | | | | | | |
|--------------------------|--|--|-------------------|-------------------|-------------------|---------------|-------------------|---------------|
| Total Instruction | | | 50,678,881 | 54,280,038 | 62,350,000 | 525.89 | 67,750,000 | 537.42 |
|--------------------------|--|--|-------------------|-------------------|-------------------|---------------|-------------------|---------------|

Supporting Services

Student Safety Services

| | | | | | | | | |
|------|-------|------------------------------|---------|---------|---------|------|--------|------|
| 2115 | 00112 | NONCERTIFICATED SALARIES | 0 | 106,566 | 68,320 | 1.88 | 83,522 | 1.88 |
| 2115 | 00113 | ADMINISTRATIVE SALARIES | 115,191 | 118,071 | 121,023 | 1.00 | 69,607 | 0.50 |
| 2115 | 00136 | EXTENDED CONTRACTS | 0 | 339 | 500 | | 550 | |
| 2115 | 00210 | PERS | 28,187 | 40,761 | 39,189 | | 15,879 | |
| 2115 | 00211 | PERS UAL | 0 | 0 | 18,795 | | 12,755 | |
| 2115 | 00220 | SOCIAL SECURITY | 8,778 | 17,233 | 14,522 | | 11,756 | |
| 2115 | 00231 | WORKER'S COMP INSURANCE | 255 | 527 | 384 | | 233 | |
| 2115 | 00233 | UNEMPLOYMENT INSURANCE | 343 | 599 | 190 | | 155 | |
| 2115 | 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 379 | | 614 | |

| Func | Object | Description | Actual | Actual | Budgeted | Budgeted | Proposed | |
|---|--------|-------------------------|----------------|----------------|----------------|-------------|----------------|-------------|
| | | | 2020-21 | 2021-22 | 2022-23 | 22-23 | & Adopted | 23-24 |
| | | | | | | FTE | 2023-24 | FTE |
| 2115 | 00240 | HEALTH INSURANCE-ADMIN | 18,716 | 19,038 | 21,996 | | 10,998 | |
| 2115 | 00242 | HEALTH INSURANCE-CLASS | 0 | 13,488 | 29,992 | | 29,992 | |
| 2115 | 00290 | ADMINISTRATIVE DUES | 900 | 900 | 1,000 | | 1,000 | |
| 2115 | 00341 | TRAVEL ON DISTRICT | 1,140 | 1,140 | 1,500 | | 1,575 | |
| 2115 | 00342 | TRAVEL OUT OF DISTRICT | 0 | 2,441 | 8,000 | | 8,400 | |
| 2115 | 00355 | PRINTING & BINDING | 6,786 | 512 | 500 | | 525 | |
| 2115 | 00383 | ARCHITECTS/ENGINEERS | 30,056 | 768 | 10,000 | | 10,500 | |
| 2115 | 00389 | NON INSTRUCT PROF/TECH | 59,445 | 216,741 | 205,000 | | 215,250 | |
| 2115 | 00410 | CONSUMABLE SUPPLIES | 204,972 | 82,889 | 8,000 | | 8,400 | |
| 2115 | 00460 | NON CONSUMABLE SUPPLIES | 33,381 | 6,758 | 0 | | 0 | |
| 2115 | 00470 | COMPUTER SOFTWARE | 7,490 | 1,000 | 0 | | 0 | |
| 2115 | 00640 | DUES AND FEES | 274 | 0 | 0 | | 0 | |
| Sub-Totals for Student Safety Services | | | 515,914 | 629,771 | 549,290 | 2.88 | 481,711 | 2.38 |

Counseling Programs

| | | | | | | | | |
|---|-------|------------------------------|------------------|------------------|------------------|--------------|------------------|--------------|
| 2120 | 00111 | CERTIFICATED SALARIES | 1,418,570 | 1,387,955 | 1,596,359 | 21.50 | 1,697,729 | 21.00 |
| 2120 | 00112 | NONCERTIFICATED SALARIES | 329,359 | 346,594 | 358,637 | 9.50 | 447,573 | 9.25 |
| 2120 | 00121 | CERTIF SALARIES TEMPORARY | 9,489 | 10,592 | 0 | | 0 | |
| 2120 | 00122 | NONCERTIF SALARIES TEMPY | 2,068 | 572 | 0 | | 0 | |
| 2120 | 00136 | EXTENDED CONTRACTS | 50,345 | 18,589 | 0 | | 35,000 | |
| 2120 | 00210 | PERS | 365,458 | 320,906 | 348,682 | | 371,420 | |
| 2120 | 00211 | PERS UAL | 0 | 0 | 193,548 | | 178,058 | |
| 2120 | 00220 | SOCIAL SECURITY | 137,618 | 125,346 | 149,557 | | 164,112 | |
| 2120 | 00231 | WORKER'S COMP INSURANCE | 4,166 | 4,043 | 3,807 | | 4,297 | |
| 2120 | 00233 | UNEMPLOYMENT INSURANCE | 5,996 | 3,542 | 1,956 | | 2,147 | |
| 2120 | 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 3,911 | | 8,585 | |
| 2120 | 00241 | HEALTH INSURANCE-CERT | 304,639 | 339,989 | 408,414 | | 398,916 | |
| 2120 | 00242 | HEALTH INSURANCE-CLASS | 152,038 | 142,644 | 151,962 | | 147,963 | |
| 2120 | 00355 | PRINTING | 48 | 1,352 | 2,000 | | 2,100 | |
| 2120 | 00410 | CONSUMABLE SUPPLIES | 1,582 | 1,977 | 3,629 | | 3,279 | |
| 2120 | 00420 | TEXTBOOKS | 0 | 0 | 520 | | 100 | |
| 2120 | 00460 | NON CONSUMABLE SUPPLIES | 297 | 70 | 1,650 | | 1,800 | |
| 2120 | 00470 | COMPUTER SOFTWARE | 1,080 | 720 | 1,220 | | 1,550 | |
| 2120 | 00480 | COMPUTER HARDWARE | 0 | 298 | 0 | | 0 | |
| 2120 | 00640 | DUES AND FEES | 1,677 | 1,275 | 2,200 | | 2,200 | |
| Sub-Totals for Counseling Programs | | | 2,784,430 | 2,706,464 | 3,228,052 | 31.00 | 3,466,829 | 30.25 |

Nursing Services

| | | | | | | | | |
|--|-------|------------------------------|----------------|----------------|----------------|-------------|----------------|-------------|
| 2134 | 00114 | SUPERVISOR SALARIES | 177,775 | 240,710 | 253,186 | 3.00 | 317,642 | 3.00 |
| 2134 | 00136 | EXTENDED CONTRACTS | 34,533 | 33,995 | 10,000 | | 11,000 | |
| 2134 | 00210 | PERS | 27,297 | 40,012 | 47,636 | | 43,527 | |
| 2134 | 00211 | PERS UAL | 0 | 0 | 26,055 | | 27,277 | |
| 2134 | 00220 | SOCIAL SECURITY | 16,223 | 20,985 | 20,134 | | 25,142 | |
| 2134 | 00231 | WORKER'S COMP INSURANCE | 474 | 612 | 544 | | 690 | |
| 2134 | 00233 | UNEMPLOYMENT INSURANCE | 707 | 548 | 263 | | 328 | |
| 2134 | 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 526 | | 1,314 | |
| 2134 | 00240 | HEALTH INSURANCE-ADMIN | 35,149 | 46,405 | 0 | | 0 | |
| 2134 | 00241 | HEALTH INSURANCE-CERT | 282 | 0 | 65,988 | | 0 | |
| 2134 | 00242 | HEALTH INSURANCE-CLASS | 3,248 | 3,005 | 0 | | 65,988 | |
| 2134 | 00341 | TRAVEL LOCAL IN DISTRICT | 208 | 1,346 | 1,000 | | 1,050 | |
| 2134 | 00353 | POSTAGE | 0 | 0 | 400 | | 420 | |
| 2134 | 00410 | CONSUMABLE SUPPLIES | 6,902 | 10,991 | 11,675 | | 12,175 | |
| 2134 | 00460 | NONCONSUMABLE SUPPLIES | 3,229 | 267 | 300 | | 315 | |
| Sub-Totals for Nursing Services | | | 306,027 | 398,876 | 437,707 | 3.00 | 506,868 | 3.00 |

Psychological Services

| | | | | | | | | |
|------|-------|-----------------------|---------|---------|---------|------|---------|------|
| 2140 | 00111 | CERTIFICATED SALARIES | 521,603 | 488,902 | 617,075 | 7.50 | 656,000 | 7.50 |
| 2140 | 00136 | EXTENDED CONTRACTS | 4,166 | 19,246 | 7,000 | | 7,700 | |
| 2140 | 00210 | PERS | 99,002 | 92,068 | 104,334 | | 121,050 | |
| 2140 | 00211 | PERS UAL | 0 | 0 | 61,784 | | 55,087 | |

| Funcni Object | Description | Actual | Actual | Budgeted | Budgeted | Proposed | |
|--|------------------------------|----------------|----------------|----------------|-------------|------------------|-------------|
| | | 2020-21 | 2021-22 | 2022-23 | 22-23 | & Adopted | 23-24 |
| | | | | | FTE | 2023-24 | FTE |
| 2140 00220 | SOCIAL SECURITY | 39,548 | 38,534 | 47,745 | | 50,773 | |
| 2140 00231 | WORKER'S COMP INSURANCE | 1,178 | 1,127 | 1,124 | | 1,379 | |
| 2140 00233 | UNEMPLOYMENT INSURANCE | 1,723 | 1,011 | 626 | | 661 | |
| 2140 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 1,246 | | 2,655 | |
| 2140 00241 | HEALTH INSURANCE-CERT | 147,271 | 121,839 | 142,470 | | 142,470 | |
| 2140 00312 | INSTR PROG IMPROV-TCHR | 0 | 0 | 400 | | 420 | |
| 2140 00322 | REPAIRS/MAINT SERVICES | 0 | 314 | 0 | | 0 | |
| 2140 00341 | TRAVEL LOCAL IN DISTRICT | 0 | 135 | 500 | | 525 | |
| 2140 00389 | OTHER PROF. SERVICES | 0 | 173,924 | 5,000 | | 5,250 | |
| 2140 00410 | CONSUMABLE SUPPLIES | 14,590 | 9,878 | 4,000 | | 4,200 | |
| 2140 00460 | NON CONSUMABLE SUPPLIES | 0 | 0 | 1,000 | | 1,050 | |
| 2140 00470 | COMPUTER SOFTWARE | 0 | 608 | 650 | | 683 | |
| 2140 00480 | COMPUTER HARDWARE | 1,047 | 0 | 0 | | 0 | |
| Sub-Totals for Psychological Services | | 830,128 | 947,586 | 994,954 | 7.50 | 1,049,903 | 7.50 |

Speech and Hearing Services

| | | | | | | | |
|---|------------------------------|----------------|------------------|------------------|-------------|------------------|-------------|
| 2150 00111 | CERTIFICATED SALARIES | 504,335 | 627,389 | 676,421 | 8.00 | 829,395 | 8.70 |
| 2150 00121 | CERTIF SALARIES TEMPORARY | 0 | 1,796 | 2,000 | | 2,200 | |
| 2150 00136 | EXTENDED CONTRACTS | 37,101 | 33,394 | 15,000 | | 16,500 | |
| 2150 00210 | PERS | 101,259 | 114,590 | 127,542 | | 164,515 | |
| 2150 00211 | PERS UAL | 0 | 0 | 68,649 | | 70,390 | |
| 2150 00220 | SOCIAL SECURITY | 39,584 | 49,459 | 53,049 | | 64,879 | |
| 2150 00231 | WORKER'S COMP INSURANCE | 1,206 | 1,466 | 1,385 | | 1,769 | |
| 2150 00233 | UNEMPLOYMENT INSURANCE | 1,725 | 1,293 | 695 | | 849 | |
| 2150 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 1,387 | | 3,394 | |
| 2150 00241 | HEALTH INSURANCE-CERT | 109,052 | 115,434 | 151,969 | | 165,265 | |
| 2150 00322 | REPAIRS/MAINT SERVICES | 0 | 4,330 | 5,000 | | 5,250 | |
| 2150 00341 | TRAVEL LOCAL IN DISTRICT | 0 | 632 | 500 | | 525 | |
| 2150 00342 | TRAVEL OUT OF DISTRICT | 0 | 0 | 1,500 | | 1,575 | |
| 2150 00389 | NON INSTRUCT PROF/TECH | 835 | 80,280 | 20,000 | | 21,000 | |
| 2150 00410 | CONSUMABLE SUPPLIES | 83 | 411 | 3,000 | | 3,150 | |
| 2150 00420 | TEXTBOOKS | 0 | 308 | 750 | | 788 | |
| 2150 00460 | NON CONSUMABLE SUPPLIES | 2,251 | 0 | 450 | | 473 | |
| 2150 00470 | COMPUTER SOFTWARE | 7,231 | 49 | 0 | | 0 | |
| Sub-Totals for Speech & Hearing Services | | 804,662 | 1,030,831 | 1,129,297 | 8.00 | 1,351,916 | 8.70 |

Special Services Administration

| | | | | | | | |
|------------|------------------------------|---------|---------|---------|------|---------|------|
| 2190 00111 | CERTIFICATED SALARIES | 0 | 0 | 0 | 0.00 | 74,754 | 1.00 |
| 2190 00113 | ADMINISTRATIVE SALARIES | 160,868 | 169,451 | 146,112 | 1.00 | 172,439 | 1.00 |
| 2190 00112 | NONCERTIFICATED SALARIES | 185,202 | 142,548 | 204,572 | 3.81 | 170,840 | 2.81 |
| 2190 00136 | EXTENDED CONTRACTS | 33,305 | 24,692 | 5,000 | | 5,500 | |
| 2190 00210 | PERS | 83,326 | 67,079 | 70,622 | | 63,039 | |
| 2190 00211 | PERS UAL | 0 | 0 | 35,213 | | 34,895 | |
| 2190 00220 | SOCIAL SECURITY | 28,986 | 25,702 | 27,211 | | 30,454 | |
| 2190 00231 | WORKER'S COMP INSURANCE | 1,089 | 766 | 724 | | 873 | |
| 2190 00233 | UNEMPLOYMENT INSURANCE | 1,193 | 990 | 355 | | 421 | |
| 2190 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 712 | | 1,681 | |
| 2190 00240 | HEALTH INSURANCE-ADMIN | 16,796 | 25,246 | 21,996 | | 21,996 | |
| 2190 00241 | HEALTH INSURANCE-CERT | 1,684 | 3,571 | 18,996 | | 18,996 | |
| 2190 00242 | HEALTH INSURANCE-CLASS | 30,150 | 34,267 | 44,989 | | 44,989 | |
| 2190 00244 | TUITION REIMB-CERT | 18,660 | 0 | 0 | | 0 | |
| 2190 00290 | ADMINISTRATIVE DUES | 1,570 | 1,495 | 1,500 | | 1,500 | |
| 2190 00312 | INSTR PROG IMPROV-TCHR | 4,519 | 0 | 0 | | 0 | |
| 2190 00322 | REPAIRS/MAINT SERVICES | 1,723 | 18,584 | 20,000 | | 21,000 | |
| 2190 00324 | RENTALS | 1,090 | 921 | 3,000 | | 3,150 | |
| 2190 00341 | TRAVEL LOCAL IN DISTRICT | 1,335 | 2,155 | 2,000 | | 2,100 | |
| 2190 00342 | TRAVEL OUT OF DISTRICT | 5,046 | 17,680 | 5,000 | | 5,250 | |
| 2190 00353 | POSTAGE | 598 | 113 | 500 | | 525 | |
| 2190 00389 | OTHER PROF. SERVICES | 1,796 | 4,772 | 500 | | 525 | |
| 2190 00390 | OTHER PROF/TECH NON INSTR | 0 | 0 | 7,000 | | 7,350 | |

| Func | Object | Description | Actual | Actual | Budgeted | Budgeted | Proposed | |
|---|--------|---------------------------|----------------|----------------|----------------|-------------|----------------|-------------|
| | | | 2020-21 | 2021-22 | 2022-23 | 22-23 | & Adopted | 23-24 |
| | | | | | | FTE | 2023-24 | FTE |
| 2190 | 00410 | CONSUMABLE SUPPLIES | 9,014 | 9,259 | 8,000 | | 8,400 | |
| 2190 | 00430 | LIBRARY BOOKS | 0 | 0 | 700 | | 735 | |
| 2190 | 00440 | PERIODICALS | 695 | 100 | 500 | | 525 | |
| 2190 | 00460 | NON CONSUMABLE SUPPLIES | 328 | 90 | 1,000 | | 1,050 | |
| 2190 | 00470 | COMPUTER SOFTWARE | 11,871 | 2,160 | 1,000 | | 1,050 | |
| 2190 | 00480 | NON CONSUMABLE TECHNOLOGY | 6,440 | 7,192 | 3,000 | | 3,150 | |
| 2190 | 00640 | DUES AND FEES | 0 | 197 | 1,000 | | 1,050 | |
| Sub-Totals for Special Services Admin. | | | 607,284 | 559,030 | 631,202 | 4.81 | 698,237 | 4.81 |

Instructional Improvement Services

| | | | | | | | | |
|---|-------|------------------------------|------------------|------------------|------------------|-------------|------------------|-------------|
| 2210 | 00114 | SPECIALISTS/SUPERV SALARIES | 106,896 | 109,568 | 112,307 | 1.00 | 133,946 | 1.00 |
| 2210 | 00113 | ADMINISTRATIVE SALARIES | 204,993 | 212,279 | 358,640 | 2.50 | 427,444 | 2.50 |
| 2210 | 00111 | CERTIFICATED SALARIES | 85,218 | 0 | 85,541 | 1.00 | 92,001 | 1.00 |
| 2210 | 00112 | NONCERTIFICATED SALARIES | 85,215 | 118,357 | 132,176 | 2.69 | 123,297 | 2.06 |
| 2210 | 00121 | CERTIF SALARIES TEMPORARY | 1,449 | 5,030 | 147,235 | | 141,494 | |
| 2210 | 00122 | NONCERTIF SALARIES TEMPRY | 0 | 1,731 | 0 | | 0 | |
| 2210 | 00131 | CURRIC DEVELPMT WAGES | 132,450 | 173,521 | 80,000 | | 88,000 | |
| 2210 | 00136 | EXTENDED CONTRACTS | 300,036 | 366,717 | 295,070 | | 329,257 | |
| 2210 | 00210 | PERS | 202,717 | 178,808 | 205,755 | | 167,201 | |
| 2210 | 00211 | PERS UAL | 0 | 0 | 117,981 | | 109,262 | |
| 2210 | 00220 | SOCIAL SECURITY | 70,477 | 75,753 | 92,668 | | 97,596 | |
| 2210 | 00231 | WORKER'S COMP INSURANCE | 2,093 | 2,133 | 2,936 | | 3,436 | |
| 2210 | 00233 | UNEMPLOYMENT INSURANCE | 2,721 | 1,884 | 1,388 | | 1,377 | |
| 2210 | 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 2,386 | | 4,890 | |
| 2210 | 00240 | HEALTH INSURANCE-ADMIN | 48,134 | 48,192 | 76,986 | | 76,986 | |
| 2210 | 00241 | HEALTH INSURANCE-CERT | 9,862 | 478 | 18,996 | | 18,996 | |
| 2210 | 00242 | HEALTH INSURANCE-CLASS | 7,910 | 13,693 | 42,989 | | 32,992 | |
| 2210 | 00244 | TUITION REIMBURSEMENT-CERT | 236,639 | 169,910 | 280,000 | | 280,100 | |
| 2210 | 00290 | ADMINISTRATIVE DUES | 2,692 | 2,693 | 4,000 | | 4,000 | |
| 2210 | 00311 | INSTRUCTION SERVICE-PUPIL | 86,184 | 7,084 | 8,000 | | 8,400 | |
| 2210 | 00312 | INSTR PROG IMPROV-TCHR | 27,774 | 115,111 | 98,483 | | 97,938 | |
| 2210 | 00322 | REPAIRS/MAINT SERVICES | 62,273 | 260,952 | 40,000 | | 42,000 | |
| 2210 | 00341 | TRAVEL LOCAL IN DISTRICT | 2,675 | 6,716 | 8,500 | | 11,900 | |
| 2210 | 00342 | TRAVEL OUT OF DISTRICT | 7,560 | 16,106 | 55,371 | | 49,101 | |
| 2210 | 00351 | TELEPHONE/CELL PHONE | 2,350 | 1,980 | 2,000 | | 2,100 | |
| 2210 | 00353 | POSTAGE | 137 | 1 | 0 | | 0 | |
| 2210 | 00389 | NON INSTRUCT PROF/TECH | 34,116 | 108,914 | 74,000 | | 78,500 | |
| 2210 | 00390 | OTHER PROF/TECH NON INSTR | 0 | 0 | 2,000 | | 2,100 | |
| 2210 | 00410 | CONSUMABLE SUPPLIES | 20,524 | 142,549 | 50,022 | | 55,941 | |
| 2210 | 00420 | TEXTBOOKS | 8,909 | 166,141 | 13,000 | | 13,816 | |
| 2210 | 00430 | LIBRARY BOOKS | 4,152 | 0 | 2,000 | | 2,100 | |
| 2210 | 00440 | PERIODICALS | 422 | 373 | 500 | | 525 | |
| 2210 | 00460 | NON CONSUMABLE SUPPLIES | 302 | 4,045 | 3,000 | | 5,868 | |
| 2210 | 00470 | COMPUTER SOFTWARE | 2,814 | 2,699 | 7,000 | | 0 | |
| 2210 | 00480 | NON CONSUMABLE TECHNOLOGY | 1,924 | 641 | 8,000 | | 6,000 | |
| 2210 | 00640 | DUES AND FEES | 478 | 1,393 | 1,500 | | 1,575 | |
| Sub-Totals for Instructional Improvmt. Svcs. | | | 1,762,096 | 2,315,452 | 2,430,430 | 7.19 | 2,510,139 | 6.56 |

Media Services

| | | | | | | | | |
|------|-------|------------------------------|---------|---------|---------|-------|---------|-------|
| 2220 | 00112 | NONCERTIFICATED SALARIES | 310,172 | 349,812 | 382,037 | 10.08 | 457,865 | 10.06 |
| 2220 | 00122 | NONCERTIF SALARIES TEMPRY | 595 | 10,721 | 0 | | 0 | |
| 2220 | 00128 | TEXTBOOK WORKERS | 0 | 4,842 | 10,000 | | 11,000 | |
| 2220 | 00136 | EXTENDED CONTRACTS | 4,211 | 6,177 | 0 | | 0 | |
| 2220 | 00210 | PERS | 61,299 | 61,933 | 71,389 | | 53,754 | |
| 2220 | 00211 | PERS UAL | 0 | 0 | 37,821 | | 38,916 | |
| 2220 | 00220 | SOCIAL SECURITY | 23,438 | 27,993 | 29,226 | | 35,868 | |
| 2220 | 00231 | WORKER'S COMP INSURANCE | 800 | 926 | 770 | | 978 | |
| 2220 | 00233 | UNEMPLOYMENT INSURANCE | 1,021 | 768 | 382 | | 466 | |
| 2220 | 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 764 | | 1,876 | |
| 2220 | 00242 | HEALTH INSURANCE-CLASS | 106,245 | 137,495 | 160,962 | | 160,962 | |

| Funcnti Object | Description | Actual | Actual | Budgeted | Budgeted | Proposed | |
|--------------------------------------|-------------------------|----------------|----------------|----------------|--------------|----------------|--------------|
| | | 2020-21 | 2021-22 | 2022-23 | 22-23 | & Adopted | 23-24 |
| | | | | | FTE | 2023-24 | FTE |
| 2220 00322 | REPAIRS/MAINT SERVICES | 20,756 | 24,493 | 22,900 | | 25,250 | |
| 2220 00410 | CONSUMABLE SUPPLIES | 6,059 | 5,618 | 6,800 | | 11,450 | |
| 2220 00420 | TEXTBOOKS | 1,620 | 1,255 | 5,730 | | 3,830 | |
| 2220 00430 | LIBRARY BOOKS | 29,733 | 39,394 | 22,865 | | 20,476 | |
| 2220 00440 | PERIODICALS | 1,528 | 945 | 3,390 | | 4,390 | |
| 2220 00460 | NON CONSUMABLE SUPPLIES | 1,198 | 4,999 | 5,040 | | 4,740 | |
| 2220 00470 | COMPUTER SOFTWARE | 8,009 | 17,784 | 17,005 | | 15,255 | |
| 2220 00640 | DUES AND FEES | 0 | 85 | 0 | | 0 | |
| Sub-Totals for Media Services | | 576,684 | 695,240 | 777,081 | 10.08 | 847,076 | 10.06 |

Media Specialists

| | | | | | | | |
|---|------------------------------|----------------|----------------|----------------|-------------|----------------|-------------|
| 2221 00111 | CERTIFICATED SALARIES | 161,570 | 86,935 | 91,337 | 1.00 | 98,234 | 1.00 |
| 2221 00121 | CERTIF SALARIES TEMPORARY | 0 | 0 | 2,500 | | 2,750 | |
| 2221 00132 | LEADERSHIP STIPEND | 3,049 | 3,125 | 3,300 | | 3,630 | |
| 2221 00136 | EXTENDED CONTRACTS | 1,368 | 3,688 | 3,300 | | 3,630 | |
| 2221 00210 | PERS | 31,255 | 16,866 | 18,179 | | 7,105 | |
| 2221 00211 | PERS UAL | 0 | 0 | 9,943 | | 8,984 | |
| 2221 00220 | SOCIAL SECURITY | 12,698 | 7,128 | 7,683 | | 8,281 | |
| 2221 00231 | WORKER'S COMP INSURANCE | 369 | 205 | 214 | | 33 | |
| 2221 00233 | UNEMPLOYMENT INSURANCE | 553 | 201 | 100 | | 108 | |
| 2221 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 201 | | 433 | |
| 2221 00241 | HEALTH INSURANCE-CERT | 34,186 | 14,787 | 18,996 | | 18,996 | |
| Sub-Totals for Media Specialists | | 245,048 | 132,935 | 155,753 | 1.00 | 152,184 | 1.00 |

Student Assessment Services

| | | | | | | | |
|--|------------------------------|--------------|--------------|---------------|--|---------------|--|
| 2230 00121 | CERTIF SALARIES TEMPORARY | 380 | 0 | 0 | | 0 | |
| 2230 00136 | EXTENDED CONTRACTS | 584 | 226 | 11,000 | | 12,100 | |
| 2230 00210 | PERS | 161 | 100 | 1,991 | | 1,464 | |
| 2230 00211 | PERS UAL | 0 | 0 | 1,089 | | 1,004 | |
| 2230 00220 | SOCIAL SECURITY | 74 | 16 | 842 | | 926 | |
| 2230 00231 | WORKER'S COMP INSURANCE | 2 | 1 | 36 | | 40 | |
| 2230 00233 | UNEMPLOYMENT INSURANCE | 3 | 0 | 11 | | 12 | |
| 2230 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 22 | | 48 | |
| 2230 00389 | NON INSTRUCT PROF/TECH | 0 | 0 | 3,000 | | 3,150 | |
| 2230 00410 | CONSUMABLE SUPPLIES | 220 | 1,338 | 3,750 | | 4,000 | |
| 2230 00640 | DUES AND FEES | 0 | 0 | 250 | | 250 | |
| Sub-Totals for Student Assessment Svcs. | | 1,424 | 1,681 | 21,991 | | 22,994 | |

Board of Education Services

| | | | | | | | |
|---|--------------------------|----------------|----------------|----------------|--|----------------|--|
| 2310 00322 | BOARD OF ED SERVICES | 22,303 | 33,664 | 45,000 | | 47,250 | |
| 2310 00341 | TRAVEL LOCAL IN DISTRICT | 50 | 3,200 | 0 | | 0 | |
| 2310 00342 | TRAVEL OUT OF DISTRICT | 0 | 0 | 0 | | 5,000 | |
| 2310 00381 | AUDIT SERVICES | 48,700 | 61,150 | 55,000 | | 80,000 | |
| 2310 00382 | LEGAL SERVICES | 66,048 | 43,122 | 100,000 | | 105,000 | |
| 2310 00388 | ELECTIONS | 5,395 | 16,455 | 20,000 | | 21,000 | |
| 2310 00389 | PROFESSIONAL/NON INSTRU | 70,953 | 570 | 15,000 | | 15,750 | |
| 2310 00410 | CONSUMABLE SUPPLIES | 670 | 1,772 | 2,500 | | 2,625 | |
| 2310 00470 | COMPUTER SOFTWARE | 0 | 40 | 5,000 | | 5,250 | |
| 2310 00640 | DUES AND FEES | 11,972 | 12,978 | 15,000 | | 15,750 | |
| Sub-Totals for Board of Education Services | | 226,091 | 172,951 | 257,500 | | 297,625 | |

Executive Services

| | | | | | | | |
|------------|---------------------------|---------|---------|---------|------|---------|------|
| 2321 00113 | ADMINISTRATIVE SALARIES | 567,014 | 533,161 | 406,281 | 2.00 | 464,148 | 2.00 |
| 2321 00112 | NONCERTIFICATED SALARIES | 75,081 | 76,958 | 78,882 | 1.00 | 96,302 | 1.00 |
| 2321 00122 | NONCERTIF SALARIES TEMPRY | 0 | 3,511 | 3,000 | | 3,300 | |
| 2321 00136 | EXTENDED CONTRACTS | 2,292 | 2,184 | 4,000 | | 4,400 | |
| 2321 00210 | PERS | 114,541 | 127,277 | 104,170 | | 85,840 | |
| 2321 00211 | PERS UAL | 0 | 0 | 48,723 | | 47,157 | |
| 2321 00220 | SOCIAL SECURITY | 40,965 | 43,697 | 29,060 | | 30,446 | |
| 2321 00231 | WORKER'S COMP INSURANCE | 1,391 | 1,335 | 1,001 | | 1,180 | |

| Functi Object | Description | Actual | Actual | Budgeted | Budgeted | Proposed | |
|--|------------------------------|----------------|----------------|----------------|-------------|----------------|-------------|
| | | 2020-21 | 2021-22 | 2022-23 | 22-23 | & Adopted | 23-24 |
| | | | | | FTE | 2023-24 | FTE |
| 2321 00233 | UNEMPLOYMENT INSURANCE | 1,958 | 2,030 | 492 | | 568 | |
| 2321 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 984 | | 2,273 | |
| 2321 00240 | HEALTH INSURANCE-ADMIN | 84,525 | 63,659 | 65,988 | | 65,988 | |
| 2321 00242 | HEALTH INSURANCE-CLASS | 18,573 | 17,836 | 0 | | 0 | |
| 2321 00290 | ADMINISTRATIVE DUES | 3,940 | 3,040 | 12,000 | | 12,000 | |
| 2321 00319 | OTHER INSTRUCT PRO/TECH | 175 | 0 | 1,000 | | 1,050 | |
| 2321 00341 | TRAVEL LOCAL IN DISTRICT | 4,089 | 11,388 | 12,000 | | 12,600 | |
| 2321 00342 | TRAVEL OUT OF DISTRICT | 0 | 0 | 5,000 | | 5,250 | |
| 2321 00353 | POSTAGE | 0 | 0 | 1,000 | | 1,050 | |
| 2321 00389 | NON INSTRUCT PROF/TECH | 5,400 | 6,600 | 0 | | 0 | |
| 2321 00410 | CONSUMABLE SUPPLIES | 2,285 | 2,630 | 6,000 | | 6,300 | |
| 2321 00430 | LIBRARY BOOKS | 0 | 302 | 0 | | 0 | |
| 2321 00440 | PERIODICALS | 320 | 276 | 500 | | 525 | |
| 2321 00460 | NONCONSUMABLE SUPPLIES | 80 | 0 | 0 | | 0 | |
| 2321 00470 | COMPUTER SOFTWARE | 0 | 3,600 | 0 | | 0 | |
| 2321 00480 | NON CONSUMABLE TECHNOLOGY | 0 | 0 | 50,000 | | 52,500 | |
| 2321 00640 | DUES AND FEES | 3,286 | 4,567 | 10,000 | | 10,500 | |
| Sub-Totals for Executive Services | | 925,915 | 904,051 | 840,081 | 3.00 | 903,377 | 3.00 |

Principal Administrative Services

| | | | | | | | |
|--|------------------------------|------------------|------------------|------------------|--------------|------------------|--------------|
| 2410 00113 | ADMINISTRATIVE SALARIES | 1,982,425 | 2,126,160 | 2,158,839 | 17.00 | 2,478,025 | 17.00 |
| 2410 00111 | CERTIFICATED SALARIES | 0 | 0 | 0 | 0.00 | 150,460 | 2.00 |
| 2410 00112 | NONCERTIFICATED SALARIES | 703,802 | 919,417 | 936,521 | 23.50 | 1,083,603 | 21.14 |
| 2410 00121 | CERTIF SALARIES TEMPORARY | 95 | 0 | 0 | | 0 | |
| 2410 00122 | NONCERTIF SALARIES TEMPRY | 20,434 | 9,462 | 0 | | 4,512 | |
| 2410 00136 | EXTENDED CONTRACTS | 57,242 | 154,451 | 0 | | 85,628 | |
| 2410 00139 | CHAPERONES | 5,329 | 19,602 | 0 | | 0 | |
| 2410 00210 | PERS | 571,875 | 578,967 | 586,774 | | 515,161 | |
| 2410 00211 | PERS UAL | 0 | 0 | 306,439 | | 322,692 | |
| 2410 00220 | SOCIAL SECURITY | 212,555 | 249,349 | 236,798 | | 293,285 | |
| 2410 00231 | WORKER'S COMP INSURANCE | 6,316 | 7,471 | 6,238 | | 8,414 | |
| 2410 00233 | UNEMPLOYMENT INSURANCE | 8,593 | 9,556 | 3,092 | | 3,888 | |
| 2410 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 6,187 | | 15,549 | |
| 2410 00240 | HEALTH INSURANCE-ADMIN | 366,436 | 341,232 | 373,932 | | 373,932 | |
| 2410 00241 | HEALTH INSURANCE-CERT | 2,089 | 1,529 | 0 | | 37,992 | |
| 2410 00242 | HEALTH INSURANCE-CLASS | 279,999 | 307,235 | 375,907 | | 332,053 | |
| 2410 00290 | ADMINISTRATIVE DUES | 23,020 | 24,515 | 26,500 | | 26,500 | |
| 2410 00322 | REPAIRS/MAINT SERVICES | 305 | 248 | 100 | | 2,000 | |
| 2410 00324 | RENTALS | 8,285 | 8,160 | 4,250 | | 4,500 | |
| 2410 00341 | TRAVEL LOCAL IN DISTRICT | 14,321 | 15,432 | 10,810 | | 12,480 | |
| 2410 00342 | TRAVEL OUT-OF-DISTRICT | 0 | 776 | 3,660 | | 750 | |
| 2410 00353 | POSTAGE | 7,393 | 9,468 | 14,615 | | 12,415 | |
| 2410 00355 | PRINTING & BINDING | 1,892 | 2,975 | 5,500 | | 3,500 | |
| 2410 00381 | AUDIT SERVICES | 0 | 0 | 1,200 | | 11,200 | |
| 2410 00386 | DATA PROCESSING SERVICES | 0 | 0 | 1,000 | | 0 | |
| 2410 00410 | CONSUMABLE SUPPLIES | 29,401 | 44,463 | 76,827 | | 78,551 | |
| 2410 00460 | NON CONSUMABLE SUPPLIES | 11,090 | 16,569 | 24,356 | | 34,046 | |
| 2410 00470 | COMPUTER SOFTWARE | 364 | 149 | 335 | | 335 | |
| 2410 00480 | NON CONSUMABLE TECHNOLOGY | 999 | 0 | 2,407 | | 7,450 | |
| 2410 00640 | DUES AND FEES | 3,968 | 4,427 | 3,000 | | 6,500 | |
| Sub-Totals for Principal Administrative Svcs. | | 4,318,228 | 4,851,613 | 5,165,287 | 40.50 | 5,905,421 | 40.14 |

Business Services

| | | | | | | | |
|------------|---------------------------|---------|---------|---------|------|---------|------|
| 2520 00112 | NONCERTIFICATED SALARIES | 361,193 | 381,763 | 406,105 | 6.50 | 558,204 | 7.00 |
| 2520 00122 | NONCERTIF SALARIES TEMPRY | 1,672 | 0 | 0 | | 0 | |
| 2520 00136 | EXTENDED CONTRACTS | 10,235 | 24,740 | 15,000 | | 16,500 | |
| 2520 00210 | PERS | 59,959 | 70,917 | 77,093 | | 70,711 | |
| 2520 00211 | PERS UAL | 0 | 0 | 41,690 | | 47,702 | |
| 2520 00220 | SOCIAL SECURITY | 28,434 | 30,946 | 32,215 | | 43,964 | |
| 2520 00231 | WORKER'S COMP INSURANCE | 883 | 949 | 848 | | 1,203 | |

| Funcnti Object | Description | Actual | Actual | Budgeted | Budgeted | Proposed | |
|---|------------------------------|----------------|----------------|----------------|-------------|----------------|-------------|
| | | 2020-21 | 2021-22 | 2022-23 | 22-23 | & Adopted | 23-24 |
| | | | | | FTE | 2023-24 | FTE |
| 2520 00233 | UNEMPLOYMENT INSURANCE | 1,121 | 1,308 | 422 | | 576 | |
| 2520 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 842 | | 2,299 | |
| 2520 00240 | HEALTH INSURANCE-ADMIN | 1,119 | 2,674 | 0 | | 65,988 | |
| 2520 00242 | HEALTH INSURANCE-CLASS | 72,417 | 67,917 | 124,974 | | 63,984 | |
| 2520 00322 | REPAIRS/MAINT SERVICES | 4,571 | 9,099 | 27,000 | | 28,350 | |
| 2520 00324 | RENTALS | 4,482 | 3,354 | 8,000 | | 8,400 | |
| 2520 00341 | TRAVEL LOCAL IN DISTRICT | 0 | 1,508 | 2,000 | | 2,100 | |
| 2520 00342 | TRAVEL OUT OF DISTRICT | 2,604 | 4,559 | 5,000 | | 5,250 | |
| 2520 00353 | POSTAGE | 7,022 | 3,167 | 7,000 | | 7,350 | |
| 2520 00354 | ADVERTISING | 715 | 1,087 | 500 | | 525 | |
| 2520 00389 | NON INSTRUCT PROF/TECH | 24,597 | 22,772 | 2,500 | | 2,625 | |
| 2520 00410 | CONSUMABLE SUPPLIES | 3,058 | 3,600 | 5,000 | | 5,250 | |
| 2520 00440 | PERIODICALS | 26 | 563 | 500 | | 525 | |
| 2520 00460 | NON CONSUMABLE SUPPLIES | 848 | 260 | 500 | | 525 | |
| 2520 00470 | COMPUTER SOFTWARE | 11,813 | 9,439 | 1,000 | | 1,050 | |
| 2520 00480 | NON CONSUMABLE TECHNOLOGY | 0 | 2,258 | 0 | | 0 | |
| 2520 00640 | DUES AND FEES | 3,024 | 3,701 | 2,500 | | 2,625 | |
| Sub-Totals for Business Services | | 599,793 | 646,581 | 760,689 | 6.50 | 935,706 | 7.00 |

Operation/Maint. of Plant

| | | | | | | | |
|---|--------------------------|------------------|------------------|------------------|--|------------------|--|
| 2540 00325 | ELECTRICITY | 687,156 | 863,565 | 800,000 | | 900,000 | |
| 2540 00326 | HEATING FUEL | 234,060 | 297,728 | 350,000 | | 300,000 | |
| 2540 00327 | WATER AND SEWAGE | 529,361 | 560,741 | 875,000 | | 650,000 | |
| 2540 00328 | GARBAGE | 60,691 | 88,027 | 110,000 | | 115,500 | |
| 2540 00351 | TELEPHONE/CELL PHONE | 57,155 | 27,513 | 109,000 | | 114,450 | |
| 2540 00389 | NON INSTRUCT PROF/TECH | 0 | 375 | 1,000 | | 1,050 | |
| 2540 00391 | SAFETY SERVICES | 25,583 | 58,732 | 75,000 | | 78,750 | |
| 2540 00393 | ADA COMPLIANCE SERVICES | 1,169 | 1,990 | 4,000 | | 4,200 | |
| 2540 00394 | ASBESTOS MONITORING SVCS | 25,485 | 2,290 | 7,000 | | 7,350 | |
| 2540 00640 | DUES AND FEES | 717 | 4,819 | 7,000 | | 7,350 | |
| 2540 00651 | LIABILITY INSURANCE | 150,615 | 179,810 | 195,000 | | 250,000 | |
| 2540 00653 | PROPERTY INSURANCE | 288,651 | 342,582 | 400,000 | | 500,000 | |
| 2540 00655 | JUDGEMENTS & SETTLEMENTS | 0 | 9,725 | 0 | | 0 | |
| 2540 00670 | PROPERTY TAXES | 30,539 | 31,326 | 35,000 | | 36,750 | |
| Sub-Totals for Operation/Maint. of Plant | | 2,091,182 | 2,469,223 | 2,968,000 | | 2,965,400 | |

Building Maintenance

| | | | | | | | |
|------------|------------------------------|-----------|-----------|-----------|-------|-----------|-------|
| 2542 00112 | NONCERTIFICATED SALARIES | 1,650,128 | 1,785,135 | 1,874,217 | 38.00 | 2,307,733 | 38.00 |
| 2542 00114 | SUPERVISORY SALARIES | 133,576 | 136,286 | 140,959 | 1.50 | 165,848 | 1.50 |
| 2542 00122 | NONCERTIF SALARIES TEMPRY | 0 | 4,296 | 20,000 | | 22,000 | |
| 2542 00127 | SUBS-CUSTODIAL | 12,934 | 2,432 | 0 | | 0 | |
| 2542 00136 | EXTENDED CONTRACTS | 27,993 | 138,473 | 40,000 | | 44,000 | |
| 2542 00210 | PERS | 361,948 | 371,669 | 376,223 | | 317,566 | |
| 2542 00211 | PERS UAL | 0 | 0 | 205,437 | | 210,784 | |
| 2542 00220 | SOCIAL SECURITY | 139,021 | 157,991 | 158,761 | | 194,273 | |
| 2542 00231 | WORKER'S COMP INSURANCE | 25,880 | 29,083 | 28,103 | | 33,826 | |
| 2542 00233 | UNEMPLOYMENT INSURANCE | 5,633 | 6,243 | 2,083 | | 2,536 | |
| 2542 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 4,148 | | 10,158 | |
| 2542 00240 | HEALTH INSURANCE-ADMIN | 39,997 | 40,182 | 32,994 | | 32,994 | |
| 2542 00241 | HEALTH INSURANCE-CERT | 0 | 492 | 0 | | 0 | |
| 2542 00242 | HEALTH INSURANCE-CLASS | 462,652 | 422,796 | 607,848 | | 607,848 | |
| 2542 00322 | REPAIRS/MAINT SERVICES | 138,079 | 168,904 | 211,760 | | 218,400 | |
| 2542 00324 | RENTALS | 15,546 | 17,522 | 20,000 | | 21,000 | |
| 2542 00341 | TRAVEL LOCAL IN DISTRICT | 3,480 | 3,571 | 4,000 | | 4,200 | |
| 2542 00342 | TRAVEL OUT OF DISTRICT | 0 | 225 | 3,000 | | 3,150 | |
| 2542 00351 | TELEPHONE/CELL PHONE | 2,520 | 2,490 | 3,000 | | 3,150 | |
| 2542 00389 | NON INSTRUCT PROF/TECH | 1,972 | 550 | 1,000 | | 1,050 | |
| 2542 00410 | CONSUMABLE SUPPLIES | 174,240 | 228,042 | 253,480 | | 265,980 | |
| 2542 00413 | VEHICLE GAS OIL LUBE | 14,312 | 23,778 | 15,000 | | 15,750 | |
| 2542 00460 | NON CONSUMABLE SUPPLIES | 65,143 | 236,432 | 66,900 | | 74,150 | |

| Func | Object | Description | Actual | Actual | Budgeted | Budgeted | Proposed | |
|--|--------|---------------------------|------------------|------------------|------------------|--------------|------------------|--------------|
| | | | 2020-21 | 2021-22 | 2022-23 | 22-23 | & Adopted | 23-24 |
| | | | | | | FTE | 2023-24 | FTE |
| 2542 | 00480 | NON CONSUMABLE TECHNOLOGY | 1,189 | 0 | 1,500 | | 1,575 | |
| 2542 | 00541 | INITIAL/ADDL EQUIPMENT | 444,044 | 0 | 0 | | 0 | |
| 2542 | 00640 | DUES AND FEES | 220 | 363 | 250 | | 263 | |
| Sub-Totals for Building Maintenance | | | 3,720,507 | 3,776,955 | 4,070,663 | 39.50 | 4,558,234 | 39.50 |

Grounds Maintenance

| | | | | | | | | |
|---|-------|------------------------------|----------------|----------------|----------------|-------------|----------------|-------------|
| 2543 | 00112 | NONCERTIFICATED SALARIES | 104,244 | 106,961 | 111,868 | 2.00 | 203,102 | 3.00 |
| 2543 | 00136 | EXTENDED CONTRACTS | 1,414 | 901 | 1,000 | | 1,100 | |
| 2543 | 00210 | PERS | 25,654 | 23,212 | 23,908 | | 11,499 | |
| 2543 | 00211 | PERS UAL | 0 | 0 | 11,173 | | 16,948 | |
| 2543 | 00220 | SOCIAL SECURITY | 8,073 | 8,260 | 8,635 | | 15,621 | |
| 2543 | 00231 | WORKER'S COMP INSURANCE | 1,640 | 1,676 | 1,693 | | 1,291 | |
| 2543 | 00233 | UNEMPLOYMENT INSURANCE | 322 | 363 | 113 | | 204 | |
| 2543 | 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 226 | | 816 | |
| 2543 | 00242 | HEALTH INSURANCE-CLASS | 32,896 | 32,388 | 31,992 | | 47,988 | |
| 2543 | 00322 | REPAIRS/MAINT SERVICES | 49,337 | 167,710 | 64,000 | | 67,200 | |
| 2543 | 00324 | RENTALS | 4,863 | 3,045 | 10,000 | | 10,500 | |
| 2543 | 00389 | NON INSTRUCT PROF/TECH | 0 | 297 | 3,000 | | 3,150 | |
| 2543 | 00390 | OTHER PROF/TECH NON INSTR | 0 | 0 | 100 | | 105 | |
| 2543 | 00410 | CONSUMABLE SUPPLIES | 4,874 | 5,769 | 12,000 | | 12,600 | |
| 2543 | 00460 | NON CONSUMABLE SUPPLIES | 8,270 | 4,150 | 4,000 | | 4,200 | |
| 2543 | 00640 | DUES AND FEES | 1,257 | 0 | 0 | | 0 | |
| 2543 | 00542 | REPLACEMENT EQUIPMENT | 0 | 0 | 10,000 | | 10,500 | |
| Sub-Totals for Grounds Maintenance | | | 242,844 | 354,732 | 293,708 | 2.00 | 406,824 | 3.00 |

District Wide Maintenance

| | | | | | | | | |
|---|-------|-------------------------|----------------|----------------|----------------|--|----------------|--|
| 2544 | 00322 | REPAIRS/MAINT SERVICES | 327,596 | 362,450 | 275,000 | | 350,000 | |
| 2544 | 00324 | RENTALS | 7,854 | 4,961 | 10,000 | | 10,500 | |
| 2544 | 00389 | NON INSTRUCT PROF/TECH | 5,520 | 1,965 | 2,000 | | 2,100 | |
| 2544 | 00410 | CONSUMABLE SUPPLIES | 36,682 | 27,735 | 20,000 | | 21,000 | |
| 2544 | 00413 | VEHICLE GAS OIL LUBE | 0 | 0 | 5,000 | | 5,250 | |
| 2544 | 00414 | TIRES TUBES | 0 | 0 | 500 | | 525 | |
| 2544 | 00460 | NON CONSUMABLE SUPPLIES | 29,992 | 83,975 | 40,000 | | 42,000 | |
| 2544 | 00541 | INITIAL/ADDL EQUIPMENT | 0 | 9,999 | 0 | | 0 | |
| 2544 | 00542 | REPLACEMENT EQUIPMENT | 15,800 | 20,383 | 0 | | 0 | |
| Sub-Totals for District Wide Maintenance | | | 423,444 | 511,468 | 352,500 | | 431,375 | |

Targeted Maintenance

| | | | | | | | | |
|--|-------|-------------------------|---------------|---------------|---------------|-------------|---------------|-------------|
| 2549 | 00322 | REPAIRS/MAINT SERVICES | 45,620 | 36,577 | 40,000 | | 42,000 | |
| 2549 | 00324 | RENTALS | 0 | 13,000 | 0 | | 0 | |
| 2549 | 00410 | CONSUMABLE SUPPLIES | 100 | 8,787 | 0 | | 0 | |
| 2549 | 00460 | NON CONSUMABLE SUPPLIES | 53,049 | 0 | 0 | | 0 | |
| 2549 | 00542 | REPLACEMENT EQUIPMENT | 0 | 33,341 | 0 | | 0 | |
| Sub-Totals for Targeted Maintenance | | | 98,769 | 91,705 | 40,000 | 0.00 | 42,000 | 0.00 |

Student Transportation

| | | | | | | | | |
|--|-------|----------------------|------------------|------------------|------------------|--|------------------|--|
| 2550 | 00331 | REIMBURSABLE TRANSP | 2,623,611 | 3,124,010 | 4,585,716 | | 4,765,000 | |
| 2550 | 00332 | FIELD TRIPS | 54,090 | 190,677 | 54,000 | | 63,500 | |
| 2550 | 00413 | VEHICLE GAS OIL LUBE | 11,445 | 51,298 | 11,000 | | 41,050 | |
| Sub-Totals for Student Transportation | | | 2,689,146 | 3,365,985 | 4,650,716 | | 4,869,550 | |

Information Services

| | | | | | | | | |
|------|-------|----------------------------|---------|---------|---------|------|---------|------|
| 2630 | 00112 | NONCERTIFICATED SALARIES | 52,017 | 48,463 | 61,830 | 1.00 | 107,425 | 1.50 |
| 2630 | 00114 | SPECIALIST/SUPERV SALARIES | 106,896 | 109,568 | 112,307 | 1.00 | 172,439 | 1.00 |
| 2630 | 00136 | EXTENDED CONTRACTS | 1,995 | 3,193 | 4,000 | | 4,400 | |
| 2630 | 00210 | PERS | 30,458 | 29,320 | 32,242 | | 35,554 | |
| 2630 | 00211 | PERS UAL | 0 | 0 | 17,635 | | 23,334 | |
| 2630 | 00220 | SOCIAL SECURITY | 12,471 | 12,500 | 13,627 | | 19,800 | |
| 2630 | 00231 | WORKER'S COMP INSURANCE | 367 | 367 | 364 | | 585 | |
| 2630 | 00233 | UNEMPLOYMENT INSURANCE | 487 | 494 | 178 | | 281 | |

| Funcnti Object | Description | Actual | Actual | Budgeted | Budgeted | Proposed | |
|--|-----------------------------|----------------|----------------|----------------|-------------|----------------|-------------|
| | | 2020-21 | 2021-22 | 2022-23 | 22-23 | & Adopted | 23-24 |
| | | | | | FTE | 2023-24 | FTE |
| 2630 00235 | PAID FAMILY LEAVEA ASSESMEN | 0 | 0 | 357 | | 1,125 | |
| 2630 00240 | HEALTH INSURANCE-ADMIN | 5,777 | 23,932 | 21,996 | | 21,996 | |
| 2630 00242 | INSURANCE BENEFIT-CLAS | 8,367 | 4,460 | 15,996 | | 23,994 | |
| 2630 00290 | ADMINISTRATIVE DUES | 900 | 900 | 1,000 | | 1,000 | |
| 2630 00322 | REPAIRS/MAINT SERVICES | 2,771 | 3,743 | 10,000 | | 10,500 | |
| 2630 00341 | TRAVEL LOCAL IN DISTRICT | 1,140 | 1,140 | 1,500 | | 1,575 | |
| 2630 00342 | TRAVEL-OUT OF DISTRICT | 298 | 463 | 3,000 | | 3,150 | |
| 2630 00353 | POSTAGE | 2,358 | 4,192 | 14,000 | | 14,700 | |
| 2630 00354 | ADVERTISING | 7,933 | 23,122 | 23,000 | | 24,150 | |
| 2630 00355 | PRINTING & BINDING | 561 | 29,166 | 15,000 | | 15,750 | |
| 2630 00389 | NON INSTRUCT PROF/TECH | 81,416 | 97,377 | 8,500 | | 8,925 | |
| 2630 00410 | CONSUMABLE SUPPLIES | 897 | 2,360 | 3,000 | | 3,150 | |
| 2630 00460 | NON CONSUMABLE SUPPLIES | 0 | 1,474 | 1,500 | | 1,575 | |
| 2630 00470 | COMPUTER SOFTWARE | 3,913 | 330 | 1,000 | | 1,050 | |
| 2630 00480 | COMP HARDWARE <\$2500 | 0 | 0 | 1,500 | | 1,575 | |
| 2630 00640 | DUES AND FEES | 1,715 | 1,329 | 1,000 | | 1,050 | |
| Sub-Totals for Information Services | | 322,737 | 397,893 | 364,532 | 2.00 | 499,083 | 2.50 |

Personnel Services

| | | | | | | | |
|--|------------------------------|----------------|------------------|----------------|-------------|----------------|-------------|
| 2640 00113 | ADMINISTRATIVE SALARIES | 141,776 | 145,321 | 146,112 | 1.00 | 172,439 | 1.00 |
| 2640 00112 | NONCERTIFICATED SALARIES | 139,675 | 131,646 | 133,699 | 2.00 | 167,884 | 2.00 |
| 2640 00136 | EXTENDED CONTRACTS | 9,055 | 466,829 | 10,000 | | 11,000 | |
| 2640 00210 | PERS | 62,637 | 121,468 | 57,000 | | 47,649 | |
| 2640 00211 | PERS UAL | 0 | 0 | 28,692 | | 28,900 | |
| 2640 00220 | SOCIAL SECURITY | 22,069 | 56,264 | 22,171 | | 24,930 | |
| 2640 00231 | WORKER'S COMP INSURANCE | 660 | 2,157 | 596 | | 731 | |
| 2640 00233 | UNEMPLOYMENT INSURANCE | 881 | 1,832 | 290 | | 348 | |
| 2640 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 579 | | 1,393 | |
| 2640 00240 | HEALTH INSURANCE-ADMIN | 27,724 | 26,022 | 65,988 | | 65,988 | |
| 2640 00242 | HEALTH INSURANCE-CLASS | 41,749 | 21,857 | 0 | | 0 | |
| 2640 00245 | CLASSIFIED INSERVICE | 28,589 | 36,611 | 25,000 | | 35,000 | |
| 2640 00290 | ADMINISTRATIVE DUES | 1,495 | 1,495 | 2,000 | | 2,000 | |
| 2640 00322 | REPAIRS/MAINT SERVICES | 17,255 | 5,986 | 0 | | 0 | |
| 2640 00341 | TRAVEL LOCAL IN DISTRICT | 2,557 | 4,813 | 3,500 | | 3,675 | |
| 2640 00342 | TRAVEL OUT OF DISTRICT | 695 | 2,493 | 7,000 | | 7,350 | |
| 2640 00354 | ADVERTISING | 4,224 | 3,748 | 5,000 | | 5,250 | |
| 2640 00355 | PRINTING & BINDING | 0 | 1,005 | 1,000 | | 1,050 | |
| 2640 00385 | MANAGEMENT SERVICES | 66,748 | 72,053 | 65,000 | | 68,250 | |
| 2640 00389 | NON INSTRUCT PROF/TECH | 10,219 | 38,370 | 30,000 | | 31,500 | |
| 2640 00392 | BLOODBORNE PATHOG. TRAINING | 0 | 0 | 2,500 | | 2,625 | |
| 2640 00410 | CONSUMABLE SUPPLIES | 1,637 | 5,267 | 6,000 | | 6,300 | |
| 2640 00440 | PERIODICALS | 26 | 88 | 500 | | 525 | |
| 2640 00460 | NON CONSUMABLE SUPPLIES | 681 | 465 | 1,000 | | 1,050 | |
| 2640 00470 | COMPUTER SOFTWARE | 0 | 5,625 | 5,000 | | 5,250 | |
| 2640 00640 | DUES AND FEES | 543 | 335 | 1,000 | | 1,050 | |
| Sub-Totals for Personnel Services | | 580,895 | 1,151,750 | 619,627 | 3.00 | 692,137 | 3.00 |

Technology & Information Services

| | | | | | | | |
|------------|------------------------------|---------|---------|---------|------|---------|------|
| 2661 00112 | NONCERTIFICATED SALARIES | 376,133 | 398,315 | 410,926 | 5.88 | 517,540 | 6.00 |
| 2661 00114 | SPECIALIST/SUPERV SALARIES | 106,896 | 109,568 | 112,307 | 1.00 | 133,946 | 1.00 |
| 2661 00136 | EXTENDED CONTRACTS | 4,954 | 3,880 | 11,000 | | 12,100 | |
| 2661 00210 | PERS | 95,043 | 95,509 | 98,982 | | 84,243 | |
| 2661 00211 | PERS UAL | 0 | 0 | 52,888 | | 55,080 | |
| 2661 00220 | SOCIAL SECURITY | 37,356 | 39,206 | 40,871 | | 50,766 | |
| 2661 00231 | WORKER'S COMP INSURANCE | 1,141 | 1,187 | 1,089 | | 1,381 | |
| 2661 00233 | UNEMPLOYMENT INSURANCE | 1,486 | 1,691 | 536 | | 664 | |
| 2661 00235 | PAID FAMILY LEAVE ASSESSMENT | 0 | 0 | 1,068 | | 2,655 | |
| 2661 00240 | HEALTH INSURANCE-ADMIN | 27,793 | 28,003 | 21,996 | | 21,996 | |
| 2661 00242 | HEALTH INSURANCE-CLASS | 103,392 | 114,304 | 93,977 | | 95,976 | |
| 2661 00322 | REPAIRS/MAINT SERVICES | 170,026 | 220,293 | 95,000 | | 200,000 | |
| 2661 00324 | RENTALS | 1,165 | 227 | 2,000 | | 2,100 | |

| Functi Object | Description | Actual | Actual | Budgeted | Budgeted | Proposed | 23-24 |
|--|------------------------------------|--------------------|--------------------|--------------------|---------------|--------------------|---------------|
| | | 2020-21 | 2021-22 | 2022-23 | 22-23 | & Adopted | FTE |
| | | | | | FTE | 2023-24 | |
| 2661 00341 | TRAVEL LOCAL IN DISTRICT | 3,363 | 4,106 | 5,500 | | 5,775 | |
| 2661 00342 | TRAVEL OUT OF DISTRICT | -700 | 2,502 | 3,000 | | 3,150 | |
| 2661 00359 | OTHER COMM. SERVICES | 85,084 | 179,335 | 50,000 | | 100,000 | |
| 2661 00386 | DATA PROCESSING | 67,504 | 84,297 | 95,000 | | 100,000 | |
| 2661 00389 | NON INSTRUCT PROF/TECH | 21,277 | 11,995 | 20,000 | | 21,000 | |
| 2661 00410 | CONSUMABLE SUPPLIES | 4,177 | 14,045 | 12,000 | | 12,600 | |
| 2661 00430 | LIBRARY BOOKS | 0 | 0 | 200 | | 210 | |
| 2661 00440 | PERIODICALS | 26 | 62 | 600 | | 630 | |
| 2661 00460 | NON CONSUMABLE SUPPLIES | 4,143 | 3,409 | 12,000 | | 12,600 | |
| 2661 00470 | COMPUTER SOFTWARE | 13,347 | 18,087 | 6,000 | | 6,300 | |
| 2661 00480 | NON CONSUMABLE TECHNOLOGY | 3,294 | 10,040 | 14,000 | | 14,700 | |
| 2661 00640 | DUES AND FEES | 300 | 0 | 0 | | 0 | |
| Sub-Totals for Tech. & Information Services | | 1,127,200 | 1,340,061 | 1,160,940 | 6.88 | 1,455,412 | 7.00 |
| Early Retiree Incentive Programs | | | | | | | |
| 2700 00116 | RETIREMENT STIPEND | 132,614 | 124,868 | 170,000 | | 150,000 | |
| 2700 00240 | HEALTH INSURANCE-ADMIN | 67,244 | 59,940 | 100,000 | | 80,000 | |
| 2700 00241 | HEALTH INSURANCE-CERT | 329,555 | 333,830 | 350,000 | | 350,000 | |
| 2700 00242 | HEALTH INSURANCE-CLASS | 185,177 | 149,022 | 180,000 | | 170,000 | |
| Sub-Totals for Early Retirees | | 714,590 | 667,660 | 800,000 | | 750,000 | |
| Total Supporting Services | | 26,515,038 | 30,120,494 | 32,700,000 | 178.84 | 35,800,000 | 179.40 |
| Facilities Acquisition/Improvement | | | | | | | |
| 4110 00383 | ARCHITECTS/ENGINEERS | 0 | 0 | 1 | | 1 | |
| Totals for Facilities Acquisition/Improvement | | 0 | 0 | 1 | | 1 | |
| Long-Term Debt Service | | | | | | | |
| 5110 00610 | PRINCIPAL | 2,782,474 | 3,369,428 | 1,160,000 | | 1,190,000 | |
| 5110 00620 | INTEREST | 2,404,613 | 2,194,262 | 340,000 | | 310,000 | |
| Totals for Long-Term Debt Service | | 5,187,087 | 5,563,690 | 1,500,000 | | 1,500,000 | |
| Interfund Transfers | | | | | | | |
| 5200 00720 | Interfund Transfers (1) | 1,898,394 | 3,548,127 | 625,000 | | 255,000 | |
| Totals for Interfund Transfers | | 1,898,394 | 3,548,127 | 625,000 | | 255,000 | |
| Contingency* | | | | | | | |
| 6110 00810 | Contingency* | 0 | 0 | 2,000,000 | | 2,000,000 | |
| Totals for Contingency | | 0 | 0 | 2,000,000 | | 2,000,000 | |
| Unappropriated Ending Fund Balance** | | | | | | | |
| 7000 00820 | Unapprop. Ending Fund Balance* (1) | 20,949,413 | 17,832,146 | 13,075,000 | | 10,445,000 | |
| Totals for Unapprop. Ending Fund Balance | | 20,949,413 | 17,832,146 | 13,075,000 | | 10,445,000 | |
| Total Requirements | | 105,228,813 | 111,344,495 | 112,250,001 | 704.72 | 117,750,001 | 716.82 |

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

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

(1) 2023-24 budget amounts were not changed from Proposed to Adopted except Interfund Transfers, which were adjusted as follows:

| | Proposed | Approved | Adopted | Change |
|--------------------------------|------------|------------|------------|----------|
| Interfund Transfers | 625,000 | 625,000 | 255,000 | -370,000 |
| Unapprop. Ending Fund Balance* | 10,075,000 | 10,075,000 | 10,445,000 | 370,000 |

General Fund - Revenues and Expenditures Summary

| Series | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Budgeted | FTE | Proposed & | | Adopted | FTE |
|---|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|
| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2022-23 | Approved | FTE | 2023-24 | 2023-24 |
| Revenues & Beginning Fund Balance | | | | | | | | | | | | | |
| 1000 From Local Sources | 41,446,392 | 43,741,377 | 45,629,350 | 49,601,058 | 52,405,992 | 53,371,176 | 55,864,912 | 57,170,000 | | 60,665,000 | | 60,665,000 | |
| 2000 From Intermediate Sources | 1,044,943 | 1,142,922 | 1,222,902 | 1,546,803 | 1,427,287 | 2,397,017 | 1,025,585 | 1,655,000 | | 1,905,000 | | 1,905,000 | |
| 3000 From State Sources | 26,932,511 | 28,059,435 | 31,495,217 | 31,782,473 | 32,963,135 | 34,448,801 | 33,466,694 | 35,150,000 | | 39,150,000 | | 39,150,000 | |
| 4000 From Federal Sources | 38,716 | 13,095 | 7,230 | 26,385 | 0 | 341 | 32,953 | 15,000 | | 20,000 | | 20,000 | |
| 5000 From Other Sources (1) | 7,088,549 | 10,766,122 | 14,134,176 | 16,971,231 | 17,796,618 | 15,011,478 | 20,954,352 | 18,260,001 | | 16,010,001 | | 16,010,001 | |
| Total Revenues | 76,551,111 | 83,722,951 | 92,488,875 | 99,927,950 | 104,593,032 | 105,228,813 | 111,344,496 | 112,250,001 | | 117,750,001 | | 117,750,001 | |
| Expenditures & Ending Fund Balance-Function: | | | | | | | | | | | | | |
| 1000 Instruction | 40,775,418 | 43,134,631 | 45,331,231 | 48,080,833 | 54,297,306 | 50,678,881 | 54,280,038 | 62,350,000 | 525.89 | 67,750,000 | 537.41 | 67,750,000 | 537.41 |
| 2000 Support Services | 21,531,284 | 22,683,849 | 24,994,673 | 27,697,988 | 28,908,486 | 26,515,038 | 30,120,495 | 32,700,000 | 178.84 | 35,800,000 | 179.41 | 35,800,000 | 179.41 |
| 4000 Facilities Acquisition & Const. | 0 | 0 | 971,887 | 1,699,268 | 0 | 0 | 0 | 1 | | 1 | | 1 | |
| 5100 Debt Service | 3,431,963 | 3,644,800 | 4,196,733 | 4,381,338 | 5,364,560 | 5,187,087 | 5,563,690 | 1,500,000 | | 1,500,000 | | 1,500,000 | |
| 5200 Interfund Transactions | 46,324 | 129,106 | 48,128 | 277,905 | 1,062,330 | 1,898,394 | 3,548,127 | 625,000 | | 625,000 | | 255,000 | |
| 6000 Contingency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000,000 | | 2,000,000 | | 2,000,000 | |
| 7000 Unappropriated Ending | 10,766,122 | 14,130,565 | 16,946,223 | 17,790,618 | 14,960,350 | 20,949,413 | 17,832,146 | 13,075,000 | | 10,075,000 | | 10,445,000 | |
| Total Expenditures | 76,551,111 | 83,722,951 | 92,488,875 | 99,927,950 | 104,593,032 | 105,228,813 | 111,344,496 | 112,250,001 | 704.73 | 117,750,001 | 716.82 | 117,750,001 | 716.82 |
| Expenditures & Ending Fund Balance-Object: | | | | | | | | | | | | | |
| 100 Salaries & Wages | 34,383,149 | 36,037,732 | 38,807,410 | 41,421,540 | 44,196,101 | 43,102,048 | 46,464,812 | 48,642,764 | 704.73 | 56,164,492 | 716.82 | 56,164,492 | 716.82 |
| 200 Associated Payroll Costs | 17,250,158 | 17,873,739 | 19,553,961 | 20,615,839 | 25,094,589 | 23,858,342 | 23,689,173 | 31,079,179 | | 32,086,853 | | 32,086,853 | |
| 300 Purchased Services | 8,320,550 | 8,857,404 | 9,547,305 | 10,369,800 | 10,057,329 | 7,871,284 | 10,262,032 | 11,285,261 | | 12,153,883 | | 12,153,883 | |
| 400 Materials and Supplies | 1,889,427 | 2,167,120 | 1,612,367 | 2,280,814 | 2,814,004 | 1,351,427 | 3,261,526 | 3,307,997 | | 2,243,544 | | 2,243,544 | |
| 500 Capital Outlay | 24,518 | 446,715 | 1,294,891 | 2,237,243 | 541,120 | 464,232 | 66,623 | 16,000 | | 16,800 | | 16,800 | |
| 600 Other Objects | 3,870,863 | 4,080,570 | 4,678,590 | 4,934,191 | 5,867,209 | 5,733,673 | 6,220,057 | 2,218,800 | | 2,384,429 | | 2,384,429 | |
| 700 Interfund Transactions | 46,324 | 129,106 | 48,128 | 277,905 | 1,062,330 | 1,898,394 | 3,548,127 | 625,000 | | 625,000 | | 255,000 | |
| 800 Planned Reserve | 10,766,122 | 14,130,565 | 16,946,223 | 17,790,618 | 14,960,350 | 20,949,413 | 17,832,146 | 15,075,000 | | 12,075,000 | | 12,445,000 | |
| Total Expenditures | 76,551,111 | 83,722,951 | 92,488,875 | 99,927,950 | 104,593,032 | 105,228,813 | 111,344,496 | 112,250,001 | 704.73 | 117,750,001 | 716.82 | 117,750,001 | 716.82 |
| Net of Planned Reserve | 65,784,989 | 69,592,386 | 75,542,652 | 82,137,332 | 89,632,682 | 84,279,400 | 93,512,350 | 97,175,001 | | 105,675,001 | | 105,305,001 | |

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

General Fund - Salary Range Summary

| Func | Object | Description | Regular Contract Days | Annual Salary Range 2023-24 | Note | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Budgeted | Proposed | 23-24 FTE |
|--|--------|---------------------|-----------------------|-----------------------------|------|---|------------------|------------------|---------------|----------------------------|---------------|
| | | | | | | | | | 22-23 FTE | Approved & Adopted 2023-24 | |
| Instructional Salaries: | | | | | | | | | | | |
| Elementary Programs | | | | | | | | | | | |
| 1111 | 00111 | LICENSED SALARIES | 191 | Note 1 | | 8,788,581 | 8,395,682 | 8,842,898 | 116.19 | 9,711,857 | 114.52 |
| 1111 | 00112 | CLASSIFIED SALARIES | 186 to 191 | Note 1 | | 935,810 | 948,960 | 1,124,379 | 38.22 | 1,249,179 | 34.66 |
| | | | | | | (Admin Assist II & Educational Assistant) | | | | | |
| Sub-Totals for Elementary Programs | | | | | | 9,724,391 | 9,344,642 | 9,967,277 | 154.41 | 10,961,036 | 149.18 |
| Jr. High Programs | | | | | | | | | | | |
| 1121 | 00111 | LICENSED SALARIES | 191 | Note 1 | | 5,106,851 | 5,072,771 | 5,135,459 | 68.67 | 5,927,379 | 72.03 |
| 1121 | 00112 | CLASSIFIED SALARIES | 186 to 191 | Note 1 | | 51,109 | 63,258 | 55,971 | 1.88 | 81,271 | 2.38 |
| | | | | | | (Admin Assist I & II & Educational Assistant) | | | | | |
| Sub-Totals for Junior High Programs | | | | | | 5,157,960 | 5,136,029 | 5,191,430 | 70.55 | 6,008,650 | 74.41 |
| Jr. High Co-curricular Programs | | | | | | | | | | | |
| 1122 | 00112 | CLASSIFIED SALARIES | 186 | Note 1 | | 5,331 | 11,863 | 17,364 | 0.50 | 21,742 | 0.50 |
| | | | | | | (Athletic Svcs Coordinator) | | | | | |
| Sub-Totals for Junior High Co-Curricular | | | | | | 5,331 | 11,863 | 17,364 | 0.50 | 21,742 | 0.50 |
| High School Programs | | | | | | | | | | | |
| 1131 | 00111 | LICENSED SALARIES | 191 | Note 1 | | 7,758,792 | 8,191,190 | 8,527,550 | 105.60 | 9,114,679 | 101.06 |
| 1131 | 00112 | CLASSIFIED SALARIES | 186-191 | Note 1 | | 101,086 | 108,941 | 117,082 | 4.06 | 181,025 | 5.13 |
| | | | | | | (Admin Assist I & II & Educational Assistant) | | | | | |
| Sub-Totals for High School Programs | | | | | | 7,859,878 | 8,300,131 | 8,644,632 | 109.66 | 9,295,704 | 106.19 |
| High School Co-Curricular | | | | | | | | | | | |
| 1132 | 00113 | ADMINISTRATOR SALAF | 261 | Note 1 | | 230,382 | 236,142 | 242,046 | 2.00 | 278,428 | 2.00 |
| 1132 | 00112 | CLASSIFIED SALARIES | 190-204 | Note 1 | | 132,158 | 150,312 | 140,453 | 3.75 | 233,751 | 4.50 |
| | | | | | | (Admin Assistant II & Athletic Trainer) | | | | | |
| Sub-Totals for High School Co-Curricular | | | | | | 362,540 | 386,454 | 382,499 | 5.75 | 512,179 | 6.50 |
| Talented & Gifted Programs | | | | | | | | | | | |
| 1210 | 00111 | LICENSED SALARIES | 191 | Note 1 | | 324,462 | 335,567 | 346,183 | 4.00 | 384,300 | 4.00 |
| Sub-Totals for Talented & Gifted Programs | | | | | | 324,462 | 335,567 | 346,183 | 4.00 | 384,300 | 4.00 |

Note 1: Salary Schedules for 2023-24 for the district's two bargaining groups plus all non-represented groups follows this schedule.

| Functi Object Description | Regular Contract Days | Annual Salary Range 2023-24 | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Budgeted 22-23 FTE | Proposed | |
|---|-----------------------|-----------------------------|------------------|------------------|------------------|--------------------|----------------------------|---------------|
| | | | | | | | Approved & Adopted 2023-24 | 23-24 FTE |
| Restrictive Programs for Students with Disabilities | | | | | | | | |
| 1220 00111 LICENSED SALARIES | 191 | Note 1 | 986,008 | 1,050,137 | 1,333,928 | 19.44 | 1,529,864 | 20.38 |
| 1220 00112 CLASSIFIED SALARIES | 186-193 | Note 1 | 1,337,264 | 1,900,879 | 2,065,218 | 67.13 | 2,782,264 | 74.68 |
| (Ed. Assistant, Special Ed. Assist., Admin Assist II, & Lic. Prac. Nurse) | | | | | | | | |
| 1220 00114 MANAGERIAL/SPECIALIST SALARIES | 190-191 | Note 1 | 220,151 | 275,621 | 285,783 | 4.00 | 439,844 | 6.00 |
| Sub-Totals for Restrictive Programs | | | 2,543,423 | 3,226,637 | 3,684,929 | 90.57 | 4,751,972 | 101.06 |

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

| | | | | | | | | |
|---|---------|--------|------------------|------------------|------------------|--------------|------------------|--------------|
| Less Restrictive Programs for Students with Disabilities | | | | | | | | |
| 1250 00111 LICENSED SALARIES | 191 | Note 1 | 1,722,755 | 1,814,628 | 1,923,974 | 27.60 | 2,283,362 | 27.60 |
| 1250 00112 CLASSIFIED SALARIES | 186-193 | Note 1 | 966,984 | 1,155,890 | 1,418,987 | 49.82 | 1,864,637 | 52.73 |
| (Educational Assist., Special Ed. Assist. & Admin Assistant II) | | | | | | | | |
| Sub-Totals for Less Restrictive Programs | | | 2,689,739 | 2,970,518 | 3,342,961 | 77.42 | 4,147,999 | 80.33 |

| | | | | | | | | |
|---|-----|--------|----------------|----------------|----------------|-------------|----------------|-------------|
| Alternative Learning Programs | | | | | | | | |
| 1280 00111 LICENSED SALARIES | 191 | Note 1 | 707,052 | 652,457 | 719,983 | 9.00 | 698,646 | 8.00 |
| 1280 00112 CLASSIFIED SALARIES | 186 | Note 1 | 0 | 0 | 0 | 0.00 | 0 | 0.00 |
| (Educational Assistant & Special Ed. Assistant) | | | | | | | | |
| Sub-Totals for Alternative Learning Programs | | | 707,052 | 652,457 | 719,983 | 9.00 | 698,646 | 8.00 |

| | | | | | | | | |
|--|-----|--------|----------------|----------------|----------------|-------------|----------------|-------------|
| English Second Language Programs | | | | | | | | |
| 1291 00111 LICENSED SALARIES | 191 | Note 1 | 262,254 | 319,199 | 325,204 | 4.13 | 487,057 | 5.56 |
| 1291 00112 CLASSIFIED SALARIES | 186 | Note 1 | 0 | 0 | 0 | 0.00 | 63,190 | 1.69 |
| (Educational Assistant & Special Ed. Assistant) | | | | | | | | |
| Sub-Totals for English Second Language Programs | | | 262,254 | 319,199 | 325,204 | 4.13 | 550,247 | 7.25 |

| | | | | | | | | |
|--|--|--|-------------------|-------------------|-------------------|---------------|-------------------|---------------|
| Total 1000 Instruction Salaries | | | 29,637,030 | 30,683,497 | 32,622,462 | 525.99 | 37,332,475 | 537.42 |
|--|--|--|-------------------|-------------------|-------------------|---------------|-------------------|---------------|

Summary by Classification:

| | | | | | | | |
|--------------------------------------|--------|------------|------------|------------|--------|------------|--------|
| 00111 LICENSED SALARIES | Note 1 | 25,656,755 | 25,831,631 | 27,155,179 | 354.63 | 30,137,144 | 353.15 |
| 00112 CLASSIFIED SALARIES | Note 1 | 3,529,742 | 4,340,103 | 4,939,454 | 165.36 | 6,477,059 | 176.27 |
| 00113 ADMINISTRATOR SALARIES | Note 1 | 230,382 | 236,142 | 242,046 | 2.00 | 278,428 | 2.00 |
| 00114 MANAGERIAL/SPECIALIST SALARIES | Note 1 | 220,151 | 275,621 | 285,783 | 4.00 | 439,844 | 6.00 |

| | | | | | | | | |
|--|--|--|-------------------|-------------------|-------------------|---------------|-------------------|---------------|
| Total 1000 Instruction Salaries | | | 29,637,030 | 30,683,497 | 32,622,462 | 525.99 | 37,332,475 | 537.42 |
|--|--|--|-------------------|-------------------|-------------------|---------------|-------------------|---------------|

| Funci Object Description | Regular Contract Days | Annual Salary Range 2023-24 | Note | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Budgeted | Proposed | 23-24 FTE |
|--|-----------------------|-----------------------------|------|------------------|------------------|------------------|--------------|----------------------------|--------------|
| | | | | | | | 22-23 FTE | Approved & Adopted 2023-24 | |
| Support Services Salaries: | | | | | | | | | |
| Student Safety Services | | | | | | | | | |
| 2115 00113 ADMINISTRATOR SALAF | 261 | Note 1 | | 115,191 | 118,071 | 121,023 | 1.00 | 69,607 | 0.50 |
| 2115 00112 CLASSIFIED SALARIES (Campus Security) | 186 | Note 1 | | 0 | 106,566 | 68,320 | 1.88 | 83,522 | 1.88 |
| Sub-Totals for Student Safety Services | | | | 115,191 | 224,637 | 189,343 | 2.88 | 153,129 | 2.38 |
| Counseling Programs | | | | | | | | | |
| 2120 00111 LICENSED SALARIES | 191 | Note 1 | | 1,418,570 | 1,387,955 | 1,596,359 | 21.50 | 1,697,729 | 21.00 |
| 2120 00112 CLASSIFIED SALARIES (Admin Assistant II & HS Data Processor) | 201-220 | Note 1 | | 329,359 | 346,594 | 358,637 | 9.50 | 447,573 | 9.25 |
| Sub-Totals for Counseling Programs | | | | 1,747,929 | 1,734,549 | 1,954,996 | 31.00 | 2,145,302 | 30.25 |
| Nursing Services | | | | | | | | | |
| 2134 00114 MANAGERIAL/SPECIALI | 201 | Note 1 | | 177,775 | 240,710 | 253,186 | 3.00 | 317,642 | 3.00 |
| Sub-Totals for Nursing Services | | | | 177,775 | 240,710 | 253,186 | 3.00 | 317,642 | 3.00 |
| Psychological Services | | | | | | | | | |
| 2140 00111 LICENSED SALARIES | 191 | Note 1 | | 521,603 | 488,902 | 617,075 | 7.50 | 656,000 | 7.50 |
| Sub-Totals for Psychological Services | | | | 521,603 | 488,902 | 617,075 | 7.50 | 656,000 | 7.50 |
| Speech and Hearing Services | | | | | | | | | |
| 2150 00111 LICENSED SALARIES | 191 | Note 1 | | 504,335 | 627,389 | 676,421 | 8.00 | 829,395 | 8.70 |
| Sub-Totals for Speech and Hearing Services | | | | 504,335 | 627,389 | 676,421 | 8.00 | 829,395 | 8.70 |
| Special Services Administration | | | | | | | | | |
| 2190 00113 ADMINISTRATOR SALAF | 261 | Note 1 | | 160,868 | 142,548 | 146,112 | 1.00 | 172,439 | 1.00 |
| 2190 00112 CLASSIFIED SALARIES | 261 | Note 1 | | 185,202 | 169,451 | 204,572 | 3.81 | 170,840 | 2.81 |
| 2190 00111 LICENSED SALARIES (Admin Assistant III & IV) | 191 | Note 1 | | 0 | 0 | 0 | 0.00 | 74,754 | 1.00 |
| Sub-Totals for Special Services Administration | | | | 346,070 | 311,999 | 350,684 | 4.81 | 418,033 | 4.81 |
| Instructional Improvement Services | | | | | | | | | |
| 2210 00114 MANAGERIAL/SPECIALI | 261 | Note 1 | | 106,896 | 109,568 | 112,307 | 1.00 | 133,946 | 1.00 |
| 2210 00113 ADMINISTRATOR SALAF | 261 | Note 1 | | 204,993 | 212,279 | 358,640 | 2.50 | 427,444 | 2.50 |
| 2210 00111 LICENSED SALARIES | 191 | Note 1 | | 85,218 | 0 | 85,541 | 1.00 | 92,001 | 1.00 |
| 2210 00112 CLASSIFIED SALARIES (Educational Assistant, Admin Assistant II & Confidential) | 210-261 | Note 1 | | 85,215 | 118,357 | 132,176 | 2.69 | 123,297 | 2.06 |
| Sub-Totals for Instructional Improvement Services | | | | 482,322 | 440,204 | 688,664 | 7.19 | 776,688 | 6.56 |
| Media Services | | | | | | | | | |
| 2220 00112 CLASSIFIED SALARIES (Library Tech. Assistant) | 193 | Note 1 | | 310,172 | 349,812 | 382,037 | 10.08 | 457,865 | 10.06 |
| Sub-Totals for Media Services | | | | 310,172 | 349,812 | 382,037 | 10.08 | 457,865 | 10.06 |
| Media Specialists | | | | | | | | | |
| 2221 00111 LICENSED SALARIES | 191 | Note 1 | | 161,570 | 86,935 | 91,337 | 1.00 | 98,234 | 1.00 |
| Sub-Totals for Media Specialists | | | | 161,570 | 86,935 | 91,337 | 1.00 | 98,234 | 1.00 |

| Functi | Object | Description | Regular Contract Days | Annual Salary Range 2023-24 | | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Budgeted | Proposed | 23-24 FTE |
|---|--------|--|-----------------------------|--------------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------|----------------------|--------------|
| | | | | | | | | | 22-23 FTE | & Adopted 2023-24 | |
| Executive Services | | | | | | | | | | | |
| 2321 | 00113 | SUPER./ASSIST SUPER. | 261 | Note 1 | 567,014 | 533,161 | 406,281 | 2.00 | 464,148 | 2.00 | |
| 2321 | 00112 | CLASSIFIED SALARIES | 261 | Note 1 | 75,081 | 76,958 | 78,882 | 1.00 | 96,302 | 1.00 | |
| | | (Secretary II 17-18 & prior & Executive) | | | | | | | | | |
| Sub-Totals for Executive Services | | | | | 642,095 | 610,119 | 485,163 | 3.00 | 560,450 | 3.00 | |
| Principal Administrative Services | | | | | | | | | | | |
| 2410 | 00111 | LICENSED SALARIES | 191 | Note 1 | 0 | 0 | 0 | 0.00 | 150,460 | 2.00 | |
| 2410 | 00112 | CLASSIFIED SALARIES | 186-261 | Note 1 | 703,802 | 919,417 | 936,521 | 23.50 | 1,083,603 | 21.14 | |
| | | (Admin Assistant I, II, III, IV, Support Svcs. Coord., & Data Processor) | | | | | | | | | |
| 2410 | 00113 | ADMINISTRATOR SALAF | 261 | Note 1 | 1,982,425 | 2,126,160 | 2,158,839 | 17.00 | 2,478,025 | 17.00 | |
| Sub-Totals for Principal Administrative Services | | | | | 2,686,227 | 3,045,577 | 3,095,360 | 40.50 | 3,712,088 | 40.14 | |
| Business Services | | | | | | | | | | | |
| 2520 | 00113 | ADMINISTRATOR SALAF | 261 | Note 1 | 0 | 0 | 0 | 0.00 | 0 | 0.00 | |
| 2520 | 00112 | CLASSIFIED SALARIES | 261 | Note 1 | 361,193 | 381,763 | 406,105 | 6.50 | 558,204 | 7.00 | |
| | | (Bkpr III, Payroll Spec, Sec II in 18-19 & Confidential) | | | | | | | | | |
| Sub-Totals for Business Services | | | | | 361,193 | 381,763 | 406,105 | 6.50 | 558,204 | 7.00 | |
| Building Maintenance | | | | | | | | | | | |
| 2542 | 00112 | CLASSIFIED SALARIES | 206-261 | Note 1 | 1,650,128 | 1,785,135 | 1,874,217 | 38.00 | 2,307,733 | 38.00 | |
| | | (Custodian, Warehouseman, Engineer I, II, IV, & Maint. Worker) | | | | | | | | | |
| 2542 | 00114 | MANAGERIAL/SPECIALI | 261 | Note 1 | 133,576 | 136,286 | 140,959 | 1.50 | 165,848 | 1.50 | |
| Sub-Totals for Building Maintenance | | | | | 1,783,704 | 1,921,421 | 2,015,176 | 39.50 | 2,473,581 | 39.50 | |
| Grounds/Targeted Maintenance | | | | | | | | | | | |
| 2543 | 00112 | CLASSIFIED SALARIES | 261 | Note 1 | 104,244 | 106,961 | 111,868 | 2.00 | 203,102 | 3.00 | |
| | | (Groundskeeper I & II) | | | | | | | | | |
| Sub-Totals for Grounds/Targeted Maintenance | | | | | 104,244 | 106,961 | 111,868 | 2.00 | 203,102 | 3.00 | |
| Information Services | | | | | | | | | | | |
| 2630 | 00112 | CLASSIFIED SALARIES | 261 | | 52,017 | 48,463 | 61,830 | 1.00 | 107,425 | 1.50 | |
| 2630 | 00114 | MANAGERIAL/SPECIALI | 261 | Note 1 | 106,896 | 109,568 | 112,307 | 1.00 | 172,439 | 1.00 | |
| Sub-Totals for Information Services | | | | | 158,913 | 158,031 | 174,137 | 2.00 | 279,864 | 2.50 | |
| Personnel Services | | | | | | | | | | | |
| 2640 | 00113 | ADMINISTRATOR SALAF | 261 | Note 1 | 141,776 | 145,321 | 146,112 | 1.00 | 172,439 | 1.00 | |
| 2640 | 00112 | CLASSIFIED SALARIES | 261 | Note 1 | 139,675 | 131,646 | 133,699 | 2.00 | 167,884 | 2.00 | |
| | | (Confidential) | | | | | | | | | |
| Sub-Totals for Personnel Services | | | | | 281,451 | 276,967 | 279,811 | 3.00 | 340,323 | 3.00 | |
| Technology Services | | | | | | | | | | | |
| 2661 | 00112 | CLASSIFIED SALARIES | 261 | Note 1 | 376,133 | 398,315 | 410,926 | 5.88 | 517,540 | 6.00 | |
| | | (Admin Assistant II & Technology Tech II) | | | | | | | | | |
| 2661 | 00114 | MANAGERIAL/SPECIALI | 261 | Note 1 | 106,896 | 109,568 | 112,307 | 1.00 | 133,946 | 1.00 | |
| Sub-Totals for Technology Services | | | | | 483,029 | 507,883 | 523,233 | 6.88 | 651,486 | 7.00 | |
| Total 2000 Support Services Salaries | | | | | 10,867,823 | 11,513,859 | 12,294,596 | 178.84 | 14,631,386 | 179.40 | |

| Functi Object Description | Regular Contract Days | Annual Salary Range 2023-24 | Actual | Actual | Budgeted | Budgeted | Proposed | 23-24 |
|---------------------------|-----------------------|-----------------------------|---------|---------|----------|-----------|-------------------|-------|
| | | | 2020-21 | 2021-22 | 2022-23 | 22-23 FTE | & Adopted 2023-24 | FTE |

Total 2000 Support Services Salaries

2000 Function Summary by Classification:

| | | | | | | | | |
|--------------------------------------|--|--|-----------|-----------|-----------|--------|-----------|--------|
| 00111 LICENSED SALARIES | | | 2,691,296 | 2,591,181 | 3,066,733 | 39.00 | 3,598,573 | 42.20 |
| 00112 CLASSIFIED SALARIES | | | 4,372,221 | 4,939,438 | 5,159,790 | 107.84 | 6,324,890 | 105.70 |
| 00113 ADMINISTRATOR SALARIES | | | 3,172,267 | 3,277,540 | 3,337,007 | 24.50 | 3,784,102 | 24.00 |
| 00114 MANAGERIAL/SPECIALIST SALARIES | | | 632,039 | 705,700 | 731,066 | 7.50 | 923,821 | 7.50 |

| | | | | | | |
|---|-------------------|-------------------|-------------------|---------------|-------------------|---------------|
| Total 2000 Support Services Salaries | 10,867,823 | 11,513,859 | 12,294,596 | 178.84 | 14,631,386 | 179.40 |
|---|-------------------|-------------------|-------------------|---------------|-------------------|---------------|

| | | | | | | |
|-------------------------------|-------------------|-------------------|-------------------|---------------|-------------------|---------------|
| Total Regular Salaries | 40,504,853 | 42,197,356 | 44,917,058 | 704.83 | 51,963,861 | 716.82 |
|-------------------------------|-------------------|-------------------|-------------------|---------------|-------------------|---------------|

Total 1000 and 2000 Summary by Classification:

| | | | | | | | | |
|--------------------------------------|--|--|------------|------------|------------|--------|------------|--------|
| 00111 LICENSED SALARIES | | | 28,348,051 | 28,422,812 | 30,221,912 | 393.63 | 33,735,717 | 395.35 |
| 00112 CLASSIFIED SALARIES | | | 7,901,963 | 9,279,541 | 10,099,244 | 273.20 | 12,801,949 | 281.97 |
| 00113 ADMINISTRATOR SALARIES | | | 3,402,649 | 3,513,682 | 3,579,053 | 26.50 | 4,062,530 | 26.00 |
| 00114 MANAGERIAL/SPECIALIST SALARIES | | | 852,190 | 981,321 | 1,016,849 | 11.50 | 1,363,665 | 13.50 |

| | | | | | | |
|-------------------------------|-------------------|-------------------|-------------------|---------------|-------------------|---------------|
| Total Regular Salaries | 40,504,853 | 42,197,356 | 44,917,058 | 704.83 | 51,963,861 | 716.82 |
|-------------------------------|-------------------|-------------------|-------------------|---------------|-------------------|---------------|

Note 1: Salary Schedules for 2023-24 for the district's two bargaining groups plus all non-represented groups follows this schedule.

Lake Oswego School District 7J

Appendix A-2

Licensed Salary Schedule
July 1, 2023 - June 30 2024

| Steps | BA | BA+24 | BA+45 | MA BA+60 | MA+24 BA+84 | MA+45 BA+105 | Steps |
|-------|--------|--------|--------|-------------|----------------|-----------------|-------|
| 1 | 47,917 | 49,834 | 51,752 | 53,669 | 55,585 | 57,501 | 1 |
| 2 | 50,314 | 52,231 | 54,148 | 56,065 | 57,982 | 59,898 | 2 |
| 3 | 52,710 | 54,626 | 56,542 | 58,459 | 60,375 | 62,293 | 3 |
| 4 | 55,107 | 57,021 | 58,939 | 60,857 | 62,772 | 64,689 | 4 |
| 5 | 57,501 | 59,417 | 61,334 | 63,254 | 65,168 | 67,085 | 5 |
| 6 | 59,898 | 61,814 | 63,731 | 65,648 | 67,565 | 69,482 | 6 |
| 7 | 62,293 | 64,210 | 66,127 | 68,045 | 69,961 | 71,878 | 7 |
| 8 | 64,689 | 66,607 | 68,523 | 70,441 | 72,358 | 74,272 | 8 |
| 9 | 67,085 | 69,003 | 70,918 | 72,836 | 74,754 | 76,669 | 9 |
| 10 | 69,482 | 71,398 | 73,313 | 75,230 | 77,149 | 79,065 | 10 |
| 11 | 71,878 | 73,794 | 75,710 | 77,627 | 79,543 | 81,461 | 11 |
| 12 | 74,272 | 76,189 | 78,106 | 80,022 | 81,939 | 83,856 | 12 |
| 13 | 76,669 | 78,586 | 80,503 | 82,419 | 84,337 | 86,254 | 13 |
| 14 | 79,063 | 80,980 | 82,898 | 84,814 | 86,734 | 88,649 | 14 |
| 15 | 81,457 | 83,374 | 85,295 | 87,211 | 89,127 | 91,043 | 15 |
| 16 | 83,851 | 85,768 | 87,689 | 89,606 | 91,523 | 93,439 | 16 |
| 17 | 86,245 | 88,162 | 90,083 | 92,001 | 93,918 | 95,837 | 17 |
| 18 | 88,639 | 90,556 | 92,477 | 94,395 | 96,312 | 98,234 | 18 |
| 19 | 91,033 | 92,950 | 94,872 | 96,789 | 98,706 | 100,628 | 19 |

*Educators who hold a doctorate degree shall receive an annual stipend: \$3,057

APPENDIX B-2 2023-2024 Salary Schedule

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, 2023 - JUNE 30, 2024

4% Increase for all Steps, including Longevity. Normal step advancement.

*4% for Years 15+ (SSF 9%) and 20+ (SSF 11%).

| Range | Longevity | | | | | | | 10+ | 15+ | 20+ | Title |
|-------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---|
| | 1st | 2nd | 3rd | 4th | 5th | 6th | 7th | | | | |
| 4 | \$16.30 | \$16.92 | \$17.63 | \$18.47 | \$19.76 | \$21.03 | \$22.08 | \$23.18 | \$24.11 | \$25.07 | FSA I |
| 5 | \$16.92 | \$17.63 | \$18.47 | \$19.36 | \$20.65 | \$21.98 | \$23.08 | \$24.23 | \$25.20 | \$26.21 | FSA II |
| 6 | \$17.63 | \$18.47 | \$19.36 | \$20.26 | \$21.67 | \$23.06 | \$24.22 | \$25.43 | \$26.45 | \$27.50 | Educational Assistant, FSA III-Cook, SEA I, Roving Substitute Educational Assistant |
| 7 | \$18.47 | \$19.36 | \$20.26 | \$21.13 | \$22.61 | \$24.12 | \$25.33 | \$26.60 | \$27.66 | \$28.77 | Administrative Assistant I, SEA II, Testing Coordinator |
| 8 | \$19.36 | \$20.26 | \$21.13 | \$22.11 | \$23.69 | \$25.23 | \$26.49 | \$27.82 | \$28.93 | \$30.09 | Administrative Assistant II, Administrative Assistant II- Counseling, Weight Room Monitor, Behavior Educational Assistant |
| 9 | \$20.26 | \$21.13 | \$22.11 | \$23.23 | \$24.87 | \$26.51 | \$27.84 | \$29.23 | \$30.40 | \$31.61 | Assistive Tech Asst, Athletic Svcs Coord, Custodian, Data Process- MS, Support Svcs Coord, Textbook Asst, Sign Lang Interpreter |
| 10 | \$21.13 | \$22.11 | \$23.23 | \$24.25 | \$26.06 | \$27.81 | \$29.21 | \$30.67 | \$31.89 | \$33.17 | Bookkeeper II, Data Proces-HS, Groundskeeper I, Warehouse/Courier, Campus Security, Administrative Assistant II- Athletics, Library Technology Assistant |
| 11 | \$22.11 | \$23.23 | \$24.25 | \$26.06 | \$27.81 | \$29.27 | \$29.68 | \$31.17 | \$32.41 | \$33.71 | Bookkeeper III, Food Svcs Spec, Administrative Assistant III, SpEd Data Specialist, Transition Specialist, HS Success Coach, Data Processor-HS |
| 12 | \$23.23 | \$24.25 | \$25.36 | \$26.59 | \$28.65 | \$30.64 | \$32.18 | \$33.78 | \$35.14 | \$36.54 | Food Services Coordinator, Payroll Specialist, Administrative Assistant IV |
| 13 | \$24.25 | \$25.36 | \$26.59 | \$27.93 | \$29.22 | \$31.05 | \$32.60 | \$34.23 | \$35.60 | \$37.03 | Bookkeeper III-Lead, Engineer I, Maintenance Worker I |
| 14 | \$25.36 | \$26.59 | \$27.85 | \$29.24 | \$30.64 | \$32.59 | \$34.22 | \$35.93 | \$37.37 | \$38.86 | Engineer III, Groundskeeper II, Maintenance Worker II, Curriculum & Instruction Specialist |
| 15 | \$26.59 | \$27.85 | \$29.18 | \$30.67 | \$32.24 | \$34.26 | \$35.98 | \$37.78 | \$39.29 | \$40.86 | Engineer IV, Licensed Practical Nurse, Maintenance Worker III |
| 16 | \$27.14 | \$28.48 | \$29.89 | \$31.38 | \$32.98 | \$35.06 | \$36.81 | \$38.65 | \$40.20 | \$41.80 | Athletic Trainer, Lead Payroll Specialist; Payroll Benefits & Grants Specialist |
| 17 | \$30.62 | \$32.06 | \$33.64 | \$35.34 | \$37.14 | \$39.49 | \$41.47 | \$43.54 | \$45.28 | \$47.09 | Technology Technician II, Digital Media Specialist |

Longevity pay occurs the next fiscal year after completion of 10, 15 and 20 years of service in the district. (Beginning of 11th, 16th and 21st year.)

Lake Oswego School District 7J
Salary Schedule for Administrators and Other Staff
July 1, 2023 to June 30, 2024

| <u>Position</u> | <u>Range of Contract Days</u> | <u>General Fund FTE Budgeted</u> | | <u>Annual Salary Range 2023-24</u> |
|----------------------------------|-------------------------------|----------------------------------|----------------|------------------------------------|
| | | <u>2023-24</u> | <u>2022-23</u> | |
| Administrators (Object 113): | | | | |
| Assistant Superintendent | 261 | 1 | 1 | \$174,909 - 182,019 |
| Executive Director (1) | 261 | 5 | 5.5 | \$164,258 - 172,439 |
| High School Principal | 261 | 2 | 2 | \$155,907 - 166,036 |
| Junior High Principal | 261 | 2 | 2 | \$142,872 - 153,004 |
| Elementary Principal | 261 | 7 | 7 | \$139,689 - 149,820 |
| H.S. Assistant Principal | 261 | 6 | 6 | \$129,086 - 139,214 |
| Jr. High Assistant Principal | 261 | 2 | 2 | \$125,732 - 135,862 |
| Assistant Director Student Svcs. | 261 | <u>0</u> | <u>0</u> | \$137,467 - 147,593 |
| Total Administrators | | <u>25</u> | <u>25.5</u> | |

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

| | | | | |
|--|---------|-----|-----|--|
| Directors, Professional & Technical, & Confidential (Generally Object 114 except as noted): | | | | |
| Assistant Director/Director | 261 | 4.5 | 4.5 | \$86,244 - 135,285 |
| Exec. Sectry./Sr. Accountant* | 261 | 2 | 2 | \$77,664 - 96,303 |
| Confidential Staff* | 261 | 4 | 4 | \$60,387 - 85,990 |
| Therapist & Specialist | 191-210 | 6 | 4 | \$51,137 - 107,228 |
| Nurse | 201 | 3 | 3 | LOEA Salary Schedule Plus 10 workdays |

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

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

Community Contributions Fund - Revenues by Source

| Object Series | Description | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Proposed, Approved & Adopted 2023-24 |
|--------------------------------------|---------------------------|------------------|------------------|------------------|------------------|--------------------------------------|
| From Local Sources | | | | | | |
| 01920 | CONTRIBUTIONS/DONATIONS | 3,220 | 2,500 | 3,500 | 70,000 | 70,000 |
| 01921 | CONTRIB/DONATIONS-PTO/A | 147,148 | 29,086 | 118,192 | 448,000 | 275,000 |
| 01922 | CONTRIB/DONATN-FOUNDATION | 1,010,900 | 815,000 | 925,000 | 2,000,000 | 2,000,000 |
| Sub-Total from Local Sources | | 1,161,268 | 846,586 | 1,046,692 | 2,518,000 | 2,345,000 |
| From Other Sources | | | | | | |
| 05400 | BEGINNING FUND BALANCE | 175,277 | 171,546 | 175,340 | 155,000 | 155,000 |
| Sub-Totals From Other Sources | | 175,277 | 171,546 | 175,340 | 155,000 | 155,000 |
| Grand Totals | | 1,336,545 | 1,018,132 | 1,222,032 | 2,673,000 | 2,500,000 |

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

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

Community Contributions Fund - Expenditures

| Function | Object Series | Description | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Proposed, | |
|---|---------------|------------------------|----------------|------------------|------------------|----------------------|--------------------------------|
| | | | | | | Budgeted 2022-23 FTE | Approved & Adopted 2023-24 FTE |
| Elementary Programs | | | | | | | |
| 1111 | 100 | SALARIES | 523,553 | 611,075 | 935,000 | 16.00 | 935,000 14.00 |
| 1111 | 300 | PURCHASED SERVICES | 68 | | 23,000 | | 23,000 |
| 1111 | 400 | MATERIALS AND SUPPLIES | 13,927 | 18,778 | 35,000 | | 35,000 |
| 1111 | 500 | CAPITAL OUTLAY | 0 | 0 | 100,000 | | 100,000 |
| Sub-Totals for Elementary Programs | | | 537,548 | 629,853 | 1,093,000 | 16.00 | 1,093,000 14.00 |
| Jr. High Programs | | | | | | | |
| 1121 | 100 | SALARIES | 119,363 | 137,221 | 400,000 | 7.00 | 400,000 6.00 |
| 1121 | 400 | MATERIALS AND SUPPLIES | 4,579 | 46,116 | 7,000 | | 7,000 |
| 1121 | 500 | CAPITAL OUTLAY | 0 | 0 | 25,000 | | 25,000 |
| Sub-Totals for Jr. High Programs | | | 123,942 | 183,337 | 432,000 | 7.00 | 432,000 6.00 |
| High School Programs | | | | | | | |
| 1131 | 100 | SALARIES | 172,084 | 181,704 | 581,000 | 10.00 | 581,000 9.00 |
| 1131 | 300 | PURCHASED SERVICES | 0 | 720 | 0 | | 0 |
| 1131 | 400 | MATERIALS AND SUPPLIES | 2,200 | 14,792 | 35,000 | | 35,000 |
| 1131 | 500 | CAPITAL OUTLAY | 0 | 0 | 65,000 | | 65,000 |
| Sub-Totals for High School Programs | | | 174,284 | 197,216 | 681,000 | 10.00 | 681,000 9.00 |
| High School Cocurricular* | | | | | | | |
| 1132 | 300 | PURCHASED SERVICES | 0 | 6,150 | 5,000 | | 5,000 |
| 1132 | 400 | MATERIALS AND SUPPLIES | 0 | 2,504 | 0 | | 1,000 |
| 1132 | 500 | CAPITAL OUTLAY | 0 | 0 | 1,000 | | 0 |
| 132 | 600 | OTHER OBJECTS | 0 | 1,595 | 0 | | 0 |
| Sub-Totals for High School Cocurricular | | | 0 | 10,249 | 6,000 | - | 6,000 - |
| High School Cocurricular- Music* | | | | | | | |
| 1136 | 500 | CAPITAL OUTLAY | 0 | 0 | 5,000 | | 5,000 |
| Sub-Totals for High School Cocurricular- Music | | | 0 | 0 | 5,000 | | 5,000 |
| Less Restrictive Services (Formerly 1290)* | | | | | | | |
| 1250 | 400 | MATERIALS AND SUPPLIES | 56 | 418 | 1,000 | | 3,000 |
| 1250 | 500 | CAPITAL OUTLAY | 0 | 0 | 2,000 | | 0 |
| Sub-Totals for Less Restrictive Services | | | 56 | 418 | 3,000 | | 3,000 |
| Sub-Totals 1000 Instruction | | | 835,830 | 1,021,073 | 2,220,000 | 33.00 | 2,220,000 29.00 |

| Function | Object Series Description | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Proposed, Budgeted & Approved 2022-23 & Adopted 2023-24 | | |
|--|------------------------------|--------------------------|-------------------|---------------------|---|--------------|------------------|
| | | | | | FTE | FTE | |
| Improvement of Instruction* | | | | | | | |
| 2210 | 100 | SALARIES | 0 | 0 | 10,000 | 10,000 | |
| 2210 | 200 | ASSOCIATED PAYROLL COSTS | 0 | 0 | 3,000 | 3,000 | |
| 2210 | 300 | PURCHASED SERVICES | 74 | 0 | 6,000 | 6,000 | |
| 2210 | 400 | MATERIALS AND SUPPLIES | 0 | 10,295 | 1,000 | 1,000 | |
| Sub-Totals for Improvement of Instruction | | | 74 | 10,295 | 20,000 | 0 | 20,000 |
| Media Services* | | | | | | | |
| 2220 | 300 | PURCHASED SERVICES | 600 | 0 | 0 | 0 | |
| 2220 | 400 | MATERIALS AND SUPPLIES | 5,417 | 4,346 | 0 | 0 | |
| 2220 | 500 | CAPITAL OUTLAY | 0 | 0 | 45,000 | 25,000 | |
| Sub-Totals for Media Services | | | 6,017 | 4,346 | 45,000 | 0 | 25,000 |
| Principal Administrative Services* | | | | | | | |
| 2410 | 400 | MATERIALS AND SUPPLIES | 871 | 0 | 0 | 0 | |
| 2410 | 500 | CAPITAL OUTLAY | 0 | 0 | 20,000 | 10,000 | |
| Sub-Totals for Principal Administrative Services | | | 871 | 0 | 20,000 | 0 | 10,000 |
| Operation and Maintenance of Plant* | | | | | | | |
| 2540 | 300 | PURCHASED SERVICES | 0 | 0 | 30,000 | 10,000 | |
| 2540 | 400 | MATERIALS AND SUPPLIES | 0 | 20,793 | 25,000 | 25,000 | |
| 2540 | 500 | CAPITAL OUTLAY | 0 | 3,240 | 25,000 | 25,000 | |
| Sub-Totals for Operation and Maintenance of Plant | | | 0 | 24,033 | 80,000 | 0 | 60,000 |
| Sub-Totals 2000 Supporting Services | | | 6,962 | 38,674 | 165,000 | 0 | 115,000 |
| Facilities Acquisition and Construction* | | | | | | | |
| 4150 | 500 | CAPITAL OUTLAY | 0 | 0 | 78,000 | 15,000 | |
| Sub-Totals for Facilities Acquisition and Const. | | | 0 | 0 | 78,000 | 0 | 15,000 |
| Long-Term Debt Service | | | | | | | |
| 5110 | 600 | OTHER OBJECTS | 0 | 0 | 10,000 | 0 | |
| Sub-Totals for Long-Term Debt Service | | | 0 | 0 | 10,000 | 0 | 0 |
| Unappropriated Ending Fund Balance | | | | | | | |
| 7000 | 00820 | RESERVE FOR NEXT YEAR | 175,340 | 162,285 | 200,000 | 150,000 | |
| Sub-Totals 7000 Unappropriated Ending Fund Bal. | | | 175,340 | 162,285 | 200,000 | 0 | 150,000 |
| Grand Totals | | | 1,018,132 | 1,222,032 | 2,673,000 | 33.00 | 2,500,000 |

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

Grants Fund - Revenues by Source

| Object Series | Description | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Proposed Approved & Adopted 2023-24 |
|--|------------------------------------|------------------|------------------|-------------------|-------------------|-------------------------------------|
| From Local Sources | | | | | | |
| 01920 | CONTRIBUTIONS/DONATIONS | 100 | 3,823 | 4,100 | 4,000 | 4,000 |
| Sub-Totals From Local Sources | | 100 | 3,823 | 4,100 | 4,000 | 4,000 |
| From Intermediate Sources | | | | | | |
| 02100 | OTHER GRANTS | 174,000 | 257,447 | 222,291 | 200,000 | 250,000 |
| Sub-Totals for Intermediate Sources | | 174,000 | 257,447 | 222,291 | 200,000 | 250,000 |
| From State Sources | | | | | | |
| 03209 | HSS GRANTS - SEE NOTE 1 | 1,811,467 | 2,005,717 | 1,986,814 | 2,100,000 | 2,100,000 |
| 03210 | SIA/OTHER GRANTS - SEE NOTE 2 | 0 | 1,689,724 | 4,558,448 | 6,150,000 | 6,000,000 |
| 03990 | 2021 SUMMER SCHOOL GRANTS - NOTE 3 | 0 | 72,900 | 579,224 | 600,000 | 100,000 |
| Sub-Totals From State Sources | | 1,811,467 | 3,768,341 | 7,124,486 | 8,850,000 | 8,200,000 |
| From Federal Sources | | | | | | |
| 04501 | TITLE IA GRANTS | 279,072 | 205,627 | 174,695 | 250,000 | 200,000 |
| 04508 | IDEA GRANTS | 1,143,970 | 1,018,326 | 1,220,756 | 1,106,000 | 1,306,000 |
| 04507 | TITLE IIA GRANTS | 94,525 | 86,967 | 81,944 | 125,000 | 125,000 |
| 045XX | STIMULUS GRANTS - SEE NOTE 4 | 0 | 422,124 | 1,949,375 | 200,000 | 100,000 |
| 045XX | OTHER GRANTS | 20,469 | 37,210 | 42,910 | 80,000 | 80,000 |
| Sub-Totals From Federal Sources | | 1,538,036 | 1,770,254 | 3,469,680 | 1,761,000 | 1,811,000 |
| From Other Sources | | | | | | |
| 05200 | INTERFUND TRANSFERS | 231,257 | 177,537 | 301,018 | 200,000 | 200,000 |
| Sub-Totals From Other Sources | | 231,257 | 177,537 | 301,018 | 200,000 | 200,000 |
| Grand Totals | | 3,754,860 | 5,977,402 | 11,121,575 | 11,015,000 | 10,465,000 |

Notes: 1: Beginning in 2017-18, State Revenues includes new funding for the high school completion/vocational programs approved by voters in the 2016 state-wide Ballot Measure 98, formally referred to as High School Success (HSS) funds. BM 98 did not provide additional funding for these programs, but directed an allocation to this new HSS fund from increases in state-wide revenues. The District's 2021-22 HSS final grant amount was \$1.99 million. \$2.05 million was awarded for 2022-23; 2023-24 final allocations have not yet been announced.

2: The 20-21 through 23-24 amounts for state revenues includes amounts for the new Student Investment Account (SIA) funds made available to districts as a result of the approval of HB 3427A in the 2019 legislative session.

3. LOSD applied for and received new one-time State Summer School Grants to provide funding for summer of 2021 and 2022 enrichment and credit recovery activities. While LOSD, based on current initial guidance, was eligible for more funds than it applied for, it only applied for \$850,000 in 2022 Summer School Grants but spent much less. The Summer School grants required a 25% match. Funding for summer 2023 is much more limited.

4. The vast majority of federal stimulus funds were spent in 2021-22, but \$200,000 was budgeted in 2022-23 and \$100,000 proposed for 2023-24 for stimulus funds restricted to special ed programs that are not expected fully spent by June 30, 2023.

5. Grant Fund spending is restricted to the purposes outlined in each grant.

Grants Fund - Expenditures by Function

| Function | Object Series | Description | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Budgeted 2022-23 FTE | Proposed Approved & Adopted 2023-24 | 2023-24 FTE |
|--|---------------|--------------------------|------------------|------------------|------------------|----------------------|-------------------------------------|--------------|
| Elementary Programs | | | | | | | | |
| 1111 | 100 | SALARIES | 632,284 | 1,144,055.00 | 700,000 | 8.00 | 1,200,000 | 14.00 |
| 1111 | 200 | ASSOCIATED PAYROLL COSTS | 347,320 | 568,419 | 400,000 | | 650,000 | |
| 1111 | 400 | MATERIALS AND SUPPLIES | 119,974 | 1,391 | 10,000 | | 10,000 | |
| 1111 | 600 | OTHER OBJECTS | 51,386 | 217,536 | 60,000 | | 60,000 | |
| Sub-Totals for Primary, K-3 Programs | | | 1,150,964 | 1,931,401 | 1,170,000 | 8.00 | 1,920,000 | 14.00 |
| Jr. High Programs | | | | | | | | |
| 1120 | 100 | SALARIES | 161,995 | 360,147 | 700,000 | 8.00 | 800,000 | 10.00 |
| 1120 | 200 | ASSOCIATED PAYROLL COSTS | 75,904 | 154,923 | 400,000 | | 450,000 | |
| 1120 | 400 | MATERIALS AND SUPPLIES | 40,874 | 4,055 | 0 | | 0 | |
| Sub-Totals for Junior High Programs | | | 278,773 | 519,125 | 1,100,000 | 8.00 | 1,250,000 | 10.00 |
| High School Programs | | | | | | | | |
| 1130 | 100 | SALARIES | 847,528 | 1,222,791 | 1,100,000 | 13.00 | 1,300,000 | 16.00 |
| 1130 | 200 | ASSOCIATED PAYROLL COSTS | 439,302 | 524,509 | 600,000 | | 750,000 | |
| 1130 | 300 | PURCHASED SERVICES | 0 | 419,645 | 30,000 | | 30,000 | |
| 1130 | 400 | MATERIALS AND SUPPLIES | 73,921 | 45,495 | 40,000 | | 40,000 | |
| 1130 | 500 | CAPITAL OUTLAY | 0 | - | 50,000 | | 50,000 | |
| 1130 | 600 | OTHER OBJECTS | 47,807 | - | 50,000 | | 50,000 | |
| Sub-Totals for High School Programs | | | 1,408,558 | 2,212,440 | 1,870,000 | 13.00 | 2,220,000 | 16.00 |
| Special Programs | | | | | | | | |
| 1200 | 100 | SALARIES | 476,523 | 627,889 | 980,000 | 12.60 | 610,000 | 10.60 |
| 1200 | 200 | ASSOCIATED PAYROLL COSTS | 303,172 | 386,047 | 575,000 | | 365,000 | |
| 1200 | 300 | PURCHASED SERVICES | 0 | 8,509 | 21,000 | | 11,000 | |
| 1200 | 400 | MATERIALS AND SUPPLIES | 316 | 17,853 | 65,000 | | 53,000 | |
| 1200 | 600 | OTHER OBJECTS | 0 | - | 14,000 | | 6,000 | |
| Sub-Totals for Special Programs | | | 780,011 | 1,040,298 | 1,655,000 | 12.60 | 1,045,000 | 10.60 |
| Special Programs | | | | | | | | |
| 1400 | 100 | SALARIES | 7,170 | 263,615 | 300,000 | - | 10,000 | - |
| 1400 | 200 | ASSOCIATED PAYROLL COSTS | 2,059 | 62,510 | 100,000 | | 5,000 | |
| 1400 | 300 | PURCHASED SERVICES | 1,803 | 130,826 | 50,000 | | 40,000 | |
| 1400 | 400 | MATERIALS AND SUPPLIES | 61,868 | 147,359 | 50,000 | | 45,000 | |
| Sub-Totals for Special Programs | | | 72,900 | 604,310 | 500,000 | - | 100,000 | - |
| Sub-Total 1000 Instruction | | | 3,691,206 | 6,307,574 | 6,295,000 | 41.60 | 6,535,000 | 50.60 |
| Student Support Services | | | | | | | | |
| 2100 | 100 | SALARIES | 0 | 456,785 | 480,000 | 6.00 | 545,000 | 6.00 |
| 2100 | 200 | ASSOCIATED PAYROLL COSTS | 0 | 162,218 | 250,000 | | 275,000 | |
| 2100 | 300 | PURCHASED SERVICES | 249 | 6,288 | 0 | | 0 | |
| 2100 | 400 | MATERIALS AND SUPPLIES | 3,516 | 45,391 | 0 | | 0 | |
| 2100 | 600 | OTHER OBJECTS | 0 | - | 5,000 | | 0 | |
| Sub-Totals for Student Support Services | | | 3,765 | 670,682 | 735,000 | 6.00 | 820,000 | 6.00 |
| Instructional Improvement Services | | | | | | | | |
| 2210 | 100 | SALARIES | 423,434 | 976,506.00 | 1,465,000 | 4.50 | 775,000 | 6.25 |
| 2210 | 200 | ASSOCIATED PAYROLL COSTS | 184,654 | 431,865 | 486,000 | | 346,000 | |
| 2210 | 300 | PURCHASED SERVICES | 217,748 | 244,454 | 630,000 | | 620,000 | |
| 2210 | 400 | MATERIALS AND SUPPLIES | 67,969 | 40,885 | 20,000 | | 10,000 | |
| Sub-Totals for Instructional Improvement Services | | | 893,805 | 1,693,710 | 2,601,000 | 4.50 | 1,751,000 | 6.25 |

| Function | Object Series | Description | Actual 2020-21 | Actual 2021-21 | Budgeted 2022-23 | Budgeted 2022-23 FTE | Proposed Approved & Adopted 2023-24 | 2023-24 FTE |
|--|---------------|--------------------------|------------------|-------------------|-------------------|----------------------|-------------------------------------|--------------|
| Media Services | | | | | | | | |
| 2220 | 100 | SALARIES | 0 | 112,082 | 100,000 | 1.00 | 100,000 | 1.00 |
| 2220 | 200 | ASSOCIATED PAYROLL COSTS | 0 | 54,544 | 50,000 | | 50,000 | |
| 2220 | 400 | MATERIALS AND SUPPLIES | 9,886 | 5,000 | 10,000 | | 10,000 | |
| Sub-Totals for Media Services | | | 9,886 | 171,626 | 160,000 | 1.00 | 160,000 | 1.00 |
| Student Assessment Services | | | | | | | | |
| 2230 | 100 | SALARIES | 0 | - | 5,000 | | 5,000 | |
| 2230 | 200 | ASSOCIATED PAYROLL COSTS | 0 | - | 1,000 | | 1,000 | |
| 2230 | 300 | PURCHASED SERVICES | 0 | - | 3,000 | | 3,000 | |
| Sub-Totals for Student Assessment Services | | | 0 | - | 9,000 | | 9,000 | |
| Special Services Student Support Services | | | | | | | | |
| 2190 | 100 | SALARIES | 646,230 | 607,279.00 | 650,000 | 9.50 | 700,000 | 6.00 |
| 2190 | 200 | ASSOCIATED PAYROLL COSTS | 335,200 | 310,281.00 | 400,000 | | 400,000 | |
| 2190 | 300 | PURCHASED SERVICES | 2,280 | 2,486.00 | 25,000 | | 25,000 | |
| 2190 | 400 | MATERIALS AND SUPPLIES | 0 | - | 16,000 | | 11,000 | |
| Sub-Totals for Special Services Supports | | | 983,710 | 920,046 | 1,091,000 | 9.50 | 1,136,000 | 6.00 |
| Student Transportation | | | | | | | | |
| 2550 | 300 | PURCHASED SERVICES | 0 | 86,150 | - | | - | |
| Sub-Totals for Student Transportation | | | 0 | 86,150 | 0 | | 0 | |
| Information Services | | | | | | | | |
| 2630 | 400 | MATERIALS AND SUPPLIES | 18,000 | - | 14,000 | | 14,000 | |
| Sub-Totals for information Services | | | 18,000 | - | 14,000 | - | 14,000 | - |
| Personnel Services | | | | | | | | |
| 2640 | 100 | SALARIES | 0 | 646,250 | 0 | | 0 | |
| 2640 | 200 | ASSOCIATED PAYROLL COSTS | 0 | 158,021 | 0 | | 0 | |
| Sub-Totals for Personnel Services | | | | 804,271 | 0 | | 0 | |
| Technology & Information Services | | | | | | | | |
| 2661 | 300 | PURCHASED SERVICES | 16,385 | - | 0 | | 0 | |
| 2661 | 400 | MATERIALS AND SUPPLIES | 1,485 | 24,000 | 50,000 | | 30,000 | |
| 2661 | 600 | OTHER OBJECTS | 58,518 | - | 0 | | 0 | |
| Sub-Totals for Tech. & Information Services | | | 76,388 | 24,000 | 50,000 | | 30,000 | |
| Sub-Totals 2000 Support Services | | | 1,985,554 | 4,370,485 | 4,660,000 | 21.00 | 3,920,000 | 19.25 |
| Community Services | | | | | | | | |
| 3000 | 300 | PURCHASED SERVICES | 0 | 0 | 50,000 | | 10,000 | |
| Sub-Totals for Community Services Programs | | | 0 | 0 | 50,000 | | 10,000 | |
| Long-Term Debt Service | | | | | | | | |
| 5110 | 600 | OTHER OBJECTS | 300,642 | 443,516 | 10,000 | | 0 | |
| Sub-Totals for Long-Term Debt Service | | | 300,642 | 443,516 | 10,000 | | 0 | |
| Grand Totals | | | 5,977,402 | 11,121,575 | 11,015,000 | 62.60 | 10,465,000 | 69.85 |

Grants Fund - Expenditures by Grant

| Object | Actual | Actual | Budgeted | Budgeted | Proposed | |
|--|------------------|------------------|------------------|--------------|------------------|--------------|
| Function Series Description | 2020-21 | 2021-22 | 2022-23 | 2022-23 | Approved | 2023-24 |
| | | | | FTE | & Adopted | FTE |
| | | | | | 2023-24 | |
| STATE SUCCESS GRANTS (HS SUCCESS \$2.1m, STUDENT INVESTMENT ACCOUNT \$5.3M, SUMMER 2023 \$500k) | | | | | | |
| Elementary Programs | | | | | | |
| 1111 100 SALARIES | 632,284 | 1,144,055 | 700,000 | 8.00 | 1,200,000 | 14.00 |
| 1111 200 ASSOCIATED PAYROLL COSTS | 347,320 | 568,419 | 400,000 | | 650,000 | |
| 1111 600 OTHER OBJECTS | 48,464 | 217,536 | 50,000 | | 50,000 | |
| Sub-Totals for Primary, K-3 Programs | 1,028,068 | 1,930,010 | 1,150,000 | 8.00 | 1,900,000 | 14.00 |
| Jr. High Programs | | | | | | |
| 1120 100 SALARIES | 161,995 | 360,147 | 700,000 | 8.00 | 800,000 | 10.00 |
| 1120 200 ASSOCIATED PAYROLL COSTS | 75,904 | 154,923 | 400,000 | | 450,000 | |
| Sub-Totals for Junior High Programs | 237,899 | 515,070 | 1,100,000 | 8.00 | 1,250,000 | 10.00 |
| High School Programs | | | | | | |
| 1130 100 SALARIES | 847,528 | 847,954 | 1,100,000 | 13.00 | 1,300,000 | 16.00 |
| 1130 200 ASSOCIATED PAYROLL COSTS | 439,302 | 423,996 | 600,000 | | 750,000 | |
| 1130 300 PURCHASED SERVICES | 0 | 0 | 30,000 | | 30,000 | |
| 1130 400 MATERIALS AND SUPPLIES | 0 | 43,302 | 40,000 | | 40,000 | |
| 1130 500 CAPITAL OUTLAY | 0 | 0 | 50,000 | | 50,000 | |
| 1130 600 OTHER OBJECTS | 47,807 | 0 | 50,000 | | 50,000 | |
| Sub-Totals for High School Programs | 1,334,637 | 1,315,252 | 1,870,000 | 13.00 | 2,220,000 | 16.00 |
| Special Programs | | | | | | |
| 1200 100 SALARIES | 172,964 | 227,907 | 550,000 | 7.00 | 270,000 | 6.00 |
| 1200 200 ASSOCIATED PAYROLL COSTS | 125,911 | 165,406 | 300,000 | | 170,000 | |
| 1200 400 MATERIALS AND SUPPLIES | 0 | 17,773 | 50,000 | | 50,000 | |
| Sub-Totals for Special Programs | 298,875 | 411,086 | 900,000 | 7.00 | 490,000 | 6.00 |
| Summer School Programs | | | | | | |
| 14X0 100 SALARIES | 7,170 | 263,615 | 300,000 | 0.00 | 10,000 | 0.00 |
| 14X0 200 ASSOCIATED PAYROLL COSTS | 2,059 | 62,510 | 100,000 | | 5,000 | |
| 14X0 300 PURCHASED SERVICES | 1,803 | 130,826 | 50,000 | | 40,000 | |
| 14X0 400 MATERIALS AND SUPPLIES | 61,868 | 147,359 | 50,000 | | 45,000 | |
| Sub-Totals for Instructional Improvement Services | 72,900 | 604,310 | 500,000 | 0.00 | 100,000 | 0.00 |
| Student Support Services | | | | | | |
| 2100 100 SALARIES | 0 | 363,922 | 450,000 | 6.00 | 400,000 | 5.00 |
| 2100 200 ASSOCIATED PAYROLL COSTS | 0 | 134,516 | 240,000 | | 215,000 | |
| 2100 300 PURCHASED SERVICES | 0 | 1,756 | 0 | | 5,000 | |
| Sub-Totals for Student Support Services | 0 | 500,194 | 690,000 | 6.00 | 615,000 | 5.00 |
| Instructional Improvement Services | | | | | | |
| 2210 100 SALARIES | 365,558 | 892,778 | 650,000 | 4.50 | 650,000 | 6.25 |
| 2210 200 ASSOCIATED PAYROLL COSTS | 164,068 | 401,943 | 300,000 | | 300,000 | |
| 2210 300 PURCHASED SERVICES | 55,629 | 130,100 | 475,000 | | 475,000 | |
| 2210 400 MATERIALS AND SUPPLIES | 2,667 | 355 | 0 | | 0 | |
| Sub-Totals for Instructional Improvement Services | 587,922 | 1,425,176 | 1,425,000 | 4.50 | 1,425,000 | 6.25 |
| Media Services | | | | | | |
| 2220 100 SALARIES | 0 | 112,082 | 100,000 | 1.00 | 100,000 | 1.00 |
| 2220 200 ASSOCIATED PAYROLL COSTS | 0 | 54,544 | 50,000 | | 50,000 | |
| 2220 400 MATERIALS AND SUPPLIES | 5,000 | 0 | 10,000 | | 10,000 | |
| Sub-Totals for Media Services | 5,000 | 166,626 | 160,000 | 1.00 | 160,000 | 1.00 |

| Function | Object Series | Description | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Budgeted 2022-23 FTE | Proposed Approved & Adopted 2023-24 | 2023-24 FTE |
|---|---------------|--------------------------|------------------|------------------|------------------|----------------------|-------------------------------------|--------------|
| Student Transportation | | | | | | | | |
| 2550 | 300 | PURCHASED SERVICES | 0 | 80,414 | 0 | | 0 | |
| Sub-Totals for Student Transportation | | | 0 | 80,414 | 0 | | 0 | |
| Technology & Information Services | | | | | | | | |
| 2661 | 300 | PURCHASED SERVICES | 0 | 24,000 | 50,000 | | 30,000 | |
| Sub-Totals for Technology & Information Services | | | 0 | 24,000 | 50,000 | | 30,000 | |
| Community Services | | | | | | | | |
| 3000 | 300 | PURCHASED SERVICES | 0 | 0 | 50,000 | | 10,000 | |
| Sub-Totals for Community Services Programs | | | 0 | 0 | 50,000 | | 10,000 | |
| Long-Term Debt Service | | | | | | | | |
| 5110 | 600 | OTHER OBJECTS | 203,041 | 278,730 | 5,000 | | 0 | |
| Sub-Totals for Long-Term Debt Service | | | 203,041 | 278,730 | 5,000 | | 0 | |
| Sub-Totals for STATE HSS/SIA/SUMMER GRANTS | | | 3,768,342 | 7,250,868 | 7,900,000 | 47.50 | 8,200,000 | 58.25 |
| IDEA GRANTS | | | | | | | | |
| Special Services Direct Programs | | | | | | | | |
| 1200 | 100 | SALARIES | 0 | 75,107 | 0 | 0.00 | 0 | 0.00 |
| 1200 | 200 | ASSOCIATED PAYROLL COSTS | 0 | 54,597 | 0 | | 0 | |
| Sub-Totals for Special Svcs. Direct Programs | | | 0 | 129,704 | 0 | 0.00 | 0 | 0.00 |
| Nurse Services | | | | | | | | |
| 2134 | 100 | SALARIES | 0 | 87,825 | 0 | 0.00 | 115,000 | 1.00 |
| 2134 | 200 | ASSOCIATED PAYROLL COSTS | 0 | 26,625 | 0 | | 50,000 | |
| Sub-Totals for Nursing Services | | | 0 | 114,450 | 0 | 0.00 | 165,000 | 1.00 |
| Special Services Support Programs | | | | | | | | |
| 2190 | 100 | SALARIES | 646,230 | 607,279 | 650,000 | 9.50 | 700,000 | 6.00 |
| 2190 | 200 | ASSOCIATED PAYROLL COSTS | 335,200 | 310,281 | 400,000 | | 400,000 | |
| 2190 | 300 | PURCHASED SERVICES | 2,280 | 2,486 | 25,000 | | 25,000 | |
| 2190 | 400 | MATERIALS AND SUPPLIES | 0 | 0 | 15,000 | | 10,000 | |
| 2190 | 600 | OTHER OBJECTS | 0 | 0 | 5,000 | | 0 | |
| Sub-Totals for Special Svcs. Support Programs | | | 983,710 | 920,046 | 1,095,000 | 9.50 | 1,135,000 | 6.00 |
| Long-Term Debt Service | | | | | | | | |
| 5110 | 600 | OTHER OBJECTS | 67,041 | 64,210 | 5,000 | | 0 | |
| Sub-Totals for Long-Term Debt Service | | | 67,041 | 64,210 | 5,000 | | 0 | |
| Sub-Totals for IDEA GRANT | | | 1,050,751 | 1,228,410 | 1,100,000 | 9.50 | 1,300,000 | 7.00 |
| TITLE IA GRANT | | | | | | | | |
| Learning Disabilities Services | | | | | | | | |
| 1272 | 100 | SALARIES | 201,357 | 205,980 | 240,000 | 4.00 | 150,000 | 3.00 |
| 1272 | 200 | ASSOCIATED PAYROLL COSTS | 124,940 | 109,253 | 175,000 | | 95,000 | |
| 1272 | 300 | PURCHASED SERVICES | 0 | 0 | 10,000 | | 0 | |
| 1272 | 400 | MATERIALS AND SUPPLIES | 259 | 80 | 15,000 | | 3,000 | |
| 1272 | 600 | OTHER OBJECTS | 0 | 0 | 9,000 | | 1,000 | |
| Sub-Totals for Learning Disabilities Services | | | 326,556 | 315,313 | 449,000 | 4.00 | 249,000 | 3.00 |
| Special Services Administration | | | | | | | | |
| 2190 | 400 | MATERIALS AND SUPPLIES | 0 | 0 | 1,000 | | 1,000 | |
| Sub-Totals for Special Services Administration | | | 0 | 0 | 1,000 | | 1,000 | |
| Long-Term Debt Service | | | | | | | | |
| 5110 | 600 | OTHER OBJECTS | 19,748 | 17,660 | 0 | | 0 | |
| Sub-Totals for Long-Term Debt Service | | | 19,748 | 17,660 | 0 | | 0 | |
| Sub-Totals for TITLE IA GRANT | | | 346,304 | 332,973 | 450,000 | 4.00 | 250,000 | 3.00 |

| Function | Object Series | Description | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Budgeted 2022-23 FTE | Proposed Approved & Adopted 2023-24 | 2023-24 FTE |
|---|---------------|--------------------------|----------------|----------------|------------------|----------------------|-------------------------------------|-------------|
| IDEA TARGETED GRANTS (21X) | | | | | | | | |
| Instructional Improvement Services | | | | | | | | |
| 2210 | 100 | SALARIES | 0 | 0 | 5,000 | | 5,000 | |
| 2210 | 200 | ASSOCIATED PAYROLL COSTS | 0 | 0 | 1,000 | | 1,000 | |
| Sub-Totals for Instructional Improvement Services | | | 0 | 0 | 6,000 | | 6,000 | |
| Sub-Totals for IDEA TARGETED | | | 0 | 0 | 6,000 | | 6,000 | |
| TITLE II GRANT | | | | | | | | |
| Instructional Improvement Services | | | | | | | | |
| 2210 | 300 | PURCHASED SERVICES | 86,967 | 81,944 | 125,000 | | 125,000 | |
| Sub-Totals for Instructional Improvement Services | | | 86,967 | 81,944 | 125,000 | | 125,000 | |
| Sub-Totals for Title II | | | 86,967 | 81,944 | 125,000 | | 125,000 | |
| FEDERAL STIMULUS GRANTS (FUNCTIONS CONSOLIDATED DUE TO LIMITED DURATION PROGRAMS WILL BE IN PLACE) | | | | | | | | |
| Instructional Programs | | | | | | | | |
| 11X1 | 100 | SALARIES | 0 | 374,837 | 50,000 | | 50,000 | |
| 11X1 | 200 | ASSOCIATED PAYROLL COSTS | 0 | 100,513 | 20,000 | | 20,000 | |
| 11X1 | 300 | PURCHASED SERVICES | 0 | 419,645 | 10,000 | | 10,000 | |
| 1111 | 400 | MATERIALS AND SUPPLIES | 119,974 | 1,391 | 10,000 | | 10,000 | |
| 1121 | 400 | MATERIALS AND SUPPLIES | 40,874 | 4,055 | 0 | | 0 | |
| 1131 | 400 | MATERIALS AND SUPPLIES | 65,109 | 2,193 | 0 | | 0 | |
| 1111 | 600 | OTHER OBJECTS | 2,922 | 0 | 10,000 | | 10,000 | |
| Sub-Totals for Instructional Programs | | | 228,879 | 902,634 | 100,000 | | 100,000 | |
| Alternative Education | | | | | | | | |
| 1200 | 300 | PURCHASED SERVICES | 0 | 8,300 | 0 | | 0 | |
| Sub-Totals for Alternative Education | | | 0 | 8300 | 0 | | 0 | |
| Student Support Services | | | | | | | | |
| 2100 | 100 | SALARIES | 0 | 5,038 | 30,000 | | 30,000 | |
| 2100 | 200 | ASSOCIATED PAYROLL COSTS | 0 | 1,077 | 10,000 | | 10,000 | |
| 2100 | 300 | PURCHASED SERVICES | 249 | 4,532 | 0 | | 0 | |
| 2100 | 400 | MATERIALS AND SUPPLIES | 3,516 | 45,391 | 0 | | 0 | |
| Sub-Totals for Student Support Services | | | 3,765 | 56,038 | 40,000 | | 40,000 | |
| Special Services Admiistration | | | | | | | | |
| 2190 | 600 | OTHER OBJECTS | 0 | 798 | 0 | | 0 | |
| Sub-Totals for Special Services Admiistration | | | 0 | 798 | 0 | | 0 | |
| Instructional Improvement Services | | | | | | | | |
| 2210 | 100 | SALARIES | 0 | 55,021 | 730,000 | | 40,000 | |
| 2210 | 200 | ASSOCIATED PAYROLL COSTS | 0 | 14,541 | 160,000 | | 20,000 | |
| 2210 | 300 | PURCHASED SERVICES | 56,450 | 32,410 | 10,000 | | 0 | |
| 2210 | 400 | MATERIALS AND SUPPLIES | 51,756 | 4,704 | 10,000 | | 0 | |
| 2220 | 400 | MATERIALS AND SUPPLIES | 4,886 | 0 | 0 | | 0 | |
| Sub-Totals for Instructional Improvement Services | | | 113,092 | 106,676 | 910,000 | | 60,000 | |
| Student Transportation | | | | | | | | |
| 2550 | 300 | PURCHASED SERVICES | 0 | 5,736 | 0 | | 0 | |
| Sub-Totals for Student Transportation | | | 0 | 5,736 | 0 | | 0 | |

| Function | Object Series | Description | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Budgeted 2022-23 FTE | Proposed Approved & Adopted 2023-24 | 2023-24 FTE |
|--|---------------|--------------------------|------------------|-------------------|-------------------|----------------------|-------------------------------------|--------------|
| Personnel Services | | | | | | | | |
| 2640 | 100 | SALARIES | 0 | 646,250 | 0 | | 0 | |
| 2640 | 200 | ASSOCIATED PAYROLL COSTS | 0 | 158,021 | 0 | | 0 | |
| Totals for Personnel Services | | | 0 | 804,271 | 0 | | 0 | |
| Technology Services | | | | | | | | |
| 2661 | 300 | PURCHASED SERVICES | 16,385 | 0 | 0 | | 0 | |
| 2661 | 400 | MATERIALS AND SUPPLIES | 1,485 | 0 | 0 | | 0 | |
| 2661 | 600 | OTHER OBJECTS | 58,518 | 0 | 0 | | 0 | |
| Sub-Totals for Long-Term Debt Service | | | 76,388 | 0 | 0 | | 0 | |
| Long-Term Debt Service | | | | | | | | |
| 5110 | 600 | OTHER OBJECTS | 0 | 71,455 | 0 | | 0 | |
| Sub-Totals for Technology Services | | | 0 | 71,455 | 0 | | 0 | |
| Sub-Totals for Federal Stimulus | | | 422,124 | 1,955,908 | 1,050,000 | | 200,000 | |
| OTHER GRANTS* | | | | | | | | |
| 1130 | 400 | MATERIALS AND SUPPLIES | 8,868 | 0 | 0 | | 0 | |
| Sub-Totals for High School Programs | | | 8,868 | 0 | 0 | | 0 | |
| Special Services Direct Programs | | | | | | | | |
| 1200 | 100 | SALARIES | 102,202 | 118,895 | 140,000 | 1.60 | 140,000 | 1.60 |
| 1200 | 200 | ASSOCIATED PAYROLL COSTS | 52,321 | 56,791 | 80,000 | | 80,000 | |
| 1200 | 300 | PURCHASED SERVICES | 0 | 209 | 1,000 | | 1,000 | |
| 1200 | 600 | OTHER OBJECTS | 0 | 0 | 5,000 | | 5,000 | |
| Sub-Totals for Special Services Direct Programs | | | 154,523 | 175,895 | 226,000 | 1.60 | 226,000 | 1.60 |
| Instructional Improvement Services | | | | | | | | |
| 2210 | 100 | SALARIES | 57,877 | 28,707 | 80,000 | 0.00 | 80,000 | 0.00 |
| 2210 | 200 | ASSOCIATED PAYROLL COSTS | 20,586 | 15,381 | 25,000 | | 25,000 | |
| 2210 | 300 | PURCHASED SERVICES | 18,702 | 0 | 20,000 | | 20,000 | |
| 2210 | 400 | MATERIALS AND SUPPLIES | 13,546 | 35,826 | 10,000 | | 10,000 | |
| Sub-Totals for Instructional Improvement Services | | | 110,711 | 79,914 | 135,000 | 0.00 | 135,000 | 0.00 |
| Educational Media Services | | | | | | | | |
| 2220 | 400 | MATERIALS AND SUPPLIES | 0 | 5,000 | 0 | | 0 | |
| Totals for Educational Media Services | | | 0 | 5,000 | 0 | | 0 | |
| Student Assessment Services | | | | | | | | |
| 2230 | 100 | SALARIES | 0 | 0 | 5,000 | | 5,000 | |
| 2230 | 200 | ASSOCIATED PAYROLL COSTS | 0 | 0 | 1,000 | | 1,000 | |
| 2230 | 300 | PURCHASED SERVICES | 0 | 0 | 3,000 | | 3,000 | |
| Sub-Totals for Student Assessment Services | | | 0 | 0 | 9,000 | | 9,000 | |
| Information Services | | | | | | | | |
| 2630 | 400 | MATERIALS AND SUPPLIES | 18,000 | 0 | 14,000 | | 14,000 | |
| Sub-Totals for Information Services | | | 18,000 | 0 | 14,000 | | 14,000 | |
| Long-Term Debt Service | | | | | | | | |
| 5110 | 600 | OTHER OBJECTS | 10,812 | 10,663 | 0 | | 0 | |
| Sub-Totals for Long-Term Debt Service | | | 10,812 | 10,663 | 0 | | 0 | |
| Sub-Totals for OTHER GRANTS | | | 302,914 | 271,472 | 384,000 | 1.60 | 384,000 | 1.60 |
| Grand Totals | | | 5,977,402 | 11,121,575 | 11,015,000 | 62.60 | 10,465,000 | 69.85 |

*Budget amounts are primarily placeholders for the purpose of building adequate budget authority and are not necessarily indicative of commitments or plans for activity within these particular functions. Includes \$100,000 for other state grants.

Food Services Fund - Revenues by Source

| Object Series | Description | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Proposed Approved & Adopted 2023-24 |
|--|--------------------------|------------------|------------------|------------------|------------------|-------------------------------------|
| From Local Sources | | | | | | |
| 01625 | FOOD SALES TO PUPILS | 1,038,090 | 1,648 | 7,584 | 1,450,000 | 1,550,000 |
| 01630 | BANQUETS/CATERING | 39,036 | 1,588 | 20,256 | 50,000 | 50,000 |
| Sub-Totals From Local Sources | | 1,077,126 | 3,236 | 27,840 | 1,500,000 | 1,600,000 |
| From State Sources | | | | | | |
| 03102 | SCHL SUPPORT LUNCH | 38,587 | 28,145 | 26,599 | 30,000 | 80,000 |
| Sub-Totals From State Sources | | 38,587 | 28,145 | 26,599 | 30,000 | 80,000 |
| From Federal Sources | | | | | | |
| 04505 | USDA PROG REIMBURSEMENTS | 229,695 | 1,159,394 | 3,165,416 | 320,000 | 470,000 |
| 04910 | COMMODITIES BY USDA | 106,314 | 129,349 | 139,436 | 95,000 | 145,000 |
| Sub-Totals From Federal Sources | | 336,009 | 1,288,743 | 3,304,852 | 415,000 | 615,000 |
| From Other Sources | | | | | | |
| 05200 | INTERFUND TRANSFERS | 197,554 | 5,941 | 0 | 175,000 | 5,000 |
| 05400 | BEGINNING FUND BALANCE | 40,987 | 0 | 84,182 | 250,000 | 950,000 |
| Sub-Totals From Other Sources | | 238,541 | 5,941 | 84,182 | 425,000 | 955,000 |
| Grand Totals | | 1,690,263 | 1,326,065 | 3,443,473 | 2,370,000 | 3,250,000 |

Note: Budgeted revenues for 2022-23 and 2023-24 and associated expenditures thereof assumed normal programming. This was not realized for 2020-21 and only partially realized in 2021-22.

Federal resources are per meal reimbursements under US Department of Agriculture programs. Eligibility for free or reduced meals are set by federal regulations, but eligibility requirements had been waived for all of 2020-21 and 2021-22. The waivers expired June 30, 2022.

Food Services Fund - Expenditures

| Function | Object Series | Description | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Proposed Budgeter Approved & | |
|---|---------------|---------------------------------|------------------|------------------|------------------|------------------------------|------------------------|
| | | | | | | 2022-23 FTE | 2023-24 FTE |
| Food Services | | | | | | | |
| 3100 | 100 | SALARIES | 339,948 | 697,795 | 700,000 | 10.00 | 800,000 11.22 |
| 3100 | 200 | ASSOCIATED PAYROLL COSTS | 189,882 | 290,550 | 350,000 | | 400,000 |
| 3100 | 300 | PURCHASED SERVICES | 44,943 | 64,880 | 50,000 | | 75,000 |
| 3100 | 400 | MATERIALS AND SUPPLIES (2) | 652,510 | 1,506,356 | 1,165,000 | | 1,265,000 |
| 3100 | 500 | CAPITAL OUTLAY | 0 | 27,832 | 40,000 | | 180,000 |
| 3100 | 600 | OTHER OBJECTS | 14,600 | 22,769 | 5,000 | | 30,000 |
| Sub-Totals for Food Services | | | 1,241,883 | 2,610,182 | 2,310,000 | 10.00 | 2,750,000 11.22 |
| Long-Term Debt Service | | | | | | | |
| 5110 | 600 | OTHER OBJECTS | 0 | 10,000 | 10,000 | | 0 |
| Sub-Totals for Long-Term Debt Service | | | 0 | 10,000 | 10,000 | | 0 |
| Unappropriated Ending Reserve | | | | | | | |
| 7000 | 820 | RESERVE FOR NEXT YEAR | 84,182 | 823,291 | 50,000 | | 500,000 |
| Sub-Totals for Unappropriated Ending Reserve | | | 84,182 | 823,291 | 50,000 | | 500,000 |
| Grand Totals | | | 1,326,065 | 3,443,473 | 2,370,000 | 10.00 | 3,250,000 11.22 |
| Salary Allocation: | | | | | | | |
| | | Contracted Positions* | 314,794 | 619,039 | 450,000 | 10.00 | 550,000 11.22 |
| | | Substitutes & Extra Duty/Hourly | 25,154 | 78,756 | 250,000 | | 250,000 |
| Total Salaries | | | 339,948 | 697,795 | 700,000 | 10.00 | 800,000 11.22 |

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

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

Student Activity Funds - Revenues by Source

| Object Series | Description | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Proposed Approved & Adopted 2023-24 |
|---------------------------|--------------------------------------|------------------|------------------|------------------|------------------|-------------------------------------|
| From Local Sources | | | | | | |
| 01720 | COCURRIC PARTICIPATION FEES | 2,692,285 | 938,507 | 2,344,019 | 3,100,000 | 3,100,000 |
| | Sub-Totals From Local Sources | 2,692,285 | 938,507 | 2,344,019 | 3,100,000 | 3,100,000 |
| From Other Sources | | | | | | |
| 05400 | BEGINNING FUND BALANCE | 1,082,914 | 1,339,601 | 1,243,260 | 1,000,000 | 1,000,000 |
| | Sub-Totals From Other Sources | 1,082,914 | 1,339,601 | 1,243,260 | 1,000,000 | 1,000,000 |
| | Grand Totals | 3,775,199 | 2,278,108 | 3,587,279 | 4,100,000 | 4,100,000 |

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

Proposed Budgeted revenues for 2021-22 and 2022-23 and associated expenditures thereof assume resumption of normal programming at the start of the 2020-21 school year.

Student Activity Funds - Expenditures

| Function/ Object Series | Object | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Budgeted 2022-23 FTE | Proposed Approved & 2023-24 | 2023-24 FTE |
|--|--------------------------|-------------------|-------------------|---------------------|----------------------------|-----------------------------------|----------------|
| 1113 - Intermediate Elementary Co-curricular Programs | | | | | | | |
| 400 | Materials and Supplies | 40,519 | 46,558 | 125,000 | | 125,000 | |
| 1122 - Junior High Co-curricular Activities | | | | | | | |
| 400 | Materials and Supplies | 71,765 | 146,073 | 350,000 | | 350,000 | |
| 1132 - High School Co-curricular Activities | | | | | | | |
| 400 | Materials and Supplies | 922,564 | 1,888,940 | 2,625,000 | | 2,625,000 | |
| | Total Instruction | 1,034,848 | 2,081,571 | 3,100,000 | | 3,100,000 | |
| 800 | Planned Reserve | 1,243,260 | 1,505,708 | 1,000,000 | - | 1,000,000 | - |
| | Grand Totals | 2,278,108 | 3,587,279 | 4,100,000 | - | 4,100,000 | - |

Community Services Fund - Revenues by Source

| Object Series | Description | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Proposed Approved & Adopted 2023-24 |
|--------------------------------------|---------------------------------|------------------|------------------|------------------|------------------|-------------------------------------|
| From Local Sources | | | | | | |
| 01801 | COMMUNITY SCHOOL TUITION | 1,024,957 | 207,964 | 1,116,737 | 1,300,000 | 900,000 |
| 01805 | CHILD CARE | 859,411 | 130,770 | 694,445 | 570,000 | 400,000 |
| 01810 | POOL FEES | 115,666 | 24,117 | 74,986 | 150,000 | 150,000 |
| 01815 | DRIVERS ED PUPIL FEES (801) | 84,661 | 7,500 | 63,280 | 120,000 | 150,000 |
| 01911 | RENT FROM SCHOOL FACILITY (808) | 117,013 | 0 | 0 | 140,000 | 90,000 |
| 01990 | MISCELLANEOUS INCOME | 0 | 0 | 0 | 10,000 | 10,000 |
| Sub-Totals From Local Sources | | 2,201,708 | 370,351 | 1,949,448 | 2,290,000 | 1,700,000 |
| From Other Sources | | | | | | |
| 05200 | INTERFUND TRANSFERS | 633,518 | 1,039,514 | 247,109 | 50,000 | 50,000 |
| Sub-Totals From Other Sources | | 633,518 | 1,039,514 | 247,109 | 50,000 | 50,000 |
| Grand Totals | | 2,835,226 | 1,409,865 | 2,196,557 | 2,340,000 | 1,750,000 |

- Notes:
1. Community School activities were significantly limited from March 2020 into 2022 due to the pandemic. Normal programming resumed in the summer of 2021, but was constrained until early 2022 due to lingering effects of the pandemic. Effective June 2022, extended care programs are now operated by outside parties. The district continues to offer a pre-K program at most of its elementary schools.
 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.
 3. Due primarily to the pandemic, the Community Services Fund operated at substantial operating losses in fiscal years 2019-20 through 2021-22, though at a smaller level of losses in 2021-22 than the two prior years.

Community Services Fund - Expenditures

| Function | Object Series | Description | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Budgeted | Proposed | 2023-24 FTE |
|--|---------------|--------------------------|------------------|------------------|------------------|-------------|----------------------------|-------------|
| | | | | | | 2022-23 FTE | Approved & Adopted 2023-24 | |
| Community School Enrichment Programs | | | | | | | | |
| 3200 | 100 | SALARIES | 303,205 | 548,323 | 550,000 | 3.25 | 350,000 | 2.25 |
| 3200 | 200 | ASSOCIATED PAYROLL COSTS | 134,928 | 181,204 | 250,000 | | 150,000 | |
| 3200 | 300 | PURCHASED SERVICES | 61,193 | 316,823 | 450,000 | | 450,000 | |
| 3200 | 400 | MATERIALS AND SUPPLIES | 63,422 | 167,971 | 335,000 | | 235,000 | |
| 3200 | 500 | CAPITAL OUTLAY | 2,900 | 0 | 5,000 | | 0 | |
| 3200 | 600 | OTHER OBJECTS | 8,522 | 10,092 | 10,000 | | 10,000 | |
| Sub-Totals for Community School Programs | | | 574,170 | 1,224,413 | 1,600,000 | 3.25 | 1,195,000 | 2.25 |
| Swim Center Programs | | | | | | | | |
| 3250 | 100 | SALARIES | 29,990 | 13,903 | 20,000 | 0.00 | 20,000 | 0.00 |
| 3250 | 200 | ASSOCIATED PAYROLL COSTS | 11,723 | 1,160 | 5,000 | | 5,000 | |
| 3250 | 300 | PURCHASED SERVICES | 58,443 | 60,912 | 150,000 | | 100,000 | |
| 3250 | 400 | MATERIALS AND SUPPLIES | 17,555 | 28,034 | 20,000 | | 29,000 | |
| 3250 | 500 | CAPITAL OUTLAY | 0 | 0 | 4,000 | | 0 | |
| 3250 | 600 | OTHER OBJECTS | 405 | 1,028 | 1,000 | | 1,000 | |
| Sub-Totals for Swim Center Programs | | | 118,116 | 105,037 | 200,000 | 0.00 | 155,000 | 0.00 |
| Child Care Programs (Pre-K Only for FY 2022-23) | | | | | | | | |
| 3500 | 100 | SALARIES | 440,618 | 509,579 | 300,000 | 6.50 | 200,000 | 4.63 |
| 3500 | 200 | ASSOCIATED PAYROLL COSTS | 222,895 | 235,113 | 185,000 | | 125,000 | |
| 3500 | 300 | PURCHASED SERVICES | 6,183 | 19,199 | 20,000 | | 30,000 | |
| 3500 | 400 | MATERIALS AND SUPPLIES | 7,151 | 33,216 | 30,000 | | 45,000 | |
| 3500 | 500 | CAPITAL OUTLAY | 0 | 0 | 5,000 | | 0 | |
| Sub-Totals for Child Care Programs | | | 676,847 | 797,107 | 540,000 | 6.50 | 400,000 | 4.63 |
| Sub-Totals for Enterprise and Community Svcs. | | | 1,369,133 | 2,126,557 | 2,340,000 | 9.75 | 1,750,000 | 6.88 |
| Long-Term Debt Service | | | | | | | | |
| 5110 | 600 | OTHER OBJECTS | 40,732 | 70,000 | 0 | | 0 | |
| Sub-Totals for Long-Term Debt Service | | | 40,732 | 70,000 | 0 | | 0 | |
| Unappropriated Ending Reserve | | | | | | | | |
| 7000 | 820 | RESERVE FOR NEXT YEAR | 0 | 0 | 0 | | 0 | |
| Sub-Totals for Unappropriated Ending Reserve | | | 0 | 0 | 0 | | 0 | |
| Grand Totals | | | 1,409,865 | 2,196,557 | 2,340,000 | 9.75 | 1,750,000 | 6.88 |
| Salary Allocation: | | | | | | | | |
| Contracted Positions: Community School | | | 213,416 | 253,444 | 240,000 | 3.25 | 200,000 | 2.25 |
| Contracted Positions: Swim Center | | | 23,972 | 0 | 60,000 | 0.00 | 0 | 0.00 |
| Contracted Positions: Child Care | | | 412,545 | 485,483 | 275,000 | 6.50 | 190,000 | 4.63 |
| Extra Duty/Hourly | | | 123,880 | 332,878 | 295,000 | | 180,000 | |
| Total Salaries | | | 773,813 | 1,071,805 | 870,000 | 9.75 | 570,000 | 6.88 |

Debt Repayment Fund - Revenues by Source

| Object Series | Description | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Proposed Approved & Adopted 2023-24 |
|--------------------------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------------|
| From Local Sources | | | | | | |
| 01111 | CURRENT YEARS | 16,370,459 | 17,058,086 | 17,373,873 | 26,000,000 | 27,150,000 |
| 01112 | PRIOR YEARS | 206,303 | 242,698 | 221,490 | 200,000 | 250,000 |
| 01510 | INTEREST ON INVESTMENTS | 144,627 | 45,500 | 34,550 | 20,000 | 150,000 |
| 01970 | FEES CHARGED TO OTHER FUN | 0 | 0 | 0 | 4,690,000 | 5,100,000 |
| Sub-Totals From Local Sources | | 16,721,389 | 17,346,284 | 17,629,913 | 30,910,000 | 32,650,000 |
| From Other Sources | | | | | | |
| 05100 | LONG-TERM DEBT PROCEEDS | 0 | 0 | 5,354 | 0 | 0 |
| 05200 | INTERFUND TRANSFERS | 0 | 0 | 1,000,000 | 0 | 0 |
| 05400 | BEGINNING FUND BALANCE | 698,064 | 552,650 | 732,815 | 1,850,000 | 1,850,000 |
| Sub-Totals From Other Sources | | 698,064 | 552,650 | 1,738,169 | 1,850,000 | 1,850,000 |
| Grand Totals | | 17,419,453 | 17,898,934 | 19,368,082 | 32,760,000 | 34,500,000 |

Notes: 1. The Debt Repayment Fund accounts for resources collected to repay General Obligation debts approved by district voters and the debt service payments thereof, plus resources and payments for a new PERS Debt Service Fund established in April 2022 for the 2022-23 fiscal year. Resources for GO Debts are property taxes levied, collected and dedicated solely to GO debt service and a charge on wages for the new PERS Debt Service Fund.

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

Reconciliation of Levy to Current Year's Collections:

| | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Levy Amount | 17,100,000 | 17,800,000 | 18,250,000 | 27,300,000 | 28,500,000 |
| Less Discounts or Amounts to be Collected in Future Years | -729,541 | -741,914 | -876,127 | -1,300,000 | -1,350,000 |
| Current Year Collection | 16,370,459 | 17,058,086 | 17,373,873 | 26,000,000 | 27,150,000 |
| Current Collection Rate | 95.7% | 95.8% | 95.2% | 95.2% | 95.3% |
| Overall Collection Rate as % of Current Levy | 96.9% | 97.2% | 96.4% | 96.0% | 96.1% |
| Estimated Tax Rate/\$1000 of A \$ | 2.04 \$ | 2.08 \$ | 2.08 \$ | 2.89 \$ | 2.89 |
| Actual Tax Rate/\$1000 of AV \$ | 2.03 \$ | 2.03 \$ | 2.03 \$ | 2.86 | TBD |

3. The proposed budget Estimated Tax rate for 2023-24 is estimated - the final amount will be determined when the assessors complete their work this fall.

Debt Repayment Fund - Expenditures

| Function | Object Series | Description | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Proposed | |
|---|---------------|-------------------------|-------------------|-------------------|-------------------|-------------|--------------------------------|
| | | | | | | 2022-23 FTE | Approved & Adopted 2023-24 FTE |
| Long-Term Debt Service | | | | | | | |
| 5110 | 610 | REDEMPTION OF PRINCIPAL | 7,445,000 | 8,385,000 | 13,185,000 | | 16,940,000 |
| 5110 | 620 | REDEMPTION OF INTEREST | 9,721,119 | 9,353,669 | 18,335,000 | | 15,770,000 |
| Sub-Totals for Long-Term Debt Service | | | 17,166,119 | 17,738,669 | 31,520,000 | | 32,710,000 |
| Unappropriated Ending Reserve | | | | | | | |
| 7000 | 820 | RESERVE FOR NEXT YEAR | 732,815 | 1,629,413 | 1,240,000 | | 1,790,000 |
| Sub-Totals for Unappropriated Ending Reserve | | | 732,815 | 1,629,413 | 1,240,000 | | 1,790,000 |
| Grand Totals | | | 17,898,934 | 19,368,082 | 32,760,000 | | 34,500,000 |

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

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

| | | | | | |
|-------|--------------------------|-------------------|-------------------|-------------------|-------------------|
| Princ | General Obligation Bonds | 7,445,000 | 7,445,000 | 10,710,000 | 13,025,000 |
| Int | General Obligation Bonds | 9,721,119 | 9,721,119 | 15,960,000 | 14,580,020 |
| Princ | PERS Pension Bonds | 0 | 0 | 2,475,000 | 3,915,000 |
| Int | PERS Pension Bonds | 0 | 0 | 2,375,000 | 1,189,980 |
| | | 17,166,119 | 17,166,119 | 31,520,000 | 32,710,000 |

LAKE OSWEGO SCHOOL DISTRICT
CLACKAMAS COUNTY, OREGON

SCHEDULE OF GENERAL OBLIGATION BOND REDEMPTION AND INTEREST REQUIREMENTS
June 30, 2023

| FISCAL YEAR | \$152.715 MILLION ISSUE OF 04/13/2022 | | | \$27 MILLION ISSUE OF 04/02/2020 | | | \$160 MILLION ISSUE OF 8/24/2017 | | | REFUNDING ISSUE OF 8/4/2005 | | | TOTAL REQUIREMENTS ALL GENERAL OBLIGATION BOND ISSUES | | |
|---|---------------------------------------|----------------------|---|----------------------------------|----------------------|---|----------------------------------|----------------------|---|-----------------------------|---------------------|----------------|---|-----------------------|--------------------|
| | PRINCIPAL | INTEREST | INTEREST RATES | PRINCIPAL | INTEREST | INTEREST RATES | PRINCIPAL | INTEREST | INTEREST RATES | PRINCIPAL | INTEREST | INTEREST RATES | PRINCIPAL | INTEREST | TOTAL DEBT SERVICE |
| | Due 6/1 | Due 12/1 & 6/1 | | Due 6/1 | Due 12/1 & 6/1 | | Due 6/1 | Due 12/1 & 6/1 | | Due 6/1 | Due 12/1 & 6/1 | | | | |
| 2020-21 | 0 | 0 | N/A | 340,000 | 1,328,550 | 4.00% | 1,265,000 | 6,462,000 | 5.00% | 5,840,000 | 1,930,568 | 4.98% | 7,445,000 | 9,721,118 | 17,166,118 |
| 2021-22 | 0 | 0 | N/A | 390,000 | 1,314,950 | 4.00% | 1,615,000 | 6,398,750 | 5.00% | 6,380,000 | 1,639,970 | 5.25% | 8,385,000 | 9,353,670 | 17,738,670 |
| 2022-23 | 1,325,000 | 7,033,778 | 5.00% | 430,000 | 1,299,350 | 4.00% | 1,985,000 | 6,318,000 | 5.00% | 6,970,000 | 1,305,018 | 5.25% | 10,710,000 | 15,956,146 | 26,666,146 |
| Remaining Paymentsst: | | | | | | | | | | | | | | | |
| 2023-24 | 2,560,000 | 6,140,025 | 5.00% | 470,000 | 1,282,150 | 4.00% | 2,390,000 | 6,218,750 | 5.00% | 7,605,000 | 939,094 | 5.25% | 13,025,000 | 14,580,019 | 27,605,019 |
| 2024-25 | 2,950,000 | 6,012,025 | 5.00% | 515,000 | 1,263,350 | 4.00% | 2,820,000 | 6,099,250 | 5.00% | 8,275,000 | 539,832 | 5.25% | 14,560,000 | 13,914,457 | 28,474,457 |
| 2025-26 | 1,675,000 | 5,864,525 | 5.00% | 565,000 | 1,242,750 | 5.00% | 3,280,000 | 5,958,250 | 5.00% | 2,555,000 | 105,394 | 4.13% | 8,075,000 | 13,170,919 | 21,245,919 |
| 2026-27 | 1,980,000 | 5,780,775 | 5.00% | 620,000 | 1,214,500 | 5.00% | 3,775,000 | 5,794,250 | 5.00% | 0 | 0 | | 6,375,000 | 12,789,525 | 19,164,525 |
| 2027-28 | 2,315,000 | 5,681,775 | 5.00% | 690,000 | 1,183,500 | 5.00% | 4,300,000 | 5,605,500 | 5.00% | 0 | 0 | | 7,305,000 | 12,470,775 | 19,775,775 |
| 2028-29 | 2,670,000 | 5,566,025 | 5.00% | 755,000 | 1,149,000 | 5.00% | 4,865,000 | 5,390,500 | 5.00% | 0 | 0 | | 8,290,000 | 12,105,525 | 20,395,525 |
| Thereafter | 137,240,000 | 61,412,250 | 3.25-5% | 22,225,000 | 7,850,000 | 5.00% | 125,785,000 | 43,049,600 | 4 - 5% | 0 | 0 | | 285,250,000 | 112,311,850 | 397,561,850 |
| | <u>\$ 151,390,000</u> | <u>\$ 96,457,400</u> | | <u>\$ 25,840,000</u> | <u>\$ 15,185,250</u> | | <u>\$ 147,215,000</u> | <u>\$ 78,116,100</u> | | <u>\$ 18,435,000</u> | <u>\$ 1,584,320</u> | | <u>\$ 342,880,000</u> | <u>\$ 191,343,070</u> | <u>534,223,070</u> |
| Voters approved \$180 million measure in November 2021 | | | Balance of Voter measure approved in 2017 | | | Voters approved \$187 million measure in May, 2017 | | | Voters approved \$85 million measure in November, 2000 | | | | | | |
| 2022 GO Bond matures June 1, 2047 Bonds at \$152.715 million par were sold at a premium of \$12.885 million. | | | 2020 GO Bond matures June 1, 2041 Bonds at \$27 million par were sold at a premium of \$7.15 million. | | | 2017 GO Bond matures June 1, 2043 Bonds at \$160 million par were sold at a premium of \$17.6 million. | | | All Bonds due after June 1, 2011 were advance refunded August 2005 2005 Refunding Bond Matures June 1, 2026 Original Issue Amount: \$85,000,000 (\$71,465,000 advance refunded in 2005) Original Issue Date: June 1, 2001 | | | | | | |
| Bonds maturing on or after June 1, 2033 are subject to redemption at the option of the district, in whole or in part. | | | Bonds maturing on or after June 1, 2030 are subject to redemption at the option of the district, in whole or in part. | | | Bonds maturing on or after June 1, 2028 are subject to redemption at the option of the district, in whole or in part. | | | Savings from Refunding: Aggregate Basis \$5,919,964 Present Value \$3,900,108 | | | | | | |

LAKE OSWEGO SCHOOL DISTRICT NO. 7J
 CLACKAMAS COUNTY, OREGON
 SCHEDULE OF PERS BONDS REDEMPTION AND INTEREST REQUIREMENTS
 June 30, 2023

| FISCAL YEAR | Series 2002B | | | Series 2003B | | | TOTAL REQUIREMENTS PERS PENSION BONDS | | |
|----------------|----------------------|---------------------|----------|---------------------|---------------------|-------------------|---------------------------------------|---------------------|-----------------------|
| | ISSUE OF 10/31/02* | | INTEREST | ISSUE OF 4/21/2003 | | INTEREST RATES | TOTAL PRINCIPAL | TOTAL INTEREST | TOTAL DEBT SERVICE |
| | PRINCIPAL | INTEREST | | PRINCIPAL | INTEREST | | | | |
| | Due 6/30 | Due 12/30 & 6/30 | | Due 6/30 | Due 12/30 & 6/30 | | | | |
| Paid in FY: | | | | | | | | | |
| 2021-22* | 1,810,000 | 897,719 | 5.48% | 438,095 | 1,492,890 | 6.26% | 2,248,095 | 2,390,609 | 4,638,704 |
| 2022-23 | 2,040,000 | 798,531 | 5.49% | 432,657 | 1,573,327 | 6.27% | 2,472,657 | 2,371,858 | 4,844,516 |
| Remaining | | | | | | | | | |
| 2023-24 | 2,290,000 | 686,535 | 5.55% | 1,625,000 | 500,985 | 5.68% | 3,915,000 | 1,187,520 | 5,102,520 |
| 2024-25 | 2,565,000 | 559,440 | 5.55% | 1,800,000 | 409,812 | 5.68% | 4,365,000 | 969,252 | 5,334,252 |
| 2025-26 | 2,860,000 | 417,083 | 5.55% | 2,045,000 | 307,572 | 5.68% | 4,905,000 | 724,655 | 5,629,655 |
| 2026-27 | 3,175,000 | 258,353 | 5.55% | 2,250,000 | 191,416 | 5.68% | 5,425,000 | 449,769 | 5,874,769 |
| 2027-28 | 1,480,000 | 82,140 | 5.55% | 1,120,000 | 63,616 | 5.68% | 2,600,000 | 145,756 | 2,745,756 |
| | <u>\$ 12,370,000</u> | <u>2,003,550</u> | | <u>\$ 8,840,000</u> | <u>\$ 1,473,401</u> | | <u>\$ 21,210,000</u> | <u>\$ 3,476,951</u> | <u>\$ 24,686,951</u> |

Original Issue Amount: \$23,926,731
 Non-Callable

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

*PERS Debt Service Payments in years up to June 30, 2022 were paid primarily from the General Fund and as an allocation of of PERS Debt Service Interest Expenditures to other funds that had more than minor amounts of PERS contribution expenditures. This practice changed effective July 1, 2022, at which time PERS Debt Service was paid from a new Debt Service Fund established at the end of the 2021-22 fiscal year.

Capital Projects Funds - Revenues by Source

| Object Series | Description | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Proposed Approved & Adopted 2023-24 |
|--------------------------------------|-----------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------------------|
| From Local Sources | | | | | | |
| 01510 | INTEREST ON INVESTMENTS | 2,362,930 | 870,454 | 952,962 | 2,000,000 | 2,000,000 |
| 01740 | PARTICIPATION FEES | 0 | 0 | 0 | 200,000 | 200,000 |
| 01920 | DONATIONS | 0 | 0 | 0 | 50,000 | 50,000 |
| 01970 | CONSTRUCTION EXCISE TAX | 637,326 | 274,289 | 632,000 | 450,000 | 450,000 |
| 01990 | MISCELLANEOUS | 164,104 | 475,799 | 365,840 | 150,000 | 150,000 |
| Sub-Totals From Local Sources | | 3,164,360 | 1,620,542 | 1,950,802 | 2,850,000 | 2,850,000 |
| From Other Sources | | | | | | |
| 05100 | LONG-TERM DEBT PROCEEDS (1) | 34,345,663 | 0 | 165,594,308 | 0 | 0 |
| 05200 | INTERFUND TRANSFERS | 0 | 675,402 | 2,000,000 | 0 | 0 |
| 05400 | BEGINNING FUND BALANCE | 157,112,199 | 100,320,348 | 56,896,534 | 202,240,002 | 156,000,002 |
| Sub-Totals from Other Sources | | 191,457,862 | 100,995,750 | 224,490,842 | 202,240,002 | 156,000,002 |
| Grand Totals | | 194,622,222 | 102,616,292 | 226,441,644 | 205,090,002 | 158,850,002 |

| Actual and Estimated Beginning Fund E | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 | Actual 2022-23 | Proposed 2022-23 |
|---------------------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| SB 1149 Energy Conservation | 244,512 | 371,343 | 1,187,162 | 1,183,797 | 1,090,001 |
| Construction Excise Tax | 6,733,843 | 3,294,367 | 1,658,456 | 1,828,372 | 250,001 |
| 2017 GO Bond Capital Projects | 146,261,794 | 92,716,635 | 50,491,107 | 35,638,975 | 19,200,000 |
| 2022 GO Bond Capital Projects | 0 | 0 | 0 | 160,781,797 | 130,000,000 |
| Artificial Turf and Track Replacement | 0 | 0 | 0 | 2,000,000 | 2,000,000 |
| Lakeview Capital Project Fund | 2,471,320 | 2,506,452 | 2,287,292 | 2,241,888 | 2,200,000 |
| Hazel Road Capital Project Fund | 1,400,730 | 1,431,551 | 1,272,517 | 1,279,692 | 1,260,000 |
| | 157,112,199 | 100,320,348 | 56,896,534 | 204,954,521 | 156,000,002 |

Notes: 1. 2019-20 Actual LTD Proceeds of \$34.35 million are from the sale of the final tranche of bond sale authorization from the 2017 bond measure authorization of \$187 million approved by district voters in May 2017. The 2021-22 Actual LTD proceeds are from the sale of the first tranche of the \$180 million bond measure authorization approved by district voters in November 2021. It has remaining authority of \$27.285 million that is planned to be sold in the spring of 2025.

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 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Budgeted | Proposed | 2023-24 FTE |
|-----------------|-------------------------------|--------------------|--------------------|--------------------|-------------|----------------------------|-------------|
| | | | | | 2022-23 FTE | Approved & Adopted 2023-24 | |
| 1000 | Instruction | 1,107,770 | 97,926 | 1,700,000 | | 700,000 | |
| 2000 | Support Services | 378,373 | 249,514 | 1,250,000 | | 1,250,000 | |
| 4000 | Facilities Acquisition & Cons | 43,422,185 | 20,132,250 | 103,130,000 | 4.50 | 73,040,000 | 4.50 |
| 5100 | Debt Service | 811,430 | 1,007,433 | 450,002 | | 450,002 | |
| 5200 | Transfers | 0 | 0 | 1 | | 1 | |
| 6000 | Contingency | 0 | 0 | 2,500,000 | | 2,500,000 | |
| 7000 | Unappropriated Ending | 56,896,534 | 204,954,521 | 96,059,999 | | 80,909,999 | |
| Grand Totals | | 102,616,292 | 226,441,644 | 205,090,002 | 4.50 | 158,850,002 | 4.50 |

Capital Projects Funds - Expenditures by Object

| Object Series | Object | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Budgeted | Proposed | 2023-24 FTE |
|---------------|--------------------------|--------------------|--------------------|--------------------|-------------|----------------------------|-------------|
| | | | | | 2022-23 FTE | Approved & Adopted 2023-24 | |
| 100 | Salaries & Wages | 444,290 | 419,556 | 475,000 | 4.50 | 700,000 | 4.50 |
| 200 | Associated Payroll Costs | 242,087 | 220,994 | 285,000 | | 285,000 | |
| 300 | Purchased Services | 4,478,140 | 7,275,728 | 13,360,000 | | 8,585,000 | |
| 400 | Materials and Supplies | 2,922,258 | 520,318 | 1,820,000 | | 820,000 | |
| 500 | Capital Outlay | 36,600,428 | 12,403,300 | 87,940,000 | | 63,900,000 | |
| 600 | Other Objects | 1,032,555 | 647,227 | 2,650,001 | | 1,150,001 | |
| 700 | Transfers | 0 | 0 | 2 | | 2 | |
| 800 | Planned Reserve | 56,896,534 | 204,954,521 | 98,559,999 | | 83,409,999 | |
| Grand Totals | | 102,616,292 | 226,441,644 | 205,090,002 | 4.50 | 158,850,002 | 4.50 |

Lake Grove Park - Component Unit - Revenues by Source

| Object Series | Description | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Proposed Approved & Adopted 2023-24 |
|--------------------------------------|---------------------------|----------------|----------------|----------------|------------------|-------------------------------------|
| From Local Sources | | | | | | |
| 01111 | CURRENT YEARS | 215,734 | 224,165 | 231,385 | 240,000 | 250,000 |
| 01112 | PRIOR YEARS | 3,078 | 3,137 | 2,797 | 5,000 | 5,000 |
| 01510 | INTEREST ON INVESTMENTS | 109 | 44 | 33 | 100 | 100 |
| 01750 | CONCESSION SALES-SWIMMING | 10,244 | 6,434 | 11,128 | 14,900 | 14,900 |
| Sub-Totals From Local Sources | | 229,165 | 233,780 | 245,343 | 260,000 | 270,000 |
| From Other Sources | | | | | | |
| 05400 | BEGINNING FUND BALANCE | 468,829 | 517,012 | 574,811 | 550,000 | 680,000 |
| Sub-Totals From Other Sources | | 468,829 | 517,012 | 574,811 | 550,000 | 680,000 |
| Grand Totals | | 697,994 | 750,792 | 820,154 | 810,000 | 950,000 |

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

Lake Grove Park - Component Unit - Expenditures by Object

| Object Series | Object | Actual 2020-21 | Actual 2021-22 | Budgeted 2022-23 | Budgeted | Proposed | 2023-24 FTE |
|--|--------------------------|----------------|----------------|------------------|-------------|----------------------------|-------------|
| | | | | | 2022-23 FTE | Approved & Adopted 2023-24 | |
| 100 | Salaries | 82,981 | 96,672 | 95,000 | 2.00 | 125,000 | 2.00 |
| 200 | Associated Payroll Costs | 12,100 | 13,310 | 20,000 | | 20,000 | |
| Sub-Totals for Personal Services | | 95,081 | 109,982 | 115,000 | 2.00 | 145,000 | 2.00 |
| 300 | Purchased Services | 32,444 | 32,994 | 100,000 | | 200,000 | |
| 400 | Materials and Supplies | 16,392 | 17,184 | 30,000 | | 30,000 | |
| 600 | Other Objects | 32,064 | 37,253 | 40,000 | | 50,000 | |
| Sub-Totals for Materials & Services | | 80,900 | 87,431 | 170,000 | | 280,000 | |
| 500 | Capital Outlay | 0 | 0 | 300,000 | | 300,000 | |
| 810 | Contingency | 0 | 0 | 50,000 | | 50,000 | |
| 820 | Planned Reserve | 574,811 | 622,741 | 175,000 | | 175,000 | |
| Grand Totals - Community Programs | | 750,792 | 820,154 | 810,000 | 2.00 | 950,000 | 2.00 |
| Salary Allocation: | | | | | | | |
| | Contracted Positions | 16,974 | 17,398 | 20,000 | 2.00 | 20,000 | 2.00 |
| | Extra Duty/Hourly | 66,007 | 79,274 | 75,000 | | 105,000 | |
| | Total Salaries | 82,981 | 96,672 | 95,000 | 2.00 | 125,000 | 2.00 |

- Notes:
1. The Lake Grove Park is only open from the end of school to late August each summer. The Contracted Positions FTE are for the Park Director and Assistant Director that work during that period. The salaries include wages paid to hourly workers.
 2. The park resumed normal operations in the summer of 2022. In both summers 2020 and 2021 it operated under capacity limits and other restrictions due to the pandemic.
 3. The proposed Capital Outlay budget of \$300,000 is for planned improvements to renovate or replace the changing room/restroom facilities at the park. No capital improvement projects will take place in 2022-23.

RESOLUTION APPROVING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and considered the 2023-24 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 \$28,500,000, and

WHEREAS, the Lake Oswego School District Legal Budget Committee has held public meetings on the proposed 2023-24 fiscal year budgets.

NOW THEREFORE, BE IT RESOLVED that the Legal Budget Committee of Lake Oswego School District hereby approves the budget for 2023-24 in a total sum of \$331,165,003 for the District and \$950,000 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 2023-24 to be \$60,605,000 for the District General Fund and \$260,000 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, 2023 and approves taxes imposed for the District Debt Service Fund in the amount of \$28,500,000.

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 2023-24 fiscal year:

| | Subject to the Education Limitation | Subject to the General Government Limitation | Excluded from the Limitation |
|------------------------------|--|---|---|
| General Fund-Perm. Rate | \$4.4707 per \$1000 | \$.042 per \$1000 | \$0 |
| General Fund-Local Option | \$1.64 per \$1000 | \$0 | \$0 |
| Bonded Debt Fund | \$0 | \$0 | \$28,500,000 |
| Category Total | \$6.1107 per \$1000 | \$.042 per \$1000 | \$28,500,000 |
| TOTAL RATE/TAXES | \$6.1107 per \$1000 | \$.042 per \$1000 | \$28,500,000 |

Resolution Approving the Budget

Page 2

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2023, 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 | \$67,750,000 |
| 2000 | Support Services | 35,800,000 |
| 4000 | Facilities Acquisition Services | 1 |
| 5100 | Debt Service | 1,500,000 |
| 5200 | Interfund Transfers | 625,000 |
| 6000 | Contingency | <u>2,000,000</u> |
| | Total General Fund Appropriations | \$107,675,001 |
| | Unappropriated Ending Fund Balance* | <u>10,075,000</u> |
| | Total General Fund Budget | <u>\$117,750,001</u> |

200 COMMUNITY CONTRIBUTIONS FUND

| | | |
|------|---|--------------------|
| 1000 | Instruction | \$2,220,000 |
| 2000 | Support Services | 115,000 |
| 4000 | Facilities Acquisition & Const. | <u>15,000</u> |
| | Total Community Contributions Fund Appropriations | 2,350,000 |
| | Unappropriated Ending Fund Balance* | <u>150,000</u> |
| | Total Community Contributions Fund Budget | <u>\$2,500,000</u> |

2XX GRANTS FUND

| | | |
|------|----------------------------------|---------------------|
| 1000 | Instruction | \$6,535,000 |
| 2000 | Support Services | 3,920,000 |
| 3000 | Enterprise & Community Services | <u>10,000</u> |
| | Total Grants Fund Appropriations | <u>\$10,465,000</u> |

Resolution Approving the Budget

Page 3

500 FOOD SERVICES FUND

| | | |
|------|---|---------------------------|
| 3000 | Enterprise & Community Services | <u>\$2,750,000</u> |
| | Total Food Services Fund Appropriations | \$2,750,000 |
| | Unappropriated Ending Fund Balance* | <u>500,000</u> |
| | Total Food Services Fund Budget | <u><u>\$3,250,000</u></u> |

290 COMMUNITY SERVICES FUND

| | | |
|------|--|--------------------|
| 3000 | Enterprise & Community Services | <u>\$1,750,000</u> |
| | Total Community Services Fund Appropriations | <u>\$1,750,000</u> |

207 STUDENT ACTIVITY FUNDS

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

301 DEBT SERVICE FUND

| | | |
|------|--|----------------------------|
| 5100 | Debt Service | <u>\$32,710,000</u> |
| | Total Debt Service Fund Appropriations | \$32,710,000 |
| | Unappropriated Ending Fund Balance* | <u>1,790,000</u> |
| | Total Debt Service Fund Budget | <u><u>\$34,500,000</u></u> |

406 CAPITAL PROJECTS FUND

| | | |
|------|--|-----------------------------|
| 1000 | Instruction | \$700,000 |
| 2000 | Support Services | 1,250,000 |
| 4000 | Facilities Acquisition & Const. | 73,040,000 |
| 5100 | Debt Service | 450,002 |
| 5200 | Interfund Transfers | 1 |
| 6000 | Contingency | <u>2,500,000</u> |
| | Total Capital Projects Fund Appropriations | \$77,940,003 |
| | Unappropriated Ending Fund Balance* | <u>80,909,999</u> |
| | Total Capital Projects Fund Budget | <u><u>\$158,850,002</u></u> |

LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

| | |
|---|-------------------------|
| Personal Services | \$145,000 |
| Materials & Services | 280,000 |
| Capital Outlay | 300,000 |
| Contingency | <u>50,000</u> |
| Total General Fund Appropriations | \$775,000 |
| Unappropriated Ending Fund Balance* | <u>175,000</u> |
| Total Lake Grove Park General Fund Budget | <u><u>\$950,000</u></u> |



Neelam Gupta
Vice Chair Legal Budget Committee
Lake Oswego School District



Dr. Jennifer Schiele
Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: May 17, 2023

RESOLUTION ADOPTING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and approved the 2023-24 fiscal year Lake Oswego School District (District) and Lake Grove Park (Park) budget appropriations as proposed by the Budget Officer or as amended in the amounts set forth below, and

WHEREAS, the budgets for the District and Park General Funds are based on levying the permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.64 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$28,500,000, and

WHEREAS, the Lake Oswego School District Board of Directors held public hearings on the approved 2023-24 fiscal year Park budget and the 2023-24 fiscal year District budget on June 5, 2023.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of Lake Oswego School District hereby adopts the budget for 2023-24 in a total sum of \$331,165,003 for the District and \$950,000 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 2023-24 to be \$60,605,000 for the District General Fund and \$260,000 for the Park General Fund, and

BE IT FURTHER RESOLVED that the Board of Directors of Lake Oswego School District approves the District and Park permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.64 per thousand to be imposed on all taxable property determined by the County Assessor as of January 1, 2023 and approves taxes imposed for the District Debt Service Fund in the amount of \$28,500,000.

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 2023-24 fiscal year:

| | Subject to the Education Limitation | Subject to the General Government Limitation | Excluded from the Limitation |
|------------------------------|--|---|---|
| General Fund-Perm. Rate | \$4.4707 per \$1000 | \$.042 per \$1000 | \$0 |
| General Fund-Local Option | \$1.64 per \$1000 | \$0 | \$0 |
| Bonded Debt Fund | \$0 | \$0 | \$28,500,000 |
| Category Total | \$6.1107 per \$1000 | \$.042 per \$1000 | \$28,500,000 |
| TOTAL RATE/TAXES | \$6.1107 per \$1000 | \$.042 per \$1000 | \$28,500,000 |

Resolution Adopting the Budget
Page 2

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2023, 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 | \$67,750,000 |
| 2000 | Support Services | 35,800,000 |
| 4000 | Facilities Acquisition Services | 1 |
| 5100 | Debt Service | 1,500,000 |
| 5200 | Interfund Transfers | 255,000 |
| 6000 | Contingency | <u>2,000,000</u> |
| | Total General Fund Appropriations | \$107,305,001 |
| | Unappropriated Ending Fund Balance* | <u>10,445,000</u> |
| | Total General Fund Budget | <u>\$117,750,001</u> |

200 COMMUNITY CONTRIBUTIONS FUND

| | | |
|------|---|--------------------|
| 1000 | Instruction | \$2,220,000 |
| 2000 | Support Services | 115,000 |
| 4000 | Facilities Acquisition & Const. | <u>15,000</u> |
| | Total Community Contributions Fund Appropriations | 2,350,000 |
| | Unappropriated Ending Fund Balance* | <u>150,000</u> |
| | Total Community Contributions Fund Budget | <u>\$2,500,000</u> |

2XX GRANTS FUNDS

| | | |
|------|-----------------------------------|---------------------|
| 1000 | Instruction | \$6,535,000 |
| 2000 | Support Services | 3,920,000 |
| 3000 | Enterprise & Community Services | <u>10,000</u> |
| | Total Grants Funds Appropriations | <u>\$10,465,000</u> |

500 FOOD SERVICES FUND

| | | |
|------|---|--------------------|
| 3000 | Enterprise & Community Services | <u>\$2,750,000</u> |
| | Total Food Services Fund Appropriations | \$2,750,000 |
| | Unappropriated Ending Fund Balance* | <u>500,000</u> |
| | Total Food Services Fund Budget | <u>\$3,250,000</u> |

290 COMMUNITY SERVICES FUND

| | | |
|------|--|--------------------|
| 3000 | Enterprise & Community Services | <u>\$1,750,000</u> |
| | Total Community Services Fund Appropriations | <u>\$1,750,000</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 FUNDS

| | | |
|------|--|---------------------|
| 5100 | Debt Service | <u>\$32,710,000</u> |
| | Total Debt Service Fund Appropriations | \$32,710,000 |
| | Unappropriated Ending Fund Balance* | <u>1,790,000</u> |
| | Total Debt Service Funds Budget | <u>\$34,500,000</u> |

406 CAPITAL PROJECTS FUNDS

| | | |
|------|---------------------------------|------------------|
| 1000 | Instruction | \$700,000 |
| 2000 | Support Services | 1,250,000 |
| 4000 | Facilities Acquisition & Const. | 73,040,000 |
| 5100 | Debt Service | 450,002 |
| 5200 | Interfund Transfers | 1 |
| 6000 | Contingency | <u>2,500,000</u> |

| | |
|--|----------------------|
| Total Capital Projects Fund Appropriations | \$77,940,003 |
| Unappropriated Ending Fund Balance* | <u>80,909,999</u> |
| Total Capital Projects Funds Budget | <u>\$158,850,002</u> |

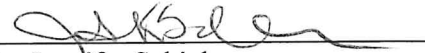
LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

| | |
|---|------------------|
| Personal Services | \$145,000 |
| Materials & Services | 280,000 |
| Capital Outlay | 300,000 |
| Contingency | <u>50,000</u> |
| Total General Fund Appropriations | \$775,000 |
| Unappropriated Ending Fund Balance* | <u>175,000</u> |
| Total Lake Grove Park General Fund Budget | <u>\$950,000</u> |



Neelam Gupta
School Board Chair
Lake Oswego School District



Dr. Jennifer Schiele
Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: June 20, 2023

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@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, ss I, J. Brian Monihan, being first duly sworn, depose and say that I am the President of the **Lake Oswego Review**, a newspaper of general circulation, published in Clackamas County, Oregon, as defined by ORS 193.010 and 193.020, that

Owner: Lake Oswego School District
Description: NOTICE OF BUDGET COMMITTEE MEETING, on 5/3/23 @ 6pm: 2023 - 2024 fiscal year
Ad#: 285783

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue(s):
04/26/2023



J. Brian Monihan (President)

Subscribed and sworn to before me this
04/26/2023.



NOTARY PUBLIC FOR OREGON

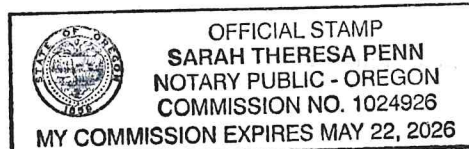
Acct #: 100031
Attn: Cheryl Walsh
LAKE OSWEGO SCHOOL DIST 7J
PO BOX 70
2455 COUNTRY CLUB RD
LAKE OSWEGO, OR 97034

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Lake Oswego School District 7j, Clackamas, Multnomah and Washington Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024, will be held in person at the Lake Oswego School District Administration Building 2455 SW Country Club Road on Wednesday, May 3, 2023 beginning at 6:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may provide comments on the proposed programs with the Budget Committee. If you wish to comment on the budget, please submit your comments by 12:00 noon on Wednesday, May 3, 2023, by emailing walshc@loswego.k12.or.us. Type "Budget Testimony" in the subject line and include your full name in the body of the email. Additional information on providing testimony or public comments is posted at the district's School Board section of its website. A copy of the budget presented at the meeting may be requested on or after May 3 by contacting Cheryl Walsh via email at walshc@loswego.k12.or.us.

This notice is also available on or after April 19, 2023 at the district's website: www.losdschools.org.
Publish April 26, 2023

LOR285783





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

AFFIDAVIT OF PUBLICATION

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

**Lake Oswego School District 7J
 Lake Oswego School District Budget Hearing on 6/5/23 at 6pm
 Ad#: 290281**

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):
05/31/2023

Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 05/31/2023.

Sarah Theresa Penn
 NOTARY PUBLIC FOR OREGON

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

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Lake Oswego School District will be held in the Board Room of the Administration Building on June 5, 2023 at 6:00 pm at 2455 Country Club Rd, Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Lake Oswego School District Budget Committee. Please see the June 5, 2023 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 at the Administration Building at 2455 Country Club Rd, Lake Oswego between the hours of 8 a.m. and 4 p.m. weekdays. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year. While not a change in basis, PERS Pension Debt Service costs are allocated differently in the 2022-23 fiscal year and beyond as more fully explained in the Statement of Changes below, but this change does not increase costs nor increase debts.

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

| FINANCIAL SUMMARY - RESOURCES | | | |
|--|------------------------------------|-------------------------------------|--------------------------------------|
| TOTAL OF ALL FUNDS | Actual Amount Last Year 2021-22 | Adopted Budget This Year 2022-23 | Approved Budget Next Year 2023-24 |
| Beginning Fund Balance | \$79,997,362 | \$223,545,002 | \$175,005,002 |
| Current Year Property Taxes, other than Local Option Taxes | 55,946,153 | 66,050,000 | 68,650,000 |
| Current Year Local Option Property Taxes | 14,103,004 | 14,500,000 | 15,400,000 |
| Other Revenue from Local Sources | 10,768,571 | 19,792,000 | 20,864,000 |
| Revenue from Intermediate Sources | 1,247,875 | 1,855,000 | 2,155,000 |
| Revenue from State Sources | 40,617,778 | 44,030,000 | 47,430,000 |
| Revenue from Federal Sources | 6,807,485 | 2,191,000 | 2,446,000 |
| Interfund Transfers | 3,632,309 | 625,002 | 795,001 |
| All Other Budget Resources | 165,604,601 | 10,000 | 960,000 |
| Total Resources | \$378,725,138 | \$372,598,004 | \$333,165,003 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|----------------------|----------------------|----------------------|
| Salaries | \$56,001,367 | \$59,093,764 | \$66,205,492 |
| Other Associated Payroll Costs | 27,431,531 | 35,419,179 | 36,346,853 |
| Purchased Services | 18,928,802 | 26,188,261 | 22,176,883 |
| Supplies & Materials | 8,024,463 | 10,156,997 | 8,087,544 |
| Capital Outlay | 12,500,995 | 88,426,000 | 64,416,800 |
| Other Objects (except debt service & interfund transfers) | 2,070,130 | 3,063,799 | 2,191,430 |
| Debt Service* | 23,312,359 | 33,500,003 | 34,210,000 |
| Interfund Transfers* | 3,548,127 | 625,002 | 625,002 |
| Operating Contingency | 0 | 4,500,000 | 4,500,000 |
| Unappropriated Ending Fund Balance & Reserves | 226,907,364 | 111,624,999 | 94,424,999 |
| Total Requirements | \$378,725,138 | \$372,598,004 | \$333,165,003 |

| FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION | | | |
|--|----------------------|----------------------|----------------------|
| 1000 Instruction | \$63,788,182 | \$76,515,000 | \$80,305,000 |
| FTE | 535.5 | 600.49 | 617.02 |
| 2000 Support Services | 34,779,167 | 37,925,000 | 41,085,000 |
| FTE | 163.5 | 199.84 | 198.65 |
| 3000 Enterprise & Community Service | 4,736,739 | 4,700,000 | 4,510,000 |
| FTE | 34 | 19.75 | 18.1 |
| 4000 Facility Acquisition & Construction | 20,132,250 | 103,208,001 | 73,055,001 |
| FTE | 4.5 | 4.5 | 4.5 |
| 5000 Other Uses | 0 | 0 | 0 |
| 5100 Debt Service* | 24,833,308 | 33,500,003 | 34,660,002 |
| 5200 Interfund Transfers* | 3,548,127 | 625,001 | 625,001 |
| 6000 Contingency | 0 | 4,500,000 | 4,500,000 |
| 7000 Unappropriated Ending Fund Balance | 226,907,364 | 111,624,999 | 94,424,999 |
| Total Requirements | \$378,725,137 | \$372,598,004 | \$333,165,003 |
| Total FTE | 737.5 | 824.58 | 838.27 |

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **
 There are no major changes for the 2023-24 Proposed Budget. Ongoing capital spending from resources provided by voter approval of \$180 million GO bond measure 3-577 in November 2021 accounts for the major changes from 2021-22 Actuals. Major projects of this new bond are replacements of River Grove Elementary and Lake Oswego Jr. High buildings. RGE will be completed in 2024. Design for new LOJ as well as smaller capital improvements funded by this new bond and the May 2017 \$187 million GO bond measure are ongoing. Staffing increase in budgeted periods are due primarily to pandemic suppressing 2021-22 hiring and activity. 2021-22 FTE is as of April 2022 and for regular staff only; it does not include seasonal or casual employees. The 2022-23 and 2023-24 budgets include a new Debt Service Fund to accumulate resources and pay debt service on the district's Pension Bonds. This changes a previous year-end direct allocation of debt service costs to each fund based on PERS costs to an allocation based on ongoing wages; it results in new internal revenues and costs at a budgeted amount of roughly \$5 million each year, but does not change actual debts or net costs; increase in 2022-23 debt service costs is from new GO Bonds approved by voters in November 2021 and issued in April 2022.

| PROPERTY TAX LEVIES | | | |
|---|------------------------|------------------------|-------------------------|
| | Rate or Amount Imposed | Rate or Amount Imposed | Rate or Amount Approved |
| Permanent Rate Levy (Rate Limit \$4.4707 per \$1,000) | 4.4707 | 4.4707 | 4.4707 |
| Local Option Levy | 1.64 | 1.64 | 1.64 |
| Levy For General Obligation Bonds | \$18,250,000 | \$27,300,000 | \$28,500,000 |

| STATEMENT OF INDEBTEDNESS | | |
|---------------------------|--|--|
| LONG TERM DEBT | Estimated Debt Outstanding July 1, 2023 | Estimated Debt Authorized, But Not Incurred on July 1, 2023 |
| General Obligation Bonds | \$342,880,000 | \$27,285,000 |
| Other Bonds | \$21,210,000 | \$0 |
| Other Borrowings | \$15,825,000 | \$0 |
| Total | \$379,915,000 | \$27,285,000 |

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.
 Publish May 31, 2023

LOR290281





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

AFFIDAVIT OF PUBLICATION

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

**Lake Oswego School District 7J
 Lake Grove Park District Budget Hearing
 on 6/5/23 at 6pm
 Ad#: 290273**

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):
05/31/2023

Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
 05/31/2023.

Sarah Theresa Penn
 NOTARY PUBLIC FOR OREGON

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

A public meeting of the Lake Grove Park District, a component unit of the Lake Oswego School District, will be held on June 5, 2023 at 6:00 pm in the Board Room at the Administration Building at 2455 Country Club Rd., Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Lake Oswego School District Budget Committee. A summary of the Park budget is presented below. Please see the June 5, 2023 agenda for how to submit comments to the school board. A copy of the budget may be inspected at the district website at <https://www.losdschools.org/Page/2076> or obtained at the Administration Building at 2455 Country Club Rd., Lake Oswego, between the hours of 8 a.m. and 4 p.m. weekdays. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

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

| FINANCIAL SUMMARY - RESOURCES | | | |
|---|--------------------------|-------------------------------------|--------------------------------------|
| TOTAL OF ALL FUNDS | Actual Amount 2021-22 | Adopted Budget This Year 2022-23 | Approved Budget Next Year 2023-24 |
| Beginning Fund Balance/Net Working Capital | 574,811 | 550,000 | 680,000 |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges | 11,128 | 14,900 | 14,900 |
| All Other Resources Except Property Taxes | 2,830 | 5,100 | 5,100 |
| Property Taxes Estimated to be Received | 231,385 | 240,000 | 250,000 |
| Total Resources | 820,154 | 810,000 | 950,000 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|----------------|----------------|----------------|
| Personnel Services | 109,982 | 115,000 | 145,000 |
| Materials and Services | 87,431 | 170,000 | 280,000 |
| Capital Outlay | 0 | 300,000 | 300,000 |
| Contingencies | 0 | 50,000 | 50,000 |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 622,741 | 175,000 | 175,000 |
| Total Requirements | 820,154 | 810,000 | 950,000 |

| FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM * | | | |
|--|----------------|----------------|----------------|
| Name of Organizational Unit or Program FTE for that unit or program | | | |
| General Fund - Park Operations | 197,413 | 635,000 | 775,000 |
| FTE | 2 | 2 | 2 |
| Non-Departmental / Non-Program | 622,741 | 175,000 | 175,000 |
| FTE | | | |
| Total Requirements | 820,154 | 810,000 | 950,000 |
| Total FTE | 2 | 2 | 2 |

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 The 2022-23 and 2023-24 budgets assume normal operating seasons and are largely status quo excepting some planned equipment upgrades and planning and potential preliminary work for the rebuilding or remodeling of the original restroom facilities. The Park's operating season is from mid-June to the last weekend of August or thereabouts each year. FTE only reflects the Park Director and Assistant Director - all other staff are seasonal casual employees.

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

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

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.
 Publish May 31, 2023

LOR290273



FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Lake Oswego School District will be held in the Board Room of the Administration Building on June 5, 2023 at 6:00 pm at 2455 Country Club Rd, Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Lake Oswego School District Budget Committee. Please see the June 5, 2023 agenda for how to submit comments to the school board. A summary of the budget is presented below. A copy of the budget may be inspected at the district web-site at <https://www.losdschools.org/Page/2076> or obtained at the Administration Building at 2455 Country Club Rd, Lake Oswego between the hours of 8 a.m. and 4 p.m. weekdays. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year. While not a change in basis, PERS Pension Debt Service costs are allocated differently in the 2022-23 fiscal year and beyond as more fully explained in the Statement of Changes below, but this change does not increase costs nor increase debts.

Contact: Stuart Ketzler

Telephone: 503-534-2000

Email: ketzlers@loswego.k12.or.us

| FINANCIAL SUMMARY - RESOURCES | | | |
|--|------------------------------------|-------------------------------------|--------------------------------------|
| TOTAL OF ALL FUNDS | Actual Amount Last Year 2021-22 | Adopted Budget This Year 2022-23 | Approved Budget Next Year 2023-24 |
| Beginning Fund Balance | \$79,997,362 | \$223,545,002 | \$175,005,002 |
| Current Year Property Taxes, other than Local Option Taxes | 55,946,153 | 66,050,000 | 68,650,000 |
| Current Year Local Option Property Taxes | 14,103,004 | 14,500,000 | 15,400,000 |
| Other Revenue from Local Sources | 10,768,571 | 19,792,000 | 20,864,000 |
| Revenue from Intermediate Sources | 1,247,875 | 1,855,000 | 2,155,000 |
| Revenue from State Sources | 40,617,778 | 44,030,000 | 47,430,000 |
| Revenue from Federal Sources | 6,807,485 | 2,191,000 | 2,446,000 |
| Interfund Transfers | 3,632,309 | 625,002 | 255,001 |
| All Other Budget Resources | 165,604,601 | 10,000 | 960,000 |
| Total Resources | \$378,725,138 | \$372,598,004 | \$333,165,003 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|----------------------|----------------------|----------------------|
| Salaries | \$56,001,367 | \$59,093,764 | \$66,205,492 |
| Other Associated Payroll Costs | 27,431,531 | 35,419,179 | 36,346,853 |
| Purchased Services | 18,928,802 | 26,188,261 | 22,176,883 |
| Supplies & Materials | 8,024,463 | 10,156,997 | 8,067,544 |
| Capital Outlay | 12,500,995 | 88,426,000 | 64,416,800 |
| Other Objects (except debt service & interfund transfers) | 2,070,130 | 3,063,799 | 2,191,430 |
| Debt Service* | 23,312,359 | 33,500,003 | 34,210,000 |
| Interfund Transfers* | 3,548,127 | 625,002 | 625,002 |
| Operating Contingency | 0 | 4,500,000 | 4,500,000 |
| Unappropriated Ending Fund Balance & Reserves | 226,907,364 | 111,624,999 | 94,424,999 |
| Total Requirements | \$378,725,138 | \$372,598,004 | \$333,165,003 |

| FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION | | | |
|--|----------------------|----------------------|----------------------|
| 1000 Instruction | \$63,788,182 | \$76,515,000 | \$80,305,000 |
| FTE | 535.5 | 600.49 | 617.02 |
| 2000 Support Services | 34,779,167 | 37,925,000 | 41,085,000 |
| FTE | 163.5 | 199.84 | 198.65 |
| 3000 Enterprise & Community Service | 4,736,739 | 4,700,000 | 4,510,000 |
| FTE | 34 | 19.75 | 18.1 |
| 4000 Facility Acquisition & Construction | 20,132,250 | 103,208,001 | 73,055,001 |
| FTE | 4.5 | 4.5 | 4.5 |
| 5000 Other Uses | 0 | 0 | 0 |
| 5100 Debt Service* | 24,833,308 | 33,500,003 | 34,660,002 |
| 5200 Interfund Transfers* | 3,548,127 | 625,001 | 625,001 |
| 6000 Contingency | 0 | 4,500,000 | 4,500,000 |
| 7000 Unappropriated Ending Fund Balance | 226,907,364 | 111,624,999 | 94,424,999 |
| Total Requirements | \$378,725,137 | \$372,598,004 | \$333,165,003 |
| Total FTE | 737.5 | 824.58 | 838.27 |

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

There are no major changes for the 2023-24 Proposed Budget. Ongoing capital spending from resources provided by voter approval of \$180 million GO bond measure 3-577 in November 2021 accounts for the major changes from 2021-22 Actuals. Major projects of this new bond are replacements of River Grove Elementary and Lake Oswego Jr. High buildings. RGE will be completed in 2024. Design for new LOJ as well as smaller capital improvements funded by this new bond and the May 2017 \$187 million GO bond measure are ongoing. Staffing increase in budgeted periods are due primarily to pandemic suppressing 2021-22 hiring and activity. 2021-22 FTE is as of April 2022 and for regular staff only; it does not include seasonal or casual employees. The 2022-23 and 2023-24 budgets include a new Debt Service Fund to accumulate resources and pay debt service on the district's Pension Bonds. This changes a previous year-end direct allocation of debt service costs to each fund based on PERS costs to an allocation based on ongoing wages; it results in new internal revenues and costs at a budgeted amount of roughly \$5 million each year, but does not change actual debts or net costs; increase in 2022-23 debt service costs is from new GO Bonds approved by voters in November 2021 and issued in April 2022.

| PROPERTY TAX LEVIES | | | |
|---|------------------------|------------------------|-------------------------|
| | Rate or Amount Imposed | Rate or Amount Imposed | Rate or Amount Approved |
| Permanent Rate Levy (Rate Limit \$4.4707 per \$1,000) | 4.4707 | 4.4707 | 4.4707 |
| Local Option Levy | 1.64 | 1.64 | 1.64 |
| Levy For General Obligation Bonds | \$18,250,000 | \$27,300,000 | \$28,500,000 |

| STATEMENT OF INDEBTEDNESS | | |
|---------------------------|--|--|
| LONG TERM DEBT | Estimated Debt Outstanding July 1, 2023 | Estimated Debt Authorized, But Not Incurred on July 1, 2023 |
| General Obligation Bonds | \$342,880,000 | \$27,285,000 |
| Other Bonds | \$21,210,000 | \$0 |
| Other Borrowings | \$15,825,000 | \$0 |
| Total | \$379,915,000 | \$27,285,000 |

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

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Lake Grove Park District, a component unit of the Lake Oswego School District, will be held on June 5, 2023 at 6:00 pm in the Board Room at the Administration Building at 2455 Country Club Rd., Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Lake Oswego School District Budget Committee. A summary of the Park budget is presented below. Please see the June 5, 2023 agenda for how to submit comments to the school board. A copy of the budget may be inspected at the district website at <https://www.losdschools.org/Page/2076> or obtained at the Administration Building at 2455 Country Club Rd., Lake Oswego, between the hours of 8 a.m. and 4 p.m. weekdays. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Contact: Stuart Ketzler

Telephone: 503-534-2000

Email: ketzlers@loswego.k12.or.us

| FINANCIAL SUMMARY - RESOURCES | | | |
|---|--------------------------|-------------------------------------|--------------------------------------|
| TOTAL OF ALL FUNDS | Actual Amount 2021-22 | Adopted Budget This Year 2022-23 | Approved Budget Next Year 2023-24 |
| Beginning Fund Balance/Net Working Capital | 574,811 | 550,000 | 680,000 |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges | 11,128 | 14,900 | 14,900 |
| All Other Resources Except Property Taxes | 2,830 | 5,100 | 5,100 |
| Property Taxes Estimated to be Received | 231,385 | 240,000 | 250,000 |
| Total Resources | 820,154 | 810,000 | 950,000 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|----------------|----------------|----------------|
| Personnel Services | 109,982 | 115,000 | 145,000 |
| Materials and Services | 87,431 | 170,000 | 280,000 |
| Capital Outlay | 0 | 300,000 | 300,000 |
| Contingencies | 0 | 50,000 | 50,000 |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 622,741 | 175,000 | 175,000 |
| Total Requirements | 820,154 | 810,000 | 950,000 |

| FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM * | | | |
|---|----------------|----------------|----------------|
| Name of Organizational Unit or Program FTE for that unit or program | | | |
| General Fund - Park Operations | 197,413 | 635,000 | 775,000 |
| FTE | 2 | 2 | 2 |
| Non-Departmental / Non-Program | 622,741 | 175,000 | 175,000 |
| FTE | | | |
| Total Requirements | 820,154 | 810,000 | 950,000 |
| Total FTE | 2 | 2 | 2 |

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 The 2022-23 and 2023-24 budgets assume normal operating seasons and are largely status quo excepting some planned equipment upgrades and planning and potential preliminary work for the rebuilding or remodeling of the original restroom facilities. The Park's operating season is from mid-June to the last weekend of August or thereabouts each year. FTE only reflects the Park Director and Assistant Director - all other staff are seasonal casual employees.

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

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

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

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

FORM OR-ED-50 2023-2024

To assessor of Clackamas County

Check here if this is an amended form.

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

The Lake Oswego School Dist. 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 Code</small> | <u>July 10, 2023</u> <small>Date Submitted</small> |
| <u>Stuart Ketzler</u> <small>Contact person</small> | <u>Deputy Clerk</u> <small>Title</small> | <u>503-534-2000</u> <small>Daytime telephone number</small> | <u>ketzlers@loswego.k12.or.us</u> <small>Contact person e-mail address</small> | |

CERTIFICATION—You **must** check one box if you are subject to local budget law.

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

PART I: TOTAL PROPERTY TAX LEVY

| | Subject to Education Limits | | |
|---|-----------------------------|--|--------------------------------|
| | Rate —or— Dollar Amount | | |
| 1. Rate per \$1,000 levied (within permanent rate limit).....1 | 4.4707 | | Excluded from Measure 5 Limits |
| 2. Local option operating tax2 | 1.64 | | Dollar Amount of Bond Levy |
| 3. Local option capital project tax.....3 | | | |
| 4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a | | | 8,820,750 |
| 4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001..... 4b | | | 19,679,250 |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c | | | 28,500,000 |

PART II: RATE LIMIT CERTIFICATION

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

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

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

(see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than **JULY 15**, unless granted an extension in writing.

Worksheet for Allocating Bond Taxes

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

| | Principal | Interest | Total |
|--------------|--------------|------------|--------------|
| Bond Issue 1 | \$ 7,605,000 | \$ 939,094 | \$ 8,544,094 |
| Bond Issue 2 | | | |
| Bond Issue 3 | | | |
| Total A | | | \$ 8,544,094 |

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

| | Principal | Interest | Total |
|--------------------|--------------|--------------|---------------|
| Bond Issue 1 | \$ 2,390,000 | \$ 6,218,750 | \$ 8,608,750 |
| Bond Issue 2 | \$ 470,000 | \$ 1,282,150 | \$ 1,752,150 |
| Bond Issue 3 | \$ 2,560,000 | \$ 6,140,025 | \$ 8,700,025 |
| Total B | | | \$ 19,060,925 |
| Total Bond (A + B) | | | \$ 27,605,019 |

Total Bonds

$$\frac{\text{Total A} = \$ 8,544,094}{\text{Total A + B} = \$ 27,605,019} = \frac{\text{Allocation \%}}{30.95\%} \times \text{Bond Levy} = \$ 8,820,750 \quad (\text{enter on line 4a on the front})$$

$$\frac{\text{Total B} = \$ 19,060,925}{\text{Total A + B} = \$ 27,605,019} = \frac{\text{Allocation \%}}{69.05\%} \times \text{Bond Levy} = \$ 19,679,250 \quad (\text{enter on line 4b on the front})$$

Total Bond Levy \$ 28,500,000 (enter on line 4c on the front)

Example—Total Bond Levy = \$5,000

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

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

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

| | Principal | Interest | Total |
|-----------------------------|-----------|----------|-------------|
| Bond B: Bond Issue 1 | 3,000.00 | 50.00 | 3,050.00 |
| Total B | | | 3,050.00 |
| Total Bond (A + B) | | | \$12,900.00 |

Formula for determining the division of tax:

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

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

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

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

FORM OR-ED-50 2023-2024

To assessor of Multnomah County

Check here if this is an amended form.

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

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

District name

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

County Name

 PO Box 70

 Lake Oswego

 OR

 97034

 July 10, 2023

Mailing Address of District

City

State

ZIP Code

Date Submitted

 Stuart Ketzler

 Deputy Clerk

 503-534-2000

 ketzlers@loswego.k12.or.us

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION— You **must** check one box if you are subject to local budget law.

The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

| | Subject to Education Limits | | |
|---|--------------------------------|---------------|-----------------------------------|
| | Rate —or— | Dollar Amount | |
| 1. Rate per \$1,000 levied (within permanent rate limit).....1 | 4.4707 | | Excluded from Measure 5 Limits |
| 2. Local option operating tax2 | 1.64 | | Dollar Amount of Bond Levy |
| 3. Local option capital project tax3 | | | |
| 4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a | | | 8,820,750 |
| 4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b | | | 19,679,250 |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c | | | 28,500,000 |

PART II: RATE LIMIT CERTIFICATION

| | |
|--|--------|
| 5. Permanent rate limit in dollars and cents per \$1,000.....5 | 4.4707 |
| 6. Election date when your new district received voter approval for your permanent rate limit6 | |
| 7. Estimated permanent rate limit for newly merged/consolidated district7 | |

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

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

(see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.

Worksheet for Allocating Bond Taxes

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

| | Principal | Interest | Total |
|--------------|--------------|------------|--------------|
| Bond Issue 1 | \$ 7,605,000 | \$ 939,094 | \$ 8,544,094 |
| Bond Issue 2 | | | |
| Bond Issue 3 | | | |
| Total A | | | \$ 8,544,094 |

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

| | Principal | Interest | Total |
|--------------------|--------------|--------------|---------------|
| Bond Issue 1 | \$ 2,390,000 | \$ 6,218,750 | \$ 8,608,750 |
| Bond Issue 2 | \$ 470,000 | \$ 1,282,150 | \$ 1,752,150 |
| Bond Issue 3 | \$ 2,560,000 | \$ 6,140,025 | \$ 8,700,025 |
| Total B | | | \$ 19,060,925 |
| Total Bond (A + B) | | | \$ 27,605,019 |

Total Bonds

$$\frac{\text{Total A} = \$ 8,544,094}{\text{Total A + B} = \$ 27,605,019} = \frac{\text{Allocation \%}}{30.95\%} \times \text{Bond Levy} = \$ 8,820,750 \quad (\text{enter on line 4a on the front})$$

$$\frac{\text{Total B} = \$ 19,060,925}{\text{Total A + B} = \$ 27,605,019} = \frac{\text{Allocation \%}}{69.05\%} \times \text{Bond Levy} = \$ 19,679,250 \quad (\text{enter on line 4b on the front})$$

Total Bond Levy \$ 28,500,000 (enter on line 4c on the front)

Example—Total Bond Levy = \$5,000

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

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

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

| | Principal | Interest | Total |
|-----------------------------|-----------|----------|-------------|
| Bond B: Bond Issue 1 | 3,000.00 | 50.00 | 3,050.00 |
| Total B | | | 3,050.00 |
| Total Bond (A + B) | | | \$12,900.00 |

Formula for determining the division of tax:

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

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

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

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

FORM OR-ED-50 2023-2024

To assessor of Washington County

Check here if this is an amended form.

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

The Lake Oswego School Dist. 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.

Washington County Name
PO Box 70 Mailing Address of District
Stuart Ketzler Contact person
Lake Oswego City
Deputy Clerk Title
OR State
503-534-2000 Daytime telephone number
97034 ZIP Code
July 10, 2023 Date Submitted
ketzlers@loswego.k12.or.us Contact person e-mail address

CERTIFICATION—You **must** check one box if you are subject to local budget law.

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

PART I: TOTAL PROPERTY TAX LEVY

| | Subject to Education Limits | | |
|---|--------------------------------|--|-----------------------------------|
| | Rate —or— Dollar Amount | | |
| 1. Rate per \$1,000 levied (within permanent rate limit).....1 | 4.4707 | | Excluded from Measure 5 Limits |
| 2. Local option operating tax2 | 1.64 | | Dollar Amount of Bond Levy |
| 3. Local option capital project tax.....3 | | | |
| 4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a | | | 8,820,750 |
| 4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001..... 4b | | | 19,679,250 |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c | | | 28,500,000 |

PART II: RATE LIMIT CERTIFICATION

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

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

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

(see next page for worksheet for lines 4a, 4b, and 4c)
 File with your assessor no later than **JULY 15**, unless granted an extension in writing.

Worksheet for Allocating Bond Taxes

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

| | Principal | Interest | Total |
|--------------|--------------|------------|--------------|
| Bond Issue 1 | \$ 7,605,000 | \$ 939,094 | \$ 8,544,094 |
| Bond Issue 2 | | | |
| Bond Issue 3 | | | |
| Total A | | | \$ 8,544,094 |

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

| | Principal | Interest | Total |
|--------------------|--------------|--------------|---------------|
| Bond Issue 1 | \$ 2,390,000 | \$ 6,218,750 | \$ 8,608,750 |
| Bond Issue 2 | \$ 470,000 | \$ 1,282,150 | \$ 1,752,150 |
| Bond Issue 3 | \$ 2,560,000 | \$ 6,140,025 | \$ 8,700,025 |
| Total B | | | \$ 19,060,925 |
| Total Bond (A + B) | | | \$ 27,605,019 |

Total Bonds

$$\frac{\text{Total A} = \$ 8,544,094}{\text{Total A + B} = \$ 27,605,019} = \frac{\text{Allocation \%}}{30.95\%} \times \frac{\text{Bond Levy}}{\$ 28,500,000} = \$ 8,820,750 \text{ (enter on line 4a on the front)}$$

$$\frac{\text{Total B} = \$ 19,060,925}{\text{Total A + B} = \$ 27,605,019} = \frac{\text{Allocation \%}}{69.05\%} \times \frac{\text{Bond Levy}}{\$ 28,500,000} = \$ 19,679,250 \text{ (enter on line 4b on the front)}$$

Total Bond Levy \$ 28,500,000 (enter on line 4c on the front)

Example – Total Bond Levy = \$5,000

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

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

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

| | Principal | Interest | Total |
|-----------------------------|-----------|----------|-------------|
| Bond B: Bond Issue 1 | 3,000.00 | 50.00 | 3,050.00 |
| Total B | | | 3,050.00 |
| Total Bond (A + B) | | | \$12,900.00 |

Formula for determining the division of tax:

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

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

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

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

To assessor of Clackamas County

FORM OR-LB-50 2023-2024

Check here if this is an amended form.

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

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

District Name

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

County Name

| | | | | |
|-----------------------------|--------------|-------------------|--|---------------|
| PO Box 70 | Lake Oswego | OR | 97034 | July 10, 2023 |
| Mailing Address of District | City | State | ZIP code | Date |
| Stuart Ketzler | Deputy Clerk | 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 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 | Excluded from Measure 5 Limits Dollar Amount of Bond Levy |
| 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 | = | <u>0</u> | = | Allocation % | | X | Bond Levy | = | <u>#DIV/0!</u> (enter on line 5a on the front) |
| Total A + B | = | <u>0</u> | = | <u>#DIV/0!</u> % | | | <u>0</u> | | |
| | | | | | | | | | |
| Total B | = | <u>0</u> | = | Allocation % | | X | Bond Levy | = | <u>#DIV/0!</u> (enter on line 5b on the front) |
| Total A + B | = | <u>0</u> | = | <u>#DIV/0!</u> % | | | <u>0</u> | | |
| | | | | | | | | Total Bond Levy | <u>#DIV/0!</u> (enter on line 5c on the front) |

Example - Total Bond Levy = \$5,000

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

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

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

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

Formula for determining the division of tax:

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