

Lake Oswego School District  
**ADOPTED BUDGET**  
2024-2025





# Lake Oswego School District 7J

2455 Country Club Road

Lake Oswego, OR 97034



**2024-2025**

(For the Fiscal Year Ending June 30, 2025)

## **ADOPTED BUDGET**

Prepared by the Business Services Department

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Tami Booth, SFO, Director of Business Services

Stuart Ketzler, CPA, Assistant Superintendent of Business Services

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# EXECUTIVE SUMMARY

This introductory section provides a condensed overview of the entire document, distilling critical information for our learning community. It offers a preview of key data, graphical representations, and narrative elements found throughout the budget document.

- BUDGET DOCUMENT FORMAT
  - SUPERINTENDENT BUDGET MESSAGE
  - DETAILED DISCUSSION
  - BUDGET DEVELOPMENT PROCESS & TIMELINE
  - BOARD OF DIRECTORS
  - BUDGET COMMITTEE
- 



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# Budget Document Format

The budget document is separated into four main sections:

<p><b>Executive Summary</b></p> <p>This introductory section provides a condensed overview of the entire document, distilling critical information. It offers a preview of key data, graphical representations, and narrative elements found throughout the budget document.</p>	<p><b>Financial Section</b></p> <p>This section encompasses all essential financial information pertaining to the Lake Oswego School District's funds. It provides detailed descriptions of funds, significant revenue sources, and expenditure categories. Additionally, it offers numerical and graphical representations of general fund requirements.</p>
<p><b>Organizational Section</b></p> <p>Comprising foundational information about the Lake Oswego School District and its budget, this section includes details such as geographical coverage, school demographics, staffing figures, and important budgetary policies and procedures.</p>	<p><b>Informational Section</b></p> <p>Serving as a repository for essential legal documents crucial to the budget process, this section also includes a comprehensive glossary to facilitate understanding key terms and concepts.</p>



# Message from the Superintendent



Dear Lake Oswego School District Community,

As your Superintendent, I am pleased to share our annual overview of the continuous improvements in the Lake Oswego School District, especially as they relate to our 2024-25 budget. This summary underscores our learning community's steadfast dedication to creating a culture of belonging and educational excellence. At the heart of our district is a focus on our students—improving their educational experience and preparing them to navigate the world's complexities effectively.

## **Student and Community Engagement**

Our district has actively integrated student voices into our governance by involving student representatives at school board meetings, serving on superintendent student councils, and participating as active members on advisory committees. Such initiatives highlight our dedication to a student-centered approach.

## **Enrollment and Staffing**

Our district maintains a steady enrollment of approximately 6,800 students. Notably, we are experiencing a demographic shift with fewer elementary enrollments and more at the secondary level. Despite these changes and the challenges of lagging state funding, our commitment to maintaining lower class sizes and avoiding reductions in staffing or programs remains firm. Our effective financial management enables our district to prioritize instructional quality and maintain lower class sizes and student-to-faculty ratios.

## **Strategic Planning and Achievements**

We are completing the third year of our five-year strategic plan, which has been embraced by our students and their families, education associations, school board directors, administrators, and residents. Together, we 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 to a complex world. The following four strategic priorities guide our policies, practices, and daily operations.

## **Creating a Culture of Belonging**

We aim to create an equity-led culture that celebrates diversity and fosters inclusivity. Highlights of our initiatives include successfully adding dedicated services-of-support programs to feeder sites on both sides of the lake to enable all students to attend their neighborhood schools; introducing our new Mandarin Chinese and growing our Spanish language immersion programs; recruiting and hiring personnel to advance a culture of belonging; and celebrating diversity and promoting allyship through student-led and community-organized cultural events.

## **Achieving Equitable Academic Outcomes**

Our district's core focus is on achieving equitable academic outcomes, and we are making significant strides through innovative teaching practices. By enhancing our assessment literacy, strengthening



support systems, and expanding career and technical education pathways, we continue to build a foundation of success. Recent curriculum adoptions and enhancements in language arts, math, and science underline our commitment to providing equitable learning experiences for all students.

### **Promoting Health and Resiliency**

Comprehensive health and wellness programs support the whole child through nutritional services, physical education, extracurricular programming, social-emotional learning, and mental health resources. LOSD CARES, a parent education initiative, exemplifies our proactive approach to building school, home, and community partnerships and addressing critical issues such as suicide prevention and resilience building.

### **Teaching and Practicing Sustainability**

Significant capital improvements, including completing the new River Grove Elementary School, embody our commitment to sustainable building and operational practices. Work began this year to replace Lake Oswego Middle School, and completion is scheduled for the summer of 2026. It, too, will model sustainability. Our new transportation center, operational in the fall of 2024, supports sustainable infrastructure, such as electric buses, funded by Portland General Electric's 2023 Electric School Bus Fund. Gardens and outdoor learning spaces completed at each school will enable our district to integrate sustainability throughout our K12 curriculum.

### **Community Support and Funding**

Continued support from our community through our local option levy, bond measures, state grants, and personal donations to the Lake Oswego School Foundation is crucial to our ability to offer high-quality educational experiences. This collective effort enables us to achieve high academic and operational standards.

An update to our Long-Range Facility Plan is underway, which will guide the final phase of our three-phased capital bond improvement program. While not an element of the 2024-25 proposed budget and subject to voter approval in 2025, we are hopeful it will lead to a bond measure referral to our voters to bring all of our facilities to 21st-century standards. These developments enhance our operational efficiency, maintain community assets, and enrich our learning environments.

While state funding for schools has improved recently, especially with the Student Success Act passed during the 2019 legislative session, underfunding Oregon public schools is still a chronic challenge. The recent strike in Portland Public Schools and the threatened strike in Salem-Keizer School District, and planned budget cuts in several metro-area school districts underscore the ongoing funding issues. In response, Governor Kotek has expressed a readiness to endorse legislation to prioritize and enhance school funding. Furthermore, she has instructed the Oregon Department of Education to focus on optimizing the allocation of education funds and refining the state's decision-making processes related to school funding.

I sincerely appreciate our entire learning community's ongoing support and commitment to public education. Engagement is instrumental to our success and the success of every student in our school district.

Sincerely,

Dr. Jennifer Schiele, Superintendent, Lake Oswego School District





# Detailed Discussion

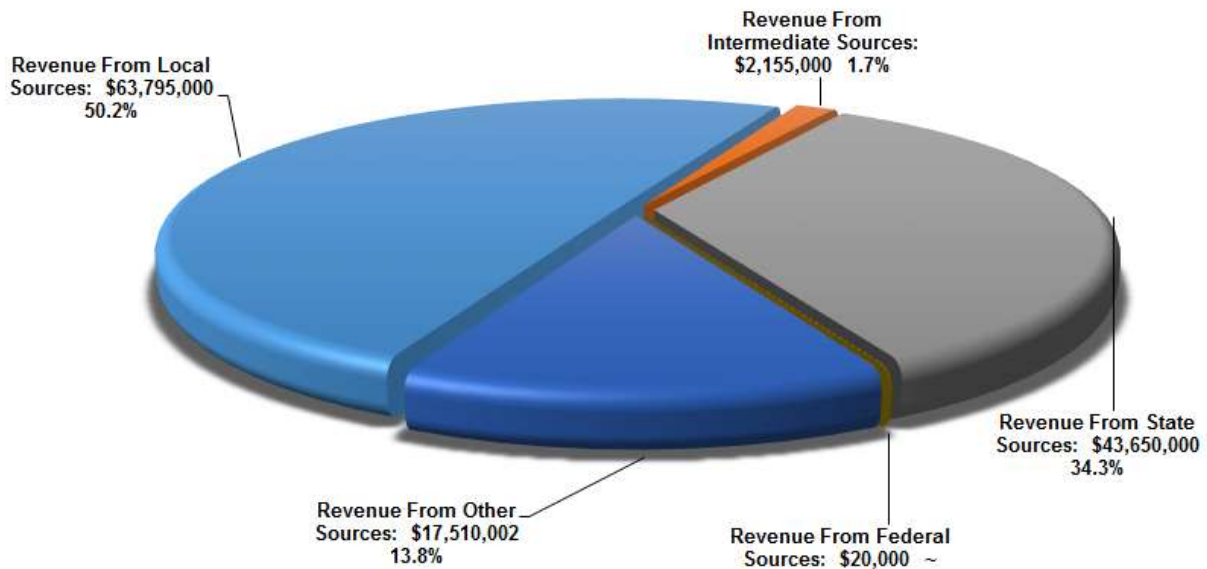
## Introduction

This 2024-25 budget is built on pre-pandemic normal service levels, with slight adjustments and enhancements in certain limited areas, most significantly the final phase of implementing school-based student services programs.

## Funding

Approximately eighty-five percent (85%) of the district's operating funds are controlled by the state under the State School Fund (SSF) grant program, which distributes school funding statewide on 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 on a statewide basis approximately 1/3 from property taxes collected at the county level dedicated to K-12 education.

### General Fund Resource Summary



**The SSF** allocation for the state's 2023-25 biennium is \$10.2 billion, a \$900 million increase from the 2021-23 state biennium's \$9.3 billion allocation, so SSF funding for the 2024-25 period is currently stable and predictable.

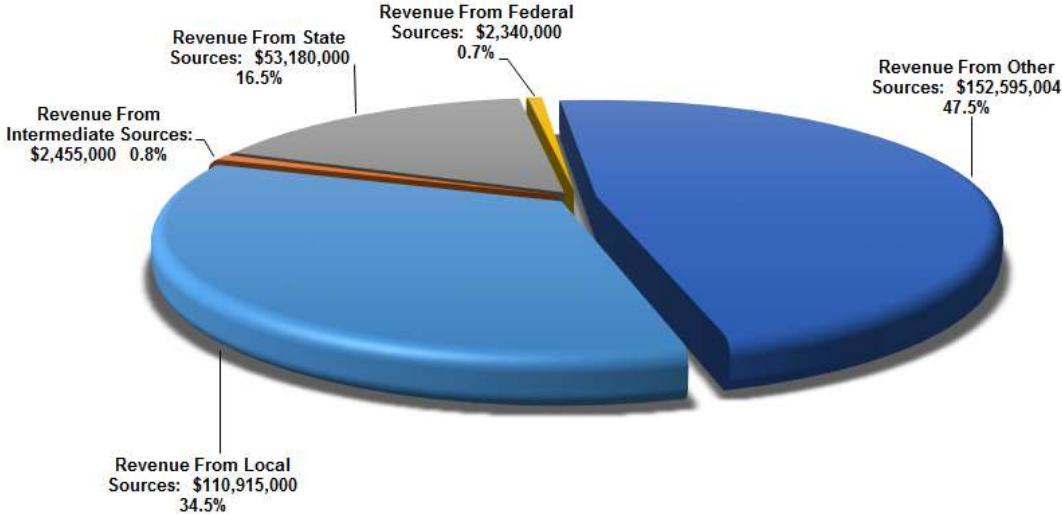
**Integrated State Grants include the Student Investment Account (SIA) and High School Success (HSS).** Beginning in 2020-21, the state implemented the Student Success Act, a new state initiative funded by a Corporate Activity Tax dedicated primarily to

education. The Act's largest program is the SIA. The district's SIA grant is expected to be \$6.15 million in 2024-25, essentially the same grant amount as 2023-24. The HSS grant is expected to be \$2.1 million, a slight increase from its \$2.0 million grant for 2023-2024. 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 \$2.2 billion and are expected to grow to almost \$2.9 billion by June 30, 2025. The district benefits greatly from the continued support of the community through support of local option levies and donations to the Lake Oswego School District Foundation. Local option property tax revenues are expected to be \$16.3 million and \$15.8 million in fiscal years 2024-25 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. Foundation revenues are anticipated to be approximately \$1 million this year and for 2024-25.

**Capital bond improvement funding**, which is outside of the operating budget, accounts for capital project funding and spending made possible by the 2017 and 2021 bond measures. For the proposed 2024-25 budget, the Lake Oswego Middle School replacement project is the most significant bond project from the 2021 bond authorization, accounting for \$85 million of the \$180 million bond. Construction of the replacement swimming pool at the City of Lake Oswego's Golf Course as part of a larger recreational facility jointly funded by the City. Work began 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.

### All Funds Resource Summary



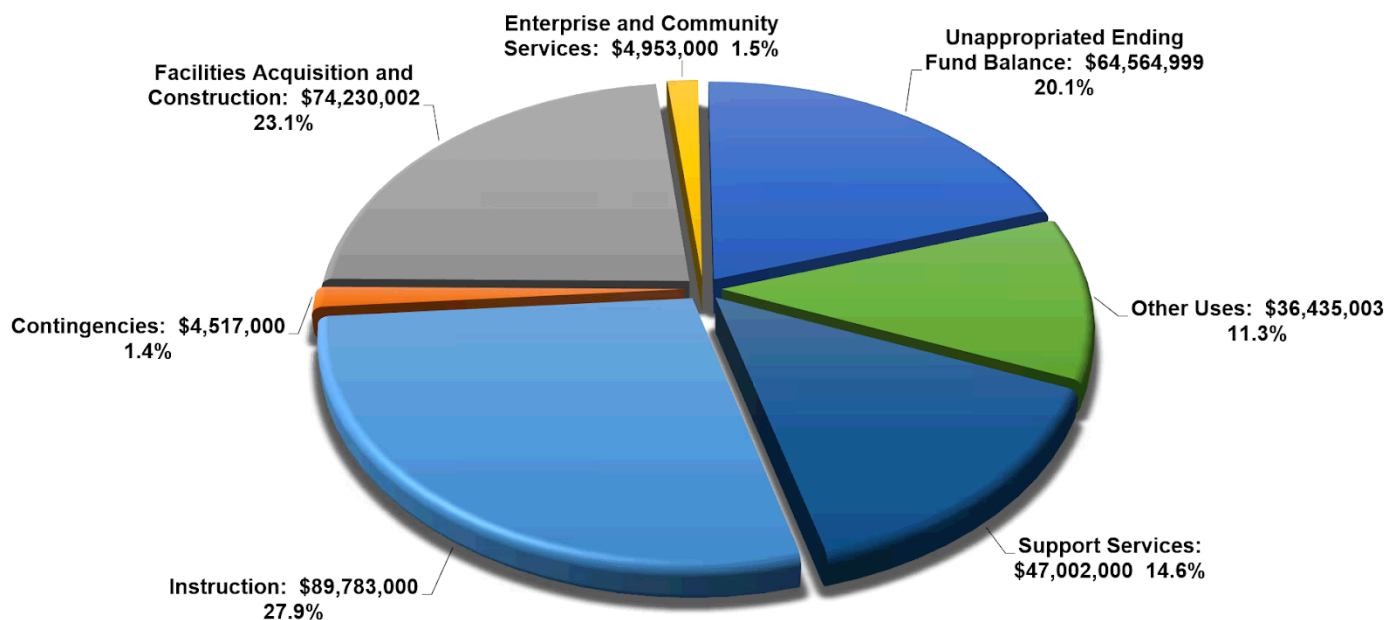
## Expenditures

Overall, expenditures are projected to increase. Consistent growth in budget allocations for core functions such as Instruction (Function 1000) and Support Services (Function 2000), reflecting a commitment to delivering high-quality education and comprehensive support services.

Accompanying this fiscal strategy is a deliberate increase in Full-Time Equivalents (FTE), indicating proactive resource allocation in line with educational objectives. While budget fluctuations were observed in areas such as Enterprise and Community Services (Function 3000) and Facilities Acquisition and Construction (Function 4000), these adjustments reflect agility in responding to changing priorities.

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed & Approved		2024/25 Adopted	
\$	\$	\$	Function	\$	FTE	\$	FTE	\$	FTE
56,313,686	61,706,611	75,530,273	<b>1000 - Instruction</b>	80,305,000	616.51	89,783,000	670.09	89,783,000	670.09
28,885,928	34,779,965	40,269,821	<b>2000 - Support Services</b>	41,085,000	195.40	47,002,000	212.66	47,002,000	212.66
2,786,996	4,934,152	4,577,934	<b>3000 - Enterprise and Community Services</b>	5,235,000	20.10	4,913,000	33.88	4,953,000	33.88
43,422,185	20,132,250	50,427,309	<b>4000 - Facilities Acquisition and Construction</b>	73,055,001	4.50	74,230,002	4.50	74,230,002	4.50
25,404,404	28,380,636	33,875,240	<b>5000 - Other Uses</b>	34,915,003		36,435,003		36,435,003	
-	-	-	<b>6000 - Contingencies</b>	4,550,000		4,517,000		4,517,000	
79,413,094	226,024,398	179,649,237	<b>7000 - Unappropriated Ending Fund Balance</b>	94,969,999		64,604,999		64,564,999	
<b>236,226,293</b>	<b>375,958,012</b>	<b>384,329,814</b>	<i>Total:</i>	<b>334,115,003</b>	<b>836.52</b>	<b>321,485,004</b>	<b>921.13</b>	<b>321,485,004</b>	<b>921.13</b>

## All Funds Requirements by Function

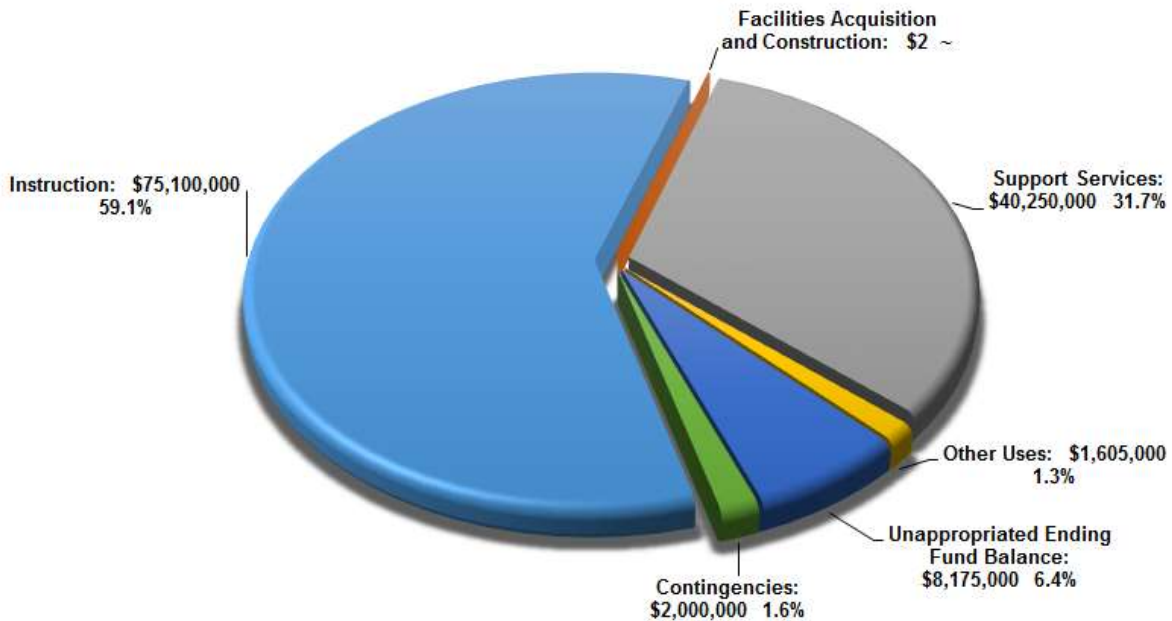


Within the General Fund, both Instruction (Function 1000) and Support Services (Function 2000) demonstrate consistent growth in budget allocations, indicating a concerted effort to enhance educational quality and support infrastructure. This upward trajectory in expenditures aligns with a corresponding increase in FTE, underscoring the district's commitment to bolstering staffing levels to meet educational objectives effectively.

However, while these areas experience steady growth, expenditures for Facilities Acquisition and Construction (Function 4000) from the General Fund are minimal, due to capital bond improvement funding supporting this priority outside of the General Fund. The budget for Other Uses (Function 5000) fluctuates, indicating variable spending priorities. Contingencies (Function 6000) and Unappropriated Ending Fund Balance (Function 7000) remain stable, reflecting prudent financial management practices. The General Fund's financial data reveals a strategic approach to resource allocation, with a consistent emphasis on educational priorities and prudent fiscal stewardship.

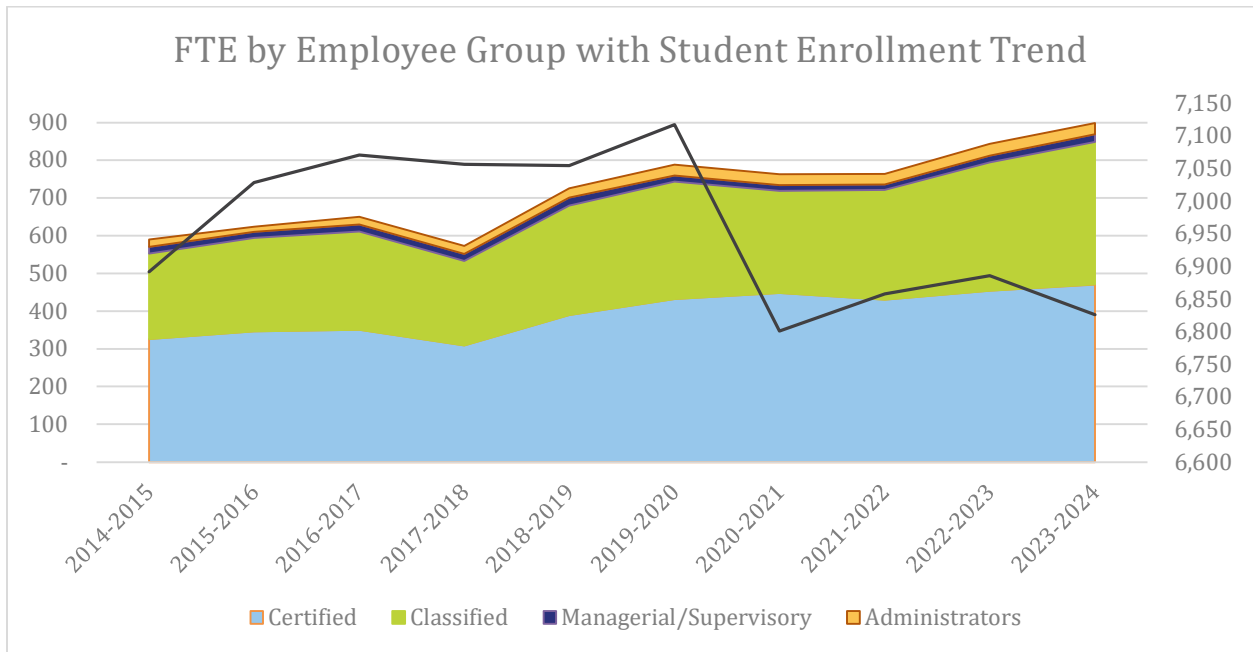
2020/21 Actuals	2021/22 Actuals	2022/23 Actuals	Function	2023/24 Adopted	FTE	2024/25 Proposed, Approved, & Adopted	FTE
\$	\$	\$		\$		\$	
50,678,881	54,280,038	65,826,927	<b>1000 - Instruction</b>	67,750,000	537.41	75,100,000	581.39
26,515,038	30,120,495	34,995,972	<b>2000 - Support Services</b>	35,800,000	179.40	40,250,000	194.41
-	-	-	<b>4000 - Facilities Acquisition and Construction</b>	1		2	
7,085,481	9,111,817	1,960,569	<b>5000 - Other Uses</b>	1,755,000		1,605,000	
-	-	-	<b>6000 - Contingencies</b>	2,000,000		2,000,000	
20,949,413	17,832,146	17,596,408	<b>7000 - Unappropriated Ending Fund Balance</b>	10,445,000		8,175,000	
<b>105,228,813</b>	<b>111,344,495</b>	<b>120,379,876</b>	<b>Total:</b>	<b>117,750,001</b>	<b>716.82</b>	<b>127,130,002</b>	<b>775.80</b>

### General Fund Requirements by Function



## Staffing

District staff in Lake Oswego analyze demographic trends within the district. They will continue to closely monitor this trend as it directly relates to future enrollments in local schools. By staying informed about shifts in population dynamics, the district can proactively adapt to changes in enrollment and ensure resources are allocated to meet the needs of students.



In Lake Oswego School District, as in many others, personnel expenses constitute a significant portion of the budget. Approximately seventy-eight percent (78%) of the general fund budget is allocated towards staff salaries, employee benefits, retirement contributions, and associated costs. This breakdown is illustrated in the provided graphs, depicting the composition of both the General Fund and All Fund expenditures. Among the personnel, teachers represent the largest percentage of employees, with additional substantial portions dedicated to school and student support staff. The remaining percentage of staff comprises central administration support personnel.

## 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 eleven percent (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 forty to fifty percent (40-50%) 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.

### Capital Improvement Projects

The Capital Projects Funds has a total proposed spending appropriation of \$79.9 million for 2024-25, a slight increase from the 2023-24 spending appropriations of \$77.94 million. Major bond expenditures of the 2022 bond sale proceeds began in the summer of 2022. Except for the LORAC project with the City of Lake Oswego, essentially all 2017 bond capital projects are complete. The 2024-25 proposed budget includes the planned sale of the remaining \$27.3 million at par of the 2021 bond measure authorization.

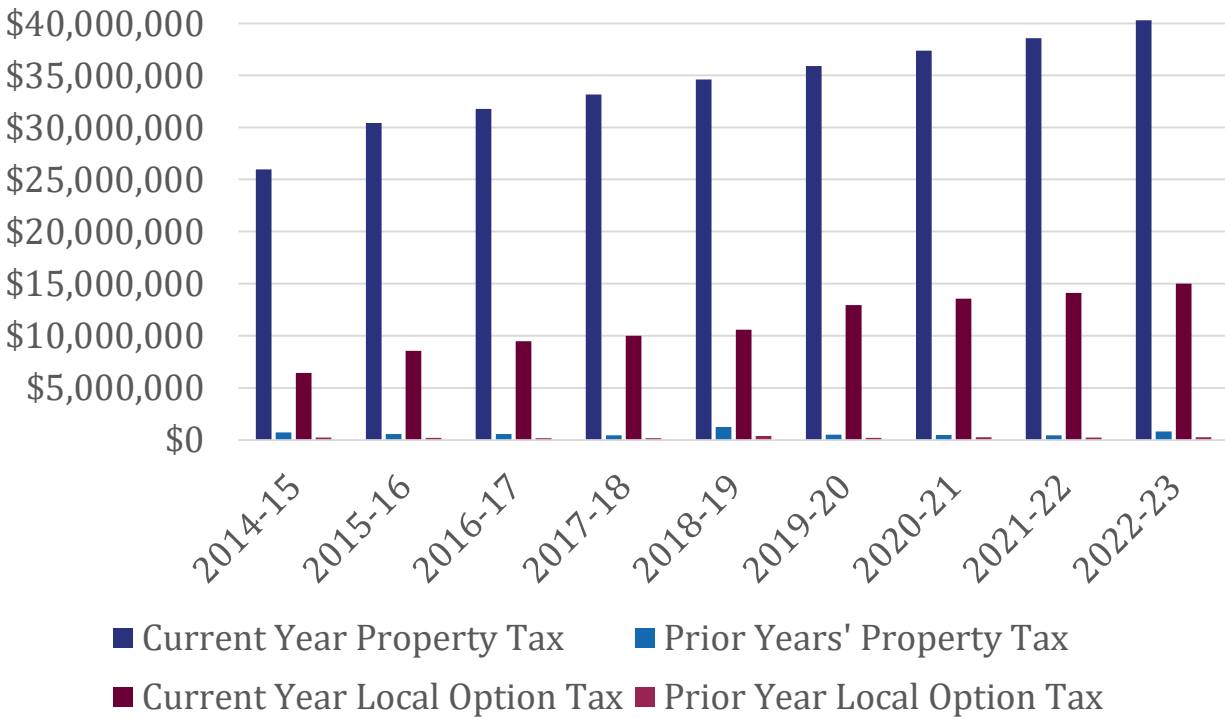
The Capital Projects Funds has a new component that began in fiscal year 2022-23 – an Artificial Turf and Track Replacement Fund to fund future replacements and stabilize General Fund spending. It was capitalized with a \$1 million transfer from the General Fund at the end of the 2021-22 fiscal year and on an ongoing basis from field user fees.

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed, Approved, & Adopted	
\$	\$	\$	Function	\$	FTE	\$	FTE
1,107,770	97,926	1,720,297	<b>1000 - Instruction</b>	700,000		1,500,000	
378,373	249,513	1,258,566	<b>2000 - Support Services</b>	1,250,000		750,000	
43,422,185	20,132,250	50,427,309	<b>4000 - Facilities Acquisition and Construction</b>	73,040,000	4.50	74,215,000	4.50
811,430	1,007,433	404,008	<b>5000 - Other Uses</b>	450,003		950,003	
-	-	-	<b>6000 - Contingencies</b>	2,500,000		2,500,000	
56,896,534	204,954,521	156,733,474	<b>7000 - Unappropriated Ending Fund Balance</b>	80,909,999		52,624,999	
<b>102,616,292</b>	<b>226,441,644</b>	<b>210,543,655</b>	<b>Total:</b>	<b>158,850,002</b>	<b>4.50</b>	<b>132,540,002</b>	<b>4.50</b>

### Projected Tax Rates

Maximum District property tax rates are expected to remain flat for 2024-25. They are presently \$8.980 per \$1000 taxable value, essentially the same as the 2023-24 total tax rate of \$8.973 per \$1,000 taxable value. 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 10 years at a rate greater than increases in assessed values, compression has been significantly reduced, falling from \$3.1 million in 2013-14 to less than \$600,000 in 2023-24. The local option Learning Levy is projected to raise \$16.1 million in current taxes in 2024-25, roughly \$300,000 more than the estimated 2023-24 collections.

## Property and Local Option Tax Collections



The same as the current fiscal year, a property tax rate of \$6.1107 per \$1,000 of taxable value is proposed to be levied for the General Fund budget. \$4.4707 of this amount is the permanent local tax rate as limited by Measures 5 and 50. The balance, \$1.64, is for the local option. These tax rates will result in a total General Fund levy of approximately \$63,100,000, of which \$59,280,000 (comprised of \$43,180,000 in regular and \$16,100,000 in local option property taxes) is estimated to be collected in 2023-24. The balance of \$3.82 million is either lost to discounts, compression under Measure 5, or will be collected in future years.

The 2024-25 proposed 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 \$29.4 million, \$28.0 million of which is estimated to be collected in 2024-25. The balance is lost to discounts or will be collected in future years. This is expected to result in a 2024-25 debt service tax rate of approximately \$2.87 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 70. A new element of the Debt Service Fund beginning in 2022-23 is a new PERS Debt Service Fund to pay debt service payments on the district's pension obligation bonds. Wages are assessed a Pension UAL expense of approximately 8.3% for budgeting purposes; this new associated payroll expense is recorded in object 211 in the 2022-23 actuals and in subsequent budgets. Its debt service payment schedule is included on page 71.

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 \$0.45 higher than the average overall tax rate. Rates are 2023-24 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	\$2.869	\$8.980
West Linn/Wilsonville School District	\$4.868	\$1.500	\$2.947	\$9.316
Riverdale School District	\$3.815	\$1.370	\$2.423	\$7.608
Portland Public School District	\$5.278	\$1.990	\$2.383	\$9.651
Tigard/Tualatin School District	\$4.989	\$1.000	\$1.760	\$7.749
Oregon City School District	\$4.963	\$0	\$1.225	\$6.188
Sherwood School District	\$4.812	\$1.500	\$3.504	\$9.816
Gladstone School District	\$4.865	\$0	\$4.230	\$9.095
North Clackamas School District	\$4.870	\$1.630	\$2.196	\$8.696
Beaverton School District	\$4.693	\$1.250	\$2.185	\$8.128

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

The Lake Grove Swim Park tax rate is proposed to remain at its permanent rate of \$.042 per \$1,000 taxable value. This will result in a levy of approximately \$270,000 for the Park, \$260,000 of which is estimated to be collected in 2024-25; the balance is lost to discounts or will be collected in future years. Its 2024-25 proposed budget is largely a current service budget for operating costs. Major capital appropriations are not proposed as they will be completed this spring. New budget authority is proposed in Debt Service to repay an interfund loan that will be finalized later this spring. An interfund loan was necessary to fully fund the planned scope of 2023-24 park capital improvements which were primarily a remodel of its bathroom and changing room facilities, accessibility upgrades, and replacement of its seawall during the lake drawdown during the fall of 2023. 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 2024-25 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. The ending fund balance at June 30, 2023 was 14.82% and the projected ending fund balances for 2023-24 are presently anticipated to be below the maximum parameter of 15%.





## Budget Development Process & Timeline

The budgeting process begins with the formation of a budget committee for Lake Oswego School District, in accordance with Oregon State law. This committee comprises the five elected school board members alongside an equal number of citizens appointed by the Board. Using revenue forecasts primarily driven by estimates of student enrollment, a funding projection is established.

Allocation of funds to schools and departments is guided by an allocation matrix, factoring in school type (elementary, middle, high) and projected student enrollment. Given the constraints of available resources, prioritization becomes crucial. District goals, particularly regarding classroom size and full-time equivalent (FTE) ratios, take precedence, though other operational aspects are also considered.

A proposed budget is formulated, balanced, and presented to the budget committee, detailing underlying assumptions. The committee then either approves the budget as submitted by the budget officer or may recommend revisions. Following public input, the Board formally adopts the budget, delineating appropriations by major area and certifying the property tax levy to the county assessor.

Throughout the fiscal year, individual schools and departments have the flexibility to transfer funds between programs and objects, subject to approval by the fiscal office and within appropriation levels. Requests exceeding these levels necessitate board approval. Such modifications are subsequently incorporated into either an appropriation transfer resolution or a supplementary budget via an established process.

<p><b>1/12/2024</b> Announce Budget Committee Vacancies</p>	<p><b>03/04/2024</b> Board appoints Budget Committee Member(s)</p>	<p><b>05/28/2024</b> Placeholder Third Legal Budget Committee Meeting – held only if necessary.</p>
<p><b>02/2/2024</b> Applications Due</p>	<p><b>04/24/2024</b> Legal Budget Committee Orientation</p>	<p><b>06/17/2024</b> Budget Hearing Board adopts budget, make appropriations, levies taxes and categorizes the levy.</p>
<p><b>02/05/2024</b> Provide list of applicants to the school board.</p>	<p><b>05/08/2024</b> First Legal Budget Meeting / Budget Message</p>	
<p><b>02/20/2024 (tentative)</b> Board interviews applicants for Budget Committee</p>	<p><b>05/22/2024</b> Second Legal Budget Committee Meeting</p>	

## Board Of Directors

The Board of Directors is comprised of five elected members of the community. Board member's terms are for four overlapping years and expire in odd-numbered years.

The duties of the Board of Directors include setting district policy, appointing an executive officer (superintendent), and approving personnel recommendations.

During the budgeting process, the school board makes up 50% of a budget committee.

The school board meets for a work session the second Monday of each month, as well as a public business meeting the fourth Monday of each month.

Information the School Board, as well as contact information, upcoming and past agenda's, and board meeting videos can be found on the district website at:

<https://www.losdschools.org/domain/37>



**Brian Bills, Chair**

Term Expires June 30, 2025



**John Wallin, Vice Chair**

Term Expires June 30, 2027



**Kirsten Aird**

Term Expires June 30, 2027



**Neelam Gupta**

Term Expires June 30, 2025



**Liz Hartman**

Term Expires June 30, 2025

## Budget Committee Members

Name	Designated Position	Expiration	2024-2025 Legal Budget Committee Meeting Timeline
Brian Bills, Chair	School Board	2025	<b>First Meeting</b> May 8, 2024 6:00 p.m.
John Wallin, Vice Chair	School Board	2027	
Kirsten Aird	School Board	2027	
Naleem Gupta	School Board	2025	<b>Second Meeting</b> May 22, 2024 6:00 p.m.
Liz Hartman	School Board	2025	
Iris Huang	Community	2025	
Emily Lievens	Community	2024	<b>Optional Third Meeting</b> May 28, 2024 6:00 p.m.
Michael Harrison	Community	2024	
Sarah Mehrabzadeh	Community	2026	
Deon Logan	Community	2026	

Dr. Jennifer Schiele — Superintendent/Clerk  
 Stuart Ketzler, CPA — Deputy Clerk/Budget Officer  
 Cheryl Walsh — Budget Committee Secretary

The Lake Oswego School District Budget Committee is comprised of all five school board members and five board appointed community members.

Board appointed Committee Members are appointed for a three-year term. The terms are staggered in a way that approximately 1/3 of the members terms end each year. Applications for committee vacancies are published in the winter of each year an opening arises.

Board Policy [DBEA](#) describes the duties of the budget committee as, “The budget committee shall hold one or more meetings to receive the budget message, receive the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document.”

This committee includes five board-appointed residents who receive the proposed budget, review the various programs, and pass an approved budget to the board for final adoption and levying of taxes.





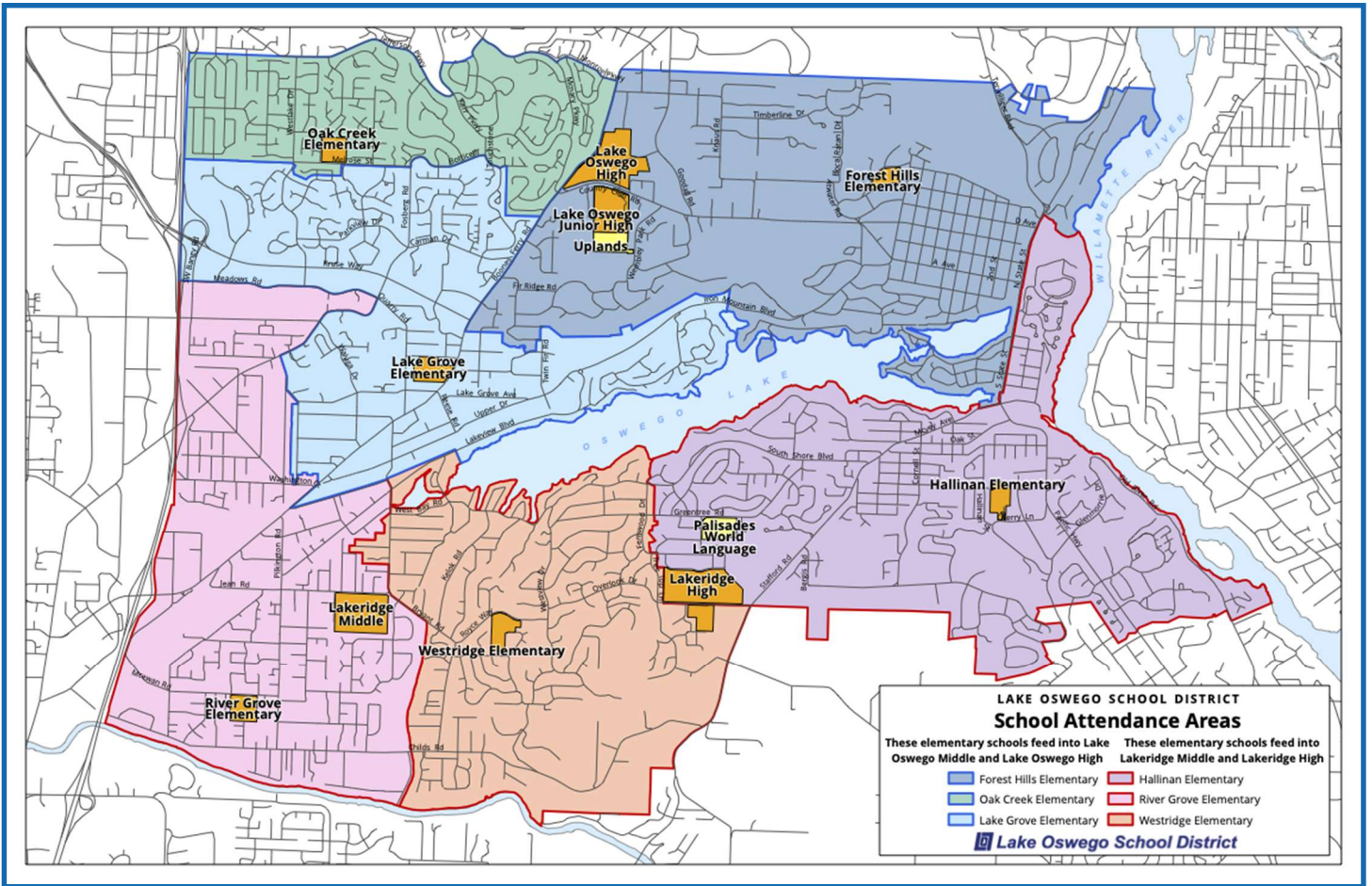
# ORGANIZATIONAL SECTION

Comprising foundational information about the Lake Oswego School District and its budget, this section includes details such as geographical coverage, school demographics, staffing figures, and important budgetary policies and procedures.

- DISTRICT OVERVIEW
  - DISTRICT HISTORY
  - DISTRICT MISSION & GOALS
  - DISTRICT RACIAL EQUITY LENS
  - 2023 — 2024 ORGANIZATIONAL CHART
  - BUDGET DEVELOPMENT PROCESS
  - FUNDS OVERVIEW
- 



## District Overview



The Lake Oswego School District is approximately 10 miles south of Portland, Oregon. Our district spans the suburban communities of Lake Oswego, River Grove, and Portland. We serve a community of around 6,800 students and their families, offering educational services through 11 schools and one regional program, which includes:

- Six neighborhood elementary schools and a world language immersion elementary school (serving grades PreK-5)
- Two middle schools (serving grades 6-8)
- Two high schools and a regional recovery charter school (serving grades 9-12)
- A Community Transition Program (supporting individuals up to age 21)

Situated predominantly in Clackamas County, with a few residents in Multnomah and Washington counties, our district is renowned for its picturesque landscapes, vibrant community spirit, and outstanding educational institutions. This acclaim underscores our unwavering dedication to delivering top-tier education to all.



## District History



The initial public school in Oswego, erected in 1893 at the current location of the Lakewood Center for the Arts at State and Middlecrest, stood as a grand structure. It catered to Oswego's youth until its capacity was surpassed, leading to its replacement by Lakewood School in 1928.

Established in the post-Civil War era, when Lake Oswego was known simply as "Oswego" and its lake as Sucker Lake, the roots of the Lake Oswego School District (LOSD) were planted. In 1870, the district referred to as District No. 47, employed two teachers. Despite early challenges in securing a permanent school site, today's reality showcases the growth to 11 schools, a testament to the resilience and foresight of those who paved the way for educational excellence in Lake Oswego.

Fast-forward to the present day, when LOSD's budget reaches millions of dollars, funding vital services such as bus transportation, meals, and cutting-edge educational resources. LOSD stands tall as Oregon's premier large K-12 comprehensive public school district, setting the standard for educational excellence. For decades, LOSD has consistently held the top rank among Oregon's school districts and has earned accolades as one of the nation's finest. As LOSD strides forward, embracing new challenges and opportunities, it remains firmly rooted in its storied past, a beacon of progress and promise for future generations.

### **Relation to State of Oregon Education System**

Under State of Oregon Law, local school districts are recognized as legal entities and are subject to oversight by the state. The State Board of Education, comprising seven individuals appointed by the governor, is tasked with ensuring equitable access to high-quality educational services for all Oregon public school students. These services aim to foster lifelong learning and prepare students for post-high school endeavors such as college, employment, and civic engagement. The board establishes educational policies and standards for Oregon's 197 public school districts and 20 educational service districts. Each of these entities operates under its own governing body responsible for conducting affairs within its designated area.

The administrative responsibilities of the State Board of Education are managed by the Department of Education, overseen by the Deputy Superintendent of Public Instruction, appointed by the governor, who also serves as the Director of the Oregon Department of Education.

# District Mission, Vision, and Values



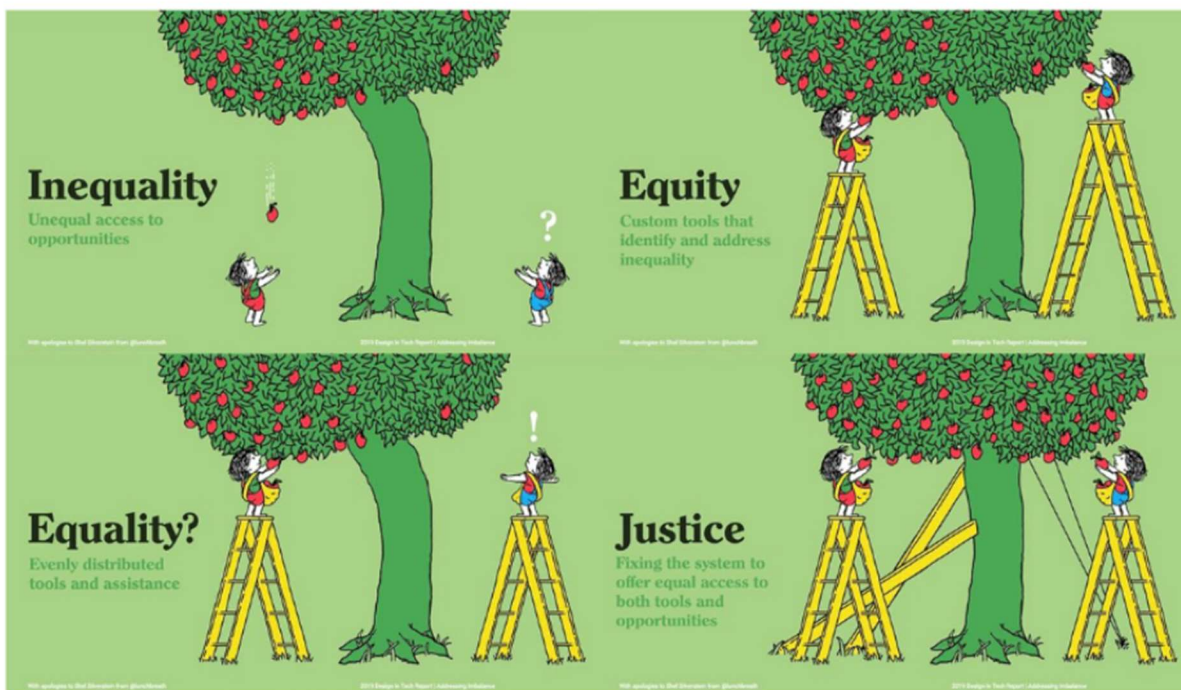
# Lake Oswego School District Equity Lens

We are committed to equity, access, inclusion, embracing diversity, and the success of each and every student. We strive for an inclusive and barrier-free environment, with practices that ensure that each and every person has meaningful access to high-quality education and opportunities to thrive. We align with these commitments by using the following guiding questions.

## Guiding Questions

*When making decisions and taking action, we apply the following questions:*

1. How does this decision align with our mission of being a learning community dedicated to creating a culture of belonging and educational excellence? How does this decision support our strategic priorities to 1) create a culture of belonging; 2) achieve equitable academic outcomes; 3) promote health & resiliency; and 4) teach & practice sustainability?
2. Who does it impact? For example, who are the socioeconomic, racial, ethnic, ability, disability, gender identity, and sexual orientation groups affected by this practice or decision? What are the potential impacts on these students, staff, families, and community members? Who has opportunities and who does not?
3. Does this policy, program, practice, or decision ignore, worsen or disrupt existing disparities and opportunity gaps? Does it produce other unintended consequences?
4. How does this decision contribute to a sense of inclusiveness and belonging for all, prioritizing students and families who have been historically underrepresented or marginalized?
5. How will we follow up to ensure this decision has met its intended outcomes? How will we measure success?

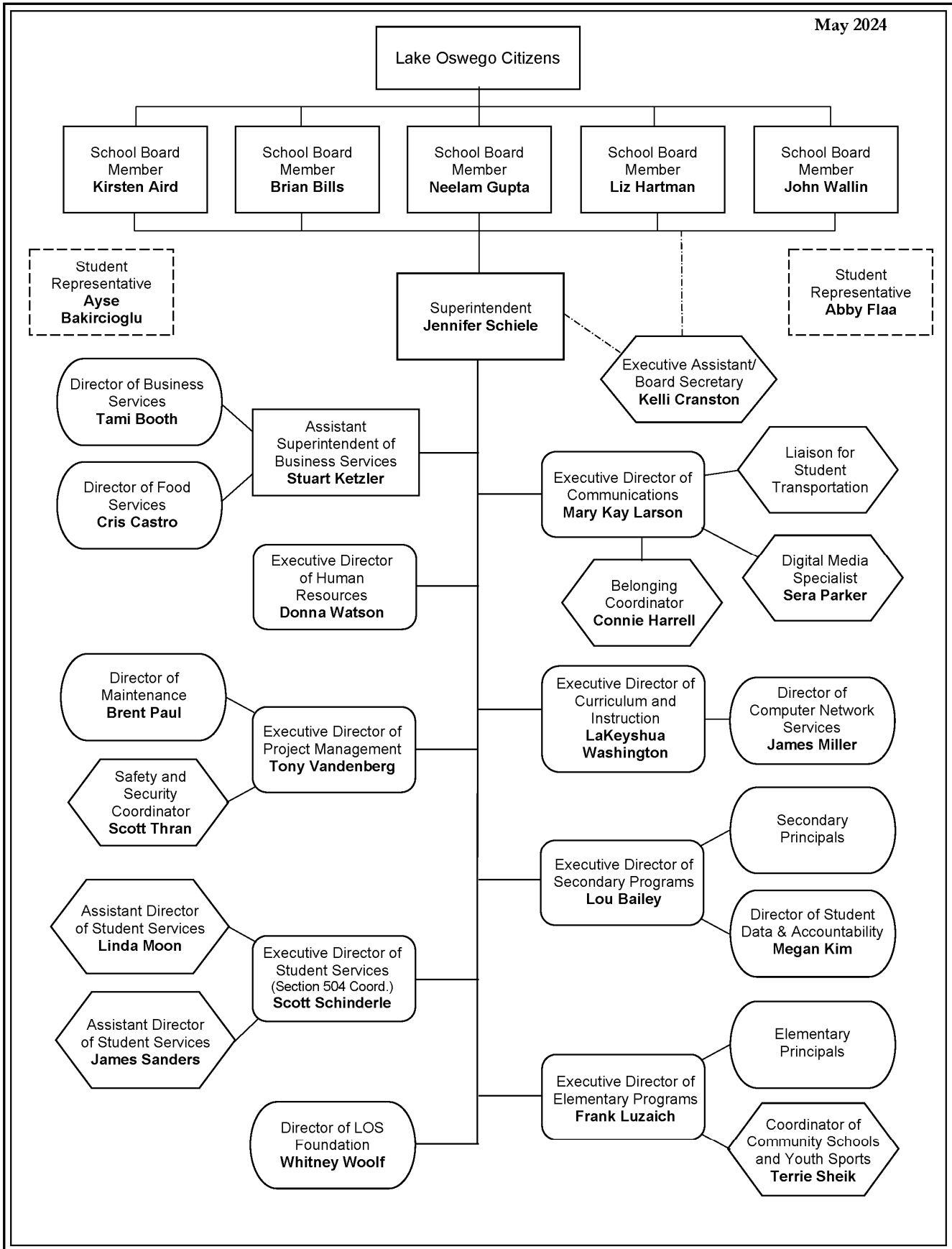


## Equity Lens



# 2023-2024 Organizational Chart

May 2024



## Budget Development Process

The budget process in compliance with Oregon State Law (ORS 294.305 to 294.565) initiates with the formation of a budget committee. This committee consists of five elected school board members and an equal number of citizens appointed by the Board, ensuring a diverse representation of citizens in the budgetary decision-making process. Using revenue forecasts predominantly based on estimates of student enrollment and local revenue, a funding projection is established to guide resource allocation.

Schools and departments are allocated funding based on a predetermined matrix considering factors such as school type (elementary, middle, high) and projected student enrollment. However, due to budget constraints, not all requests can be met. In prioritizing needs, the district's objectives are scrutinized, with particular emphasis on maintaining optimal classroom sizes and Full-Time Equivalent (FTE) ratios. Nevertheless, other operational considerations are taken into account, including facility maintenance, technology upgrades, and staff training needs.

Once a balanced budget is achieved, it undergoes review and discussion with the budget committee, where all underlying assumptions are thoroughly examined and debated. The committee either approves the budget as proposed by the budget officer or recommends revisions based on feedback and analysis. Following public input, the Board formally adopts the budget, allocating appropriations by major areas to ensure that resources are effectively directed towards achieving the district's educational goals.

Throughout the year, individual schools and departments may encounter unforeseen circumstances or changing needs that require adjustments to their budget allocations. In such cases, they can request fund transfers between programs and objects, subject to approval by the fiscal office and within appropriation limits. Requests exceeding these limits necessitate presentation to the board as part of a transfer appropriation resolution or a supplementary budget, which requires careful deliberation and board approval to ensure fiscal responsibility and accountability to the community.

## Funds Overview

### Debt and Financing

Current District debt and repayment schedules are provided in the Financial Section of this document. The District also has the ability to make limited use of capital lease arrangements, particularly when acquiring vehicles and copy equipment. When lease rates are at or below the rate of return on our investments, we believe it is advantageous to use lease financing arrangements rather than purchasing outright. In addition, when funds are limited, lease arrangements can spread payments over time.

### The Budget and Expenditure Process

A budget is prepared in the Spring and legally adopted for each governmental fund type on the modified accrual basis of accounting. The budgetary basis of accounting is the same as accounting principles generally accepted in the United States of America for the governmental fund types except that capital outlay expenditures, including items below the District's capitalization level, are budgeted by major function in governmental fund types and Subscription-Based IT Arrangement (SBITA) payments are recorded as regular expenditures. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations.

Appropriations are established at the major function level (instruction, support services, enterprise and community services, facilities acquisition and construction, debt service, operating contingency and transfers) for each fund. The detail budget document, however, is required to contain more specific, detailed information for the aforementioned expenditure categories. The budget is adopted, appropriations made, and the tax levy declared no later than June 30 each year. Unexpected additional resources may be added to the budget through the use of a supplemental budget or appropriation resolution.

Supplemental budgets less than 10% of a fund's original budget may be adopted by the Board at a regular meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers and approval by the Board. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control (major function levels) with Board approval. During the 2022-2023 fiscal year, two supplemental appropriation resolutions and one appropriation transfer resolution were approved and made. Appropriations lapse at the end of each fiscal year.

## Funds Overview

In this section and the subsequent pages, you will find a broad overview of the funds comprising the District's budget. Further details about these funds and their components will be provided in subsequent sections where budget information is presented.

### **Basis of Accounting**

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District receives value without giving equal value in exchange, include property taxes, grants, entitlements and donations. On the accrual basis of accounting, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Under terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both net position - restricted and net position - unrestricted available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs and then general resources.

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Property taxes and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt and claims and judgments, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in the governmental funds and proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

## Funds Overview

### Budget Creation

There are specific milestones that are inherent in any process. For budgeting, the first step occurs somewhere around December when actual enrollment is reported to Oregon Department of Education and is used to forecast next year's enrollment. The revenue system is driven by weighted average daily membership-weighted (ADMw) multiplied by a state-defined rate per ADMw. The elements of the ADMw are actual student population weighted by factors such as individual education plan (IEP), English language learner (ELL) students, and other weightings. During the time when a new state biennium will begin, the rate per ADMw is extremely variable. In the second year of a biennium, the rate per ADMw has been established.

There are several components that make up the State School Fund formula. This formula allows calculation of an estimated amount of incoming revenue from the state. In actuality, this figure is a combination of local tax revenue and state distributed revenue. However, it can be deemed a maximum amount because if the local tax collections exceed their estimated amount, the state portion of the amount will be subject to equalization, which results in a decrease of State School Fund revenue. Other elements for the revenue calculation are local collections, resolution resources from Clackamas Education Service District, and the beginning fund balance, which is, in essence, carryover from the previous year. Finally, a revenue forecast is developed.

### Program Budgets

In Lake Oswego, budgets are structured around predefined programs, such as K-5 Instruction at elementary schools. These are consolidated into school accounts. Expenditures generally assume current staffing levels and include adjustments for increases like health benefits. Discretionary spending is determined by revenue forecasts and allocated accordingly.

As the budgeting process progresses, additional factors and changes to assumptions are incorporated. A proposed budget is reviewed by the budget committee, which may approve changes before adoption by the School Board. Appropriations are made at the major program level and detailed in financial summaries.

Monthly budget-to-actual reports are generated by the business office, providing detailed data to schools and departments. Adjustments to the budget, including transfers between programs, require approval if they exceed appropriation levels. Such adjustments are typically bundled for approval through a supplementary budget process or funded from contingency accounts.



# Funds Overview

## Fund Balance Policy

Lake Oswego School District Board Policy DBDB establishes a minimum ending fund balance target of eight percent (8%) of General Fund expenditures and a maximum of fifteen percent (15%). An ending fund balance projected to fall below the minim range requires a corrective action plan for the School Board's consideration.

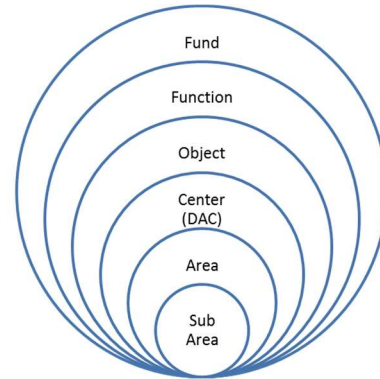
## Structure and Classification

The financial operations of the district are accounted for using a fund structure.

### Organizational Key Combinations

The Lake Oswego School District budget codes are created using the following elements:

- Fund
- Function
- Object
- Center – Department or School Number
- Area
- Sub Area



The budget code string appears as combinations of these elements. Fund - Function – Object – Center – Area – Sub Area is combined. For example, purchase of supplies for LOJ regular instructional programs from the general fund would be 100.1121.0410.067.000.000.



# FINANCIAL SECTION

The Financial Section of the Lake Oswego School District outlines the proposed, approved, and ultimately ratified budget, following the legal framework required by the State of Oregon. Each fund's components are preceded by concise explanations, with historical data included to provide context leading up to the Fiscal Year 2024-2025 budget.

The General Fund is presented in a programmatic structure, organized by function and object, reflecting the current development approach. Various perspectives on the General Fund are provided, including summaries at the appropriation level, program roll-ups, and object summaries.

- RESOURCES & REQUIREMENTS BY FUND
  - DEBT FUND PAYMENT SCHEDULES
- 

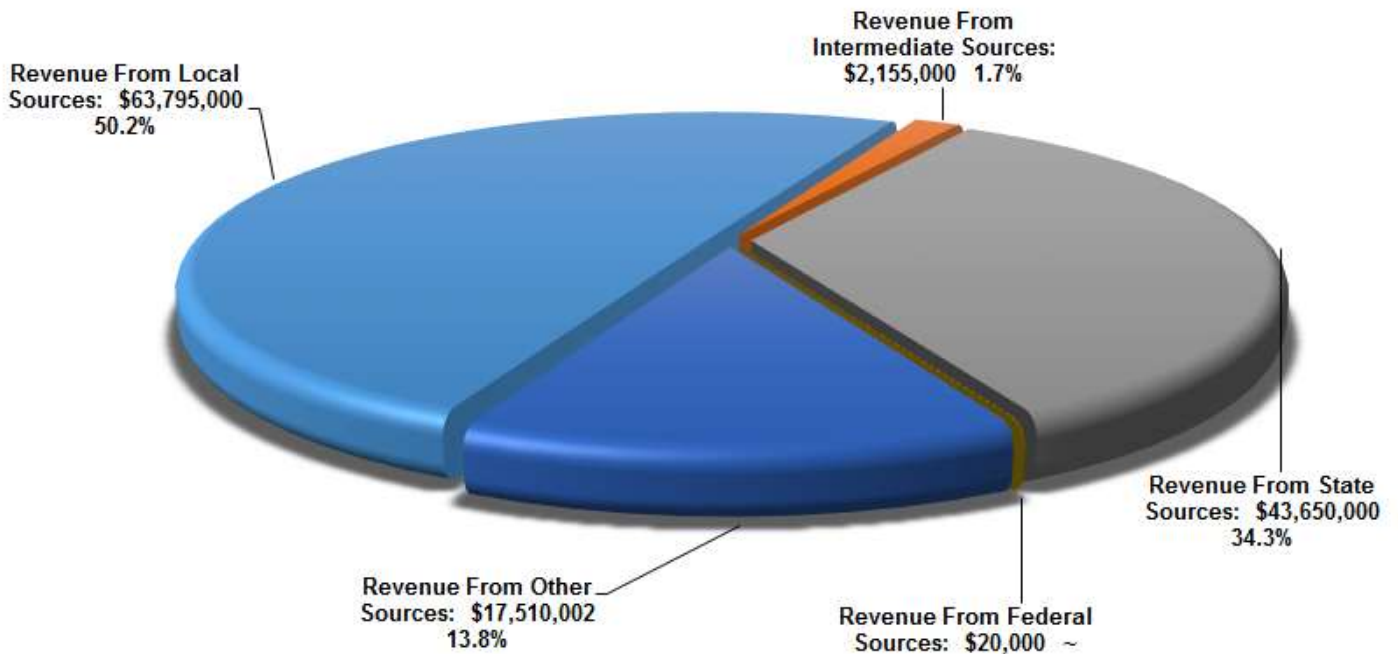


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# General Fund — Fund 100

*The General Fund serves as the primary operating fund. This fund is the district's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund. Principal revenue sources are an apportionment from the State of Oregon and property taxes.*

## Fund Resource Summary





# General Fund - Revenues

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed, Approved, & Adopted
\$	\$	\$		\$	\$
			<b>1000 - Revenue From Local Sources</b>		
37,353,642	38,572,280	40,289,378	1111 - Current Years	41,500,000	43,180,000
474,889	430,916	825,255	1112 - Prior Years	500,000	500,000
13,566,950	14,103,004	14,989,280	1121 - Current Yr Local Optn Tax	15,400,000	16,100,000
259,016	235,498	253,712	1122 - Prior Yr Local Optn Tax	250,000	250,000
172,619	427,693	601,671	1311 - Tuition-Pupils or Parents	750,000	750,000
-	-	977	1312 - Tuition FR Othr Districts	-	-
-	-	21,080	1315 - Tuition - Summer Math Program	5,000	5,000
-	-	35,200	1412 - Transportation Fee - Other Districts Within or	-	-
243,581	234,718	1,236,897	1510 - Interest On Investments	750,000	1,250,000
-	37,959	69,692	1710 - Cocurric Gate/Admissn Fee	60,000	60,000
139,632	449,438	547,956	1720 - Cocurric Participatn Fee	650,000	650,000
-	22,150	77,482	1740 - ASB Student Fees	65,000	65,000
62,985	31,920	55,680	1741 - Device Insurance Fees	70,000	70,000
695	4,880	9,434	1742 - Technology Repair Fees	-	-
-	-	74	1911 - Rent From School Facility	5,000	5,000
201,410	199,042	234,715	1915 - Property Lease Fees	310,000	310,000
1,500	5,527	1,025	1920 - Contributions/Donations	-	-
77,975	79,768	90,308	1930 - Bus Facility Lease Revenu	-	-
2,948	71	-	1950 - Textbook Sales	-	-
686,709	776,389	572,857	1960 - Recovery of Prior YR Exp	-	250,000
108,271	229,536	135,825	1980 - Indir Charges to Grants	200,000	200,000
13,985	12,045	20,576	1990 - Miscellaneous Income	150,000	150,000
3,894	12,080	9,735	1994 - Fingerprinting	-	-
<b>53,370,701</b>	<b>55,864,912</b>	<b>60,078,808</b>	<b>Total Revenue From Local Sources</b>	<b>60,665,000</b>	<b>63,795,000</b>
			<b>2000 - Revenue From Intermediate Sources</b>		
2,172	21,336	2,389	2101 - County School Fund	5,000	5,000
2,353,699	1,004,248	1,750,178	2102 - CESD Choice Funds	1,850,000	2,100,000
41,147	-	-	2199 - Other Intermediate Sources	50,000	50,000
<b>2,397,018</b>	<b>1,025,585</b>	<b>1,752,567</b>	<b>Total Revenue From Intermediate Sources</b>	<b>1,905,000</b>	<b>2,155,000</b>
			<b>3000 - Revenue From State Sources</b>		
33,687,919	32,467,832	39,222,224	3101 - Basic School Support	37,750,000	42,250,000
755,013	811,544	906,765	3103 - Common School Fund	950,000	950,000
5,869	-	-	3223 - SSF - Classroom Needs	-	-
-	187,317	441,872	3299 - Other Restricted Grants	450,000	450,000
-	-	30,977	3990 - Miscellaneous	-	-
<b>34,448,801</b>	<b>33,466,694</b>	<b>40,601,837</b>	<b>Total Revenue From State Sources</b>	<b>39,150,000</b>	<b>43,650,000</b>
			<b>4000 - Revenue From Federal Sources</b>		
476	-	-	4202 - Medicaid Reimbursement	-	-
341	-	-	4503 - Ed Jobs Fund	-	-
-	32,953	112,307	4801 - Federal Forest Fees	20,000	20,000
<b>816</b>	<b>32,953</b>	<b>112,307</b>	<b>Total Revenue From Federal Sources</b>	<b>20,000</b>	<b>20,000</b>
			<b>5000 - Revenue From Other Sources</b>		
-	-	-	5200 - Interfund Transfers	1	2
51,128	4,940	2,210	5300 - Sale/Comp Loss FXD Assets	10,000	10,000
14,960,350	20,949,413	17,832,147	5400 - Beginning Fund Balance	16,000,000	17,500,000
<b>15,011,478</b>	<b>20,954,353</b>	<b>17,834,357</b>	<b>Total Revenue From Other Sources</b>	<b>16,010,001</b>	<b>17,510,002</b>
<b>105,228,813</b>	<b>111,344,496</b>	<b>120,379,876</b>	<b>Total Fund</b>	<b>117,750,001</b>	<b>127,130,002</b>



# General Fund - Expenditures

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed, Approved, & Adopted	
\$	\$	\$		\$	FTE	\$	FTE
			<b>1000 - Instruction</b>				
			<b>1111 - Elementary Programs</b>				
8,788,581	8,395,682	9,106,014	0111 - Licensed Salaries	9,711,857	114.52	10,185,912	116.00
935,810	948,960	1,146,758	0112 - Classified Salaries	1,249,179	34.66	1,422,706	38.10
138,047	329,970	557,341	0121 - Certif Salaries Temporary	507,100		526,258	
-	4,719	8,769	0122 - Noncertif Salaries Temptry	39,600		40,788	
85,063	96,822	102,255	0132 - Leadership Stipend	118,800		122,364	
14,273	23,785	22,797	0136 - Extended Contracts	33,000		33,990	
2,070,042	1,842,649	1,954,930	0210 - PERS	2,070,958		2,184,146	
-	-	932,939	0211 - PERS UAL	967,746		1,048,233	
790,523	786,014	877,960	0220 - Social Security	891,949		943,406	
23,980	23,717	26,750	0231 - Worker's Comp Insurance	25,345		26,551	
34,440	20,570	9,599	0233 - Unemployment Insurance	11,675		246,635	
-	-	-	0235 - Paid Family Leave Assessment	46,657		49,335	
-	(200)	-	0240 - Insurance Benefit-Admin	-		-	
2,310,245	2,200,161	2,297,705	0241 - Insurance Benefit-Cert	2,175,420		2,343,422	
429,116	373,917	512,765	0242 - Insurance Benefit-Class	554,375		658,261	
526	566	-	0311 - Instruction Service-Pupil	-		-	
-	55	67,522	0312 - Instr Prog Improv-Tchr	210		210	
21,157	51,860	190,559	0322 - Repairs/Maint Services	31,231		35,045	
17,000	13,574	8,686	0324 - Rentals	23,570		20,800	
115	-	-	0341 - Travel Local In District	420		420	
81,435	144,387	236,889	0410 - Consumable Supplies	186,997		182,529	
50,318	617,423	876,576	0420 - Textbooks	133,350		132,850	
12,151	48,970	32,449	0460 - Non Consumable Supplies	46,021		42,294	
3,557	55,398	25,224	0470 - Computer Software	1,000		2,500	
3,870	1,660	(38)	0480 - Computer Hardware < \$2500	7,655		9,655	
-	-	6,204	0542 - Replacement Equipment	-		-	
<b>15,810,250</b>	<b>15,980,658</b>	<b>19,000,652</b>	<i>Total Elementary Programs</i>	<b>18,834,115</b>	<b>149.18</b>	<b>20,258,310</b>	<b>154.11</b>
			<b>1121 - Jr. High Programs</b>				
5,106,851	5,072,771	5,709,680	0111 - Licensed Salaries	5,927,379	72.04	6,681,996	76.71
51,109	63,258	76,935	0112 - Classified Salaries	81,271	2.38	87,826	2.38
120,244	190,314	290,049	0121 - Certif Salaries Temporary	209,000		216,896	
-	131	690	0122 - Noncertif Salaries Temptry	4,400		4,532	
64,976	63,709	68,520	0132 - Leadership Stipend	68,500		70,555	
(21)	896	14,186	0136 - Extended Contracts	-		-	
1,085,225	1,001,905	1,116,806	0210 - PERS	1,142,179		1,291,753	
-	-	527,184	0211 - PERS UAL	519,625		600,255	
413,654	418,269	480,320	0220 - Social Security	478,932		540,230	
12,300	12,485	14,552	0231 - Worker's Comp Insurance	12,861		14,621	
18,085	10,935	5,218	0233 - Unemployment Insurance	6,262		141,235	
-	-	-	0235 - Paid Family Leave Assessment	25,045		28,254	
1,277,384	1,205,379	1,299,646	0241 - Insurance Benefit-Cert	1,365,241		1,546,108	
32,602	22,441	49,711	0242 - Insurance Benefit-Class	37,991		40,707	
-	170,542	374,500	0311 - Instruction Service-Pupil	460,000		450,000	
16,522	34,580	70,375	0322 - Repairs/Maint Services	18,965		31,965	
17,453	14,989	16,001	0324 - Rentals	31,000		22,000	
-	-	2,523	0389 - Non Instruct Prof/Tech	-		-	
23,459	54,751	67,541	0410 - Consumable Supplies	117,600		136,199	
13,287	261,501	79,330	0420 - Textbooks	117,450		115,150	
-	-	-	0430 - Library Books	-		500	
1,815	11,940	3,387	0460 - Non Consumable Supplies	8,500		8,500	
4,066	3,624	916	0470 - Computer Software	19,500		6,000	
3,179	(291)	4,178	0480 - Computer Hardware < \$2500	4,029		5,529	
-	-	7,011	0541 - Initial/Addl Equipment	-		-	
<b>8,262,190</b>	<b>8,614,132</b>	<b>10,279,257</b>	<i>Total Jr. High Programs</i>	<b>10,655,730</b>	<b>74.42</b>	<b>12,040,811</b>	<b>79.08</b>
			<b>1122 - Jr. High Co-curricular Programs</b>				
5,330	11,863	19,332	0112 - Classified Salaries	21,742	0.50	22,848	0.50
60,804	155,489	192,314	0133 - Cocurricular Stipends	198,000		203,940	
-	1,423	1,940	0136 - Extended Contracts	-		-	
12,744	28,745	32,914	0210 - PERS	26,634		27,489	
-	-	16,773	0211 - PERS UAL	18,238		19,276	
5,010	12,745	16,216	0220 - Social Security	16,812		17,350	
156	405	541	0231 - Worker's Comp Insurance	698		721	
218	333	213	0233 - Unemployment Insurance	220		4,535	
-	-	-	0235 - Paid Family Leave Assessment	878		908	
-	-	4,412	0241 - Insurance Benefit-Cert	-		-	
4	2,006	4,727	0242 - Insurance Benefit-Class	7,998		8,570	
-	51	33	0322 - Repairs/Maint Services	1,300		800	
-	8,402	15,671	0389 - Non Instruct Prof/Tech	7,850		21,600	
132	5,605	842	0410 - Consumable Supplies	2,770		6,020	
-	797	2,169	0460 - Non Consumable Supplies	-		-	
-	364	434	0640 - Dues and Fees	542		542	
<b>84,399</b>	<b>228,229</b>	<b>308,531</b>	<i>Total Jr. High Co-curricular Programs</i>	<b>303,682</b>	<b>0.50</b>	<b>334,599</b>	<b>0.50</b>

Continued from previous page.

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed, Approved, & Adopted	
\$	\$	\$		\$	FTE	\$	FTE
			<b>1126 - JR High Cocurric-Music</b>				
13,568	13,908	12,390	0133 - Cocurricular Stipends	19,800		20,394	
2,555	2,517	2,433	0210 - PERS	2,396		2,468	
-	-	1,063	0211 - PERS UAL	1,644		1,734	
1,033	1,063	947	0220 - Social Security	1,514		1,560	
31	31	28	0231 - Worker's Comp Insurance	66		68	
45	28	9	0233 - Unemployment Insurance	20		408	
-	-	-	0235 - Paid Family Leave Assessment	80		82	
-	1,483	967	0241 - Insurance Benefit-Cert	-		-	
-	-	-	0322 - Repairs/Maint Services	4,845		245	
804	2,190	2,252	0410 - Consumable Supplies	7,000		5,500	
583	1,297	3,156	0420 - Textbooks	8,292		8,292	
-	-	2,563	0460 - Non Consumable Supplies	500		2,000	
37	-	-	0470 - Computer Software	-		-	
<b>18,656</b>	<b>22,518</b>	<b>25,808</b>	<i>Total JR High Cocurric-Music</i>	<b>46,157</b>		<b>42,751</b>	
			<b>1131 - High School Programs</b>				
7,758,792	8,191,190	8,587,624	0111 - Licensed Salaries	9,114,679	101.07	9,468,438	101.57
101,085	108,941	160,854	0112 - Classified Salaries	181,025	5.13	208,723	5.94
52,644	215,112	313,219	0121 - Certif Salaries Temporary	236,500		245,435	
-	670	4,245	0122 - Noncertif Salaries Temp	6,050		6,232	
46,684	48,560	57,067	0132 - Leadership Stipend	66,000		67,980	
4,843	8,282	8,786	0136 - Extended Contracts	-		-	
1,689,769	1,644,884	1,717,834	0210 - PERS	1,723,163		1,818,888	
-	-	787,064	0211 - PERS UAL	797,148		849,733	
615,719	673,032	706,332	0220 - Social Security	734,724		764,759	
18,216	19,418	21,120	0231 - Worker's Comp Insurance	18,461		21,719	
26,841	17,361	7,698	0233 - Unemployment Insurance	9,606		199,938	
-	-	-	0235 - Paid Family Leave Assessment	38,426		39,994	
1,854,099	1,897,219	1,982,764	0241 - Insurance Benefit-Cert	1,919,925		2,057,994	
55,938	40,587	58,799	0242 - Insurance Benefit-Class	81,980		101,767	
-	347	5,626	0311 - Instruction Service-Pupil	-		-	
150	-	-	0312 - Instr Prog Improv-Tchr	-		-	
13,598	44,828	54,104	0322 - Repairs/Maint Services	32,265		36,215	
29,719	32,163	27,725	0324 - Rentals	65,000		48,000	
-	-	-	0389 - Non Instruct Prof/Tech	2,200		2,000	
145,835	168,405	218,332	0410 - Consumable Supplies	268,100		265,850	
29,499	419,047	208,914	0420 - Textbooks	132,240		132,540	
-	-	3,301	0430 - Library Books	-		-	
15,036	22,901	13,360	0460 - Non Consumable Supplies	30,850		20,250	
10,629	12,714	2,642	0470 - Computer Software	14,550		1,300	
21,065	9,867	4,629	0480 - Computer Hardware < \$2500	27,500		32,600	
-	-	-	0541 - Initial/Addl Equipment	6,300		6,300	
-	300	384	0640 - Dues and Fees	650		500	
<b>12,490,162</b>	<b>13,575,828</b>	<b>14,952,421</b>	<i>Total High School Programs</i>	<b>15,507,342</b>	<b>106.20</b>	<b>16,397,155</b>	<b>107.51</b>
			<b>1132 - High School Co-curricular</b>				
132,158	150,312	230,250	0112 - Classified Salaries	233,751	4.50	252,836	4.75
230,382	236,142	267,720	0113 - Administrator Salaries	278,428	2.00	286,780	2.00
-	592	-	0122 - Noncertif Salaries Temp	-		-	
7,506	7,316	7,644	0132 - Leadership Stipend	-		-	
923,983	1,126,742	1,234,772	0133 - Cocurricular Stipends	1,210,000		1,246,300	
10,279	6,934	11,019	0136 - Extended Contracts	-		-	
156,448	156,023	156,967	0210 - PERS	173,751		215,732	
-	-	87,039	0211 - PERS UAL	142,941		151,803	
99,881	116,843	133,851	0220 - Social Security	131,748		136,622	
3,007	3,483	4,036	0231 - Worker's Comp Insurance	5,051		5,223	
4,276	3,362	1,750	0233 - Unemployment Insurance	1,722		35,720	
-	-	-	0235 - Paid Family Leave Assessment	6,888		7,146	
48,873	46,381	43,243	0240 - Insurance Benefit-Admin	43,992		47,122	
3,698	6,189	14,276	0241 - Insurance Benefit-Cert	-		-	
45,949	60,122	84,539	0242 - Insurance Benefit-Class	71,848		68,560	
3,240	2,990	3,090	0290 - Administrative Dues	3,000		3,000	
30,381	14,832	19,905	0322 - Repairs/Maint Services	4,500		6,000	
12,053	5,303	8,499	0324 - Rentals	6,077		6,000	
1,680	1,680	2,280	0341 - Travel Local In District	-		-	
2,950	17,514	10,780	0342 - Travel Out of District	250		400	
42,791	119,773	114,053	0389 - Non Instruct Prof/Tech	112,300		112,300	
7,584	17,879	23,135	0410 - Consumable Supplies	22,950		16,550	
11,072	10,442	27,101	0460 - Non Consumable Supplies	25,150		27,550	
1,500	1,223	2,197	0470 - Computer Software	2,000		2,000	
-	-	1,290	0480 - Computer Hardware < \$2500	-		-	
-	2,900	56,705	0541 - Initial/Addl Equipment	-		-	
4,388	-	-	0542 - Replacement Equipment	-		-	
22,506	56,540	58,339	0640 - Dues and Fees	44,600		44,600	
<b>1,806,585</b>	<b>2,171,517</b>	<b>2,604,480</b>	<i>Total High School Co-curricular</i>	<b>2,520,947</b>	<b>6.50</b>	<b>2,672,244</b>	<b>6.75</b>

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed, Approved, & Adopted	
\$	\$	\$		\$	FTE	\$	FTE
			<b>1136 - SR High Cocurric-Music</b>				
7,167	7,346	8,410	0133 - Cocurricular Stipends	22,000		22,660	
1,350	1,330	1,522	0210 - PERS	2,662		2,742	
-	-	748	0211 - PERS UAL	1,826		1,926	
548	562	643	0220 - Social Security	1,684		1,734	
16	17	19	0231 - Worker's Comp Insurance	72		74	
24	15	7	0233 - Unemployment Insurance	22		454	
-	-	-	0235 - Paid Family Leave Assessment	88		90	
2,885	2,743	2,727	0241 - Insurance Benefit-Cert	-		-	
109	-	-	0322 - Repairs/Maint Services	-		-	
-	-	600	0329 - Laundry Service	600		1,000	
392	290	156	0410 - Consumable Supplies	1,100		1,100	
4,852	5,191	5,231	0420 - Textbooks	6,000		6,500	
-	238	1,380	0460 - Non Consumable Supplies	-		-	
-	1,034	154	0470 - Computer Software	300		800	
-	250	1,164	0640 - Dues and Fees	1,200		1,500	
<b>17,343</b>	<b>19,015</b>	<b>22,761</b>	<i>Total SR High Cocurric-Music</i>	<b>37,554</b>		<b>40,580</b>	
			<b>1210 - Talented &amp; Gifted Programs</b>				
324,462	335,567	358,005	0111 - Licensed Salaries	384,300	4.00	480,717	5.00
-	-	110	0121 - Certif Salaries Temporary	12,100		12,557	
-	48	373	0136 - Extended Contracts	1,100		1,133	
70,529	66,289	70,746	0210 - PERS	77,680		95,561	
-	-	31,896	0211 - PERS UAL	32,993		42,027	
24,360	25,178	27,025	0220 - Social Security	30,409		37,823	
721	743	809	0231 - Worker's Comp Insurance	837		1,035	
1,061	658	294	0233 - Unemployment Insurance	396		9,888	
-	-	-	0235 - Paid Family Leave Assessment	1,591		1,980	
62,504	71,730	41,430	0241 - Insurance Benefit-Cert	75,982		101,722	
820	1,410	1,314	0410 - Consumable Supplies	3,025		3,335	
-	-	-	0420 - Textbooks	525		525	
-	-	-	0440 - Periodicals	105		105	
-	-	-	0640 - Dues and Fees	525		525	
<b>484,457</b>	<b>501,624</b>	<b>532,002</b>	<i>Total Talented &amp; Gifted Programs</i>	<b>621,568</b>	<b>4.00</b>	<b>788,933</b>	<b>5.00</b>
			<b>1220 - Restrictive Programs for Students with Disabilities</b>				
986,008	1,050,137	1,141,134	0111 - Licensed Salaries	1,529,864	20.38	1,398,741	17.00
1,337,264	1,900,879	2,617,371	0112 - Classified Salaries	2,782,264	74.68	3,138,480	81.69
220,151	275,621	317,266	0114 - Managerial/Specialist Salaries	439,844	6.00	521,169	7.00
14,770	31,123	81,611	0121 - Certif Salaries Temporary	55,000		57,080	
37,272	48,034	121,542	0122 - Noncertif Salaries Temp	141,570		145,820	
206	-	-	0131 - Curric Developmt Wages	-		-	
4,869	6,704	26,619	0135 - Home Teachers	12,100		12,463	
12,894	17,017	28,934	0136 - Extended Contracts	44,110		45,435	
500,833	537,421	551,569	0210 - PERS	674,123		673,618	
-	-	331,375	0211 - PERS UAL	415,390		452,147	
196,140	251,830	327,544	0220 - Social Security	382,871		406,924	
6,279	8,063	10,589	0231 - Worker's Comp Insurance	10,609		11,065	
8,546	6,574	3,540	0233 - Unemployment Insurance	4,994		106,368	
-	-	-	0235 - Paid Family Leave Assessment	20,005		21,282	
37,045	65,619	90,764	0240 - Insurance Benefit-Admin	-		-	
280,098	319,396	322,470	0241 - Insurance Benefit-Cert	351,426		345,848	
621,519	744,959	1,004,853	0242 - Insurance Benefit-Class	1,318,500		1,553,800	
-	-	1,025	0311 - Instruction Service-Pupil	-		-	
5,875	5,399	-	0312 - Instr Prog Improv-Tchr	7,350		7,350	
230	35	2,204	0322 - Repairs/Maint Services	1,050		1,050	
261	3,552	5,318	0341 - Travel Local In District	7,875		7,875	
3,435	5,077	3,449	0342 - Travel Out of District	3,360		3,360	
627,872	1,059,229	731,570	0371 - Tuition Dist In State	1,100,000		824,000	
540,309	228,411	316,408	0373 - Tuition Private Schools	350,000		350,000	
22,062	28,457	374,550	0389 - Non Instruct Prof/Tech	52,500		152,500	
2,034	7,148	8,861	0410 - Consumable Supplies	10,185		10,185	
-	-	-	0420 - Textbooks	420		420	
391	4,587	2,107	0460 - Non Consumable Supplies	7,140		7,140	
1,321	167	1,021	0470 - Computer Software	6,825		6,825	
1,547	3,905	1,543	0480 - Computer Hardware < \$2500	-		-	
24,844	-	-	0655 - Judgements & Settlements	-		-	
<b>5,494,074</b>	<b>6,609,344</b>	<b>8,425,235</b>	<i>Total Restrictive Programs for Students with Disabilities</i>	<b>9,729,375</b>	<b>101.05</b>	<b>10,260,945</b>	<b>105.69</b>
			<b>1250 - Less Restrictive Programs for Students wth Disabilities</b>				
1,722,755	1,814,628	2,326,148	0111 - Licensed Salaries	2,283,362	27.60	3,011,915	36.00
966,984	1,155,890	1,820,119	0112 - Classified Salaries	1,864,637	52.73	2,662,487	72.06
1,516	47,576	117,518	0121 - Certif Salaries Temporary	37,400		38,814	
14,244	59,977	118,864	0122 - Noncertif Salaries Temp	47,300		48,719	
3,753	-	-	0132 - Leadership Stipend	7,150		7,365	
40,232	59,473	74,155	0136 - Extended Contracts	48,400		49,853	
546,177	521,780	655,496	0210 - PERS	634,189		856,659	
-	-	354,927	0211 - PERS UAL	355,918		494,640	
206,575	235,225	340,585	0220 - Social Security	328,057		445,164	
6,242	7,461	10,906	0231 - Worker's Comp Insurance	8,282		13,380	
9,136	6,154	3,714	0233 - Unemployment Insurance	4,284		116,376	
-	-	-	0235 - Paid Family Leave Assessment	17,147		23,274	
414,353	379,972	545,689	0241 - Insurance Benefit-Cert	524,290		732,384	
427,698	544,015	788,065	0242 - Insurance Benefit-Class	830,794		1,228,675	



2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed, Approved, & Adopted	
\$	\$	\$		\$	FTE	\$	FTE
15,746	24,402	32,582	0322 - Repairs/Maint Services	31,500		31,500	
-	74	390	0341 - Travel Local In District	1,575		1,575	
-	174	194	0342 - Travel Out of District	1,575		1,575	
-	-	16,704	0371 - Tuition Dist In State	-		-	
-	-	259,192	0389 - Non Instruct Prof/Tech	-		-	
583	5,389	3,467	0410 - Consumable Supplies	5,775		5,775	
-	-	-	0420 - Textbooks	4,200		4,200	
249	1,285	4,087	0460 - Non Consumable Supplies	4,200		4,200	
6,038	15,722	17,056	0470 - Computer Software	15,750		15,750	
-	-	1,118	0480 - Computer Hardware < \$2500	-		-	
<b>4,382,282</b>	<b>4,879,198</b>	<b>7,490,975</b>	<b>total Less Restrictive Programs for Students wth Disabilities</b>	<b>7,055,785</b>	<b>80.33</b>	<b>9,794,280</b>	<b>108.06</b>
			<b>1280 - Alternative Learning Programs</b>				
707,052	652,457	675,219	0111 - Licensed Salaries	698,646	8.00	710,720	8.00
-	8,177	9,166	0135 - Home Teachers	22,000		22,660	
2,726	-	719	0136 - Extended Contracts	-		-	
133,459	118,089	125,222	0210 - PERS	130,584		132,874	
-	-	60,231	0211 - PERS UAL	59,812		62,336	
53,339	50,524	52,344	0220 - Social Security	55,129		56,102	
1,592	1,474	1,547	0231 - Worker's Comp Insurance	1,511		1,539	
2,324	1,321	574	0233 - Unemployment Insurance	722		14,667	
-	-	-	0235 - Paid Family Leave Assessment	2,883		2,935	
181,747	119,899	137,688	0241 - Insurance Benefit-Cert	151,968		162,752	
-	858	1,415	0341 - Travel Local In District	4,935		4,935	
251,004	162,824	260,248	0360 - Payment to Charter Schools	262,500		262,500	
48,081	56,605	43,322	0371 - Tuition Dist In State	73,500		73,500	
44,404	35,055	50,846	0373 - Tuition Private Schools	52,500		52,500	
-	-	-	0420 - Textbooks	5,250		5,250	
-	-	-	0470 - Computer Software	31,500		30,500	
<b>1,425,728</b>	<b>1,207,284</b>	<b>1,418,541</b>	<b>Total Alternative Learning Programs</b>	<b>1,553,440</b>	<b>8.00</b>	<b>1,595,770</b>	<b>8.00</b>
			<b>1290 - Designated Programs</b>				
262,254	319,199	406,962	0111 - Licensed Salaries	487,057	5.56	451,503	4.80
-	-	55,535	0112 - Classified Salaries	63,190	1.69	82,623	1.89
-	4,890	6,660	0121 - Certif Salaries Temporary	2,200		2,283	
11,264	3,901	3,128	0136 - Extended Contracts	2,200		2,266	
56,241	57,863	79,661	0210 - PERS	91,117		89,678	
-	-	40,233	0211 - PERS UAL	46,034		45,788	
20,717	24,674	35,588	0220 - Social Security	42,429		41,209	
609	731	1,081	0231 - Worker's Comp Insurance	1,043		1,055	
903	645	388	0233 - Unemployment Insurance	554		10,772	
-	-	-	0235 - Paid Family Leave Assessment	2,220		2,152	
49,319	52,081	75,461	0241 - Insurance Benefit-Cert	105,617		101,720	
43	-	31,912	0242 - Insurance Benefit-Class	26,994		28,923	
-	-	971	0322 - Repairs/Maint Services	-		-	
-	1,233	1,229	0341 - Travel Local In District	1,575		1,575	
1,406	1,992	2,820	0342 - Travel Out of District	2,625		2,625	
-	1,614	28	0410 - Consumable Supplies	2,100		2,100	
-	675	-	0460 - Non Consumable Supplies	5,250		5,250	
-	1,195	-	0470 - Computer Software	2,100		2,100	
-	-	879	0480 - Computer Hardware < \$2500	-		-	
<b>402,755</b>	<b>470,693</b>	<b>742,536</b>	<b>Total Designated Programs</b>	<b>884,305</b>	<b>7.25</b>	<b>873,622</b>	<b>6.69</b>
			<b>1430 - High School Summer School Programs</b>				
-	-	17,500	0136 - Extended Contracts	-		-	
-	-	3,345	0210 - PERS	-		-	
-	-	1,487	0211 - PERS UAL	-		-	
-	-	1,339	0220 - Social Security	-		-	
-	-	40	0231 - Worker's Comp Insurance	-		-	
-	-	17	0233 - Unemployment Insurance	-		-	
-	-	23,728	<b>Total High School Summer School Programs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>50,678,881</b>	<b>54,280,038</b>	<b>65,826,927</b>	<b>Total 1000 - Instruction</b>	<b>67,750,000</b>	<b>537.41</b>	<b>75,100,000</b>	<b>581.39</b>
			<b>2000 - Support Services</b>				
			<b>2110 - Attendance and Social Work Services</b>				
-	106,566	133,893	0112 - Classified Salaries	83,522	1.88	164,950	3.75
115,191	118,071	133,860	0113 - Administrator Salaries	69,607	0.50	-	-
-	-	-	0114 - Managerial/Specialist Salaries	-		73,607	1.00
-	-	216	0122 - Noncertif Salaries Tempary	-		-	
-	339	147	0136 - Extended Contracts	550		567	
28,187	40,761	36,686	0210 - PERS	15,879		27,610	
-	-	23,841	0211 - PERS UAL	12,755		20,326	
8,778	17,233	20,494	0220 - Social Security	11,756		18,293	
255	527	624	0231 - Worker's Comp Insurance	233		408	
343	599	281	0233 - Unemployment Insurance	155		4,781	
-	-	-	0235 - Paid Family Leave Assessment	614		955	
18,716	19,038	19,472	0240 - Insurance Benefit-Admin	10,998		23,561	
-	13,488	23,023	0242 - Insurance Benefit-Class	29,992		64,272	
900	900	900	0290 - Administrative Dues	1,000		1,000	
1,140	1,140	2,040	0341 - Travel Local In District	1,575		1,575	

Continued from previous page.

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	FTE	2024/25 Proposed, Approved, & Adopted	FTE
\$	\$	\$		\$		\$	
-	2,441	4,051	0342 - Travel Out of District	8,400		8,400	
6,786	512	-	0355 - Printing & Binding	525		525	
30,056	768	-	0383 - Architects/Engineers	10,500		10,500	
59,445	216,741	195,000	0389 - Non Instruct Prof/Tech	215,250		215,250	
204,972	82,889	16,352	0410 - Consumable Supplies	8,400		8,400	
33,380	6,758	-	0460 - Non Consumable Supplies	-		-	
7,490	1,000	-	0470 - Computer Software	-		-	
274	-	-	0640 - Dues and Fees	-		-	
<b>515,914</b>	<b>629,771</b>	<b>610,881</b>	<i>Total Attendance and Social Work Services</i>	<b>481,711</b>	<b>2.38</b>	<b>644,980</b>	<b>4.75</b>
			<u>2120 - Guidance Services</u>				
1,418,570	1,387,955	1,552,474	0111 - Licensed Salaries	1,697,729	21.00	1,944,398	22.30
329,359	346,594	408,509	0112 - Classified Salaries	447,573	9.25	462,881	9.25
9,489	10,592	115	0121 - Certif Salaries Temporary	-		-	
2,068	572	-	0122 - Noncertif Salaries Temp	-		-	
50,345	18,589	18,543	0136 - Extended Contracts	35,000		36,050	
365,458	320,906	339,500	0210 - PERS	371,420		413,089	
-	-	170,686	0211 - PERS UAL	178,058		207,684	
137,618	125,346	151,348	0220 - Social Security	164,112		186,914	
4,166	4,043	4,601	0231 - Worker's Comp Insurance	4,297		4,882	
5,996	3,543	1,685	0233 - Unemployment Insurance	2,147		48,866	
-	-	-	0235 - Paid Family Leave Assessment	8,585		9,773	
304,639	339,989	342,536	0241 - Insurance Benefit-Cert	398,916		453,671	
152,038	142,644	148,239	0242 - Insurance Benefit-Class	147,963		158,545	
-	-	1,200	0322 - Repairs/Maint Services	-		-	
48	1,352	2,856	0355 - Printing & Binding	2,100		2,000	
1,582	1,977	1,506	0410 - Consumable Supplies	3,279		3,685	
-	-	94	0420 - Textbooks	100		100	
297	70	1,098	0460 - Non Consumable Supplies	1,800		1,400	
1,080	720	99	0470 - Computer Software	1,550		940	
-	298	1,549	0480 - Computer Hardware < \$2500	-		-	
1,677	1,275	1,396	0640 - Dues and Fees	2,200		2,390	
<b>2,784,430</b>	<b>2,706,464</b>	<b>3,148,033</b>	<i>Total Guidance Services</i>	<b>3,466,829</b>	<b>30.25</b>	<b>3,937,268</b>	<b>31.55</b>
			<u>2130 - Health Services</u>				
177,775	240,710	266,885	0114 - Managerial/Specialist Salaries	317,642	3.00	315,930	3.00
34,533	33,995	2,763	0136 - Extended Contracts	11,000		11,330	
27,297	40,012	35,685	0210 - PERS	43,527		43,392	
-	-	23,999	0211 - PERS UAL	27,277		27,816	
16,223	20,985	20,278	0220 - Social Security	25,142		25,035	
474	612	608	0231 - Worker's Comp Insurance	690		688	
707	549	225	0233 - Unemployment Insurance	328		6,546	
-	-	-	0235 - Paid Family Leave Assessment	1,314		1,308	
35,149	46,405	74,866	0240 - Insurance Benefit-Admin	-		-	
282	-	-	0241 - Insurance Benefit-Cert	-		-	
3,248	3,005	-	0242 - Insurance Benefit-Class	65,988		68,298	
208	1,346	1,155	0341 - Travel Local In District	1,050		1,050	
-	-	1,276	0342 - Travel Out of District	-		-	
-	-	-	0353 - Postage	420		420	
6,902	10,991	7,142	0410 - Consumable Supplies	12,175		12,185	
3,229	267	-	0460 - Non Consumable Supplies	315		315	
<b>306,027</b>	<b>398,876</b>	<b>434,881</b>	<i>Total Health Services</i>	<b>506,868</b>	<b>3.00</b>	<b>514,313</b>	<b>3.00</b>
			<u>2140 - Psychological Services</u>				
521,603	486,129	595,186	0111 - Licensed Salaries	656,000	7.50	946,394	10.00
-	2,773	-	0113 - Administrator Salaries	-		-	
4,165	19,246	19,351	0136 - Extended Contracts	7,700		7,931	
99,002	92,068	107,080	0210 - PERS	121,050		140,370	
-	-	48,491	0211 - PERS UAL	55,087		81,118	
39,548	38,534	46,466	0220 - Social Security	50,773		73,004	
1,178	1,127	1,391	0231 - Worker's Comp Insurance	1,379		984	
1,723	1,011	494	0233 - Unemployment Insurance	661		19,084	
-	-	-	0235 - Paid Family Leave Assessment	2,655		3,816	
-	596	-	0240 - Insurance Benefit-Admin	-		-	
147,271	121,241	134,843	0241 - Insurance Benefit-Cert	142,470		203,440	
-	2	-	0242 - Insurance Benefit-Class	-		-	
-	-	-	0312 - Instr Prog Improv-Tchr	420		420	
-	314	13,388	0322 - Repairs/Maint Services	-		15,000	
-	135	98	0341 - Travel Local In District	525		525	
-	173,924	1,995	0389 - Non Instruct Prof/Tech	5,250		145,250	
14,590	9,878	11,861	0410 - Consumable Supplies	4,200		14,200	
-	-	-	0460 - Non Consumable Supplies	1,050		1,050	
-	608	2,160	0470 - Computer Software	683		683	
1,047	-	-	0480 - Computer Hardware < \$2500	-		-	
<b>830,128</b>	<b>947,586</b>	<b>982,802</b>	<i>Total Psychological Services</i>	<b>1,049,903</b>	<b>7.50</b>	<b>1,653,269</b>	<b>10.00</b>
			<u>2150 - Speech Pathology and Audiology Services</u>				
504,335	627,389	772,054	0111 - Licensed Salaries	829,395	8.70	1,251,942	13.30
-	1,796	1,240	0121 - Certif Salaries Temporary	2,200		2,283	
37,101	33,394	29,636	0136 - Extended Contracts	16,500		16,995	
101,259	114,590	156,127	0210 - PERS	164,515		228,676	
-	-	71,388	0211 - PERS UAL	70,390		108,055	
39,584	49,459	61,042	0220 - Social Security	64,879		97,248	
1,207	1,467	1,821	0231 - Worker's Comp Insurance	1,769		2,435	
1,725	1,293	674	0233 - Unemployment Insurance	849		25,425	

Continued from previous page.

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	FTE	2024/25 Proposed, Approved, & Adopted	FTE
\$	\$	\$		\$		\$	
-	-	-	0235 - Paid Family Leave Assessment	3,394		5,088	
109,052	115,434	138,344	0241 - Insurance Benefit-Cert	165,265		270,575	
-	4,330	12,017	0322 - Repairs/Maint Services	5,250		5,250	
-	632	616	0341 - Travel Local In District	525		525	
-	-	-	0342 - Travel Out of District	1,575		1,575	
835	80,280	165,689	0389 - Non Instruct Prof/Tech	21,000		81,000	
83	411	636	0410 - Consumable Supplies	3,150		3,150	
-	308	-	0420 - Textbooks	788		788	
2,251	-	457	0460 - Non Consumable Supplies	473		473	
7,231	49	-	0470 - Computer Software	-		-	
<b>804,662</b>	<b>1,030,831</b>	<b>1,411,740</b>	<b>Total Speech Pathology and Audiology Services</b>	<b>1,351,916</b>	<b>8.70</b>	<b>2,101,483</b>	<b>13.30</b>
			<b>2190 - Service Direction, Student Support Services</b>				
-	-	-	0111 - Licensed Salaries	74,754	1.00	79,463	1.00
185,202	169,451	216,072	0112 - Classified Salaries	170,840	2.81	178,327	2.81
160,868	142,548	162,807	0113 - Administrator Salaries	172,439	1.00	177,612	1.00
-	-	20	0135 - Home Teachers	-		-	
33,305	24,692	35,878	0136 - Extended Contracts	5,500		5,665	
83,326	67,079	64,512	0210 - PERS	63,039		66,233	
-	-	37,471	0211 - PERS UAL	34,895		37,490	
28,986	25,702	32,012	0220 - Social Security	30,454		33,052	
1,089	766	978	0231 - Worker's Comp Insurance	873		916	
1,193	990	487	0233 - Unemployment Insurance	421		8,821	
-	-	-	0235 - Paid Family Leave Assessment	1,681		1,764	
16,796	25,246	27,262	0240 - Insurance Benefit-Admin	21,996		23,561	
1,685	3,571	6,703	0241 - Insurance Benefit-Cert	18,996		20,344	
30,150	34,267	20,966	0242 - Insurance Benefit-Class	44,989		48,206	
18,660	-	-	0244 - Tuitions Reimb-Certif	-		-	
1,570	1,495	2,835	0290 - Administrative Dues	1,500		1,500	
4,519	-	-	0312 - Instr Prog Improv-Tchr	-		-	
1,723	18,584	4,498	0322 - Repairs/Maint Services	21,000		21,000	
1,090	921	4,309	0324 - Rentals	3,150		113,150	
1,335	2,155	2,568	0341 - Travel Local In District	2,100		2,100	
5,046	17,680	12,860	0342 - Travel Out of District	5,250		20,250	
598	114	246	0353 - Postage	525		525	
1,797	4,773	5,670	0389 - Non Instruct Prof/Tech	525		525	
-	-	-	0390 - Other Prof/Tech Non Instr	7,350		7,350	
9,014	9,259	23,296	0410 - Consumable Supplies	8,400		28,400	
-	-	-	0430 - Library Books	735		735	
695	100	100	0440 - Periodicals	525		525	
328	90	365	0460 - Non Consumable Supplies	1,050		1,050	
11,871	2,160	4,496	0470 - Computer Software	1,050		26,050	
6,440	7,192	5,881	0480 - Computer Hardware < \$2500	3,150		3,150	
-	-	-	0542 - Replacement Equipment	-		6,000	
-	197	-	0640 - Dues and Fees	1,050		1,050	
<b>607,284</b>	<b>559,031</b>	<b>672,292</b>	<b>Total Service Direction, Student Support Services</b>	<b>698,237</b>	<b>4.81</b>	<b>914,814</b>	<b>4.81</b>
			<b>2210 - Improvement of Instruction Services</b>				
85,218	-	(98)	0111 - Licensed Salaries	92,001	1.00	-	
85,215	118,357	104,091	0112 - Classified Salaries	123,297	2.06	206,840	3.13
204,994	212,280	389,510	0113 - Administrator Salaries	427,444	2.50	531,229	3.00
106,896	109,568	128,794	0114 - Managerial/Specialist Salaries	133,946	1.00	137,964	1.00
1,449	5,030	4,474	0121 - Certif Salaries Temporary	141,494		137,461	
-	1,731	-	0122 - Noncertif Salaries Tempy	-		-	
132,450	173,521	89,271	0131 - Curric Develpmt Wages	88,000		90,640	
300,036	366,717	299,143	0136 - Extended Contracts	329,257		338,027	
202,717	178,808	156,669	0210 - PERS	167,201		196,059	
-	-	84,270	0211 - PERS UAL	109,262		122,915	
70,477	75,753	77,979	0220 - Social Security	97,596		108,185	
2,093	2,133	2,339	0231 - Worker's Comp Insurance	3,436		3,563	
2,721	1,884	1,006	0233 - Unemployment Insurance	1,377		28,784	
-	-	-	0235 - Paid Family Leave Assessment	4,890		5,761	
48,134	48,192	56,603	0240 - Insurance Benefit-Admin	76,986		94,243	
9,862	478	586	0241 - Insurance Benefit-Cert	18,996		-	
7,910	13,692	31,442	0242 - Insurance Benefit-Class	32,992		53,562	
236,639	169,910	180,361	0244 - Tuitions Reimb-Certif	280,100		280,100	
-	-	38,700	0245 - Classified Inservice	-		-	
2,693	2,693	4,635	0290 - Administrative Dues	4,000		4,000	
86,184	7,084	-	0311 - Instruction Service-Pupil	8,400		8,400	
27,774	115,111	152,532	0312 - Instr Prog Improv-Tchr	97,938		95,851	
62,273	260,952	81,605	0322 - Repairs/Maint Services	42,000		42,000	
2,675	6,716	8,734	0341 - Travel Local In District	11,900		11,900	
7,560	16,106	39,531	0342 - Travel Out of District	49,101		50,429	
2,350	1,980	1,508	0351 - Telephone/Cell Phone	2,100		2,100	
137	1	-	0353 - Postage	-		-	
34,116	108,914	6,172	0389 - Non Instruct Prof/Tech	78,500		78,500	
-	-	-	0390 - Other Prof/Tech Non Instr	2,100		2,100	

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	FTE	2024/25 Proposed, Approved, & Adopted	FTE
\$	\$	\$		\$		\$	
20,524	142,549	54,807	<b>0410 - Consumable Supplies</b>	55,941		52,093	
8,909	166,141	2,035	<b>0420 - Textbooks</b>	13,816		13,816	
4,152	-	6,934	<b>0430 - Library Books</b>	2,100		2,100	
422	373	402	<b>0440 - Periodicals</b>	525		525	
302	4,045	7,374	<b>0460 - Non Consumable Supplies</b>	5,868		3,150	
2,814	2,699	9,077	<b>0470 - Computer Software</b>	-		3,000	
1,924	641	5,866	<b>0480 - Computer Hardware &lt; \$2500</b>	6,000		5,211	
478	1,393	324	<b>0640 - Dues and Fees</b>	1,575		1,575	
<b>1,762,096</b>	<b>2,315,452</b>	<b>2,026,676</b>	<b>Total Improvement of Instruction Services</b>	<b>2,510,139</b>	<b>6.56</b>	<b>2,712,083</b>	<b>7.13</b>
			<b>2220 - Educational Media Services</b>				
161,570	86,935	94,456	<b>0111 - Licensed Salaries</b>	98,234	1.00	103,647	1.00
310,172	349,812	408,664	<b>0112 - Classified Salaries</b>	457,865	10.06	506,799	10.44
-	-	-	<b>0121 - Certif Salaries Temporary</b>	2,750		2,854	
595	10,721	11,498	<b>0122 - Noncertif Salaries Temp</b>	-		-	
-	4,842	-	<b>0128 - Textbook Workers</b>	11,000		11,330	
3,049	3,125	3,313	<b>0132 - Leadership Stipend</b>	3,630		3,739	
5,578	9,865	17,508	<b>0136 - Extended Contracts</b>	3,630		3,739	
92,555	78,799	62,709	<b>0210 - PERS</b>	60,859		85,427	
-	-	39,334	<b>0211 - PERS UAL</b>	47,900		53,731	
36,136	35,121	40,859	<b>0220 - Social Security</b>	44,149		48,356	
1,168	1,131	1,290	<b>0231 - Worker's Comp Insurance</b>	1,011		1,328	
1,574	969	464	<b>0233 - Unemployment Insurance</b>	574		12,644	
-	-	-	<b>0235 - Paid Family Leave Assessment</b>	2,309		2,531	
34,186	14,787	17,607	<b>0241 - Insurance Benefit-Cert</b>	18,996		20,344	
106,245	137,495	140,705	<b>0242 - Insurance Benefit-Class</b>	160,962		178,896	
20,756	24,493	29,237	<b>0322 - Repairs/Maint Services</b>	25,250		31,800	
6,059	5,618	5,625	<b>0410 - Consumable Supplies</b>	11,450		7,950	
1,620	1,255	1,391	<b>0420 - Textbooks</b>	3,830		4,850	
29,733	39,394	32,216	<b>0430 - Library Books</b>	20,476		30,025	
1,528	945	6,888	<b>0440 - Periodicals</b>	4,390		8,350	
1,198	4,999	548	<b>0460 - Non Consumable Supplies</b>	4,740		4,740	
8,009	17,784	8,606	<b>0470 - Computer Software</b>	15,255		16,955	
-	85	-	<b>0640 - Dues and Fees</b>	-		-	
<b>821,732</b>	<b>828,175</b>	<b>922,919</b>	<b>Total Educational Media Services</b>	<b>999,260</b>	<b>11.06</b>	<b>1,140,035</b>	<b>11.44</b>
			<b>2230 - Assessment and Testing</b>				
380	-	-	<b>0121 - Certif Salaries Temporary</b>	-		-	
584	225	167	<b>0136 - Extended Contracts</b>	12,100		12,463	
161	100	20	<b>0210 - PERS</b>	1,464		1,508	
-	-	15	<b>0211 - PERS UAL</b>	1,004		1,059	
74	16	11	<b>0220 - Social Security</b>	926		953	
3	1	0	<b>0231 - Worker's Comp Insurance</b>	40		41	
3	0	0	<b>0233 - Unemployment Insurance</b>	12		249	
-	-	-	<b>0235 - Paid Family Leave Assessment</b>	48		50	
-	-	-	<b>0389 - Non Instruct Prof/Tech</b>	3,150		3,150	
220	1,338	1	<b>0410 - Consumable Supplies</b>	4,000		4,000	
-	-	-	<b>0640 - Dues and Fees</b>	250		250	
<b>1,424</b>	<b>1,681</b>	<b>214</b>	<b>Total Assessment and Testing</b>	<b>22,994</b>		<b>23,723</b>	
			<b>2310 - Board of Education Services</b>				
22,303	33,664	36,021	<b>0322 - Repairs/Maint Services</b>	47,250		47,250	
50	3,200	2,050	<b>0341 - Travel Local In District</b>	-		-	
-	-	12,606	<b>0342 - Travel Out of District</b>	5,000		5,000	
48,700	61,150	93,950	<b>0381 - Audit Services</b>	80,000		80,000	
66,047	43,122	30,273	<b>0382 - Legal Services</b>	105,000		105,000	
5,395	16,455	14,691	<b>0388 - Elections</b>	21,000		21,000	
70,954	570	16,138	<b>0389 - Non Instruct Prof/Tech</b>	15,750		15,750	
670	1,772	5,061	<b>0410 - Consumable Supplies</b>	2,625		2,625	
-	-	1,443	<b>0460 - Non Consumable Supplies</b>	-		-	
-	40	-	<b>0470 - Computer Software</b>	5,250		5,250	
11,972	12,978	12,120	<b>0640 - Dues and Fees</b>	15,750		15,750	
<b>226,092</b>	<b>172,951</b>	<b>224,353</b>	<b>Total Board of Education Services</b>	<b>297,625</b>		<b>297,625</b>	
			<b>2320 - Executive Administration Services</b>				
75,081	76,958	92,598	<b>0112 - Classified Salaries</b>	96,302	1.00	103,160	1.00
567,014	533,161	459,458	<b>0113 - Administrator Salaries</b>	464,148	2.00	481,286	2.00
-	3,511	-	<b>0122 - Noncertif Salaries Temp</b>	3,300		3,399	
2,292	2,184	1,796	<b>0136 - Extended Contracts</b>	4,400		4,532	
114,541	127,278	83,968	<b>0210 - PERS</b>	85,840		89,504	
-	-	50,628	<b>0211 - PERS UAL</b>	47,157		50,353	
40,965	43,697	34,394	<b>0220 - Social Security</b>	30,446		34,295	
1,391	1,335	1,211	<b>0231 - Worker's Comp Insurance</b>	1,180		1,230	
1,958	2,030	807	<b>0233 - Unemployment Insurance</b>	568		11,848	
-	-	-	<b>0235 - Paid Family Leave Assessment</b>	2,273		2,370	
84,525	63,659	57,771	<b>0240 - Insurance Benefit-Admin</b>	65,988		70,683	
18,573	17,837	17,751	<b>0242 - Insurance Benefit-Class</b>	-		-	
3,940	3,040	1,745	<b>0290 - Administrative Dues</b>	12,000		12,000	
175	-	-	<b>0319 - Other Instruct Pro/Tech</b>	1,050		1,050	
-	-	4,031	<b>0324 - Rentals</b>	-		-	
4,089	11,388	10,204	<b>0341 - Travel Local In District</b>	12,600		12,600	
-	-	3,877	<b>0342 - Travel Out of District</b>	5,250		5,250	
-	-	-	<b>0353 - Postage</b>	1,050		1,050	
-	-	111	<b>0355 - Printing &amp; Binding</b>	-		-	



2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	FTE	2024/25 Proposed, Approved, & Adopted	FTE
\$	\$	\$		\$		\$	
5,400	6,600	1,406	0389 - Non Instruct Prof/Tech	-		-	
2,285	2,630	11,056	0410 - Consumable Supplies	6,300		6,300	
-	302	-	0430 - Library Books	-		-	
320	276	197	0440 - Periodicals	525		525	
80	-	1,095	0460 - Non Consumable Supplies	-		-	
-	3,600	-	0470 - Computer Software	-		-	
-	-	-	0480 - Computer Hardware < \$2500	52,500		52,500	
3,286	4,567	10,575	0640 - Dues and Fees	10,500		10,500	
<b>925,915</b>	<b>904,051</b>	<b>844,680</b>	<b>Total Executive Administration Services</b>	<b>903,377</b>	<b>3.00</b>	<b>954,435</b>	<b>3.00</b>
			<b>2410 - Office of the Principal Services</b>				
-	-	-	0111 - Licensed Salaries	150,460	2.00	181,623	2.00
703,802	919,417	1,017,062	0112 - Classified Salaries	1,083,603	21.14	1,187,496	22.44
1,982,425	2,126,160	2,448,883	0113 - Administrator Salaries	2,478,025	17.00	2,557,620	17.00
95	-	-	0121 - Certif Salaries Temporary	-		-	
20,284	9,462	13,573	0122 - Noncertif Salaries Temp	4,512		4,648	
150	-	-	0129 - Hourly Employee Wages	-		-	
57,242	154,451	201,533	0136 - Extended Contracts	85,628		88,199	
5,329	19,602	26,803	0139 - Chaperones etc	-		-	
571,875	578,967	486,770	0210 - PERS	515,161		528,752	
-	-	313,025	0211 - PERS UAL	322,692		341,662	
212,555	249,349	286,564	0220 - Social Security	293,285		307,312	
6,316	7,471	8,686	0231 - Worker's Comp Insurance	8,414		8,394	
8,593	9,556	4,063	0233 - Unemployment Insurance	3,888		80,393	
-	-	-	0235 - Paid Family Leave Assessment	15,549		16,080	
366,436	341,233	370,253	0240 - Insurance Benefit-Admin	373,932		400,537	
2,089	1,529	7,456	0241 - Insurance Benefit-Cert	37,992		40,688	
280,000	307,235	323,159	0242 - Insurance Benefit-Class	332,053		378,149	
23,020	24,515	25,365	0290 - Administrative Dues	26,500		26,500	
305	248	2,965	0322 - Repairs/Maint Services	2,000		-	
8,285	8,160	5,539	0324 - Rentals	4,500		5,000	
14,321	15,432	20,117	0341 - Travel Local In District	12,480		15,970	
-	776	1,629	0342 - Travel Out of District	750		-	
7,393	9,468	7,934	0353 - Postage	12,415		14,465	
1,893	2,975	-	0355 - Printing & Binding	3,500		2,500	
-	-	-	0381 - Audit Services	11,200		1,200	
-	-	441	0389 - Non Instruct Prof/Tech	-		-	
29,401	44,463	53,115	0410 - Consumable Supplies	78,551		84,365	
-	-	50	0440 - Periodicals	-		-	
-	-	126	0450 - Food Purchases	-		-	
11,090	16,569	13,836	0460 - Non Consumable Supplies	34,046		42,400	
364	149	442	0470 - Computer Software	335		335	
999	-	420	0480 - Computer Hardware < \$2500	7,450		5,450	
3,968	4,427	12,503	0640 - Dues and Fees	6,500		3,755	
<b>4,318,228</b>	<b>4,851,613</b>	<b>5,652,315</b>	<b>Total Office of the Principal Services</b>	<b>5,905,421</b>	<b>40.14</b>	<b>6,323,493</b>	<b>41.44</b>
			<b>2520 - Fiscal Services</b>				
361,193	381,763	500,985	0112 - Classified Salaries	558,204	7.00	665,269	8.00
-	-	-	0114 - Managerial/Specialist Salaries	-		137,964	1.00
1,672	-	-	0122 - Noncertif Salaries Temp	-		-	
10,235	24,740	78,654	0136 - Extended Contracts	16,500		16,995	
59,959	70,917	72,126	0210 - PERS	70,711		103,449	
-	-	48,888	0211 - PERS UAL	47,702		69,720	
28,434	30,946	43,241	0220 - Social Security	43,964		62,748	
883	949	1,329	0231 - Worker's Comp Insurance	1,203		1,710	
1,121	1,308	648	0233 - Unemployment Insurance	576		16,403	
-	-	-	0235 - Paid Family Leave Assessment	2,299		3,280	
1,119	2,674	9,851	0240 - Insurance Benefit-Admin	65,988		117,804	
72,417	67,917	67,418	0242 - Insurance Benefit-Class	63,984		68,560	
4,571	9,099	11,755	0322 - Repairs/Maint Services	28,350		28,350	
4,482	3,354	1,032	0324 - Rentals	8,400		8,400	
-	1,508	83	0341 - Travel Local In District	2,100		2,100	
2,604	4,559	7,835	0342 - Travel Out of District	5,250		5,250	
7,022	3,167	4,844	0353 - Postage	7,350		7,350	
715	1,087	780	0354 - Advertising	525		525	
-	-	340	0386 - Data Processing Services	-		-	
24,597	22,773	43,983	0389 - Non Instruct Prof/Tech	2,625		2,625	
3,058	3,600	5,784	0410 - Consumable Supplies	5,250		5,250	
26	563	159	0440 - Periodicals	525		525	
848	260	272	0460 - Non Consumable Supplies	525		525	
11,813	9,440	8,295	0470 - Computer Software	1,050		1,050	
-	2,258	14,635	0480 - Computer Hardware < \$2500	-		-	
3,024	3,701	3,874	0640 - Dues and Fees	2,625		2,625	
<b>599,793</b>	<b>646,581</b>	<b>926,811</b>	<b>Total Fiscal Services</b>	<b>935,706</b>	<b>7.00</b>	<b>1,328,477</b>	<b>9.00</b>
			<b>2540 - Operation and Maintenance of Plant Services</b>				
1,754,372	1,892,096	2,249,085	0112 - Classified Salaries	2,510,835	41.00	2,635,446	41.00
133,576	136,286	159,469	0114 - Managerial/Specialist Salaries	165,848	1.50	170,823	1.50
-	4,296	3,383	0122 - Noncertif Salaries Temp	22,000		22,660	
12,934	2,432	21,084	0127 - Subs-Custodial	-		-	
29,406	139,374	85,783	0136 - Extended Contracts	45,100		46,453	
387,601	394,882	302,192	0210 - PERS	329,065		344,561	
-	-	208,451	0211 - PERS UAL	227,732		244,405	
147,095	166,251	191,923	0220 - Social Security	209,894		219,971	

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	FTE	2024/25 Proposed, Approved, & Adopted	FTE
\$	\$	\$		\$		\$	
27,521	30,759	37,416	0231 - Worker's Comp Insurance	35,117		40,480	
5,956	6,606	2,774	0233 - Unemployment Insurance	2,740		57,510	
-	-	-	0235 - Paid Family Leave Assessment	10,974		11,501	
39,543	40,182	40,889	0240 - Insurance Benefit-Admin	32,994		35,341	
454	492	554	0241 - Insurance Benefit-Cert	-		-	
495,549	455,184	500,589	0242 - Insurance Benefit-Class	655,836		702,740	
560,632	735,642	888,166	0322 - Repairs/Maint Services	677,600		688,570	
28,262	38,527	65,281	0324 - Rentals	42,000		42,000	
687,156	863,565	966,121	0325 - Electricity	900,000		1,000,000	
234,060	297,728	373,966	0326 - Fuel	300,000		450,000	
529,361	560,741	657,064	0327 - Water and Sewage	650,000		725,000	
60,691	88,027	90,689	0328 - Garbage	115,500		115,500	
3,480	3,571	4,125	0341 - Travel Local In District	4,200		4,200	
-	225	4,090	0342 - Travel Out of District	3,150		3,150	
59,675	30,003	98,287	0351 - Telephone/Cell Phone	117,600		117,600	
7,492	3,188	10,123	0389 - Non Instruct Prof/Tech	7,350		7,350	
-	-	-	0390 - Other Prof/Tech Non Instr	105		105	
25,583	58,732	76,569	0391 - Safety Services	78,750		78,750	
1,169	1,990	2,677	0393 - ADA	4,200		4,200	
25,485	2,290	3,325	0394 - Asbestos	7,350		7,350	
215,895	270,332	348,372	0410 - Consumable Supplies	299,580		300,080	
14,312	23,778	25,442	0413 - Vehicle Gas Oil Lube	21,000		21,000	
-	-	-	0414 - Tires Tubes	525		525	
156,454	324,558	167,545	0460 - Non Consumable Supplies	120,350		115,350	
1,189	-	-	0480 - Computer Hardware < \$2500	1,575		1,575	
-	-	19,715	0520 - Capital Outlay-Buildings	-		-	
444,044	9,999	-	0541 - Initial/Addl Equipment	-		-	
15,800	53,724	6,204	0542 - Replacement Equipment	10,500		10,500	
2,194	5,182	1,656	0640 - Dues and Fees	7,613		7,613	
150,616	179,810	240,217	0651 - Liability Insurance	250,000		250,000	
288,651	342,582	347,513	0653 - Property Insurance	500,000		500,000	
-	9,725	-	0655 - Judgements & Settlements	-		-	
30,539	31,326	34,966	0670 - Taxes and Licenses	36,750		36,750	
<b>6,576,746</b>	<b>7,204,082</b>	<b>8,235,705</b>	<i>Total Operation and Maintenance of Plant Services</i>	<b>8,403,833</b>	<b>42.50</b>	<b>9,019,059</b>	<b>42.50</b>
-	-	8,912	<u>2550 - Student Transportation Services</u>	-		-	
-	-	1,123	0112 - Classified Salaries	-		-	
2,623,611	3,124,010	4,295,177	0242 - Insurance Benefit-Class	-		-	
54,090	190,677	226,909	0331 - Reimbursable Studnt Trans	4,765,000		4,965,000	
11,445	51,298	79,435	0332 - Field Trips	63,500		62,500	
<b>2,689,146</b>	<b>3,365,985</b>	<b>4,611,556</b>	0413 - Vehicle Gas Oil Lube	41,050		91,050	
-	-	-	<i>Total Student Transportation Services</i>	<b>4,869,550</b>		<b>5,118,550</b>	
-	974	-	<u>2620 - Planning, Research and Developemnt</u>	-		-	
-	-	-	0240 - Insurance Benefit-Admin	-		-	
52,017	48,463	94,479	<u>2630 - Information Services</u>	-		-	
106,896	109,568	162,807	0112 - Classified Salaries	107,425	1.50	115,464	1.50
-	-	2,933	0114 - Managerial/Specialist Salaries	172,439	1.00	177,612	1.00
1,995	3,193	-	0122 - Noncertif Salaries Tempy	-		-	
30,458	29,319	32,086	0136 - Extended Contracts	4,400		4,532	
-	-	22,900	0210 - PERS	35,554		37,645	
12,471	12,500	20,064	0211 - PERS UAL	23,334		25,296	
367	367	591	0220 - Social Security	19,800		22,078	
487	494	299	0231 - Worker's Comp Insurance	585		619	
-	-	-	0233 - Unemployment Insurance	281		5,952	
5,777	22,624	27,200	0235 - Paid Family Leave Assessment	1,125		1,190	
-	333	319	0240 - Insurance Benefit-Admin	21,996		23,561	
8,367	4,460	17,617	0241 - Insurance Benefit-Cert	-		-	
900	900	900	0242 - Insurance Benefit-Class	23,994		25,710	
2,771	3,743	10,747	0290 - Administrative Dues	1,000		1,000	
1,140	1,140	1,440	0322 - Repairs/Maint Services	10,500		10,500	
298	463	200	0341 - Travel Local In District	1,575		1,575	
2,358	4,192	2,150	0342 - Travel Out of District	3,150		3,150	
7,933	23,122	30,394	0353 - Postage	14,700		14,700	
561	29,166	-	0354 - Advertising	24,150		24,150	
81,416	97,377	67,461	0355 - Printing & Binding	15,750		15,750	
897	2,360	2,980	0389 - Non Instruct Prof/Tech	8,925		8,925	
-	1,473	-	0410 - Consumable Supplies	3,150		3,150	
3,913	330	-	0460 - Non Consumable Supplies	1,575		1,575	
-	-	-	0470 - Computer Software	1,050		1,050	
1,715	1,329	1,225	0480 - Computer Hardware < \$2500	1,575		1,575	
<b>322,737</b>	<b>396,919</b>	<b>498,790</b>	0640 - Dues and Fees	1,050		1,050	
-	-	-	<i>Total Information Services</i>	<b>499,083</b>	<b>2.50</b>	<b>527,809</b>	<b>2.50</b>
139,675	131,647	157,677	<u>2640 - Staff Services</u>	-		-	
141,776	145,321	165,746	0112 - Classified Salaries	167,884	2.00	172,447	2.00
9,055	466,829	642,965	0113 - Administrator Salaries	172,439	1.00	177,612	1.00
62,637	121,468	121,571	0136 - Extended Contracts	11,000		11,330	
-	-	74,518	0210 - PERS	47,649		49,507	
22,069	56,264	73,279	0211 - PERS UAL	28,900		30,718	
660	2,157	4,804	0220 - Social Security	24,930		26,958	
881	1,832	2,858	0231 - Worker's Comp Insurance	731		758	
-	-	-	0233 - Unemployment Insurance	348		7,228	
-	-	-	0235 - Paid Family Leave Assessment	1,393		1,444	

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed, Approved, & Adopted
\$	\$	\$		\$	FTE	\$
27,724	26,022	24,780	0240 - Insurance Benefit-Admin	65,988		70,683
41,748	21,857	15,232	0242 - Insurance Benefit-Class	-		-
28,589	36,611	3,056	0245 - Classified Inservice	35,000		35,000
1,495	1,495	1,545	0290 - Administrative Dues	2,000		2,000
17,255	5,986	96,280	0322 - Repairs/Maint Services	-		-
2,557	4,813	3,064	0341 - Travel Local In District	3,675		3,675
695	2,493	4,451	0342 - Travel Out of District	7,350		7,350
4,224	3,748	3,377	0354 - Advertising	5,250		5,250
-	1,005	263	0355 - Printing & Binding	1,050		1,050
66,748	72,053	12,262	0385 - Management Services	68,250		10,250
10,219	38,370	61,308	0389 - Non Instruct Prof/Tech	31,500		81,500
-	-	-	0392 - Bloodborne Pathogens	2,625		2,625
1,637	5,267	10,969	0410 - Consumable Supplies	6,300		6,300
26	88	134	0440 - Periodicals	525		525
681	465	928	0460 - Non Consumable Supplies	1,050		1,050
-	5,625	2,450	0470 - Computer Software	5,250		70,250
-	-	4,097	0480 - Computer Hardware < \$2500	-		-
543	335	485	0640 - Dues and Fees	1,050		1,050
<b>580,895</b>	<b>1,151,750</b>	<b>1,488,099</b>	<b>Total Staff Services</b>	<b>692,137</b>	<b>3.00</b>	<b>776,560</b>
			<b>2660 - Technology Services</b>			
376,133	398,315	478,048	0112 - Classified Salaries	517,540	6.00	539,160
106,896	109,568	128,794	0114 - Managerial/Specialist Salaries	133,946	1.00	137,964
4,954	3,880	490	0136 - Extended Contracts	12,100		12,463
95,043	95,508	76,316	0210 - PERS	84,243		87,617
-	-	54,314	0211 - PERS UAL	55,080		58,615
37,355	39,205	46,583	0220 - Social Security	50,766		52,753
1,141	1,187	1,409	0231 - Worker's Comp Insurance	1,381		1,435
1,485	1,691	707	0233 - Unemployment Insurance	664		13,793
-	-	-	0235 - Paid Family Leave Assessment	2,655		2,758
27,551	28,003	28,609	0240 - Insurance Benefit-Admin	21,996		23,561
242	-	71	0241 - Insurance Benefit-Cert	-		-
103,392	114,304	109,862	0242 - Insurance Benefit-Class	95,976		102,840
170,026	220,293	350,342	0322 - Repairs/Maint Services	200,000		200,000
1,165	227	-	0324 - Rentals	2,100		2,100
3,363	4,106	4,536	0341 - Travel Local In District	5,775		5,775
(699)	2,502	9,417	0342 - Travel Out of District	3,150		3,150
85,084	179,335	71,842	0359 - Other Comm. Services	100,000		100,000
67,504	84,297	54,228	0386 - Data Processing Services	100,000		100,000
21,277	11,995	35,171	0389 - Non Instruct Prof/Tech	21,000		21,000
4,176	14,045	21,618	0410 - Consumable Supplies	12,600		12,600
-	-	-	0430 - Library Books	210		210
26	62	107	0440 - Periodicals	630		630
4,143	3,409	9,217	0460 - Non Consumable Supplies	12,600		12,600
13,347	18,087	77,742	0470 - Computer Software	6,300		6,300
3,294	10,040	47,741	0480 - Computer Hardware < \$2500	14,700		14,700
300	-	300	0640 - Dues and Fees	-		-
<b>1,127,200</b>	<b>1,340,061</b>	<b>1,607,466</b>	<b>Total Technology Services</b>	<b>1,455,412</b>	<b>7.00</b>	<b>1,512,024</b>
			<b>2700 - Early Retirement</b>			
132,614	124,868	123,652	0116 - Supplemental Retirement Stipends	150,000		150,000
67,244	59,940	52,186	0240 - Insurance Benefit-Admin	80,000		60,000
329,555	333,830	349,124	0241 - Insurance Benefit-Cert	350,000		360,000
185,177	149,022	170,796	0242 - Insurance Benefit-Class	170,000		180,000
<b>714,590</b>	<b>667,660</b>	<b>695,758</b>	<b>Total Early Retirement</b>	<b>750,000</b>		<b>750,000</b>
<b>26,515,038</b>	<b>30,120,495</b>	<b>34,995,972</b>	<b>Total 2000 - Support Services</b>	<b>35,800,000</b>	<b>179.40</b>	<b>40,250,000</b>
			<b>4000 - Facilities Acquisition and Construction</b>			
			<b>4110 - Facilities Acq Srv Dirctn</b>			
-	-	-	0383 - Architects/Engineers	1		2
-	-	-	<b>Total 4000 - Facilities Acquisition and Construction</b>	<b>1</b>		<b>2</b>
			<b>5000 - Other Uses</b>			
			<b>5110 - Long-Term Debt Service</b>			
2,782,474	3,369,428	1,152,965	0610 - Redemption of Principal	1,190,000		1,230,000
2,404,613	2,194,262	335,564	0620 - Redemption of Interest	310,000		270,000
<b>5,187,087</b>	<b>5,563,690</b>	<b>1,488,529</b>	<b>Total Long-Term Debt Service</b>	<b>1,500,000</b>		<b>1,500,000</b>
			<b>5200 - Interfund Transfers</b>			
1,898,394	3,548,127	472,040	0720 - Transfers	255,000		105,000
<b>7,085,481</b>	<b>9,111,817</b>	<b>1,960,569</b>	<b>Total 5000 - Other Uses</b>	<b>1,755,000</b>		<b>1,605,000</b>
			<b>6000 - Contingencies</b>			
			<b>6110 - Operating Contingency</b>			
-	-	-	0810 - Planned Reserve	2,000,000		2,000,000
-	-	-	<b>Total 6000 - Contingencies</b>	<b>2,000,000</b>		<b>2,000,000</b>
			<b>7000 - Unappropriated Ending Fund Balance</b>			
			<b>7000 - Unappropriated Ending Fund Bal</b>			
20,949,413	17,832,146	17,596,408	0820 - Reserve for Next Year	10,445,000		8,175,000
<b>20,949,413</b>	<b>17,832,146</b>	<b>17,596,408</b>	<b>Total 7000 - Unappropriated Ending Fund Balance</b>	<b>10,445,000</b>		<b>8,175,000</b>
<b>105,228,813</b>	<b>111,344,495</b>	<b>120,379,876</b>	<b>Total General Fund:</b>	<b>117,750,001</b>	<b>716.82</b>	<b>127,130,002</b>



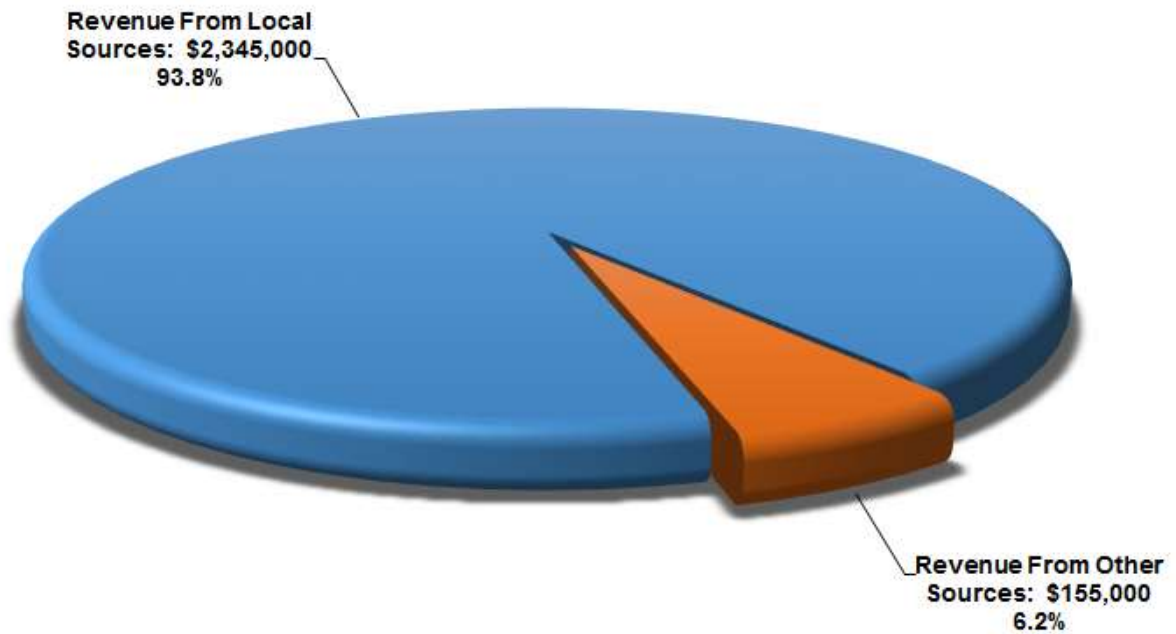
# Community Contributions Fund — Fund 200

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*This fund manages the resources from contributions from various community groups and the Lake Oswego Schools Foundation which are designated for specific educational projects or programs.*

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## Fund Resource Summary





## Community Contributions - Revenues

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed, Approved, & Adopted
\$	\$	\$		\$	\$
			<b>1000 - Revenue From Local Sources</b>		
2,500	3,500	483,546	<b>1920 - Contributions/Donations</b>	70,000	70,000
28,885	118,193	134,977	<b>1921 - Contrib/Donations-Pto/a</b>	275,000	275,000
815,000	925,000	945,000	<b>1922 - Contrib/Donatn-Foundation</b>	2,000,000	2,000,000
200	-	-	<b>1990 - Miscellaneous Income</b>	-	-
<b>846,585</b>	<b>1,046,693</b>	<b>1,563,523</b>	<b>Total Revenue From Local Sources</b>	<b>2,345,000</b>	<b>2,345,000</b>
			<b>5000 - Revenue From Other Sources</b>		
171,546	175,339	162,285	<b>5400 - Beginning Fund Balance</b>	155,000	155,000
<b>1,018,131</b>	<b>1,222,031</b>	<b>1,725,808</b>	<b>Total Fund</b>	<b>2,500,000</b>	<b>2,500,000</b>

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

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

## Community Contributions - Expenditures

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	FTE	2024/25 Proposed, Approved, & Adopted	FTE
\$	\$	\$		\$	FTE	\$	FTE
			<b>1000 - Instruction</b>				
			<u>1111 - Elementary Programs</u>				
523,553	611,075	621,630	0100 - Salaries	935,000	14.00	945,000	14.00
68	-	-	0300 - Purchased Services	23,000		23,000	
13,926	18,778	17,055	0400 - Supplies and Materials	35,000		35,000	
-	-	-	0500 - Capital Outlay	100,000		100,000	
<b>537,547</b>	<b>629,853</b>	<b>638,685</b>	<i>Total Elementary Programs</i>	<b>1,093,000</b>	<b>14.00</b>	<b>1,103,000</b>	<b>14.00</b>
			<u>1121 - Jr. High Programs</u>				
119,363	137,221	147,890	0100 - Salaries	400,000	6.00	400,000	6.00
-	-	2,800	0300 - Purchased Services	-		-	
4,579	46,116	22,553	0400 - Supplies and Materials	7,000		7,000	
-	-	-	0500 - Capital Outlay	25,000		25,000	
<b>123,942</b>	<b>183,337</b>	<b>173,242</b>	<i>Total Jr. High Programs</i>	<b>432,000</b>	<b>6.00</b>	<b>432,000</b>	<b>6.00</b>
			<u>1126 - JR High Cocurric-Music</u>				
-	-	7,508	0400 - Supplies and Materials	-		-	
			<u>1131 - High School Programs</u>				
172,084	181,704	175,481	0100 - Salaries	581,000	9.00	574,000	9.00
-	720	10,740	0300 - Purchased Services	-		-	
2,200	14,792	60,864	0400 - Supplies and Materials	35,000		35,000	
-	-	-	0500 - Capital Outlay	65,000		65,000	
<b>174,284</b>	<b>197,216</b>	<b>247,085</b>	<i>Total High School Programs</i>	<b>681,000</b>	<b>9.00</b>	<b>674,000</b>	<b>9.00</b>
			<u>1132 - High School Co-curricular</u>				
-	6,150	2,319	0300 - Purchased Services	5,000		5,000	
-	1,962	2,965	0400 - Supplies and Materials	1,000		1,000	
-	-	474,266	0500 - Capital Outlay	-		-	
-	1,595	-	0600 - Other Objects	-		-	
-	<b>9,707</b>	<b>479,550</b>	<i>Total High School Co-curricular</i>	<b>6,000</b>		<b>6,000</b>	
			<u>1136 - SR High Cocurric-Music</u>				
-	542	-	0400 - Supplies and Materials	-		-	
-	<b>542</b>	-	0500 - Capital Outlay	5,000		5,000	
			<i>Total SR High Cocurric-Music</i>	<b>5,000</b>		<b>5,000</b>	
			<u>1250 - Less Restrict Stndt Disbl</u>				
56	-	-	0400 - Supplies and Materials	3,000		3,000	
			<u>1290 - Other Learning Disability</u>				
-	419	155	0400 - Supplies and Materials	-		-	
<b>835,830</b>	<b>1,021,073</b>	<b>1,546,224</b>	<i>Total 1000 - Instruction:</i>	<b>2,220,000</b>	<b>29.00</b>	<b>2,223,000</b>	<b>29.00</b>
			<b>2000 - Support Services</b>				
			<u>2210 - Improvemnt of Instruction</u>				
-	-	-	0100 - Salaries	10,000		10,000	
74	-	-	0200 - Associated Payroll Costs	3,000		-	
-	-	-	0300 - Purchased Services	6,000		6,000	
<b>74</b>	-	-	0400 - Supplies and Materials	1,000		1,000	
			<i>Total Improvemnt of Instruction</i>	<b>20,000</b>		<b>17,000</b>	
			<u>2220 - Educational Media Service</u>				
600	-	-	0300 - Purchased Services	-		-	
5,417	10,295	11,045	0400 - Supplies and Materials	-		-	
-	-	-	0500 - Capital Outlay	25,000		25,000	
<b>6,017</b>	<b>10,295</b>	<b>11,045</b>	<i>Total Educational Media Service</i>	<b>25,000</b>		<b>25,000</b>	
			<u>2410 - Office of the Principal</u>				
871	4,345	10,438	0400 - Supplies and Materials	-		-	
-	-	-	0500 - Capital Outlay	10,000		10,000	
<b>871</b>	<b>4,345</b>	<b>10,438</b>	<i>Total Office of the Principal</i>	<b>10,000</b>		<b>10,000</b>	
			<u>2540 - Operation/Maint of Plant</u>				
-	-	-	0300 - Purchased Services	10,000		10,000	
-	-	-	0400 - Supplies and Materials	25,000		25,000	
-	-	-	0500 - Capital Outlay	25,000		25,000	
			<i>Total Operation/Maint of Plant</i>	<b>60,000</b>		<b>60,000</b>	
			<u>2542 - Operation/Maint Buildings</u>				
-	20,793	-	0400 - Supplies and Materials	-		-	
-	3,240	-	0500 - Capital Outlay	-		-	
-	<b>24,033</b>	-	<i>Total Operation/Maint Buildings</i>	-		-	
<b>6,962</b>	<b>38,673</b>	<b>21,483</b>	<i>Total 2000 - Support Services:</i>	<b>115,000</b>		<b>112,000</b>	
			<b>4000 - Facilities Acquisition and Construction</b>				
			<u>4100 - Facilities Acq &amp; Const</u>				
-	-	-	0500 - Capital Outlay	15,000		15,000	
			<i>Total 4000 - Facilities Acquisition and Construction:</i>	<b>15,000</b>		<b>15,000</b>	
			<b>7000 - Unappropriated Ending Fund Balance</b>				
			<u>7000 - Unappropriated Ending Fund Bal</u>				
175,340	162,285	158,101	0800 - Other Uses of Funds	150,000		150,000	
<b>175,340</b>	<b>162,285</b>	<b>158,101</b>	<i>Total 7000 - Unappropriated Ending Fund Balance:</i>	<b>150,000</b>		<b>150,000</b>	
<b>1,018,131</b>	<b>1,222,031</b>	<b>1,725,808</b>	<i>Total Fund:</i>	<b>2,500,000</b>	<b>29.00</b>	<b>2,500,000</b>	<b>29.00</b>

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



## Student Activity Funds — Fund 207

*This fund manages the resources from contributions generated by school-approved student groups, which are typically raised or collected from various sources to support activities complementing the co-curricular or extracurricular student programs.*

### Fund Resource Summary



## Student Activity Funds - Revenues

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed, Approved, & Adopted
\$	\$	\$		\$	\$
938,507	2,344,019	2,074,903	<b>1000 - Revenue From Local Sources</b>		
			<b>1720 - Cocurric Participatn Fee</b>	3,100,000	3,100,000
1,339,601	1,243,260	1,505,708	<b>5000 - Revenue From Other Sources</b>		
			<b>5400 - Beginning Fund Balance</b>	1,000,000	1,000,000
<b>2,278,108</b>	<b>3,587,279</b>	<b>3,580,611</b>	<b>Total Fund</b>	<b>4,100,000</b>	<b>4,100,000</b>

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



## Student Activity Funds - Expenditures

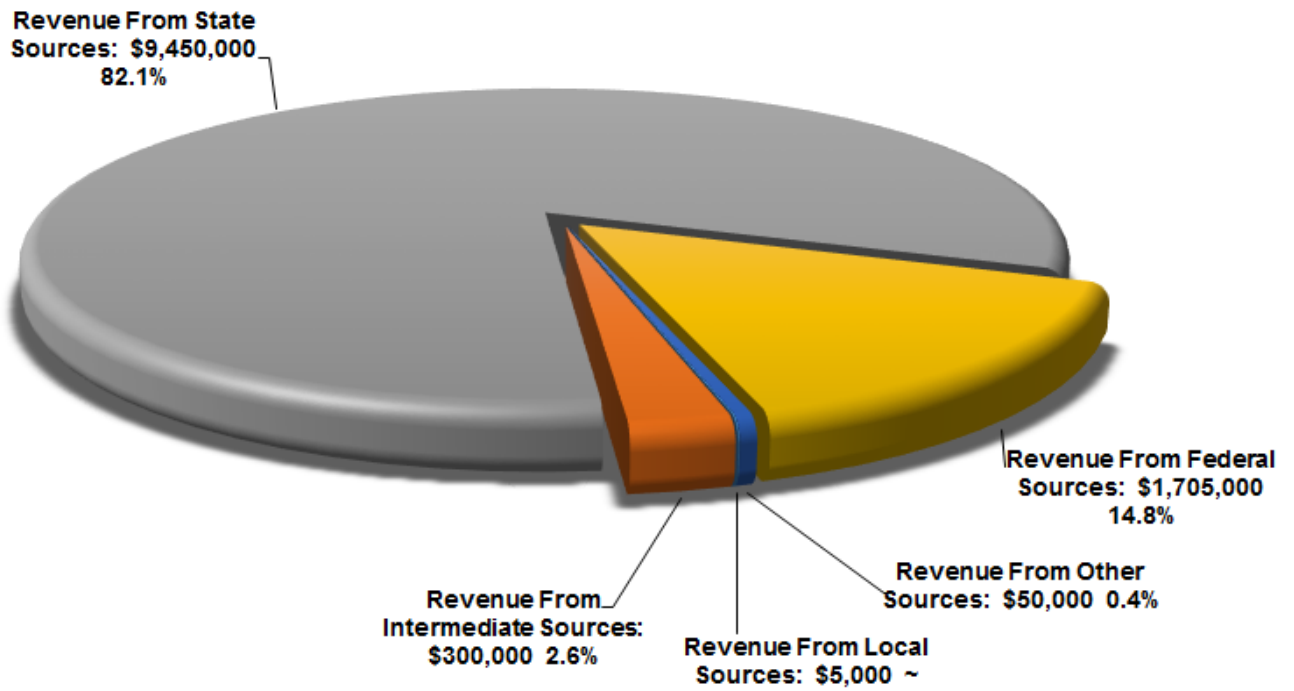
2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed, Approved, & Adopted
\$	\$	\$		\$ FTE	\$ FTE
			<b>1000 - Instruction</b>		
			<b><u>1111 - Elementary Programs</u></b>		
40,519	46,558	51,663	0400 - Supplies and Materials	125,000	125,000
			<b><u>1122 - Jr. High Co-curricular Programs</u></b>		
71,765	146,073	216,062	0400 - Supplies and Materials	350,000	350,000
			<b><u>1132 - High School Co-curricular</u></b>		
922,564	1,888,940	1,918,906	0400 - Supplies and Materials	2,625,000	2,625,000
<b>1,034,848</b>	<b>2,081,571</b>	<b>2,186,631</b>	<i>Total 1000 - Instruction:</i>	<b>3,100,000</b>	<b>3,100,000</b>
			<b>7000 - Unappropriated Ending Fund Balance</b>		
			<b><u>7000 - Unappropriated Ending Fund Bal</u></b>		
1,243,260	1,505,708	1,393,980	0800 - Other Uses of Funds	1,000,000	1,000,000
<b>1,243,260</b>	<b>1,505,708</b>	<b>1,393,980</b>	<i>Total 7000 - Unappropriated Ending Fund Balance:</i>	<b>1,000,000</b>	<b>1,000,000</b>
<b>2,278,108</b>	<b>3,587,279</b>	<b>3,580,611</b>	<i>Total Fund:</i>	<b>4,100,000</b>	<b>4,100,000</b>



# Grants Fund — Funds 21X-28X

*Special Revenue Funds are often established to account for specific revenue sources dedicated to specific programs or activities. For example, a Special Revenue Fund might be designated for federal grants aimed at supporting special education services or Title I programs for disadvantaged students. These funds ensure that the revenue is used for its intended purpose and are subject to specific restrictions or regulations*

## Fund Resource Summary



## Grants Fund - Revenues

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed, Approved, & Adopted
\$	\$	\$		\$	\$
-	4,100	250	<b>1000 - Revenue From Local Sources</b>	-	-
-	-	-	1311 - Tuition-Pupils or Parents	-	-
3,823	-	-	1920 - Contributions/Donations	4,000	5,000
<b>3,823</b>	<b>4,100</b>	<b>250</b>	1990 - Miscellaneous Income	-	-
			<b>Total Revenue From Local Sources</b>	<b>4,000</b>	<b>5,000</b>
			<b>2000 - Revenue From Intermediate Sources</b>		
-	-	-	2109 - CESD Revenue	250,000	300,000
159,500	166,100	160,600	2201 - Handicapped Funds	-	-
97,947	6,231	8,257	2206 - Other Intrmtd Sources	-	-
-	49,961	57,614	2210 - CESD Ask Grant	-	-
<b>257,447</b>	<b>222,292</b>	<b>226,471</b>	<b>Total Revenue From Intermediate Sources</b>	<b>250,000</b>	<b>300,000</b>
			<b>3000 - Revenue From State Sources</b>		
-	-	-	3209 - Misc State Revenue	100,000	100,000
1,684,724	4,558,448	5,076,828	3210 - SIA	6,000,000	6,750,000
2,078,617	1,986,814	2,951,801	3299 - Other Restricted Grants	2,100,000	2,550,000
5,000	579,224	78,162	3990 - Miscellaneous	100,000	50,000
<b>3,768,341</b>	<b>7,124,486</b>	<b>8,106,790</b>	<b>Total Revenue From State Sources</b>	<b>8,300,000</b>	<b>9,450,000</b>
			<b>4000 - Revenue From Federal Sources</b>		
205,627	181,229	175,677	4501 - Title IA Grant	200,000	200,000
17,807	14,744	13,590	4502 - Title VI Grant	-	20,000
8,868	-	43,942	4504 - Cark Perkins Grant	-	-
-	-	-	4507 - Title II Grant	125,000	125,000
1,105,292	1,302,701	1,433,334	4508 - IDEA Grant	1,306,000	1,300,000
-	1,949,374	-	4509 - ESSER Grants	100,000	-
432,659	16,632	19,698	4510 - Eishnwr Title II Math/Sci	30,000	60,000
-	-	2,212	4701 - Oregon Institute of Technology Grant	-	-
<b>1,770,254</b>	<b>3,464,680</b>	<b>1,688,454</b>	<b>Total Revenue From Federal Sources</b>	<b>1,761,000</b>	<b>1,705,000</b>
			<b>5000 - Revenue From Other Sources</b>		
177,536	301,017	408,660	5200 - Interfund Transfers	150,000	50,000
<b>5,977,401</b>	<b>11,116,574</b>	<b>10,430,624</b>	<b>Total Fund</b>	<b>10,465,000</b>	<b>11,510,000</b>

Notes: 1: Beginning in 2017-18, State Revenues includes new funding for the high school completion/vocational programs approved by voters in the 2016 state-wide Ballot Measure 98, formally referred to as High School Success (HSS) funds. BM 98 did not provide additional funding for these programs, but directed an allocation to this new HSS fund from increases in state-wide revenues.

2: Beginning in 2020-2021 state revenues includes amounts for the new Student Investment Account (SIA) funds made available to districts as a result of the approval of HB 3427A in the 2019 legislative session.

3. LOSD applied for and received new one-time State Summer School Grants to provide funding for summer of 2021 and 2022 enrichment and credit recovery activities. While LOSD, based on current initial guidance, was eligible for \$2.1 million in 2021 Summer School grants, eligible purposes are limited and require 25% matching with other funds. Accordingly, LOSD expected to and used less than half of maximum available Summer School grant funds. A similar program has been made available and while LOSD is eligible for \$850,000 in 2022 Summer School Grant Funds, it too requires a 25% match so only \$500,000 is budgeted for the 2022 State Summer School Grants.

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

# Grants Fund - Expenditures

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed, Approved, & Adopted	
\$	\$	\$		\$	FTE	\$	FTE
			<b>1000 - Instruction</b>				
			<b>1111 - Elementary Programs</b>				
632,284	1,414,555	1,268,993	0100 - Salaries	1,200,000	14.00	1,518,144	19.94
347,322	630,034	771,106	0200 - Associated Payroll Costs	650,000		944,512	
-	169,419	-	0300 - Purchased Services	-		-	
119,975	1,391	2,212	0400 - Supplies and Materials	-		-	
51,386	217,536	123,825	0600 - Other Objects	50,000		50,000	
<b>1,150,966</b>	<b>2,432,934</b>	<b>2,166,137</b>	<i>Total Elementary Programs</i>	<b>1,900,000</b>	<b>14.00</b>	<b>2,512,656</b>	<b>19.94</b>
			<b>1121 - Jr. High Programs</b>				
161,995	386,691	780,387	0100 - Salaries	800,000	10.00	857,453	9.50
75,904	160,511	390,240	0200 - Associated Payroll Costs	450,000		508,376	
-	102,027	-	0300 - Purchased Services	-		-	
40,874	4,055	-	0400 - Supplies and Materials	-		-	
<b>278,773</b>	<b>653,285</b>	<b>1,170,627</b>	<i>Total Jr. High Programs</i>	<b>1,250,000</b>	<b>10.00</b>	<b>1,365,829</b>	<b>9.50</b>
			<b>1131 - High School Programs</b>				
847,528	925,747	1,141,156	0100 - Salaries	1,300,000	15.50	1,533,260	18.00
439,302	457,306	674,996	0200 - Associated Payroll Costs	750,000		914,464	
-	148,199	885	0300 - Purchased Services	30,000		4,000	
73,920	45,495	35,378	0400 - Supplies and Materials	40,000		40,000	
-	-	5,201	0500 - Capital Outlay	50,000		50,000	
47,807	-	-	0600 - Other Objects	50,000		50,000	
<b>1,408,557</b>	<b>1,576,747</b>	<b>1,857,617</b>	<i>Total High School Programs</i>	<b>2,220,000</b>	<b>15.50</b>	<b>2,591,724</b>	<b>18.00</b>
			<b>1220 - Restrictive Programs for Students with Disabilities</b>				
-	75,107	89,691	0100 - Salaries	50,000		-	
-	54,597	46,208	0200 - Associated Payroll Costs	20,000		-	
-	-	-	0300 - Purchased Services	10,000		110,000	
-	-	22,832	0400 - Supplies and Materials	10,000		80,000	
-	-	-	0600 - Other Objects	10,000		10,000	
-	<b>129,704</b>	<b>158,731</b>	<i>Total Restrictive Programs for Students with Disabilities</i>	<b>100,000</b>		<b>200,000</b>	
			<b>1250 - Less Restrict Stdnt Disbl</b>				
-	57,378	63,123	0100 - Salaries	270,000	6.00	53,798	1.00
-	24,496	31,815	0200 - Associated Payroll Costs	170,000		40,286	
-	-	34,979	0400 - Supplies and Materials	50,000		50,000	
-	<b>81,874</b>	<b>129,917</b>	<i>Total Less Restrict Stdnt Disbl</i>	<b>490,000</b>	<b>6.00</b>	<b>144,084</b>	<b>1.00</b>
			<b>1255 - LR Delta 9-12</b>				
102,201	118,895	125,218	0100 - Salaries	140,000	1.60	169,478	1.70
52,321	56,791	68,241	0200 - Associated Payroll Costs	80,000		99,522	
-	209	631	0300 - Purchased Services	1,000		2,000	
-	-	-	0600 - Other Objects	5,000		6,000	
<b>154,523</b>	<b>175,895</b>	<b>194,091</b>	<i>Total LR Delta 9-12</i>	<b>226,000</b>	<b>1.60</b>	<b>277,000</b>	<b>1.70</b>
			<b>1256 - Behavioral Rti</b>				
172,964	170,529	151,863	0100 - Salaries	-		270,077	6.63
125,911	140,910	115,251	0200 - Associated Payroll Costs	-		198,630	
<b>298,875</b>	<b>311,439</b>	<b>267,113</b>	<i>Total Behavioral Rti</i>	<b>-</b>		<b>468,707</b>	<b>6.63</b>
			<b>1272 - Title 1 Instrctnl</b>				
201,357	205,980	230,118	0100 - Salaries	150,000	3.00	151,618	2.94
124,940	109,253	134,260	0200 - Associated Payroll Costs	95,000		97,382	
259	80	60	0400 - Supplies and Materials	3,000		-	
-	-	-	0600 - Other Objects	1,000		1,000	
<b>326,556</b>	<b>315,313</b>	<b>364,438</b>	<i>Total Title 1 Instrctnl</i>	<b>249,000</b>	<b>3.00</b>	<b>250,000</b>	<b>2.94</b>
			<b>1288 - Charter Schools</b>				
-	26,073	8,064	0300 - Purchased Services	-		-	
			<b>1290 - Other Learning Disability</b>				
-	-	27,749	0100 - Salaries	-		-	
-	-	6,217	0200 - Associated Payroll Costs	-		-	
-	-	<b>33,966</b>	<i>Total Other Learning Disability</i>	<b>-</b>		<b>-</b>	
			<b>1291 - English Second Language Programs</b>				
57	-	-	0400 - Supplies and Materials	-		-	
			<b>1410 - Elementary Summer School Programs</b>				
1,414	175,496	441	0100 - Salaries	10,000		10,000	
433	40,282	167	0200 - Associated Payroll Costs	5,000		5,000	
-	104,221	72,900	0300 - Purchased Services	40,000		-	
60,041	145,389	-	0400 - Supplies and Materials	45,000		35,000	
<b>61,888</b>	<b>465,388</b>	<b>73,508</b>	<i>Total Elementary Summer School Programs</i>	<b>100,000</b>		<b>50,000</b>	
			<b>1420 - Middle/JH Summer School Programs</b>				
-	26,777	-	0100 - Salaries	-		-	
-	5,872	-	0200 - Associated Payroll Costs	-		-	
-	660	-	0400 - Supplies and Materials	-		-	
-	<b>33,309</b>	<b>-</b>	<i>Total Middle/JH Summer School Programs</i>	<b>-</b>		<b>-</b>	



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2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	FTE	2024/25 Proposed, Approved, & Adopted	FTE
\$	\$	\$		\$		\$	
			<b>1430 - High School Summer School Programs</b>				
5,756	61,342	7,327	0100 - Salaries	-	-	-	-
1,625	16,356	1,973	0200 - Associated Payroll Costs	-	-	-	-
1,803	26,605	3,315	0300 - Purchased Services	-	-	-	-
1,827	1,310	-	0400 - Supplies and Materials	-	-	-	-
<b>11,012</b>	<b>105,613</b>	<b>12,616</b>	<i>Total High School Summer School Programs</i>	-	-	-	-
<b>3,691,205</b>	<b>6,307,573</b>	<b>6,436,824</b>	<i>Total 1000 - Instruction:</i>	<b>6,535,000</b>	<b>50.10</b>	<b>7,860,000</b>	<b>59.70</b>
			<b>2000 - Support Services</b>				
			<b>2113 - Social Work Services</b>				
-	247,452	323,539	0100 - Salaries	-	-	418,038	5.00
-	103,521	181,267	0200 - Associated Payroll Costs	-	-	255,321	-
-	1,756	3,442	0300 - Purchased Services	-	-	-	-
-	<b>352,730</b>	<b>508,248</b>	<i>Total Social Work Services</i>	-	-	<b>673,359</b>	<b>5.00</b>
			<b>2115 - Student Safety Services</b>				
-	5,038	-	0100 - Salaries	-	-	-	-
-	1,077	-	0200 - Associated Payroll Costs	-	-	-	-
249	4,532	-	0300 - Purchased Services	-	-	-	-
3,516	45,391	-	0400 - Supplies and Materials	-	-	-	-
<b>3,765</b>	<b>56,038</b>	-	<i>Total Student Safety Services</i>	-	-	-	-
			<b>2119 - Other Attendance and Social Work Services</b>				
-	-	-	0100 - Salaries	-	-	76,196	1.00
-	-	-	0200 - Associated Payroll Costs	-	-	37,853	-
-	-	-	<i>Total Other Attendance and Social Work Services</i>	-	-	<b>114,049</b>	<b>1.00</b>
			<b>2120 - Guidance Services</b>				
-	116,469	-	0100 - Salaries	130,000	-	-	-
-	30,995	-	0200 - Associated Payroll Costs	60,000	-	-	-
-	<b>147,464</b>	-	<i>Total Guidance Services</i>	<b>190,000</b>	-	-	-
			<b>2134 - Nurse Services</b>				
85,683	87,825	95,660	0100 - Salaries	115,000	1.00	110,252	1.00
26,597	26,625	34,283	0200 - Associated Payroll Costs	50,000	-	57,016	-
<b>112,280</b>	<b>114,450</b>	<b>129,943</b>	<i>Total Nurse Services</i>	<b>165,000</b>	<b>1.00</b>	<b>167,268</b>	<b>1.00</b>
			<b>2140 - Psychological Services</b>				
2,705	-	-	0100 - Salaries	-	-	-	-
1,471	-	-	0200 - Associated Payroll Costs	-	-	-	-
<b>4,176</b>	-	-	<i>Total Psychological Services</i>	-	-	-	-
			<b>2190 - Special Ed Svcs Admin</b>				
557,842	607,279	651,041	0100 - Salaries	1,000,000	9.50	701,020	6.00
307,132	310,282	356,931	0200 - Associated Payroll Costs	565,000	-	377,912	-
2,280	2,486	4,109	0300 - Purchased Services	25,000	-	33,800	-
-	-	-	0400 - Supplies and Materials	11,000	-	20,000	-
-	798	-	0600 - Other Objects	-	-	-	-
<b>867,254</b>	<b>920,844</b>	<b>1,012,081</b>	<i>Total Special Ed Svcs Admin</i>	<b>1,601,000</b>	<b>9.50</b>	<b>1,132,732</b>	<b>6.00</b>
			<b>2210 - Improvemnt of Instruction</b>				
423,434	976,506	620,568	0100 - Salaries	775,000	4.50	491,748	4.00
184,654	431,865	326,025	0200 - Associated Payroll Costs	346,000	-	267,108	-
217,748	259,198	193,415	0300 - Purchased Services	620,000	-	485,000	-
67,969	26,140	59,153	0400 - Supplies and Materials	10,000	-	30,000	-
<b>893,806</b>	<b>1,693,709</b>	<b>1,199,161</b>	<i>Total Improvemnt of Instruction</i>	<b>1,751,000</b>	<b>4.50</b>	<b>1,273,856</b>	<b>4.00</b>
			<b>2220 - Educational Media Service</b>				
9,886	5,000	-	0400 - Supplies and Materials	-	-	-	-
			<b>2221 - Media Servcs Specialist</b>				
-	112,082	124,465	0100 - Salaries	100,000	1.00	138,257	1.25
-	54,544	67,597	0200 - Associated Payroll Costs	50,000	-	77,479	-
-	-	-	0400 - Supplies and Materials	10,000	-	10,000	-
-	<b>166,626</b>	<b>192,061</b>	<i>Total Media Servcs Specialist</i>	<b>160,000</b>	<b>1.00</b>	<b>225,736</b>	<b>1.25</b>
			<b>2230 - Student Assessment</b>				
-	-	-	0100 - Salaries	5,000	-	5,000	-
-	-	-	0200 - Associated Payroll Costs	1,000	-	1,000	-
-	-	-	0300 - Purchased Services	3,000	-	3,000	-
-	-	-	<i>Total Student Assessment</i>	<b>9,000</b>	-	<b>9,000</b>	-
			<b>2543 - Care/Upkeep of Grounds</b>				
-	-	2,475	0300 - Purchased Services	-	-	-	-
			<b>2550 - Student Transportation</b>				
-	86,150	-	0300 - Purchased Services	-	-	-	-
			<b>2630 - Information Services</b>				
-	24,000	-	0300 - Purchased Services	-	-	-	-
18,000	-	-	0400 - Supplies and Materials	14,000	-	14,000	-
<b>18,000</b>	<b>24,000</b>	-	<i>Total Information Services</i>	<b>14,000</b>	-	<b>14,000</b>	-
			<b>2640 - Personnel Services</b>				
-	646,250	646,363	0100 - Salaries	-	-	-	-
-	158,021	212,228	0200 - Associated Payroll Costs	-	-	-	-
-	<b>804,271</b>	<b>858,591</b>	<i>Total Personnel Services</i>	-	-	-	-

Continued from previous page.

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed, Approved, & Adopted	
\$	\$	\$		\$	FTE	\$	FTE
			<b>2661 - Technical Support</b>				
74,902	-	91,240	0300 - Purchased Services	-	-	-	-
1,485	-	-	0400 - Supplies and Materials	30,000		30,000	
<b>76,387</b>	<b>-</b>	<b>91,240</b>	<i>Total Technical Support</i>	<b>30,000</b>		<b>30,000</b>	
<b>1,985,554</b>	<b>4,371,283</b>	<b>3,993,800</b>	<i>Total 2000 - Support Services:</i>	<b>3,920,000</b>	<b>16.00</b>	<b>3,640,000</b>	<b>18.25</b>
			<b>3000 - Enterprise and Community Services</b>				
			<b>3500 - Pre-K</b>				
-	-	-	0300 - Purchased Services	10,000		10,000	
-	-	-	<i>Total 3000 - Enterprise and Community Services:</i>	<b>10,000</b>		<b>10,000</b>	
			<b>5000 - Other Uses</b>				
			<b>5110 - Long-Term Debt Service</b>				
300,642	442,718	-	0600 - Other Objects	-		-	
<b>300,642</b>	<b>442,718</b>	<b>-</b>	<i>Total 5000 - Other Uses:</i>	<b>-</b>		<b>-</b>	
<b>5,977,401</b>	<b>11,121,574</b>	<b>10,430,624</b>	<i>Total Fund:</i>	<b>10,465,000</b>	<b>66.10</b>	<b>11,510,000</b>	<b>77.95</b>

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

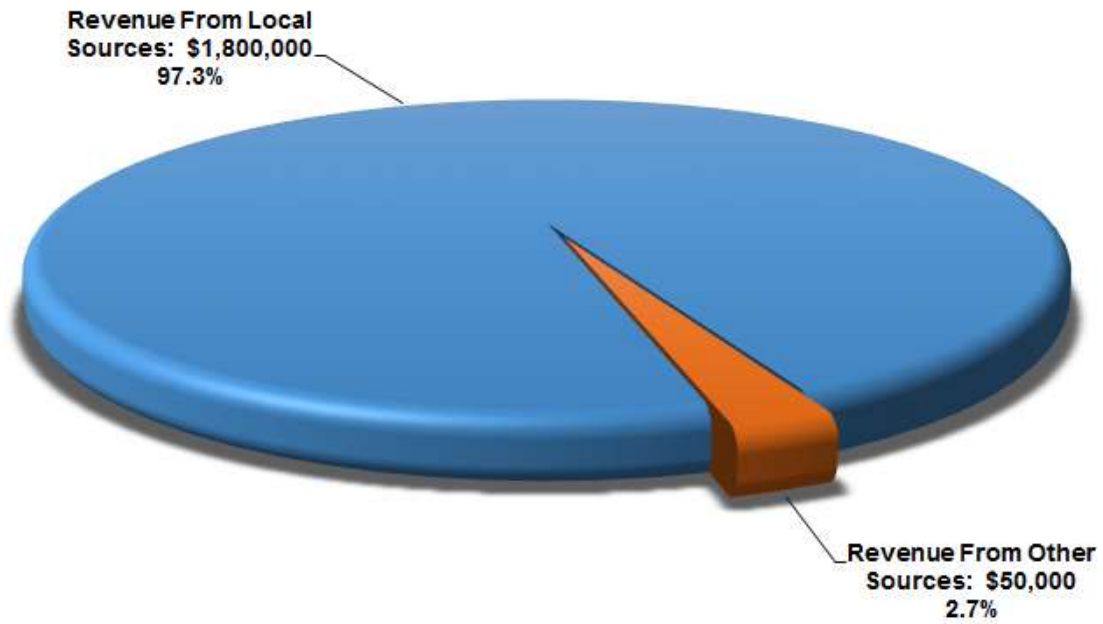


# Community Services Fund — Fund 290

*This fund manages the resources and requirements for supplementary activities for sports and academic enrichment, childcare, operation of the district swim pool, and management of facility usage for outside groups and organizations.*

*Except for the swim pool, the fund endeavors to cover operating costs with collection of fees.*

## Fund Resource Summary



## Community Services Fund - Revenues

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed, Approved, & Adopted
\$	\$	\$		\$	\$
			<b>1000 - Revenue From Local Sources</b>		
215,463	1,180,017	1,415,321	1801 - Community School Tuition	900,000	800,000
130,770	694,445	392,151	1805 - Child Care	400,000	500,000
13,762	74,986	79,634	1810 - Pool Fees	150,000	100,000
10,355	-	-	1811 - Swim Lessons Fees	-	-
-	-	-	1815 - Drivers Ed Pupil Fees	150,000	150,000
-	-	-	1911 - Rent From School Facility	90,000	240,000
-	-	-	1990 - Miscellaneous Income	10,000	10,000
<b>370,351</b>	<b>1,949,447</b>	<b>1,887,106</b>	<b>Total Revenue From Local Sources</b>	<b>1,700,000</b>	<b>1,800,000</b>
			<b>5000 - Revenue From Other Sources</b>		
1,039,514	247,109	60,003	5200 - Interfund Transfers	50,000	50,000
<b>1,409,865</b>	<b>2,196,557</b>	<b>1,947,109</b>	<b>Total Fund</b>	<b>1,750,000</b>	<b>1,850,000</b>

- 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

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed, Approved, & Adopted	
\$	\$	\$		\$	FTE	\$	FTE
			<b>3000 - Enterprise and Community Services</b>				
			<b><u>3200 - Community Recreation Svcs</u></b>				
213,480	268,119	308,603	0100 - Salaries	350,000	2.25	424,314	2.88
121,385	137,027	150,928	0200 - Associated Payroll Costs	150,000		199,418	
26,887	56,439	64,511	0300 - Purchased Services	450,000		346,620	
606	4,559	422	0400 - Supplies and Materials	235,000		196,633	
8,522	10,092	11,914	0600 - Other Objects	10,000		10,000	
<b>370,880</b>	<b>476,235</b>	<b>536,379</b>	<i>Total Community Recreation Svcs</i>	<b>1,195,000</b>	<b>2.25</b>	<b>1,176,985</b>	<b>2.88</b>
			<b><u>3220 - Community School Programs</u></b>				
89,725	280,204	451,078	0100 - Salaries	-		-	
13,543	44,177	69,807	0200 - Associated Payroll Costs	-		-	
34,306	260,384	210,126	0300 - Purchased Services	-		-	
62,816	163,412	286,638	0400 - Supplies and Materials	-		-	
2,900	-	-	0500 - Capital Outlay	-		-	
<b>203,290</b>	<b>748,177</b>	<b>1,017,650</b>	<i>Total Community School Programs</i>	<b>-</b>		<b>-</b>	
			<b><u>3250 - Swim Pool Programs</u></b>				
29,990	13,903	5,758	0100 - Salaries	20,000		7,000	
11,723	1,160	461	0200 - Associated Payroll Costs	5,000		2,169	
58,443	60,912	67,866	0300 - Purchased Services	100,000		55,000	
17,555	28,034	31,632	0400 - Supplies and Materials	29,000		19,000	
405	1,028	-	0600 - Other Objects	1,000		1,000	
<b>118,116</b>	<b>105,037</b>	<b>105,718</b>	<i>Total Swim Pool Programs</i>	<b>155,000</b>		<b>84,169</b>	
			<b><u>3500 - Pre-K</u></b>				
440,618	509,579	177,041	0100 - Salaries	200,000	4.63	323,125	7.25
222,895	235,113	88,437	0200 - Associated Payroll Costs	125,000		198,541	
6,184	19,200	11,239	0300 - Purchased Services	30,000		22,180	
7,151	33,216	10,646	0400 - Supplies and Materials	45,000		45,000	
<b>676,847</b>	<b>797,107</b>	<b>287,363</b>	<i>Total Pre-K</i>	<b>400,000</b>	<b>4.63</b>	<b>588,846</b>	<b>7.25</b>
<b>1,369,133</b>	<b>2,126,557</b>	<b>1,947,109</b>	<i>Total 3000 - Enterprise and Community Services:</i>	<b>1,750,000</b>	<b>6.88</b>	<b>1,850,000</b>	<b>10.13</b>
			<b>5000 - Other Uses</b>				
			<b><u>5110 - Long-Term Debt Service</u></b>				
40,732	70,000	-	0600 - Other Objects	-		-	
<b>40,732</b>	<b>70,000</b>	<b>-</b>	<i>Total 5000 - Other Uses:</i>	<b>-</b>		<b>-</b>	
<b>1,409,865</b>	<b>2,196,557</b>	<b>1,947,109</b>	<i>Total Community School Fund:</i>	<b>1,750,000</b>	<b>6.88</b>	<b>1,850,000</b>	<b>10.13</b>



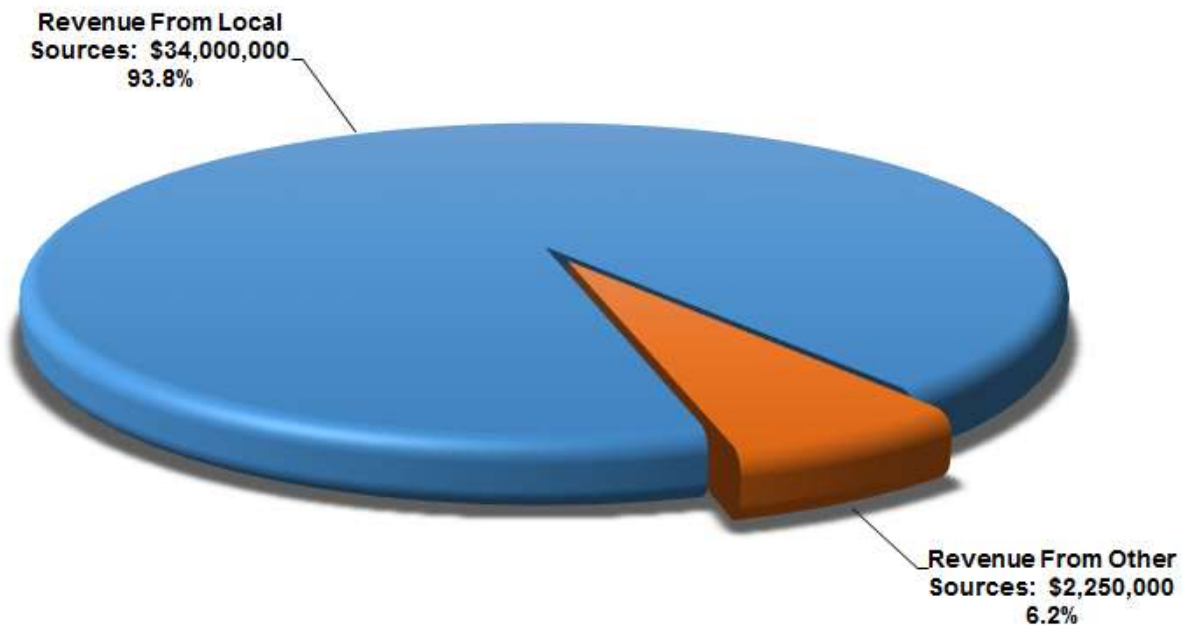
## Debt Service Funds — Fund 3XX

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*School districts may establish a Debt Service Fund to manage the repayment of long-term debt obligations, such as bonds issued to finance capital projects like school construction or renovation, or a bond issuance for PERS Unfunded Actuarial Liability (UAL). Revenue for the Debt Service Fund typically comes from taxes specifically levied for debt repayment purposes, ensuring that funds are available to meet principal and interest payments as they become due.*

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### Fund Resource Summary



## Debt Service Funds - Revenues

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed, Approved, & Adopted
\$	\$	\$		\$	\$
			<b>1000 - Revenue From Local Sources</b>		
17,058,086	17,373,873	26,490,924	1111 - Current Years	27,150,000	28,000,000
242,662	221,490	356,790	1112 - Prior Years	250,000	250,000
45,500	34,550	384,988	1510 - Interest On Investments	150,000	400,000
-	-	5,130,931	1970 - Services Provided Other Funds	5,100,000	5,350,000
<b>17,346,248</b>	<b>17,629,913</b>	<b>32,363,633</b>	<b>Total Revenue From Local Sources</b>	<b>32,650,000</b>	<b>34,000,000</b>
			<b>2000 - Revenue From Intermediate Sources</b>		
36	-	-	2199 - Other Intermediate Sources	-	-
			<b>5000 - Revenue From Other Sources</b>		
-	5,355	-	5110 - Bond Proceeds	-	-
-	1,000,000	-	5200 - Interfund Transfers	-	-
552,650	732,814	1,629,413	5400 - Beginning Fund Balance	1,850,000	2,250,000
<b>552,650</b>	<b>1,738,169</b>	<b>1,629,413</b>	<b>Total Revenue From Other Sources</b>	<b>1,850,000</b>	<b>2,250,000</b>
<b>17,898,934</b>	<b>19,368,082</b>	<b>33,993,046</b>	<b>Total Fund</b>	<b>34,500,000</b>	<b>36,250,000</b>

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

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed, Approved, & Adopted
\$	\$	\$		\$	\$
17,800,000	18,250,000	27,300,000	<b>Levy Amount</b>	28,500,000	29,400,000
(741,914)	(876,127)	(809,076)	<b>Less Discounts or Amounts to be Collected in Future Years</b>	(1,350,000)	(1,400,000)
17,058,086	17,373,873	26,490,924	<b>Current Year Collection</b>	27,150,000	28,000,000
95.83%	95.20%	97.04%	<b>Current Collection Rate</b>	95.26%	95.24%
97.20%	96.41%	98.34%	<b>Overall Collection Rate as % of Current Levy</b>	96.14%	96.09%
\$ 2.08	\$ 2.08	\$ 2.89	<b>Estimated Tax Rate/\$1000 of AV</b>	2.89	2.87
\$ 2.03	\$ 2.03	\$ 2.86	<b>Actual Tax Rate/\$1000 of AV</b>	2.87	TBD*

\*The proposed budget Estimated Tax rate for 2024-25 is estimated - the final amount will be determined when the assessors complete their work this fall.

## Debt Service Funds - Expenditures

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed, Approved, & Adopted
\$	\$	\$		\$ FTE	\$ FTE
			<b>5000 - Other Uses</b>		
			<b>5110 - Long-Term Debt Service</b>		
17,166,119	17,738,669	31,510,663	0600 - Other Objects	32,710,000	33,810,000
<b>17,166,119</b>	<b>17,738,669</b>	<b>31,510,663</b>	<i>Total 5000 - Other Uses:</i>	<b>32,710,000</b>	<b>33,810,000</b>
			<b>7000 - Unappropriated Ending Fund Balance</b>		
			<b>7000 - Unappropriated Ending Fund Balance</b>		
732,815	1,629,413	2,482,383	0800 - Other Uses of Funds	1,790,000	2,440,000
<b>732,815</b>	<b>1,629,413</b>	<b>2,482,383</b>	<i>Total 7000 - Unappropriated Ending Fund Balance:</i>	<b>1,790,000</b>	<b>2,440,000</b>
<b>17,898,934</b>	<b>19,368,082</b>	<b>33,993,046</b>	<i>Total Fund:</i>	<b>34,500,000</b>	<b>36,250,000</b>

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

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed, Approved, & Adopted
\$	\$	\$		\$ FTE	\$ FTE
			<b>General Obligation Bonds</b>		
7,445,000	8,385,000	10,710,000	0610 - Redemption of Principal	13,025,000	14,560,000
9,721,119	9,353,669	15,956,147	0620 - Redemption of Interest	14,580,020	13,915,000
<b>17,166,119</b>	<b>17,738,669</b>	<b>26,666,147</b>	<i>Total General Obligation Bond:</i>	<b>27,605,020</b>	<b>28,475,000</b>
			<b>PERS Pension Bonds</b>		
-	-	2,472,657	0610 - Redemption of Principal	3,915,000	4,365,000
-	-	2,371,858	0620 - Redemption of Interest	1,189,980	970,000
-	-	<b>4,844,516</b>	<i>Total PERS Pension Bonds:</i>	<b>5,104,980</b>	<b>5,335,000</b>
<b>17,166,119</b>	<b>17,738,669</b>	<b>31,510,663</b>	<i>Total Principal and Interest Payments</i>	<b>32,710,000</b>	<b>33,810,000</b>



LAKE OSWEGO SCHOOL DISTRICT  
CLACKAMAS COUNTY, OREGON

SCHEDULE OF GENERAL OBLIGATION BOND REDEMPTION AND INTEREST REQUIREMENTS  
June 30, 2024

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 RATES	PRINCIPAL	INTEREST RATES	PRINCIPAL	INTEREST RATES	PRINCIPAL	INTEREST RATES	PRINCIPAL	INTEREST	
	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		TOTAL	
2022-23	1,325,000	7,033,778	430,000	1,299,350	1,985,000	6,318,000	6,970,000	1,305,018	10,710,000	15,956,146	26,666,146
2023-24	2,560,000	6,140,025	470,000	1,282,150	2,390,000	6,218,750	7,605,000	939,094	13,025,000	14,580,019	27,605,019
Remaining Payments:											
2024-25	2,950,000	6,012,025	515,000	1,263,350	2,820,000	6,099,250	8,275,000	539,832	14,560,000	13,914,457	28,474,457
2025-26	1,675,000	5,864,525	565,000	1,242,750	3,280,000	5,938,250	2,555,000	105,394	8,075,000	13,170,919	21,245,919
2026-27	1,980,000	5,780,775	620,000	1,214,500	3,775,000	5,794,250	0	0	6,375,000	12,789,525	19,164,525
2027-28	2,315,000	5,681,775	690,000	1,183,500	4,300,000	5,605,500	0	0	7,305,000	12,470,775	19,775,775
2028-29	2,670,000	5,566,025	755,000	1,149,000	4,865,000	5,390,500	0	0	8,290,000	12,105,525	20,395,525
2029-30	3,050,000	5,432,525	825,000	1,111,250	5,470,000	5,147,250	0	0	9,345,000	11,691,025	21,036,025
Thereafter	134,190,000	55,979,725	21,400,000	6,738,750	120,315,000	37,902,350	0	0	275,905,000	100,620,825	376,525,825
	\$ 148,830,000	\$ 90,317,375	\$ 25,370,000	\$ 13,903,100	\$ 144,825,000	\$ 71,897,350	\$ 10,830,000	\$ 645,226	\$ 329,855,000	\$ 176,763,051	\$ 506,618,051

Voters approved \$180 million measure in November 2021

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

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

Balance of Voter measure approved in 2017

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

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

Voters approved \$187 million measure in May, 2017

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

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

Voters approved \$85 million measure in November, 2000

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

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

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

SCHEDULE OF PERS BONDS REDEMPTION AND INTEREST REQUIREMENTS  
June 30, 2024

FISCAL YEAR	Series 2002B			Series 2003B			TOTAL REQUIREMENTS PERS PENSION BONDS		
	ISSUE OF 10/31/02*			ISSUE OF 4/21/2003			TOTAL	TOTAL	TOTAL DEBT
	PRINCIPAL	INTEREST	INTEREST RATES	PRINCIPAL	INTEREST	INTEREST RATES	PRINCIPAL	INTEREST	SERVICE
	Due 6/30	Due 12/30 & 6/30		Due 6/30	Due 12/30 & 6/30				
Paid in FY:									
2022-23*	2,040,000	798,531	5.49%	432,657	1,573,327	6.27%	2,472,657	2,371,858	4,844,516
2023-24	2,290,000	686,535	5.55%	1,625,000	500,985	5.68%	3,915,000	1,187,520	5,102,520
Remaining									
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>\$ 10,080,000</u>	<u>1,317,015</u>		<u>\$ 7,215,000</u>	<u>\$ 972,416</u>		<u>\$ 17,295,000</u>	<u>\$ 2,289,431</u>	<u>\$ 19,584,431</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 Funds — Fund 4XX

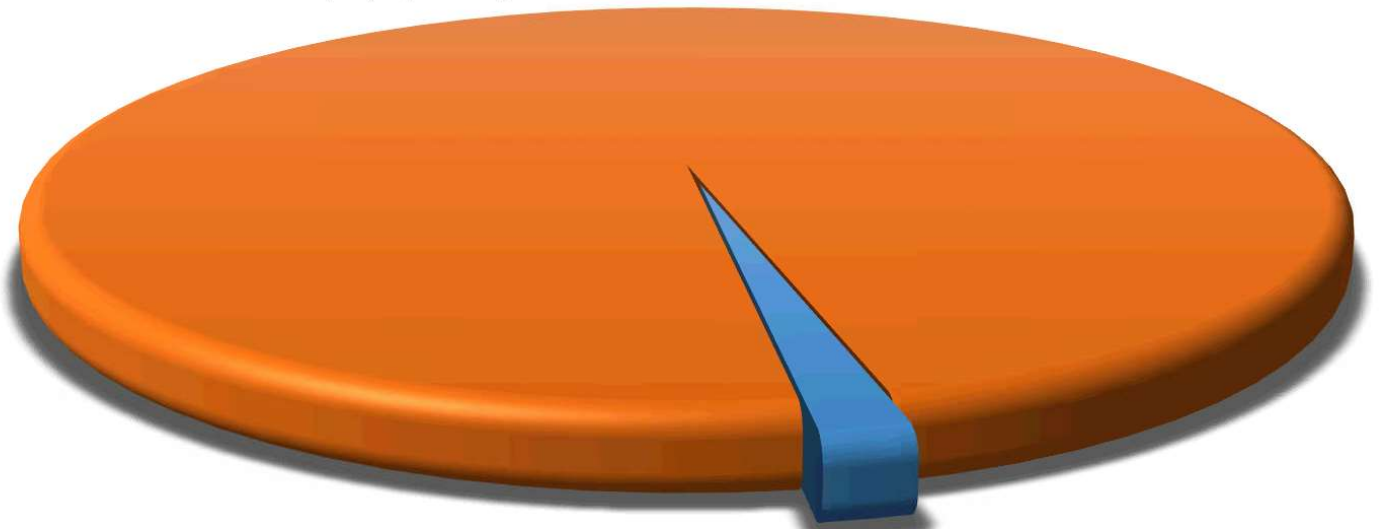
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*A Capital Fund is used to finance the acquisition, construction, renovation, or maintenance of long-term capital assets.*

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## Fund Resource Summary

**Revenue From Other Sources:**  
\$130,050,002 98.1%



**Revenue From Local Sources:**  
\$2,490,000 1.9%

## Capital Projects Funds - Revenues

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed, Approved, & Adopted
\$	\$	\$		\$	\$
			<b>1000 - Revenue From Local Sources</b>		
274,289	632,000	472,410	1130 - Const Excise TAX	-	450,000
870,454	952,962	4,698,945	1510 - Interest On Investments	2,000,000	1,650,000
-	-	-	1740 - ASB Student Fees	200,000	200,000
-	-	111,068	1801 - Community School Tuition	-	-
11,670	-	100,000	1920 - Contributions/Donations	50,000	40,000
26,771	-	-	1960 - Recovery of Prior YR Exp	450,000	-
437,358	365,840	206,711	1990 - Miscellaneous Income	150,000	150,000
<b>1,620,542</b>	<b>1,950,802</b>	<b>5,589,134</b>	<i>Total Revenue From Local Sources</i>	<b>2,850,000</b>	<b>2,490,000</b>
			<b>5000 - Revenue From Other Sources</b>		
-	165,594,308	-	5110 - Bond Proceeds	-	30,000,000
675,402	2,000,000	-	5200 - Interfund Transfers	-	-
100,320,348	56,896,534	204,954,521	5400 - Beginning Fund Balance	156,000,002	100,050,002
<b>100,995,750</b>	<b>224,490,842</b>	<b>204,954,522</b>	<i>Total Revenue From Other Sources</i>	<b>156,000,002</b>	<b>130,050,002</b>
<b>102,616,292</b>	<b>226,441,644</b>	<b>210,543,655</b>	<i>Total Fund</i>	<b>158,850,002</b>	<b>132,540,002</b>

## Actual & Estimated Beginning Fund Balance

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed, Approved, & Adopted
\$	\$	\$		\$	\$
			<b>5400 - Beginning Fund Balance</b>		
92,716,635	50,491,106	35,638,975	401 - 2017 Bond Capital Projects	19,200,000	4,000,002
-	-	160,781,797	402 - 2022 Bond Capital Projects	130,000,000	90,000,000
-	-	2,000,000	405 - Artificial Turf Replacement Fund	2,000,000	2,000,000
371,343	1,187,162	1,183,797	406 - Sb1149 Captl Proj Fund	1,090,001	1,400,000
2,506,451	2,287,292	2,241,887	407 - Bus Barn Capital Project	2,200,000	1,200,000
1,431,551	1,272,517	1,279,692	408 - LOH Hazel Road	1,260,000	1,400,000
3,294,367	1,658,456	1,828,372	410 - Construction Excise TAX	250,001	50,000
<b>100,320,348</b>	<b>56,896,534</b>	<b>204,954,521</b>	<i>Total Object:</i>	<b>156,000,002</b>	<b>100,050,002</b>
<b>100,320,348</b>	<b>56,896,534</b>	<b>204,954,521</b>	<i>Total Beginning Fund Balance:</i>	<b>156,000,002</b>	<b>100,050,002</b>

Notes: 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

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed, Approved, & Adopted	
\$	\$	\$		\$	FTE	\$	FTE
			<b>1000 - Instruction</b>				
1,107,770	89,535	1,676,125	0400 - Supplies and Materials	200,000		1,000,000	
-	8,391	44,172	0500 - Capital Outlay	500,000		500,000	
<b>1,107,770</b>	<b>97,926</b>	<b>1,720,297</b>	<i>Total Instruction</i>	<b>700,000</b>		<b>1,500,000</b>	
			<b>2000 - Support Services</b>				
-	12,090	80,363	0300 - Purchased Services	-		-	
231,519	237,423	1,141,279	0400 - Supplies and Materials	-		-	
146,854	-	36,924	0500 - Capital Outlay	1,250,000		750,000	
<b>378,373</b>	<b>249,513</b>	<b>1,258,566</b>	<i>Total Support Services</i>	<b>1,250,000</b>		<b>750,000</b>	
			<b>4000 - Facilities Acquisition and Construction</b>				
444,290	419,555	456,790	0100 - Salaries	700,000	4.50	600,000	4.50
242,087	220,994	228,907	0200 - Associated Payroll Costs	285,000		260,000	
4,478,140	6,699,130	10,025,054	0300 - Purchased Services	8,585,000		7,605,000	
1,582,969	193,359	401,810	0400 - Supplies and Materials	620,000		500,000	
36,453,574	12,394,909	38,503,881	0500 - Capital Outlay	62,150,000		63,250,000	
221,125	204,302	810,866	0600 - Other Objects	700,000		2,000,000	
<b>43,422,185</b>	<b>20,132,250</b>	<b>50,427,309</b>	<i>Total Facilities Acquisition and Construction</i>	<b>73,040,000</b>	<b>4.50</b>	<b>74,215,000</b>	<b>4.50</b>
			<b>5000 - Other Uses</b>				
-	564,508	-	0300 - Purchased Services	-		500,000	
811,430	442,925	404,008	0600 - Other Objects	450,001		450,001	
-	-	-	0700 - Transfers	2		2	
<b>811,430</b>	<b>1,007,433</b>	<b>404,008</b>	<i>Total Other Uses</i>	<b>450,003</b>		<b>950,003</b>	
			<b>6000 - Contingencies</b>				
-	-	-	0800 - Other Uses of Funds	2,500,000		2,500,000	
			<b>7000 - Unappropriated Ending Fund Balance</b>				
56,896,534	204,954,521	156,733,474	0800 - Other Uses of Funds	80,909,999		52,624,999	
<b>102,616,292</b>	<b>226,441,644</b>	<b>210,543,655</b>	<i>Total Fund</i>	<b>158,850,002</b>	<b>4.50</b>	<b>132,540,002</b>	<b>4.50</b>

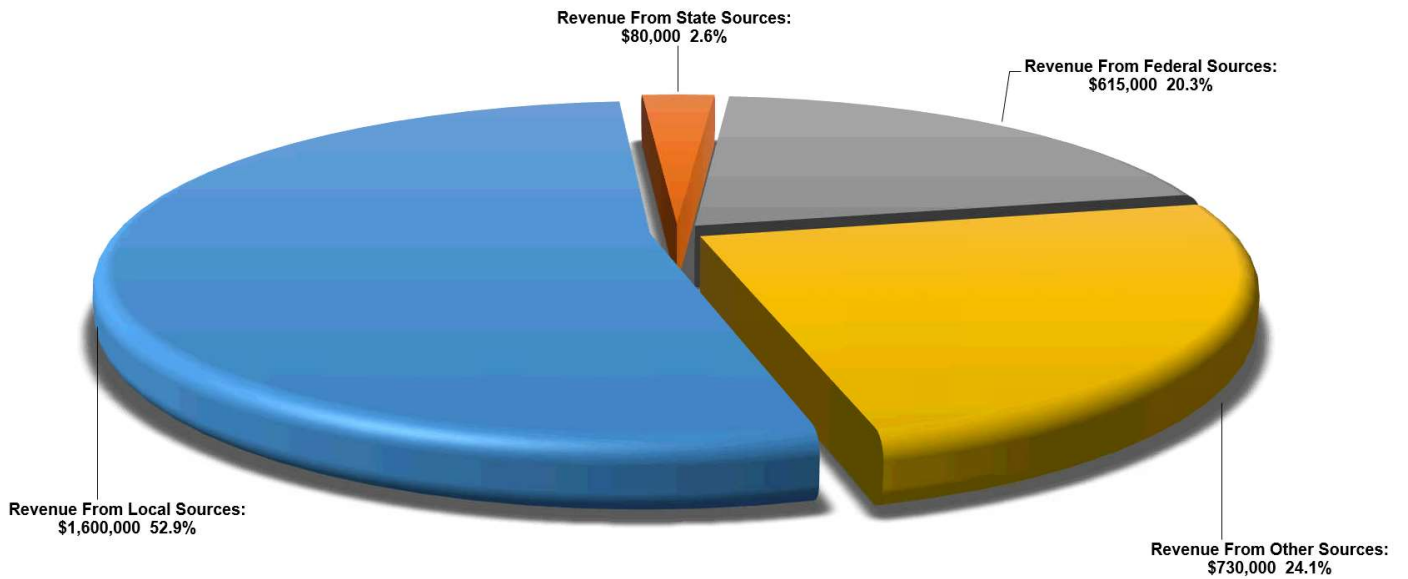




# Food Service Fund — Fund 500

*This fund manages the resources from contributions from the federal nutritional program for school lunches, as well as revenue generated from fee-for-service meals.*

## Fund Resource Summary



## Food Service Fund - Revenues

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed, Approved, & Adopted
\$	\$	\$		\$	\$
			<b>1000 - Revenue From Local Sources</b>		
1,648	7,584	1,350,452	<b>1625 - Food Sales to Pupils</b>	1,550,000	1,550,000
1,588	20,070	37,223	<b>1630 - Banquets/Catering</b>	50,000	50,000
-	-	2,000	<b>1920 - Contributions/Donations</b>	-	-
-	186	-	<b>1990 - Miscellaneous Income</b>	-	-
<b>3,236</b>	<b>27,840</b>	<b>1,389,674</b>	<i>Total Revenue From Local Sources</i>	<b>1,600,000</b>	<b>1,600,000</b>
			<b>3000 - Revenue From State Sources</b>		
13,667	13,667	26,989	<b>3102 - Basic Schl Support Lunch</b>	80,000	80,000
14,478	12,932	81,286	<b>3299 - Other Restricted Grants</b>	-	-
<b>28,145</b>	<b>26,599</b>	<b>108,275</b>	<i>Total Revenue From State Sources</i>	<b>80,000</b>	<b>80,000</b>
			<b>4000 - Revenue From Federal Sources</b>		
1,159,394	3,036,433	451,913	<b>4505 - NSLP Prog Reimbursements</b>	470,000	470,000
-	128,983	125,281	<b>4550 - Supply Chain Assistance</b>	-	-
129,349	139,436	133,582	<b>4910 - Commodities BY Usda</b>	145,000	145,000
<b>1,288,743</b>	<b>3,304,852</b>	<b>710,776</b>	<i>Total Revenue From Federal Sources</i>	<b>615,000</b>	<b>615,000</b>
			<b>5000 - Revenue From Other Sources</b>		
5,941	-	3,377	<b>5200 - Interfund Transfers</b>	5,000	5,000
-	84,182	823,291	<b>5400 - Beginning Fund Balance</b>	950,000	725,000
<b>5,941</b>	<b>84,182</b>	<b>826,667</b>	<i>Total Revenue From Other Sources</i>	<b>955,000</b>	<b>730,000</b>
<b>1,326,065</b>	<b>3,443,473</b>	<b>3,035,393</b>	<i>Total Fund</i>	<b>3,250,000</b>	<b>3,025,000</b>

Note: 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 Service Fund - Expenditures

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed, Approved, & Adopted	
\$	\$	\$		\$	FTE	\$	FTE
			<b>3000 - Enterprise and Community Services</b>				
			<b>3100 - Food Services</b>				
339,948	697,795	726,686	0100 - Salaries	800,000	11.22	908,256	21.75
189,882	290,551	379,648	0200 - Associated Payroll Costs	400,000		507,444	
44,943	64,880	78,004	0300 - Purchased Services	75,000		75,000	
652,510	1,506,356	1,095,918	0400 - Supplies and Materials	1,265,000		1,149,300	
-	27,832	14,323	0500 - Capital Outlay	180,000		180,000	
14,600	22,769	23,625	0600 - Other Objects	30,000		30,000	
<b>1,241,883</b>	<b>2,610,182</b>	<b>2,318,203</b>	<i>Total Food Services</i>	<b>2,750,000</b>	<b>11.22</b>	<b>2,850,000</b>	<b>21.75</b>
<b>1,241,883</b>	<b>2,610,182</b>	<b>2,318,203</b>	<i>Total 3000 - Enterprise and Community Services:</i>	<b>2,750,000</b>	<b>11.22</b>	<b>2,850,000</b>	<b>21.75</b>
			<b>5000 - Other Uses</b>				
			<b>5110 - Long-Term Debt Service</b>				
-	10,000	-	0600 - Other Objects	-		-	
-	<b>10,000</b>	-	<i>Total 5000 - Other Uses:</i>	-		-	
			<b>7000 - Unappropriated Ending Fund Balance</b>				
			<b>7000 - Unappropriated Ending Fund Balance</b>				
84,182	823,291	717,190	0800 - Other Uses of Funds	500,000		175,000	
<b>84,182</b>	<b>823,291</b>	<b>717,190</b>	<i>Total 7000 - Unappropriated Ending Fund Balance:</i>	<b>500,000</b>		<b>175,000</b>	
<b>1,326,065</b>	<b>3,443,473</b>	<b>3,035,393</b>	<i>Total Fund:</i>	<b>3,250,000</b>	<b>11.22</b>	<b>3,025,000</b>	<b>21.75</b>

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



# Self-Insurance Fund — Fund 601

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*This fund is used to accumulate and allocate group health reimbursement account (GHRA), unemployment, property, casualty & cyber liability internally across the districts various functions and account for the reserve needed to minimize fluctuations.*

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## Fund Resource Summary





## Self-Insurance Fund - Revenues

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed, Approved, & Adopted
\$	\$	\$		\$	\$
			1000 - Revenue From Local Sources		
-	-	-	1970 - Services Provided Other Funds	-	1,500,000
			5000 - Revenue From Other Sources		
-	-	-	5400 - Beginning Fund Balance	-	750,000
-	-	-	<i>Total Fund</i>	-	<i>2,250,000</i>

## Self-Insurance Fund - Expenditures

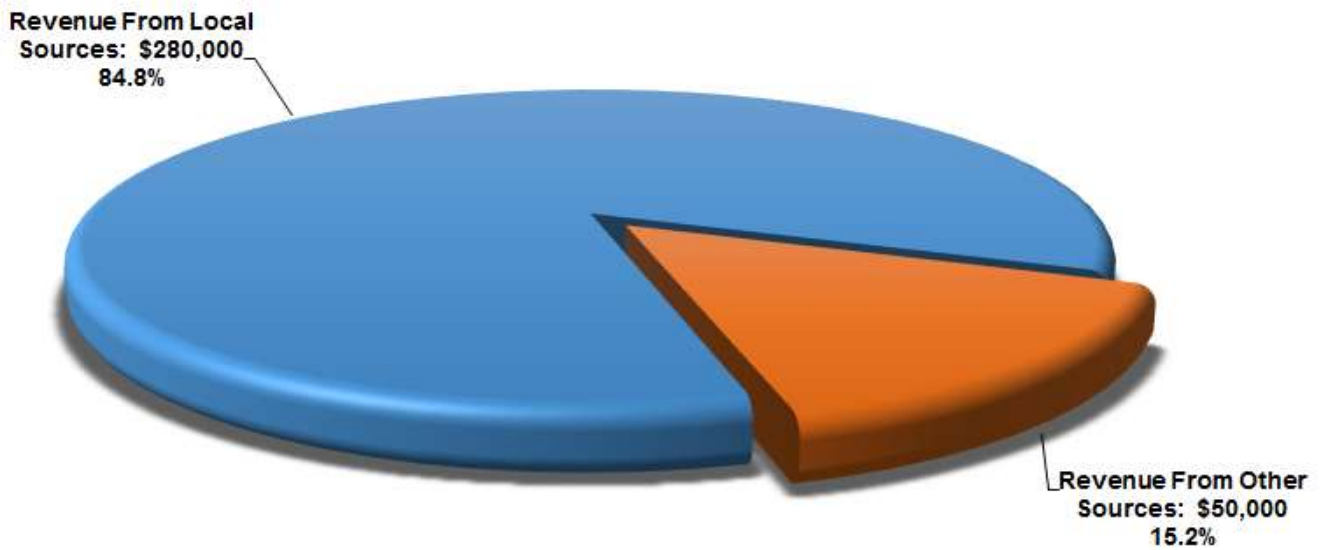
2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed, Approved, & Adopted
\$	\$	\$		\$ FTE	\$ FTE
			<b>2000 - Support Services</b>		
			<u>2528 - Risk Management Services</u>		
-	-	-	0300 - Purchased Services	-	50,000
-	-	-	0600 - Other Objects	-	900,000
-	-	-	<i>Total Risk Management Services</i>	-	<b>950,000</b>
			<u>2529 - Other Fiscal Services</u>		
-	-	-	0200 - Associated Payroll Costs	-	1,300,000
-	-	-	<i>Total 2000 - Support Services:</i>	-	<b>2,250,000</b>
-	-	-	<i>Total Fund:</i>	-	<b>2,250,000</b>



# Lake Grove Swim Park — Fund 105

*This fund is the operating fund for Lake Grove Swim Park, a component unit of the district. Principal revenue sources are property taxes with minimal charges.*

## Fund Resource Summary



## Lake Grove Swim Park - Component Unit - Revenues

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted	2024/25 Proposed, Approved, & Adopted
\$	\$	\$		\$	\$
			<b>1000 - Revenue From Local Sources</b>		
224,032	231,357	241,971	1111 - Current Years	250,000	260,000
3,137	2,797	4,631	1112 - Prior Years	5,000	5,000
44	33	164	1510 - Interest On Investments	100	100
6,434	11,128	10,814	1750 - Concession Sales-Swimming	14,900	14,900
<b>233,647</b>	<b>245,314</b>	<b>257,581</b>	<i>Total Revenue From Local Sources</i>	<b>270,000</b>	<b>280,000</b>
			<b>2000 - Revenue From Intermediate Sources</b>		
133	-	-	2199 - Other Intermediate Sources	-	-
			<b>4000 - Revenue From Federal Sources</b>		
-	28	-	4801 - Federal Forest Fees	-	-
			<b>5000 - Revenue From Other Sources</b>		
517,012	574,811	622,741	5400 - Beginning Fund Balance	680,000	50,000
<b>750,791</b>	<b>820,154</b>	<b>880,322</b>	<i>Total Fund</i>	<b>950,000</b>	<b>330,000</b>

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

# Lake Grove Swim Park - Component Unit - Expenditures

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals		2023/24 Adopted		2024/25 Proposed & Approved		2024/25 Adopted	
\$	\$	\$		\$	FTE	\$	FTE	\$	FTE
			<b>3000 - Enterprise and Community Services</b>						
			<b>3200 - Community Recreation Svcs</b>						
82,980	96,672	98,428	0100 - Salaries	125,000	2.00	105,000	2.00	105,000	2.00
12,100	13,310	13,735	0200 - Associated Payroll Costs	20,000		32,000		32,000	
32,444	32,994	130,994	0300 - Purchased Services	200,000		41,000		41,000	
16,392	17,184	25,426	0400 - Supplies and Materials	30,000		25,000		25,000	
-	-	-	0500 - Capital Outlay	300,000		-		-	
32,063	37,253	44,039	0600 - Other Objects	50,000		-		40,000	
<b>175,980</b>	<b>197,413</b>	<b>312,622</b>	<i>Total Community Recreation Svcs</i>	<b>725,000</b>	<b>2.00</b>	<b>203,000</b>	<b>2.00</b>	<b>243,000</b>	<b>2.00</b>
<b>175,980</b>	<b>197,413</b>	<b>312,622</b>	<i>Total 3000 - Enterprise and Community Services:</i>	<b>725,000</b>	<b>2.00</b>	<b>203,000</b>	<b>2.00</b>	<b>243,000</b>	<b>2.00</b>
			<b>5000 - Other Uses</b>						
			<b>5110 - Long-Term Debt Service</b>						
-	-	-	0600 - Other Objects	-		70,000		70,000	
-	-	-	<i>Total 5000 - Other Uses:</i>	-		<b>70,000</b>		<b>70,000</b>	
			<b>6000 - Contingencies</b>						
			<b>6110 - Operating Contingency</b>						
-	-	-	0800 - Other Uses of Funds	50,000		17,000		17,000	
-	-	-	<i>Total 6000 - Contingencies:</i>	<b>50,000</b>		<b>17,000</b>		<b>17,000</b>	
			<b>7000 - Unappropriated Ending Fund Balance</b>						
			<b>7000 - Unapprop Ending Fund Bal</b>						
574,811	622,741	567,700	0800 - Other Uses of Funds	175,000		40,000		-	
<b>574,811</b>	<b>622,741</b>	<b>567,700</b>	<i>Total 7000 - Unappropriated Ending Fund Balance:</i>	<b>175,000</b>		<b>40,000</b>		<b>-</b>	
<b>750,791</b>	<b>820,154</b>	<b>880,322</b>	<i>Total Lake Grove Park:</i>	<b>950,000</b>	<b>2.00</b>	<b>330,000</b>	<b>2.00</b>	<b>330,000</b>	<b>2.00</b>

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

2. 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 2023-2024 Capital Outlay budget of \$300,000 is for planned improvements to renovate or replace the changing room/restroom facilities at the park.





# Lake Oswego School District

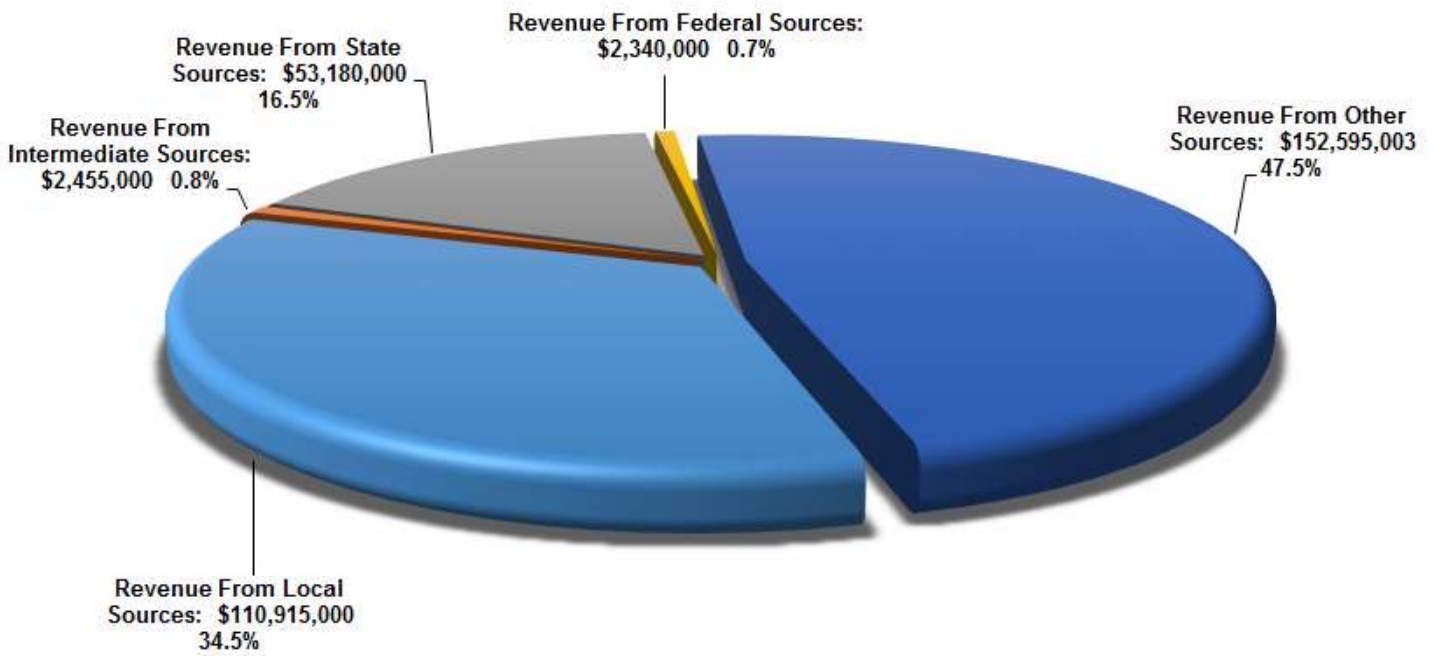
## 2024-2025 Budget Summary

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*The reports contained in this section summarize the total budget organized by revenue and expenditures at the major fund level.*

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### All-Fund Resource Summary



## All Fund Revenues

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals	Fund - Object	2023/24 Adopted	2024/25 Proposed, Approved, & Adopted
\$	\$	\$		\$ FTE	\$ FTE
			<b>100 - General Fund</b>		
53,370,701	55,864,912	60,078,808	1000 - Revenue From Local Sources	60,665,000	63,795,000
2,397,018	1,025,585	1,752,567	2000 - Revenue From Intermediate Sources	1,905,000	2,155,000
34,448,801	33,466,694	40,601,837	3000 - Revenue From State Sources	39,150,000	43,650,000
816	32,953	112,307	4000 - Revenue From Federal Sources	20,000	20,000
15,011,478	20,954,353	17,834,357	5000 - Revenue From Other Sources	16,010,001	17,510,002
<b>105,228,813</b>	<b>111,344,496</b>	<b>120,379,876</b>	<i>Total General Fund</i>	<b>117,750,001</b>	<b>127,130,002</b>
			<b>105 - Lake Grove Park</b>		
233,647	245,314	257,581	1000 - Revenue From Local Sources	270,000	280,000
133	-	-	2000 - Revenue From Intermediate Sources	-	-
-	28	-	4000 - Revenue From Federal Sources	-	-
517,012	574,811	622,741	5000 - Revenue From Other Sources	680,000	50,000
<b>750,791</b>	<b>820,154</b>	<b>880,322</b>	<i>Total Lake Grove Park</i>	<b>950,000</b>	<b>330,000</b>
			<b>200 - Community Contributions</b>		
846,586	1,046,693	1,563,523	1000 - Revenue From Local Sources	2,345,000	2,345,000
171,546	175,339	162,285	5000 - Revenue From Other Sources	155,000	155,000
<b>1,018,132</b>	<b>1,222,031</b>	<b>1,725,808</b>	<i>Total Community Contributions</i>	<b>2,500,000</b>	<b>2,500,000</b>
			<b>207 - Student Activity Funds</b>		
938,507	2,344,019	2,074,903	1000 - Revenue From Local Sources	3,100,000	3,100,000
1,339,601	1,243,260	1,505,708	5000 - Revenue From Other Sources	1,000,000	1,000,000
<b>2,278,108</b>	<b>3,587,279</b>	<b>3,580,611</b>	<i>Total Student Activity Funds</i>	<b>4,100,000</b>	<b>4,100,000</b>
			<b>290 - Community School Fund</b>		
370,351	1,949,447	1,887,106	1000 - Revenue From Local Sources	1,700,000	1,800,000
1,039,514	247,109	60,003	5000 - Revenue From Other Sources	50,000	50,000
<b>1,409,865</b>	<b>2,196,557</b>	<b>1,947,109</b>	<i>Total Community School Fund</i>	<b>1,750,000</b>	<b>1,850,000</b>
			<b>2XX - Grants Fund</b>		
3,823	4,100	250	1000 - Revenue From Local Sources	4,000	5,000
257,447	222,292	226,471	2000 - Revenue From Intermediate Sources	250,000	300,000
3,768,341	7,124,486	8,106,790	3000 - Revenue From State Sources	8,300,000	9,450,000
1,770,254	3,464,680	1,688,454	4000 - Revenue From Federal Sources	1,761,000	1,705,000
177,536	301,017	408,660	5000 - Revenue From Other Sources	150,000	50,000
<b>5,977,401</b>	<b>11,116,574</b>	<b>10,430,624</b>	<i>Total Grants Fund</i>	<b>10,465,000</b>	<b>11,510,000</b>
			<b>300 - Debt Service Funds</b>		
17,346,248	17,629,913	32,363,633	1000 - Revenue From Local Sources	32,650,000	34,000,000
36	-	-	2000 - Revenue From Intermediate Sources	-	-
552,650	1,738,169	1,629,413	5000 - Revenue From Other Sources	1,850,000	2,250,000
<b>17,898,933</b>	<b>19,368,082</b>	<b>33,993,046</b>	<i>Total Debt Service Funds</i>	<b>34,500,000</b>	<b>36,250,000</b>
			<b>400 - Capital Projects Funds</b>		
1,620,542	1,950,802	5,589,134	1000 - Revenue From Local Sources	2,850,000	2,490,000
100,995,750	224,490,842	204,954,522	5000 - Revenue From Other Sources	156,000,002	130,050,002
<b>102,616,292</b>	<b>226,441,644</b>	<b>210,543,656</b>	<i>Total Capital Projects Funds</i>	<b>158,850,002</b>	<b>132,540,002</b>
			<b>500 - Food Service Fund</b>		
3,236	27,840	1,389,674	1000 - Revenue From Local Sources	1,600,000	1,600,000
28,145	26,599	108,275	3000 - Revenue From State Sources	80,000	80,000
1,288,743	3,304,852	710,776	4000 - Revenue From Federal Sources	615,000	615,000
5,941	84,182	826,667	5000 - Revenue From Other Sources	955,000	730,000
<b>1,326,065</b>	<b>3,443,473</b>	<b>3,035,393</b>	<i>Total Food Service Fund</i>	<b>3,250,000</b>	<b>3,025,000</b>
			<b>600 - Internal Service Funds</b>		
-	-	-	1000 - Revenue From Local Sources	-	1,500,000
-	-	-	5000 - Revenue From Other Sources	-	750,000
-	-	-	<i>Total Internal Service Funds</i>	-	<b>2,250,000</b>
<b>238,504,400</b>	<b>379,540,290</b>	<b>386,516,445</b>	<i>Total</i>	<b>334,115,003</b>	<b>321,485,004</b>

## All Fund Expenditures

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals	Fund - Function	2023/24 Adopted	FTE	2024/25 Proposed & Approved	FTE	2024/25 Adopted	FTE
\$	\$	\$		\$		\$		\$	
			<b>100 - General Fund</b>						
50,678,881	54,280,038	65,826,927	1000 - Instruction	67,750,000	537.41	75,100,000	581.39	75,100,000	581.39
26,515,038	30,120,495	34,995,972	2000 - Support Services	35,800,000	179.40	40,250,000	194.41	40,250,000	194.41
-	-	-	4000 - Facilities Acquisition and Construction	1		2		2	
7,085,481	9,111,817	1,960,569	5000 - Other Uses	1,755,000		1,605,000		1,605,000	
-	-	-	6000 - Contingencies	2,000,000		2,000,000		2,000,000	
20,949,413	17,832,146	17,596,408	7000 - Unappropriated Ending Fund Balance	10,445,000		8,175,000		8,175,000	
<b>105,228,813</b>	<b>111,344,495</b>	<b>120,379,876</b>	<b>Total General Fund:</b>	<b>117,750,001</b>	<b>716.82</b>	<b>127,130,002</b>	<b>775.80</b>	<b>127,130,002</b>	<b>775.80</b>
			<b>105 - Lake Grove Park</b>						
175,980	197,413	312,622	3000 - Enterprise and Community Services	725,000	2.00	203,000	2.00	243,000	2.00
-	-	-	5000 - Other Uses	-		70,000		70,000	
-	-	-	6000 - Contingencies	50,000		17,000		17,000	
574,811	622,741	567,700	7000 - Unappropriated Ending Fund Balance	175,000		40,000		-	
<b>750,791</b>	<b>820,154</b>	<b>880,322</b>	<b>Total Lake Grove Park:</b>	<b>950,000</b>	<b>2.00</b>	<b>330,000</b>	<b>2.00</b>	<b>330,000</b>	<b>2.00</b>
			<b>200 - Community Contributions</b>						
835,830	1,021,073	1,546,224	1000 - Instruction	2,220,000	29.00	2,223,000	29.00	2,223,000	29.00
6,962	38,673	21,483	2000 - Support Services	115,000		112,000		112,000	
-	-	-	4000 - Facilities Acquisition and Construction	15,000		15,000		15,000	
175,340	162,285	158,101	7000 - Unappropriated Ending Fund Balance	150,000		150,000		150,000	
<b>1,018,132</b>	<b>1,222,032</b>	<b>1,725,808</b>	<b>Total Community Contributions:</b>	<b>2,500,000</b>	<b>29.00</b>	<b>2,500,000</b>	<b>29.00</b>	<b>2,500,000</b>	<b>29.00</b>
			<b>207 - Student Activity Funds</b>						
1,034,848	2,081,571	2,186,631	1000 - Instruction	3,100,000		3,100,000		3,100,000	
1,243,260	1,505,708	1,393,980	7000 - Unappropriated Ending Fund Balance	1,000,000		1,000,000		1,000,000	
<b>2,278,108</b>	<b>3,587,279</b>	<b>3,580,611</b>	<b>Total Student Activity Funds:</b>	<b>4,100,000</b>		<b>4,100,000</b>		<b>4,100,000</b>	
			<b>290 - Community School Fund</b>						
1,369,133	2,126,557	1,947,109	3000 - Enterprise and Community Services	1,750,000	6.88	1,850,000	10.13	1,850,000	10.13
40,732	70,000	-	5000 - Other Uses	-		-		-	
<b>1,409,865</b>	<b>2,196,557</b>	<b>1,947,109</b>	<b>Total Community School Fund:</b>	<b>1,750,000</b>	<b>6.88</b>	<b>1,850,000</b>	<b>10.13</b>	<b>1,850,000</b>	<b>10.13</b>
			<b>2XX - Grants Fund</b>						
3,691,205	6,307,573	6,436,824	1000 - Instruction	6,535,000	50.10	7,860,000	59.70	7,860,000	59.70
1,985,554	4,371,283	3,993,800	2000 - Support Services	3,920,000	16.00	3,640,000	18.25	3,640,000	18.25
-	-	-	3000 - Enterprise and Community Services	10,000		10,000		10,000	
300,642	442,718	-	5000 - Other Uses	-		-		-	
<b>5,977,401</b>	<b>11,121,574</b>	<b>10,430,624</b>	<b>Total Grants Fund:</b>	<b>10,465,000</b>	<b>66.10</b>	<b>11,510,000</b>	<b>77.95</b>	<b>11,510,000</b>	<b>77.95</b>
			<b>300 - Debt Service Funds</b>						
17,166,119	17,738,669	31,510,663	5000 - Other Uses	32,710,000		33,810,000		33,810,000	
732,814	1,629,413	2,482,383	7000 - Unappropriated Ending Fund Balance	1,790,000		2,440,000		2,440,000	
<b>17,898,933</b>	<b>19,368,082</b>	<b>33,993,046</b>	<b>Total Debt Service Funds:</b>	<b>34,500,000</b>		<b>36,250,000</b>		<b>36,250,000</b>	
			<b>400 - Capital Projects Funds</b>						
1,107,770	97,926	1,720,298	1000 - Instruction	700,000		1,500,000		1,500,000	
378,373	249,513	1,258,566	2000 - Support Services	1,250,000		750,000		750,000	
43,422,185	20,132,250	50,427,309	4000 - Facilities Acquisition and Construction	73,040,000	4.50	74,215,000	4.50	74,215,000	4.50
811,430	1,007,433	404,008	5000 - Other Uses	450,003		950,003		950,003	
-	-	-	6000 - Contingencies	2,500,000		2,500,000		2,500,000	
56,896,534	204,954,521	156,733,475	7000 - Unappropriated Ending Fund Balance	80,909,999		52,624,999		52,624,999	
<b>102,616,292</b>	<b>226,441,644</b>	<b>210,543,656</b>	<b>Total Capital Projects Funds:</b>	<b>158,850,002</b>	<b>4.50</b>	<b>132,540,002</b>	<b>4.50</b>	<b>132,540,002</b>	<b>4.50</b>
			<b>500 - Food Service Fund</b>						
1,241,883	2,610,182	2,318,203	3000 - Enterprise and Community Services	2,750,000	11.22	2,850,000	21.75	2,850,000	21.75
-	10,000	-	5000 - Other Uses	-		-		-	
84,182	823,291	717,190	7000 - Unappropriated Ending Fund Balance	500,000		175,000		175,000	
<b>1,326,065</b>	<b>3,443,473</b>	<b>3,035,393</b>	<b>Total Food Service Fund:</b>	<b>3,250,000</b>	<b>11.22</b>	<b>3,025,000</b>	<b>21.75</b>	<b>3,025,000</b>	<b>21.75</b>
			<b>600 - Internal Service Funds</b>						
-	-	-	2000 - Support Services	-		2,250,000		2,250,000	
<b>238,504,400</b>	<b>379,545,290</b>	<b>386,516,445</b>	<b>Total:</b>	<b>334,115,003</b>	<b>836.52</b>	<b>321,485,004</b>	<b>921.13</b>	<b>321,485,004</b>	<b>921.13</b>





# INFORMATIONAL SECTION

The Informational Section provides explanations, data, charts, and additional documents aimed at aiding the reader's comprehension of the Lake Oswego School District's history, current status, and future. This content, in conjunction with other sections of the budget document, facilitates a deeper understanding of the multitude of factors pertaining to District operations.

- BUDGET ASSUMPTIONS
  - GENERAL FUND — SALARY RANGE SUMMARY
  - SALARY SCHEDULES
    - LICENSED
    - CLASSIFIED
    - ADMINISTRATORS AND OTHER STAFF
  - ESTIMATE OF TAX COLLECTIONS
  - LEGAL PUBLICATIONS
  - GLOSSARY
- 





**Lake Oswego School District  
Budget Salary Assumptions  
for Fiscal Year 2023-24 and Fiscal Year 2024-25**

Description	Object Series	
FTE	N/A	
	FY 23-24	Based on March 2023 Regular Staffing plus limited program additions or adjustments.
	FY 24-25	Based on March 2024 Regular Staffing plus limited program additions or adjustments.
Salaries	111-114	
	FY 23-24	Based on Current Salaries and Wage Rates with Step Increases as applicable and COLA at 4.0% per bargained agreements with NO furlough days.
	FY 24-25	Based on Current Salaries and Wage Rates with Step Increases as applicable and COLA at 3.0% for budgeting purposes with NO furlough days.
PERS	210	
	Both Periods	Specific to tier per actual employee (Tier 3 @ 18.31%, Tier 1 & 2 @ 21.15% for licensed staff, Tier 3 @ 12.31%, Tier 1 & 2 @ 15.15% for all others), less historical experience factor for functions or centers with less PERS eligible
PERS UAL	211	
	FY 23-24	Rate of 8.3% applied to all wages for central fund established at start of 2022-
	FY 24-25	8.5% of subject salary.
FICA	220	
	Both Periods	7.65 % of subject salary.
Workers Compensation	231	
	Both Periods	Projected rates - depends on job classification - overall expect flat due to stabilization in base period overall loss ratio (experience mod factor)
Unemployment	233	District Self-Insures
	FY 23-24	Estimated at 0.1% of subject salary - Lower RIF potential, but still have state 2018 eligibility changes
	FY 24-25	Estimated at 2.0% of subject salary - Due to the passage of SB 489 expanding access to unemployment benefits for previously excluded employee groups.
Paid Family Medical Leave	235	
	Both Periods	0.4% of subject salary.
Insurance	240-242	
	Both Periods	Overall rate increase of approx 3.5% is expected. 2024-25 budgeted rates for each major job classification are used as they provide sufficient budget appropriation authority due to opt-outs and lower rates of employees electing full-family coverage, especially in classified positions.
		Overall rate increase is generally known, and Group HRA benefit continues to provide good savings. 2024-25 plan specific rates have not yet been issued by OEBB. In 2017, district negotiated a group HRA overlaying lower premium/higher deductible plans, which lowered health benefit costs from 2016-17 to 2017-18 by approximately 7% in total. The district now has five completed years of experience with this new model, as well as more reference districts, allowing greater confidence for lower costs than prior budgets. Plan redesigns are being examined by OEBB, but final action by OEBB for 2024-25 plans and rates will come later in May 2024.

## General Fund - Salary Range Summary

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals	Contract Days	Function - Function - Object	2023/24 Adopted	2024/25 Proposed, Approved, & Adopted		
\$	\$	\$			\$ FTE	\$ FTE		
				<b>1000 - Instruction</b>				
				<b>1111 - Elementary Programs</b>				
8,788,581	8,395,682	9,106,014	191	0111 - Licensed Salaries	9,711,857	114.52		
935,810	948,960	1,146,758	186 - 191	0112 - Classified Salaries (Admin Assist & Educational Assistant)	1,249,179	34.66		
<b>9,724,391</b>	<b>9,344,642</b>	<b>10,252,772</b>		<b>Total:</b>	<b>10,961,036</b>	<b>149.18</b>		
				<b>1121 - Jr. High Programs</b>				
5,106,851	5,072,771	5,709,680	191	0111 - Licensed Salaries	5,927,379	72.04		
51,109	63,258	76,935	186 - 191	0112 - Classified Salaries (Admin Assist & Educational Assistant)	81,271	2.38		
<b>5,157,960</b>	<b>5,136,029</b>	<b>5,786,615</b>		<b>Total:</b>	<b>6,008,650</b>	<b>74.42</b>		
				<b>1122 - Jr. High Co-curricular Programs</b>				
5,330	11,863	19,332	186	0112 - Classified Salaries (Athletic Svcs Coordinator)	21,742	0.50		
<b>5,330</b>	<b>11,863</b>	<b>19,332</b>		<b>Total:</b>	<b>21,742</b>	<b>0.50</b>		
				<b>1131 - High School Programs</b>				
7,758,792	8,191,190	8,587,624	191	0111 - Licensed Salaries	9,114,679	101.07		
101,085	108,941	160,854	186 - 191	0112 - Classified Salaries (Admin Assist & Educational Assistant)	181,025	5.13		
<b>7,859,878</b>	<b>8,300,131</b>	<b>8,748,478</b>		<b>Total:</b>	<b>9,295,704</b>	<b>106.20</b>		
				<b>1132 - High School Co-curricular</b>				
132,158	150,312	230,250	190 - 204	0112 - Classified Salaries	233,751	4.50		
230,382	236,142	267,720	261	0113 - Administrator Salaries (Admin Assist & Athletic Trainer)	278,428	2.00		
<b>362,540</b>	<b>386,454</b>	<b>497,970</b>		<b>Total:</b>	<b>512,179</b>	<b>6.50</b>		
				<b>1210 - Talented &amp; Gifted Programs</b>				
324,462	335,567	358,005	191	0111 - Licensed Salaries	384,300	4.00		
<b>324,462</b>	<b>335,567</b>	<b>358,005</b>		<b>Total:</b>	<b>384,300</b>	<b>4.00</b>		
				<b>1220 - Restrictive Programs for Students with Disabilities</b>				
986,008	1,050,137	1,141,134	191	0111 - Licensed Salaries	1,529,864	20.38		
1,337,264	1,900,879	2,617,371	186 - 193	0112 - Classified Salaries (Ed. Assist, Special Ed. Assist, Admin Assist)	2,782,264	74.68		
220,151	275,621	317,266	190 - 191	0114 - Managerial/Specialist Salaries	439,844	6.00		
<b>2,543,423</b>	<b>3,226,637</b>	<b>4,075,772</b>		<b>Total:</b>	<b>4,751,972</b>	<b>101.05</b>		
				<b>1250 - Less Restrictive Programs for Students with Disabilities</b>				
1,722,755	1,814,628	2,326,148	191	0111 - Licensed Salaries	2,283,362	27.60		
966,984	1,155,890	1,820,119	186 - 193	0112 - Classified Salaries (Educational Assist, Special Ed. Assist, & Admin Assist)	1,864,637	52.73		
<b>2,689,739</b>	<b>2,970,518</b>	<b>4,146,267</b>		<b>Total:</b>	<b>4,147,999</b>	<b>80.33</b>		
				<b>1280 - Alternative Learning Programs</b>				
707,052	652,457	675,219	191	0111 - Licensed Salaries	698,646	8.00		
<b>707,052</b>	<b>652,457</b>	<b>675,219</b>		<b>Total:</b>	<b>698,646</b>	<b>8.00</b>		
				<b>1291 - English Second Language Programs</b>				
262,254	319,199	406,962	191	0111 - Licensed Salaries	487,057	5.56		
-	-	55,535	186	0112 - Classified Salaries (Educational Assist & Special Ed. Assist)	63,190	1.69		
<b>262,254</b>	<b>319,199</b>	<b>462,497</b>		<b>Total:</b>	<b>550,247</b>	<b>7.25</b>		
<b>29,637,029</b>	<b>30,683,497</b>	<b>35,022,927</b>		<b>Total 1000 Instruction Salaries:</b>	<b>37,332,475</b>	<b>537.41</b>	<b>41,111,493</b>	<b>582.13</b>
				<b>Summary by Classification:</b>				
25,656,756	25,831,631	28,310,786		0111 - Licensed Salaries	30,137,144	353.17	32,389,942	365.08
3,529,740	4,340,102	6,127,154		0112 - Classified Salaries	6,477,059	176.25	7,913,602	208.05
230,382	236,142	267,720		0113 - Administrator Salaries	278,428	2.00	286,780	2.00
220,151	275,621	317,266		0114 - Managerial/Specialist Salaries	439,844	6.00	521,169	7.00
<b>29,637,029</b>	<b>30,683,497</b>	<b>35,022,927</b>		<b>Total 1000 Instruction Salaries:</b>	<b>37,332,475</b>	<b>537.41</b>	<b>41,111,493</b>	<b>582.13</b>

## General Fund - Salary Range Summary

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals	Contract Days	Function - Function - Object	2023/24 Adopted	2024/25 Proposed, Approved, & Adopted
\$	\$	\$			\$ FTE	\$ FTE
				<b>2000 - Support Services</b>		
				<u>2110 - Student Safety Services</u>		
-	106,566	133,893	186	0112 - Classified Salaries (Campus Security)	83,522 1.88	164,950 3.75
115,191	118,071	133,860	261	0113 - Administrator Salaries	69,607 0.50	-
-	-	-	186	0114 - Managerial/Specialist Salaries	-	73,607 1.00
<b>115,191</b>	<b>224,637</b>	<b>267,753</b>		<b>Total:</b>	<b>153,129 2.38</b>	<b>238,557 4.75</b>
				<u>2120 - Guidance Services</u>		
1,418,570	1,387,955	1,552,474	191	0111 - Licensed Salaries	1,697,729 21.00	1,944,398 22.30
329,359	346,594	408,509	201 - 220	0112 - Classified Salaries (Admin Assist & HS Data Processor)	447,573 9.25	462,881 9.25
<b>1,747,929</b>	<b>1,734,549</b>	<b>1,960,982</b>		<b>Total:</b>	<b>2,145,302 30.25</b>	<b>2,407,279 31.55</b>
				<u>2134 - Nursing Services</u>		
177,775	240,710	266,885	201	0114 - Managerial/Specialist Salaries	317,642 3.00	315,930 3.00
<b>177,775</b>	<b>240,710</b>	<b>266,885</b>		<b>Total:</b>	<b>317,642 3.00</b>	<b>315,930 3.00</b>
				<u>2140 - Psychological Services</u>		
521,603	488,902	595,186	191	0111 - Licensed Salaries	656,000 7.50	946,394 10.00
<b>521,603</b>	<b>488,902</b>	<b>595,186</b>		<b>Total:</b>	<b>656,000 7.50</b>	<b>946,394 10.00</b>
				<u>2150 - Speech Pathology and Audiology Services</u>		
504,335	627,389	772,054	191	0111 - Licensed Salaries	829,395 8.70	1,251,942 13.30
<b>504,335</b>	<b>627,389</b>	<b>772,054</b>		<b>Total:</b>	<b>829,395 8.70</b>	<b>1,251,942 13.30</b>
				<u>2190 - Service Direction, Student Support Services</u>		
-	-	-	191	0111 - Licensed Salaries	74,754 1.00	-
185,202	169,451	216,072	261	0112 - Classified Salaries (Admin Assist)	170,840 2.81	257,790 3.81
160,868	142,548	162,807	261	0113 - Administrator Salaries	172,439 1.00	177,612 1.00
<b>346,070</b>	<b>311,999</b>	<b>378,879</b>		<b>Total:</b>	<b>418,033 4.81</b>	<b>435,402 4.81</b>
				<u>2210 - Improvement of Instruction Services</u>		
85,218	-	(98)	191	0111 - Licensed Salaries	92,001 1.00	-
85,215	118,357	104,091	210 - 261	0112 - Classified Salaries (Educational Assist & Admin Assist)	123,297 2.06	131,556 2.13
204,994	212,280	389,510	261	0113 - Administrator Salaries	427,444 2.50	606,513 4.00
106,896	109,568	128,794	261	0114 - Managerial/Specialist Salaries	133,946 1.00	137,964 1.00
<b>482,322</b>	<b>440,204</b>	<b>622,297</b>		<b>Total:</b>	<b>776,688 6.56</b>	<b>876,033 7.13</b>
				<u>2220 - Educational Media Services</u>		
161,570	86,935	94,456	191	0111 - Licensed Salaries	98,234 1.00	103,647 1.00
310,172	349,812	408,664	193	0112 - Classified Salaries (Library Tech. Assistant)	457,865 10.06	506,799 10.44
<b>471,742</b>	<b>436,747</b>	<b>503,120</b>		<b>Total:</b>	<b>556,099 11.06</b>	<b>610,446 11.44</b>
				<u>2320 - Executive Administration Services</u>		
75,081	76,958	92,598	261	0112 - Classified Salaries (Exec. Confidential)	96,302 1.00	103,160 1.00
567,014	533,161	459,458	261	0113 - Administrator Salaries	464,148 2.00	481,286 2.00
<b>642,095</b>	<b>610,119</b>	<b>552,056</b>		<b>Total:</b>	<b>560,450 3.00</b>	<b>584,446 3.00</b>

## General Fund - Salary Range Summary

2020/21 Actuals	2021/22 Actuals	2022/23 Actuals	Contract Days	Function - Function - Object	2023/24 Adopted	2024/25 Proposed, Approved, & Adopted
\$	\$	\$			\$ FTE	\$ FTE
				<b>2000 - Support Services Continued</b>		
				<u>2410 - Office of the Principal Services</u>		
-	-	-	191	0111 - Licensed Salaries	150,460	2.00
703,802	919,417	1,017,062	186 - 261	0112 - Classified Salaries	1,083,603	21.14
				(Admin Assist, Support Svcs. Coordinator & Data Processor)		
1,982,425	2,126,160	2,448,883	261	0113 - Administrator Salaries	2,478,025	17.00
<b>2,686,227</b>	<b>3,045,577</b>	<b>3,465,945</b>		<b>Total:</b>	<b>3,712,088</b>	<b>40.14</b>
				<u>2520 - Fiscal Services</u>		
361,193	381,763	500,985	261	0112 - Classified Salaries	558,204	7.00
				(Bkpr, Payroll Specialist, Confidential)		
-	-	-	261	0114 - Managerial/Specialist Salaries	-	-
<b>361,193</b>	<b>381,763</b>	<b>500,985</b>		<b>Total:</b>	<b>558,204</b>	<b>7.00</b>
				<u>2540 - Operation and Maintenance of Plant Services</u>		
1,754,372	1,892,096	2,249,085	206-261	0112 - Classified Salaries	2,510,835	41.00
				(Custodian, Engineer, Maint. Worker, Groundskeeper)		
133,576	136,286	159,469	261	0114 - Managerial/Specialist Salaries	165,848	1.50
<b>1,887,948</b>	<b>2,028,382</b>	<b>2,408,554</b>		<b>Total:</b>	<b>2,676,683</b>	<b>42.50</b>
				<u>2630 - Information Services</u>		
52,017	48,463	94,479	261	0112 - Classified Salaries	107,425	1.50
106,896	109,568	162,807	261	0114 - Managerial/Specialist Salaries	172,439	1.00
<b>158,913</b>	<b>158,031</b>	<b>257,286</b>		<b>Total:</b>	<b>279,864</b>	<b>2.50</b>
				<u>2640 - Staff Services</u>		
139,675	131,647	157,677	261	0112 - Classified Salaries	167,884	2.00
				(Confidential)		
141,776	145,321	165,746	261	0113 - Administrator Salaries	172,439	1.00
<b>281,451</b>	<b>276,968</b>	<b>323,423</b>		<b>Total:</b>	<b>340,323</b>	<b>3.00</b>
				<u>2660 - Technology Services</u>		
376,133	398,315	478,048	261	0112 - Classified Salaries	517,540	6.00
				(Admin Assist & Technology Tech)		
106,896	109,568	128,794	261	0114 - Managerial/Specialist Salaries	133,946	1.00
<b>483,029</b>	<b>507,883</b>	<b>606,842</b>		<b>Total:</b>	<b>651,486</b>	<b>7.00</b>
<b>10,867,823</b>	<b>11,513,859</b>	<b>13,482,246</b>		<b>Total 2000 Support Services Salaries:</b>	<b>14,631,386</b>	<b>179.40</b>
						<b>16,487,856</b>
						<b>193.66</b>
				<b>Summary by Classification:</b>		
2,691,295	2,591,181	3,014,072		0111 - Licensed Salaries	3,598,573	42.20
4,372,222	4,939,439	5,861,161		0112 - Classified Salaries	6,324,890	105.70
3,172,267	3,277,540	3,760,264		0113 - Administrator Salaries	3,784,102	24.00
632,039	705,700	846,749		0114 - Managerial/Specialist Salaries	923,821	7.50
<b>10,867,823</b>	<b>11,513,859</b>	<b>13,482,246</b>		<b>Total 2000 Support Services Salaries:</b>	<b>14,631,386</b>	<b>179.40</b>
						<b>16,625,820</b>
						<b>193.66</b>
				<b>Summary by Classification:</b>		
28,348,052	28,422,811	31,324,858		0111 - Licensed Salaries	33,735,717	395.37
7,901,962	9,279,541	11,988,315		0112 - Classified Salaries	12,801,949	281.95
3,402,649	3,513,682	4,027,984		0113 - Administrator Salaries	4,062,530	26.00
852,191	981,321	1,164,016		0114 - Managerial/Specialist Salaries	1,363,665	13.50
<b>40,504,853</b>	<b>42,197,356</b>	<b>48,505,173</b>		<b>Total 1000 and 2000 Summary by Classification:</b>	<b>51,963,861</b>	<b>716.82</b>
						<b>57,737,313</b>
						<b>775.80</b>

Lake Oswego School District 7J

Appendix A-2

Licensed Salary Schedule  
July 1, 2023 - June 30 2024

<b>Steps</b>	<b>BA</b>	<b>BA+24</b>	<b>BA+45</b>	<b>MA BA+60</b>	<b>MA+24 BA+84</b>	<b>MA+45 BA+105</b>	<b>Steps</b>
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	1st	2nd	3rd	4th	5th	6th	7th	Longevity 10+	Longevity 15+*	Longevity 20+*	Title
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	\$25.36	\$27.29	\$29.22	\$30.68	\$32.22	\$33.51	\$34.85	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>2024-25</u>	
Administrators (Object 113):				
Assistant Superintendent	261	1	1	\$174,909 - 182,019
Executive Director	261	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><u>25</u></u>	<u><u>25</u></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	5.5	\$86,244 - 135,285
Exec. Sectry./Sr. Accountant*	261	2	2.5	\$77,664 - 100,155
Confidential Staff*	261	4	4.5	\$60,387 - 89,429
Therapist & Specialist	191-210	6	6	\$51,137 - 107,228
Nurse	201	3	3	LOEA Salary Schedule Plus 10 workdays

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



## Estimate of Tax Collections

	Permanent Rate	Local Option*	Totals
2023-24 Assessed Value (AV) - All Counties	10,406,827,418	10,406,827,418	
City of Lake Oswego Urban Renewal Base	<u>(630,583,189)</u>	-	
Net AV for District Collections	9,776,244,229	10,406,827,418	
Estimated 3.5% AV Increase (1)	<u>342,168,548</u>	<u>364,238,960</u>	
Calculated 2024-25 AV Estimate	10,118,412,777	10,771,066,378	
AV Rounded for Budget	10,118,102,138	10,771,341,500	
Permanent Rate per 1000 of AV	4.4707		
Local Option Rate per 1000 of AV		<u>1.640</u>	
Total Levy	45,235,000	17,665,000	62,900,000
Est. Additional Local Option Gap (RMV>AV)		200,000	200,000
Compression (Taxes from Rate above M5 \$5 Limit)	(5,000)	(565,000)	(570,000)
Amounts Lost to Discounts or Collected in Future Years	<u>(2,050,000)</u>	<u>(1,200,000)</u>	<u>(3,250,000)</u>
Net Current Year Collection Estimate	<b><u>43,180,000</u></b>	<b><u>16,100,000</u></b>	<b><u>59,280,000</u></b>
Estimated Collection Rate	95.5%	91.1%	

\*Local Option taxes are no longer subject to Urban Renewal interception.

### 1 - High Average AV Growth Estimate for 2024-25 per Clackamas County Assessor

		Reconciliation of Proposed State Revenue	
Lake Grove Park District	Permanent Rate	Per 3/25/2024 ODE	40,607,239
2023-24 Assessed Value (AV)	6,475,214,387	Based on \$10.2 SSF	
City of Lake Oswego Urban Renewal Base	<u>(228,767,803)</u>	High Cost/Other Rev Est	1,500,000
Net AV for District Collections	6,246,446,584	Rounding	<u>142,761</u>
Estimated 3.5% AV Increase (1)	<u>218,625,630</u>	Proposed 3101	<b><u>42,250,000</u></b>
Calculated 2024-25 AV Estimate	6,465,072,214		
AV Rounded for Budget	6,428,571,429		
Permanent Rate per 1000 of AV	<u>0.0420</u>		
Total Levy	270,000		
Compression (Taxes from Rate above M5 Limit)	-		
Amounts Lost to Discounts or Collected in Future Years	<u>(10,000)</u>		
Net Current Year Collection Estimate	<b><u>260,000</u></b>		
Estimated Collection Rate	96.3%		

# Legal Publications

The following publications are a legal record of publications and announcements, notices and meeting minutes as required for the 2024-2025 Budget.




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

## AFFIDAVIT OF PUBLICATION

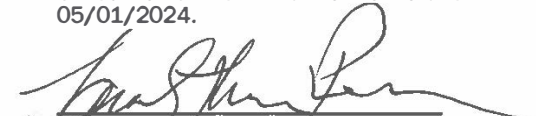
State of Oregon, County of Clackamas, ss I, J. Brian Monihan, being first duly sworn, depose and say that I am the Pamplin Media Group Publisher of the **Lake Oswego Review**, a newspaper of general circulation, published in Clackamas County, Oregon, as defined by ORS 193.010 and 193.020, that

**Owner: Lake Oswego School District**  
**Description: NOTICE OF BUDGET COMMITTEE MEETING, on 5/3/23 @ 6pm: 2023 - 2024 fiscal year**  
**Ad#: 324113**

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):  
**05/01/2024**

  
\_\_\_\_\_  
J. Brian Monihan (Pamplin Media Group Publisher)

Subscribed and sworn to before me this 05/01/2024.

  
\_\_\_\_\_  
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, 2024 to June 30, 2025, will be held in person at the Lake Oswego School District Administration Building at 2455 SW Country Club Road on Wednesday, May 8, 2024 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 8, 2024, by emailing [walshc@loswego.k12.or.us](mailto: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 8 by contacting Cheryl Walsh via email at [walshc@loswego.k12.or.us](mailto:walshc@loswego.k12.or.us).

This notice is also available on or after May 3, 2024 at the district's website: [www.losdshools.org](http://www.losdshools.org).  
Publish May 1, 2024

LOR324113



**RESOLUTION APPROVING THE BUDGET**

WHEREAS, the Lake Oswego School District Legal Budget Committee met and considered the 2024-25 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 \$0.0420, 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 \$29,400,000, and

WHEREAS, the Lake Oswego School District Legal Budget Committee has held public meetings on the proposed 2024-25 fiscal year budgets.

NOW THEREFORE, BE IT RESOLVED that the Legal Budget Committee of Lake Oswego School District hereby approves the budget for 2024-25 in a total sum of \$321,155,004 for the District and \$330,000 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 2024-25 to be \$63,100,000 for the District General Fund and \$270,000 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 \$0.0420, respectively, and the District local option levy tax rate of \$1.6400 per thousand to be imposed on all taxable property determined by the County Assessor as of January 1, 2024 and approves taxes imposed for the District Debt Service Fund in the amount of \$29,400,000.

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 2024-25 fiscal year:

	<b>Subject to the Education Limitation</b>	<b>Subject to the General Government Limitation</b>	<b>Excluded from the Limitation</b>
General Fund-Perm. Rate	\$4.4707 per \$1000	\$0.0420 per \$1000	\$0
General Fund-Local Option	\$1.6400 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$29,400,000
Category Total	\$6.1107 per \$1000	\$0.0420 per \$1000	\$29,400,000
<b>TOTAL RATE/TAXES</b>	<b>\$6.1107 per \$1000</b>	<b>\$0.0420 per \$1000</b>	<b>\$29,400,000</b>

Resolution Approving the Budget

Page 2

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2024, 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	\$75,100,000
2000	Support Services	40,250,000
4000	Facilities Acquisition Services	2
5100	Debt Service	1,500,000
5200	Interfund Transfers	105,000
6000	Contingency	<u>2,000,000</u>
	Total General Fund Appropriations	\$118,955,002
	Unappropriated Ending Fund Balance*	<u>8,175,000</u>
	Total General Fund Budget	<u>\$127,130,002</u>

200 COMMUNITY CONTRIBUTIONS FUND

1000	Instruction	\$2,223,000
2000	Support Services	112,000
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	\$7,860,000
2000	Support Services	3,640,000
3000	Enterprise & Community Services	<u>10,000</u>
	Total Grants Fund Appropriations	<u>\$11,510,000</u>



500 FOOD SERVICES FUND

3000	Enterprise & Community Services	<u>\$2,850,000</u>
	Total Food Services Fund Appropriations	\$2,850,000
	Unappropriated Ending Fund Balance*	<u>175,000</u>
	Total Food Services Fund Budget	<u>\$3,025,000</u>

290 COMMUNITY SERVICES FUND

3000	Enterprise & Community Services	<u>\$1,850,000</u>
	Total Community Services Fund Appropriations	<u>\$1,850,000</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>

3XX DEBT SERVICE FUNDS

5100	Debt Service	<u>\$33,810,000</u>
	Total Debt Service Fund Appropriations	\$33,810,000
	Unappropriated Ending Fund Balance*	<u>2,440,000</u>
	Total Debt Service Fund Budget	<u>\$36,250,000</u>

4XX CAPITAL PROJECTS FUNDS

1000	Instruction	\$1,500,000
2000	Support Services	750,000
4000	Facilities Acquisition & Const.	74,215,000
5100	Debt Service	950,001
5200	Interfund Transfers	2
6000	Contingency	<u>2,500,000</u>
	Total Capital Projects Fund Appropriations	\$79,915,003
	Unappropriated Ending Fund Balance*	<u>52,624,999</u>
	Total Capital Projects Fund Budget	<u>\$132,540,002</u>

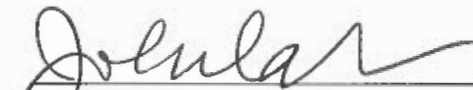
601 SELF INSURANCE FUND


2000	Support Services	<u>\$2,250,000</u>
	Total Self Insurance Fund Appropriations	\$2,250,000
	Unappropriated Ending Fund Balance*	0
	Total Self Insurance Fund Budget	<u>\$2,250,000</u>

LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$137,000
Materials & Services	66,000
Debt Service	70,000
Contingency	<u>17,000</u>
Total General Fund Appropriations	\$290,000
Unappropriated Ending Fund Balance*	40,000
Total Lake Grove Park General Fund Budget	<u>\$330,000</u>

  
\_\_\_\_\_  
John Wallin  
Chair Legal Budget Committee  
Lake Oswego School District

  
\_\_\_\_\_  
Dr. Jennifer Schiele  
Superintendent  
Lake Oswego School District

Clackamas County, Oregon

Date: May 22, 2024



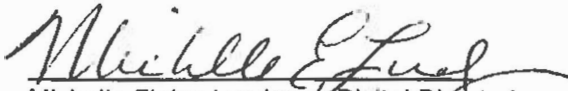
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**AFFIDAVIT OF PUBLICATION**

State of Oregon, County of Clackamas, ss  
I, Michelle Elaine Lundgren, being first duly  
sworn, depose and say that I am the Digital  
Director 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**  
**A public meeting of the Lake Oswego**  
**School District will be held on June 17,**  
**2024 at 6:00 pm**  
**Ad#: 330658**

A copy of which is hereto annexed, was  
published in the entire issue of said  
newspaper(s) for 1 week(s) in the  
following issue(s):  
**06/05/2024**

  
Michelle Elaine Lundgren (Digital Director)

Subscribed and sworn to before me this  
06/05/2024.

  
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 17, 2024 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, 2024 as approved by the Lake Oswego School District Budget Committee. Please see the June 17, 2024 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 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 the basis of accounting used during the preceding year.

Contact: Stuart Ketzler

Telephone: 503-534-2000

Email: [ketzlers@loswego.k12.or.us](mailto:ketzlers@loswego.k12.or.us)

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	Actual Amount Last Year 2022-23	Adopted Budget This Year 2023-24	Approved Budget Next Year 2024-25
Beginning Fund Balance	226,907,365	\$175,005,002	\$126,720,002
Current Year Property Taxes, other than Local Option Taxes	68,289,378	68,650,000	71,180,000
Current Year Local Option Property Taxes	14,989,280	15,400,000	16,100,000
Other Revenue from Local Sources	21,668,373	20,864,000	19,065,000
Revenue from Intermediate Sources	1,979,038	2,155,000	2,455,000
Revenue from State Sources	48,816,902	47,430,000	53,180,000
Revenue from Federal Sources	2,511,537	2,446,000	2,340,000
Interfund Transfers	472,040	255,001	105,002
All Other Budget Resources	2,210	960,000	30,010,000
<b>Total Resources</b>	<b>\$385,636,123</b>	<b>\$333,165,003</b>	<b>\$321,155,004</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Salaries	\$63,191,985	\$66,205,492	\$72,616,440
Other Associated Payroll Costs	34,778,027	36,346,853	43,631,495
Purchased Services	23,694,362	22,176,883	22,180,852
Supplies & Materials	10,142,662	8,067,544	8,833,390
Capital Outlay	39,174,605	64,416,800	65,022,800
Other Objects (except debt service & interfund transfers)	1,697,706	2,191,430	4,390,026
Debt Service*	33,403,200	34,210,000	35,310,000
Interfund Transfers*	472,040	255,002	105,002
Operating Contingency	0	4,500,000	4,500,000
Unappropriated Ending Fund Balance & Reserves	179,081,536	94,794,999	64,564,999
<b>Total Requirements</b>	<b>\$385,636,123</b>	<b>\$333,165,003</b>	<b>\$321,155,004</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION</b>			
1000 Instruction	\$77,716,904	\$80,305,000	\$89,783,000
FTE	619.91	617.02	670.09
2000 Support Services	40,269,822	41,085,000	47,002,000
FTE	196.09	198.65	212.66
3000 Enterprise & Community Service	4,265,312	4,510,000	4,710,000
FTE	24.06	18.10	31.88
4000 Facility Acquisition & Construction	50,427,309	73,055,001	74,230,002
FTE	4.50	4.50	4.50
5000 Other Uses	0	0	950,001
5100 Debt Service*	33,403,200	34,660,002	35,310,000
5200 Interfund Transfers*	472,040	255,001	105,002
6000 Contingency	0	4,500,000	4,500,000
7000 Unappropriated Ending Fund Balance	179,081,536	94,794,999	64,564,999
<b>Total Requirements</b>	<b>\$385,636,123</b>	<b>\$333,165,003</b>	<b>\$321,155,004</b>
<b>Total FTE</b>	<b>844.56</b>	<b>838.27</b>	<b>919.12</b>

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

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

There are no major changes for the 2024-25 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 2022-23 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 and 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 in response to increased special education student needs. 2022-23 FTE is as of June 2023 and for regular staff only; it does not include seasonal or casual employees. The 2024-25 budget includes a new Self-Insurance Fund to accumulate resources and pay insurance and unemployment expenditures. This does not change existing revenue and expenditures for insurance, but does change payroll accruals for unemployment from .1% to 2.0% of subject salary resulting in new internal revenues and costs at a budgeted amount of roughly \$1.3 million.

<b>PROPERTY TAX LEVIES</b>			
	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	\$27,300,000	\$28,500,000	\$29,400,000

<b>STATEMENT OF INDEBTEDNESS</b>		
<b>LONG TERM DEBT</b>	Estimated Debt Outstanding July 1, 2024	Estimated Debt Authorized, But Not Incurred on July 1, 2024
General Obligation Bonds	\$329,855,000	\$27,285,000
Other Bonds	\$17,295,000	\$0
Other Borrowings	\$14,335,000	\$0
<b>Total</b>	<b>\$361,485,000</b>	<b>\$27,285,000</b>

Published June 5, 2024



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Phone: 503-684-0360 Fax: 503-620-3433  
E-mail: legals@commnewspapers.com

**AFFIDAVIT OF PUBLICATION**

State of Oregon, County of Clackamas, ss I, Michelle Elaine Lundgren, being first duly sworn, depose and say that I am the Digital Director 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  
A public meeting of the Lake Grove Park District, a component unit of the Lake Oswego School District, will be held on June 17, 2024 at 6:00 pm  
Ad#: 330624**

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):  
**06/05/2024**

  
Michelle Elaine Lundgren (Digital Director)

Subscribed and sworn to before me this 06/05/2024.

  
NOTARY PUBLIC FOR OREGON

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



**FORM LB-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the Lake Grove Park District, a component unit of the Lake Oswego School District, will be held on June 17, 2024 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, 2024 as approved by the Lake Oswego School District Budget Committee. A summary of the Park budget is presented below. Please see the June 17, 2024 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

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	Actual Amount 2022-23	Adopted Budget This Year 2023-24	Approved Budget Next Year 2024-25
Beginning Fund Balance/Net Working Capital	622,741	680,000	50,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	10,815	14,900	14,900
All Other Resources Except Property Taxes	164	5,100	5,100
Property Taxes Estimated to be Received	246,602	250,000	260,000
<b>Total Resources</b>	<b>880,322</b>	<b>950,000</b>	<b>330,000</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Personnel Services	112,163	145,000	137,000
Materials and Services	200,459	280,000	66,000
Capital Outlay	0	300,000	0
Debt Service	0	0	70,000
Contingencies	0	50,000	17,000
Unappropriated Ending Balance and Reserved for Future Expenditure	567,700	175,000	40,000
<b>Total Requirements</b>	<b>880,322</b>	<b>950,000</b>	<b>330,000</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *</b>			
Name of Organizational Unit or Program FTE for that unit or program			
General Fund - Park Operations	312,622	775,000	290,000
FTE	2	2	2
Non-Departmental / Non-Program	567,700	175,000	40,000
FTE			
<b>Total Requirements</b>	<b>880,322</b>	<b>950,000</b>	<b>330,000</b>
<b>Total FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***  
 The 2023-24 and 2024-25 budgets assume normal operating seasons and are largely status quo excepting completion of equipment upgrades and rebuild and remodel in the 2023-2024 year. An interfund loan will be finalized by June 30, 2024 to provide resources for capital projects completed in 2023-24. Budgeted debt service of \$70,000 is added in 2024-25 for this new loan. 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.

<b>PROPERTY TAX LEVIES</b>			
	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

<b>STATEMENT OF INDEBTEDNESS</b>		
LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2024	Estimated Debt Authorized, But Not Incurred on July, 2024
General Obligation Bonds		
Other Bonds		
Other Borrowings	\$400,000	
<b>Total</b>	<b>\$400,000</b>	<b>None</b>

Published June 5, 2024



**LAKE OSWEGO SCHOOL DISTRICT NO. 7J**

**RESOLUTION ADOPTING THE BUDGET**

WHEREAS, the Lake Oswego School District Legal Budget Committee met and approved the 2024-25 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 \$0.0420, respectively, and the District local option levy tax rate of \$1.6400 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$29,400,000, and

WHEREAS, the Lake Oswego School District Board of Directors held public hearings on the approved 2024-25 fiscal year Park budget and the 2024-25 fiscal year District budget on June 17, 2024.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of Lake Oswego School District hereby adopts the budget for 2024-25 in a total sum of \$321,155,004 for the District and \$330,000 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 2024-25 to be \$63,100,000 for the District General Fund and \$270,000 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 \$0.0420, respectively, and the District local option levy tax rate of \$1.6400 per thousand to be imposed on all taxable property determined by the County Assessor as of January 1, 2024 and approves taxes imposed for the District Debt Service Fund in the amount of \$29,400,000.

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 2024-25 fiscal year:

	<b><u>Subject to the Education Limitation</u></b>	<b><u>Subject to the General Government Limitation</u></b>	<b><u>Excluded from the Limitation</u></b>
General Fund-Perm. Rate	\$4.4707 per \$1000	\$0.0420 per \$1000	\$0
General Fund-Local Option	\$1.6400 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$29,400,000
Category Total	\$6.1107 per \$1000	\$0.0420 per \$1000	\$29,400,000
TOTAL RATE/TAXES	\$6.1107 per \$1000	\$0.0420 per \$1000	\$29,400,000

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2024, 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	\$75,100,000
2000	Support Services	40,250,000
4000	Facilities Acquisition Services	2
5100	Debt Service	1,500,000
5200	Interfund Transfers	105,000
6000	Contingency	<u>2,000,000</u>
	Total General Fund Appropriations	\$118,955,002
	Unappropriated Ending Fund Balance*	<u>8,175,000</u>
	Total General Fund Budget	<u>\$127,130,002</u>

200 COMMUNITY CONTRIBUTIONS FUND

1000	Instruction	\$2,223,000
2000	Support Services	112,000
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	\$7,860,000
2000	Support Services	3,640,000
3000	Enterprise & Community Services	<u>10,000</u>
	Total Grants Funds Appropriations	<u>\$11,510,000</u>

500 FOOD SERVICES FUND

3000	Enterprise & Community Services	<u>\$2,850,000</u>
	Total Food Services Fund Appropriations	\$2,850,000
	Unappropriated Ending Fund Balance*	<u>175,000</u>
	Total Food Services Fund Budget	<u>\$3,025,000</u>

290 COMMUNITY SERVICES FUND

3000	Enterprise & Community Services	<u>\$1,850,000</u>
	Total Community Services Fund Appropriations	<u>\$1,850,000</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>

3XX DEBT SERVICE FUNDS

5100	Debt Service	<u>\$33,810,000</u>
	Total Debt Service Fund Appropriations	\$33,810,000
	Unappropriated Ending Fund Balance*	<u>2,440,000</u>
	Total Debt Service Funds Budget	<u>\$36,250,000</u>

4XX CAPITAL PROJECTS FUNDS

1000	Instruction	\$1,500,000
2000	Support Services	750,000
4000	Facilities Acquisition & Const.	74,215,000
5100	Debt Service	950,001
5200	Interfund Transfers	2
6000	Contingency	<u>2,500,000</u>
	Total Capital Projects Fund Appropriations	\$79,915,003
	Unappropriated Ending Fund Balance*	<u>52,624,999</u>
	Total Capital Projects Funds Budget	<u>\$132,540,002</u>


601 SELF INSURANCE FUND


2000	Support Services	<u>\$2,250,000</u>
	Total Self Insurance Fund Appropriations	\$2,250,000
	Unappropriated Ending Fund Balance*	<u>0</u>
	Total Self Insurance Fund Budget	<u>\$2,250,000</u>

LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$137,000
Materials & Services	106,000
Debt Service	70,000
Contingency	<u>17,000</u>
Total General Fund Appropriations	\$330,000
Unappropriated Ending Fund Balance*	<u>0</u>
Total Lake Grove Park General Fund Budget	<u>\$330,000</u>

  
\_\_\_\_\_  
Brian Bills  
School Board Chair  
Lake Oswego School District

  
\_\_\_\_\_  
Dr. Jennifer Schiele  
Superintendent  
Lake Oswego School District

Clackamas County, Oregon

Date: June 17, 2024

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

# FORM OR-ED-50 2024-2025

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

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

June 20, 2024

Mailing Address of District

City

State

ZIP Code

Date Submitted

Stuart Ketzler

Deputy Clerk

503-534-2000

ketzlers@loswego.k12.or.us

Contact person

Title

Daytime telephone number

Contact person e-mail address

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

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate	—or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.4707		
2. Local option operating tax .....2	1.64		Dollar Amount of Bond Levy
3. Local option capital project tax .....3			
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001.....4a			9,099,300
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 ..... 4b			20,300,700
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			29,400,000

**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. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated</b> 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 16, 2023	2024-2025	2028-2029	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	\$ 8,275,000	\$ 539,832	\$ 8,814,832
Bond Issue 2			
Bond Issue 3			
Total A			\$ 8,814,832

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

	Principal	Interest	Total
Bond Issue 1	\$ 2,820,000	\$ 6,099,250	\$ 8,919,250
Bond Issue 2	\$ 515,000	\$ 1,263,350	\$ 1,778,350
Bond Issue 3	\$ 2,950,000	\$ 6,012,025	\$ 8,962,025
Total B			
Total Bond (A + B)			\$ 19,659,625

### Total Bonds

$$\frac{\text{Total A} = \$ 8,814,832}{\text{Total A + B} = \$ 28,474,457} = \frac{\text{Allocation \%}}{30.95 \%} \times \frac{\text{Bond Levy}}{\$ 29,400,000} = \$ 9,099,300 \text{ (enter on line 4a on the front)}$$

$$\frac{\text{Total B} = \$ 19,659,625}{\text{Total A + B} = \$ 28,474,457} = \frac{\text{Allocation \%}}{69.05 \%} \times \frac{\text{Bond Levy}}{\$ 29,400,000} = \$ 20,300,700 \text{ (enter on line 4b on the front)}$$

Total Bond Levy \$ 29,400,000 (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
<b>Bond A:</b> 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
<b>Bond B:</b> Bond Issue 1	3,000.00	50.00	3,050.00
Total B			3,050.00
Total Bond (A + B)			\$12,900.00

### Formula for determining the division of tax:

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

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

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

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

# FORM OR-ED-50 2024-2025

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

District name

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

County Name

PO Box 70

Lake Oswego

OR

97034

June 20, 2024

Mailing Address of District

City

State

ZIP Code

Date Submitted

Stuart Ketzler

Deputy Clerk

503-534-2000

ketzlers@loswego.k12.or.us

Contact person

Title

Daytime telephone number

Contact person e-mail address

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

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate	—or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.4707		
2. Local option operating tax .....2	1.64		Dollar Amount of Bond Levy
3. Local option capital project tax .....3			
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001.....4a			9,099,300
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 ..... 4b			20,300,700
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			29,400,000

**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. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated</b> 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 16, 2023	2024-2025	2028-2029	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	\$ 8,275,000	\$ 539,832	\$ 8,814,832
Bond Issue 2			
Bond Issue 3			
Total A			\$ 8,814,832

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

	Principal	Interest	Total
Bond Issue 1	\$ 2,820,000	\$ 6,099,250	\$ 8,919,250
Bond Issue 2	\$ 515,000	\$ 1,263,350	\$ 1,778,350
Bond Issue 3	\$ 2,950,000	\$ 6,012,025	\$ 8,962,025
Total B			
Total Bond (A + B)			\$ 19,659,625

### Total Bonds

$$\frac{\text{Total A} = \$ 8,814,832}{\text{Total A + B} = \$ 28,474,457} = \frac{\text{Allocation \%}}{30.95 \%} \times \frac{\text{Bond Levy}}{\$ 29,400,000} = \$ 9,099,300 \text{ (enter on line 4a on the front)}$$

$$\frac{\text{Total B} = \$ 19,659,625}{\text{Total A + B} = \$ 28,474,457} = \frac{\text{Allocation \%}}{69.05 \%} \times \frac{\text{Bond Levy}}{\$ 29,400,000} = \$ 20,300,700 \text{ (enter on line 4b on the front)}$$

Total Bond Levy \$ 29,400,000 (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
<b>Bond A:</b> 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
<b>Bond B:</b> Bond Issue 1	3,000.00	50.00	3,050.00
Total B			3,050.00
Total Bond (A + B)			\$12,900.00

### Formula for determining the division of tax:

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

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

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

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

# FORM OR-ED-50 2024-2025

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

June 20, 2024

Mailing Address of District

City

State

ZIP Code

Date Submitted

Stuart Ketzler

Deputy Clerk

503-534-2000

ketzlers@loswego.k12.or.us

Contact person

Title

Daytime telephone number

Contact person e-mail address

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

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate	—or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.4707		
2. Local option operating tax .....2	1.64		Dollar Amount of Bond Levy
3. Local option capital project tax .....3			
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001.....4a			9,099,300
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 ..... 4b			20,300,700
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			29,400,000

**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. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated</b> 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 16, 2023	2024-2025	2028-2029	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	\$ 8,275,000	\$ 539,832	\$ 8,814,832
Bond Issue 2			
Bond Issue 3			
Total A			\$ 8,814,832

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

	Principal	Interest	Total
Bond Issue 1	\$ 2,820,000	\$ 6,099,250	\$ 8,919,250
Bond Issue 2	\$ 515,000	\$ 1,263,350	\$ 1,778,350
Bond Issue 3	\$ 2,950,000	\$ 6,012,025	\$ 8,962,025
Total B			
Total Bond (A + B)			\$ 19,659,625

### Total Bonds

$$\frac{\text{Total A} = \$ 8,814,832}{\text{Total A + B} = \$ 28,474,457} = \frac{\text{Allocation \%}}{30.95 \%} \times \frac{\text{Bond Levy}}{\$ 29,400,000} = \$ 9,099,300 \text{ (enter on line 4a on the front)}$$

$$\frac{\text{Total B} = \$ 19,659,625}{\text{Total A + B} = \$ 28,474,457} = \frac{\text{Allocation \%}}{69.05 \%} \times \frac{\text{Bond Levy}}{\$ 29,400,000} = \$ 20,300,700 \text{ (enter on line 4b on the front)}$$

Total Bond Levy \$ 29,400,000 (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
<b>Bond A:</b> 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
<b>Bond B:</b> Bond Issue 1	3,000.00	50.00	3,050.00
Total B			3,050.00
Total Bond (A + B)			\$12,900.00

### Formula for determining the division of tax:

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

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

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

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

# FORM OR-LB-50 2024-2025

To assessor of Clackamas County

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

<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>June 20, 2024</u> <small>Date</small>
<u>Stuart Ketzler</u> <small>Contact Person</small>	<u>Deputy Clerk</u> <small>Title</small>	<u>503-534-2000</u> <small>Daytime Telephone</small>		<a href="mailto:ketzlers@loswego.k12.or.us">ketzlers@loswego.k12.or.us</a> <small>Contact Person E-Mail</small>

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

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

**PART I: TAXES TO BE IMPOSED**

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

**PART II: RATE LIMIT CERTIFICATION**

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

**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

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

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
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
<b>Total A</b>			<b>0.00</b>

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
<b>Total B</b>			<b>0.00</b>
<b>Total Bond (A + B)</b>			<b>0.00</b>

**Total Bonds**

Total A	=	<u>0</u>	=	Allocation %	<b>X</b>	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 %	<b>X</b>	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
<b>Bond A:</b> Bond Issue 1	5,000.00	500.00	5,500.00
Bond Issue 2	3,000.00	250.00	3,250.00
Bond Issue 3	1,000.00	100.00	1,100.00
<b>Total A</b>			<b>9,850.00</b>

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

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

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

Total A	=	<u>\$ 9,850.00</u>	=	Allocation %	<b>X</b>	Bond Levy	=	<u>\$ 3,818.00</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 %	<b>X</b>	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)

# Notice of Measure Election

3-592

SEL 803

REV 03/18 OHS 250.035,  
250.041, 255.145, 255.345

## District

### Notice

<b>Date of Notice</b> 02/27/23	<b>Name of District</b> Lake Oswego School District No. 7J	<b>Name of County or Counties</b> Clackamas, Multnomah, and Washington	<b>Date of Election</b> 05/16/2023
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**Final Ballot Title** The following is the final ballot title of the measure to be submitted to the district's voters. The ballot title notice has been published and the ballot title challenge process has been completed.

**Caption** 10 words which reasonably identifies the subject of the measure.

Local option levy renewal to maintain teaching positions, classroom programs

**Question** 20 words which plainly phrases the chief purpose of the measure.

Shall District preserve class sizes, programs, educators; levy \$1.64 per \$1,000 assessed value for operations for five years beginning 2024-2025. This measure renews current local option taxes.

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

Lake Oswego School District's current local option levy was approved by voters in 2019. The operating levy funds one-third of all teaching positions in the District. Levy has been approved by Lake Oswego School District voters since first introduced in 2000. This measure renews the levy at its current rate and would not increase property tax rates.

Levy resources would preserve and continue to fund:

- Educator positions to preserve class sizes and unblended grade levels
- Instructional time to keep the current number of school days
- Elective programming such as music, art, engineering, and technology
- Mental health supports for students' well being

Funds subject to accountability measures, including annual audits and School Board oversight.

If approved, this measure would continue the current local option levy of \$1.64 per \$1,000 of assessed value and is estimated to raise approximately \$16,000,000 in 2024-2025, \$16,500,000 in 2025-2026, \$17,000,000 in 2026-2027, \$17,500,000 in 2027-2028, and \$18,000,000 in 2028-29, for a total of \$85,000,000 over five years.

**Explanatory Statement** 500 words that impartially explains the measure and its effect.

If the county is producing a voters' pamphlet an explanatory statement must be drafted and attached to this form for:

- any measure referred by the district elections authority; or
- any initiative or referendum, if required by local ordinance.

Explanatory Statement Attached?  Yes  No

**Authorized District Official** Not required to be notarized.

<b>Name</b> Mary Kay Larson	<b>Title</b> Executive Director of Communications
<b>Mailing Address</b> PO Box 70, Lake Oswego, OR 97034	<b>Contact Phone</b> 503-534-2312

By signing this document:

- I hereby state that I am authorized by the district elections authority to submit this Notice of Measure Election; and
- I certify that notice of receipt of ballot title has been published and the ballot title challenge process for this measure completed.

Signature Redacted

02/27/2023

Date Signed



3-592

**LOCAL OPTION SCHOOL LEVY  
2023 BALLOT TITLE**

**LAKE OSWEGO SCHOOL DISTRICT  
CLACKAMAS, MULTNOMAH AND WASHINGTON COUNTIES, OREGON**

**EXPLANATORY STATEMENT: (500 WORD LIMIT)**

As a renewal, approval of this levy would protect class sizes, educator positions, instructional days, and elective programming in Lake Oswego School District without increasing current property tax rates. This levy would renew at the same rate as the five-year local option school operating levy approved by voters in May 2019, which expires on June 30, 2024. The levy renewal would continue to provide the Lake Oswego School District with approximately 15% of its annual general operating budget, funding the equivalent of one-third of all teaching positions in the District.

**Lake Oswego School Levy Renewal**

Measure 5 fundamentally changed Oregon's public school funding in 1990, eventually reducing Lake Oswego School District's operating budget by more than 30%. In 1999, state law gave individual communities the ability to supplement state funding for their local schools. Lake Oswego School District voters first approved the local option levy in 2000, allowing the District to add back some educational opportunities previously eliminated. Lake Oswego School District voters have since approved a local option levy in 2004, 2008, 2013, and 2019.

**What the Lake Oswego School Levy Renewal Would Provide**

Renewing the operating levy would protect and continue to fund educator positions that preserve class sizes; single-grade elementary classrooms; the current number of school days; elective programming opportunities such as music, art, engineering, and technology; and mental health supports for students' wellbeing.

These resources funded by the levy would continue supporting the Lake Oswego School District's educational standards. Lake Oswego School District is ranked the number one school district, and its teachers are ranked the best, in Oregon by *Niche*. In its annual 2022 school rankings report, *US News and World Reports* ranked Lake Oswego and Lakeridge High Schools in the top 5% of all high schools in the nation. Lake Oswego School District ranked the highest academic achievement and growth in grades K-12 and graduated the highest percentage of students in four years of all large comprehensive K-12 school districts in Oregon, per Oregon Department of Education 2021 reporting.

**Lake Oswego School Levy Renewal Would Cost**

If approved, beginning in July 2024, property owners would continue to pay the same tax rate as the current local option school levy of \$1.64 per \$1,000 of assessed value. The owner of a home assessed at the average home assessed value of \$500,000 would continue to pay a maximum of approximately \$68 per month or \$820 per year for the local option school levy.



3.592

Local option levy funding, and all District finances and expenditures, are subject to accountability measures, including regular annual audits and School Board oversight to ensure funds are used as intended.

All revenue generated by the levy renewal would continue to be used to support Lake Oswego School District and its students.

**I. CONTRACT REVIEW BOARD – 6:00 p.m.**

**Present:** Chair Neelam Gupta, Mr. Brian Bills, Ms. Liz Hartman, and Mr. John Wallin; Student Representative Ms. Samantha Jarquin

**Excused:** Mrs. Kirsten Aird and Student Representative Mr. Jacob Stuckey

**Staff Present:** Superintendent-clerk Dr. Jennifer Schiele; Assistant Superintendent Mr. Stuart Ketzler; Executive Directors Mrs. Mary Kay Larson, Mr. Scott Schinderle, Mr. Tony Vandenberg, Ms. LaKeyshua Washington, and Dr. Donna Watson; and Administrative Assistant Mrs. Kelli Cranston

**Also Present:** Ms. Ayse Bakircioglu and Ms. Abby Flaa, *Student Representatives to the Board (2023-24)*; Ms. Abbey Otano-Haffner and Ms. Cara Chen, *Culture of Belonging Advisory Committee*; Mr. Mac Larsen, *Lake Oswego Review*; and approximately 3 others

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

**1.0 Call to Order**

Chair Gupta called the Contract Review Board Meeting to order at 6:02 p.m. and noted that Director Aird and student representative Mr. Stuckey were unable to be in attendance.

**2.0 Marylhurst Lease Agreement Approval (Action) Mr. Ketzler**

Mr. Ketzler presented a request to execute a lease agreement for space needed to enable program expansion at Palisades Elementary, and to maintain the use of Uplands Elementary over the next several years while construction resumes in LOSD. He provided an overview of the lease agreement rental fees and stated that legal counsel encouraged administration to seek Contract Review Board approval due to the overall expenditure.

Director Liz Hartman moved to authorize the Clerk or Deputy Clerk to enter into a lease agreement with Marylhurst. The motion was second by Director John Wallin.

In response to a question about plans at the end of the three-year agreement, Mr. Ketzler stated that, assuming the construction schedule proceeds as planned, more space will be available at Uplands Elementary once the new Lake Oswego Middle School opens in 2026.

Following Board member comments, the motion was unanimously passed.

**3.0 Adjournment**

The Contract Review Board meeting adjourned at 6:05 p.m.

## II. SCHOOL BOARD – REGULAR SESSION – Immediately following CRB (appx. 6:10 p.m.)

**Present:** Chair Neelam Gupta, Mr. Brian Bills, Ms. Liz Hartman, and Mr. John Wallin; Student Representative Ms. Samantha Jarquin

**Excused:** Mrs. Kirsten Aird and Student Representative Mr. Jacob Stuckey

**Staff Present:** Superintendent-clerk Dr. Jennifer Schiele; Assistant Superintendent Mr. Stuart Ketzler; Executive Directors Mrs. Mary Kay Larson, Mr. Scott Schinderle, Mr. Tony Vandenberg, Ms. LaKeyshua Washington, and Dr. Donna Watson; and Administrative Assistant Mrs. Kelli Cranston

**Also Present:** Ms. Ayse Bakircioglu and Ms. Abby Flaa, *Student Representatives to the Board (2023-24)*; Ms. Abbey Otano-Haffner and Ms. Cara Chen, *Culture of Belonging Advisory Committee*; Mr. Mac Larsen, *Lake Oswego Review*; and approximately 3 others

### 1.0 CALL TO ORDER

Chair Gupta called the meeting to order at 6:05 p.m.

### 2.0 WELCOME AND COMMENTS FROM PATRONS

Patrons were asked to submit a request to provide in-person testimony or to submit written testimony per the guidelines posted on the District website. Chair Gupta stated that no individuals submitted a request to provide in-person testimony and no written testimony was received.

### 3.0 CONSENT AGENDA

- 3.1 Human Resources Report (Action) Dr. Watson
- 3.2 Approval of Minutes (Action) Chair Gupta
  - June 5, 2023 – Budget Hearing/Regular Session
  - June 12, 2023 – Executive Session
- 3.3 Fiscal Year Requirements (Action) Dr. Schiele
- 3.4 Certification of Election Results (Action) Chair Gupta

Director John Wallin moved to approve the consent agenda as presented, seconded by Director Liz Hartman the motion was unanimously passed.

### 4.0 BOARD BUSINESS, POLICY AND PROGRAM AGENDA

#### 4.1 Superintendent's Update (Info) Dr. Schiele

Dr. Schiele announced the names of retiring LOSD staff – Mary Neerhout (FH), Nancy Caron (LHS), Dave Nuss (LHS), Chris Otness (LMS), Lisa Mitchell (LOHS), Debra Owen (LOJHS), Laura Johnson (OC), Lilian Sarlos (PAL), Rhonda Wolff (OC), and Iris Skeen (OC). She thanked retirees for their dedication and service to the district.

She stated that the District will be holding an explicit summer school elementary reading program July 10-20, 2023. The program will encompass instruction on reading comprehension, vocabulary knowledge building and small reading group rotation. She thanked staff members who will be giving up some of their summertime to make this program possible.

Dr. Schiele shared that the State Legislature is slated to pass the \$10.2 billion in education funding. Noting that formal revenue estimates will take time, under the proposed \$10.2 funding model the District will use approximately \$1 million in reserves each year, instead of the previously anticipated \$3.7 million, to keep current staffing levels. She stated that Mr. Ketzler will present a financial model update in August, assuming the District receives the formal numbers from the State.

She informed Board members that building staff will be returning to work on August 28 and their first week will include professional development, the annual District all-staff meeting and time to prep for the school year. The first day of school for 1st through 6th grade and 9th grade will be September 5; 7th, 8th and 10th through 12th grades will begin on September 6; and kindergarten begins after the first three days of individual assessment with teachers.

Dr. Schiele extended gratitude to everyone for a great school year, and wished families a restful summer.

#### 4.2 Culture of Belonging Advisory Committee Update (Info) Dr. Watson/Mr. Schinderle

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

Mr. Schinderle introduced the Culture of Belonging Advisory Committee Chair Ms. Abbey Otano-Haffner to present the committee's recommendations.

Ms. Otano-Haffner noted that the committee's presentation was created by student committee member Ms. Cara Chen. She reminded Board members of the committee's charge to create a platform for the community's new student and family onboarding program. She called attention to the slide presentation noting that there are more slides than what will be reviewed during the Board meeting. She asked that Board members please review the entire presentation to gain a better understanding of the committee's recommendations.

She explained the committee's process for ensuring the recommendations were centered around the whole person and the whole family unit; not just one person's lived experience. She then shared the committee's 'asks':

1. *Onboarding survey.* Noting that many families enter LOSD throughout the school year, the survey might quickly identify if there are barriers to belonging – language, split families, international experiences, etc.
2. *FTE.* Dedicated staff to ensure continuity across the district, confidentiality of sensitive information, and to serve as a point person for a closed-loop feedback process.
3. *Summer step up and additional meetings.* Collaboration between the FTE, school district, PTO's, and committee members. This allows families who enter mid-year the opportunity to connect.
4. *Extended parent teacher conferences for new students.*

5. *Volunteer liaisons.* Accountability and support at the Board level so that it is present at all schools. School buddies at the elementary level and connection point at the secondary level.

Ms. Otano-Haffner shared the empathy map, which she indicated helped guide the committee in their recommendations. She then shared the committee's recommendation for engagement before the first day of school and after the first week of school, as well as recommendations for a welcome packet

Board members expressed appreciation for the committee's work and recommendations. In response to a question about next steps for the Board, Ms. Otano-Haffner suggested that recommendations could be rolled out over the next 12-18 months, but she believes some recommendations should be addressed within 6 months.

Dr. Schiele indicated that a survey could be developed over the summer.

Ms. Otano-Haffner noted that many families report through YouthTruth surveys that they struggle to feel like they belong even though they are not new to the district. She encouraged the Board to consider that as they look to develop a new charge for the committee.

#### 4.3 Recognition of Service (Info) Chair Gupta

Board members expressed appreciation for student representative Samantha Jarquin's contributions during her time with the Board. They shared thoughts about their individual interactions with Ms. Jarquin, thanking her for sharing her lived experiences, perspective, and for being authentic and engaging. They wished her well as she moves on to college.

#### 4.4 Juneteenth Resolution (Action) Chair Gupta

Chair Gupta provided a brief recap of the City's first Juneteenth celebration and announced that a new mural adorns City Hall. Following Chair Gupta's comments, the Board shared in reading aloud the Juneteenth resolution.

Director Liz Hartman moved to approve the Juneteenth resolution; seconded by Director Brian Bills, the motion was unanimously passed.

#### 4.5 2021 Bond Update (Info) Mr. Vandenberg

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

Mr. Vandenberg provided an update on the status of bond projects.

Lakeridge Middle School Multi-purpose Field – Scheduled for completion in the fall (2023). The field will be surrounded by a 533 meter track and will accommodate an array of sports – soccer, lacrosse, softball, baseball, track & field, etc.

Aquatics center – Excavation is in process, starting with footings for the dryland side. Completion is anticipated in the Fall of 2024.

Lakeridge High School & Lake Oswego High School Outdoor CTE – Both projects are in process; LHS is nearing completion and LOHS is approximately one month behind LHS.

High School Science Lab Renovations – Students were asked to provide input on what features they would like in science labs. The design team is taking student input into consideration as they redesign the labs. Students also shared what additional science courses they would like to see offered – astronomy, biochemistry, space, marine, forensics, engineering, etc.

River Grove Elementary – Building is in progress – framing, rough-in for plumbing and mechanical, etc. This is the district’s second new building and is a path to net zero facility; fully electric except for the standby generator. Battery back-up system will store energy from the grid and PV panels on the roof, and will they will provide energy to the building during high peak times.

In response to an inquiry about air conditioning in schools, Mr. Vandenberg stated that a study is being conducted on all elementary schools. Part of the study will outline anticipated energy consumption during hot weeks. Recommendations will be made following results of the study.

Palisades – In process of updating the boiler system, installing a new kitchen, installing new electrical service to accommodate future expansion, new classroom furniture, seismic upgrades, etc. Updates will be done in two phases.

Lake Oswego Middle School – Land use process is complete and ready to proceed. Prequalified contractors have been selected and the modular project at Uplands is in process. A 2026 opening is anticipated.

#### 4.6 Budget Adoption: LOSD and Lake Grove Swim Park (Action) Mr. Ketzler

Mr. Ketzler presented the 2023-24 resolution to adopt the budget. He reminded Board members that a budget hearing was held last meeting and no feedback was received. He called attention to one correction in the budget from what was approved by the Legal Budget Committee: Page 2 under general funds, interfunds transfers was approved at \$625,000.00 but appropriation authority is only needed for \$255,000.00. He stated that because this is reducing an appropriation amount, there are no additional steps required to arrive at the lower amount. He also called attention to paragraph 2 on page 1 where there is an incorrect dollar amount of \$27.3 million listed; it should read \$28.5 million.

Director Liz Hartman moved to approve the LOSD and Lake Grove Swim Park budgets as presented by Mr. Ketzler including corrections noted by Mr. Ketzler; seconded by Mr. John Wallin, the motion was unanimously passed.

#### 4.7 Budget Transfers Resolution (Action) Mr. Ketzler

Mr. Ketzler presented the budget transfers resolution for Board approval. He stated that the resolution relates to moving spending authority within our grants funds and capital projects funds taking into account changes in conditions from the time budgets were first proposed and approved in spring of 2022. He stated that there has been more spending in instruction services and less in support services within the grants fund. Additionally, there has been more spending in instruction & support services and less in facilities construction services within the capital projects fund. He

noted that the resolution provides a mechanism for these appropriations to move from one to the other.

Director Liz Hartman moved to approve the budget transfers resolution; seconded by Mr. John Wallin, the motion was unanimously passed.

#### 4.8 Supplemental Budgets Resolution (Action) Mr. Ketzler

Mr. Ketzler presented the supplemental budgets resolution for Board approval. He indicated that this resolution takes account of increased resources that were not forecastable at the time of budget approval in the spring of 2022. He stated that in the settling of the May final reconciliation for 2021-2022; more funds were made available through the State School fund. He provided a brief overview of factors leading to the additional funds.

Responding to a question about the additional funding, Mr. Ketzler stated that the district anticipated spending \$3.5 million and now we anticipate the spend down will be less than \$1 million.

Director John Wallin moved to approve the supplemental budgets resolution. The motion was seconded by Director Liz Hartman.

Chair Gupta expressed appreciation for Mr. Ketzler's hard work as responsible steward of district funds.

Following Board member comments, the motion was unanimously passed.

#### 4.9 SRO Update (Info) Dr. Schiele

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

Dr. Schiele provided an update on the school resource officer (SRO) program. She shared highlights from the student listening sessions; two sessions were held at each high school, one in the fall and one in the spring. She stated that conversations were student driven and revolved around personal experiences and SRO training on mental health and racial bias.

She noted that during the spring listening session, students met the LOPD mental health crisis counselor. The counselor was hired by LOPD to work with the police on calls that are mental health based and require more mental health support.

In addition to the listening sessions, the district conducted a SRO student feedback survey. Responses were collected for 3 weeks and included demographic questions. Dr. Schiele provided an overview of survey data. She noted that students were given the opportunity to give suggestions for improving the SRO program. Some suggestions for improvement included interacting more with students, debriefing students after drills, promoting the program more, and hiring more diverse SRO's to name a few.

Dr. Schiele stated that the next steps will be to share feedback with the police chief and SROs, and to look for areas of improvement.



Board members asked questions and gained clarification related to LGBTQ identification, questions related to LGBTQ students and students surveyed.

#### 4.10 Superintendent's Evaluation (Info) Vice Chair Bills

Director Bills shared the following statement about the superintendent's performance over the past year:

*The Board of Directors for Lake Oswego School District 7J has concluded the annual performance evaluation of Superintendent Dr. Jennifer Schiele, who has steadfastly led our district for the past two years.*

*We wholeheartedly acknowledge, are proud of, and appreciate Dr. Schiele's unwavering commitment, steady leadership and insightful guidance. In assessing the superintendent's performance, we rely on a comprehensive process that consisted of multiple progress reports from Dr. Schiele, a review of previously agreed upon goals and standards, a mid-year report, and a final self-evaluation. Individual Board members provided ratings on each standard and goal allowing us to reach a consensus score for each, which is reflected in this evaluation summary.*

*The Board's assessment is a united voice and represents a collective evaluation of the superintendent's performance. This year we focused on three of Dr. Schiele's goals and eight national performance standards for superintendents. It is notable that Dr. Schiele's ratings increased over last year's assessments for Standards 1 – Visionary District Leadership from 3.4 to 3.6; Culturally Responsive Instruction from 3 to 3.5, Effective Organizational Management from 3.8 to 4.0; and Policy Governance and Advocacy from 3.8 to 4.0. There were no areas of decreased assessment ratings.*

*The Board rates Superintendent Dr. Schiele as Accomplished, highest rating of level 4, in the areas of Ethics, Professional Norms, Effective Organizational Management, and Policy Governance and Advocacy. A testament to her ability to foster an equitable, inclusive, and supportive district culture in her skills in effective organizational management and to work and advocate on behalf of our district and students on state and national stages.*

*On the remaining five standards and all superintendent goals, Dr. Schiele was rated as Effective, signifying solid performance and impact. In particular, as a Board, we want to acknowledge Dr. Schiele's extraordinary work in the areas of ethics, organizational management and financial management. Her leadership in these areas has been instrumental in keeping our district on a path of continuous improvement and success, effectively planning for and using the breadth of resources available to our district.*

*We also appreciate her dedication to fostering a visionary district culture and her commitment to policy and governance.*

*Two areas stand out for further growth and development. The area of communication and community relations was identified as an opportunity for further improvement. We encourage Dr. Schiele to refine the district's communication strategies, improve clarity and accessibility of district websites, and enhance engagement with diverse stakeholder groups, families, community partners, and local government. We have complete faith in her ability to address these areas in the upcoming year.*

*We also believe there is room for progress in enhancing the district's culturally responsive instructional leadership, coordinating support systems for staff and utilizing culturally responsive practices and instruction. We confidently look forward to seeing how Dr. Schiele will drive growth in this area.*

*We are genuinely grateful for Dr. Schiele's commitment to our district, her leadership and her unwavering focus on continuous improvement of our schools. The Board of Directors fully supports Dr. Schiele and eagerly anticipates the further advancements and improvements that the next year will bring under her capable stewardship.*

## 5.0 OTHER BUSINESS

Board members praised Dr. Schiele for her service to the district.

## 6.0 ADJOURNMENT

The Regular Session was adjourned at 8:01 p.m.

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Chair

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Clerk

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Secretary

## GLOSSARY

### **Accounting System**

The comprehensive structure of records and procedures used to identify, classify, record, summarize, and report financial information of a government across its various levels.

### **Accrual Basis**

A method of accounting where revenues are recorded when earned, and expenditures are recorded when liabilities are incurred, regardless of when cash is received or paid.

### **Accrue**

To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of the timing of cash flows.

### **Adopted Budget**

The financial plan for a fiscal year or budget period that has been officially approved by the governing body.

### **Ad Valorem Tax**

A property tax calculated as a percentage of the assessed value of taxable property.

### **Appropriation**

Legal authorization granted by the governing body to make expenditures and incur obligations for specific purposes.

### **Appropriation Level**

The authorized spending limit set by the governing body for specific purposes, ensuring expenditures do not exceed specified amounts.

### **Approved Budget**

The budget that has been reviewed and approved by the budget committee before adoption by the governing board.

### **Assessed Value**

The taxable value of real or personal property, usually determined as the lesser of the property's real market value or the constitutional value limit.

### **ADM**

Average Daily Membership, calculated for funding purposes by the State based on student enrollment.

### **ADMw**

Average Daily Membership Weighted, a measure related to student enrollment.

### **Board of School Directors**

The elected or appointed body responsible for educational activities within a specific geographical area.

### **Bond**

An interest-bearing promise to pay a specified sum of money (the principal) on a specific date.

### **Budget**

A one-year financial plan outlining estimated revenues and proposed expenditures, subject to approval by the governing body.

### **Budget Committee**

A group comprising the governing body and legal voting patrons tasked with reviewing and approving the proposed budget.

### **Budget Message**

A written explanation of the proposed budget and financial priorities prepared by the executive officer or presiding officer of the governing body.

### **Budget Officer**

An individual appointed by the governing body to compile budget materials and information and prepare the proposed budget.

### **Capital Lease**

An arrangement for purchasing capital equipment through installment payments over a period longer than one year.

# GLOSSARY

## **Capital Funds**

Funds designated for acquiring or constructing major capital facilities and equipment.

## **Capital Outlay**

Expenditures for acquiring fixed assets such as equipment and property.

## **Certified Salary**

Compensation paid to employees holding teaching certificates.

## **Contracted Services**

Labor, materials, and other costs for services rendered by personnel not on the payroll of the local education agency.

## **Debt**

Obligations resulting from borrowing money or purchasing goods and services, including bonds, warrants, and notes.

## **Debt Service Fund**

Funds used to accumulate resources for and pay interest and principal on long-term debt.

## **Equipment**

Movable items used for school operations, including non-expendable and mechanical items such as computers, machinery, and vehicles.

## **Estimated Revenue**

Anticipated revenue to accrue during a given period.

## **Expenditures**

Decreases in net financial resources, including operating expenses, debt service, capital outlays, and other uses of financial resources.

## **Extra-curricular**

School-sponsored activities supplementing the regular instructional program, such as athletics and clubs.

## **Fiscal Year**

A twelve-month period to which the annual budget applies, typically running from July to June.

## **Function/Functional Classification**

Classification of expenditures based on the principal purposes for which they are made, such as instruction or support services.

**FTE** Full-time equivalent, related to staffing levels.

## **Fund**

A fiscal accounting entity with a set of accounts recording financial resources and related liabilities, segregated for specific activities or objectives.

## **Fund Balance**

The excess of a fund's current assets over current liabilities and reserves.

## **General Fund**

The primary operating fund of the District, recording all normal operations not accounted for in other funds.

## **General Obligation Bonds**

Bonds issued by the district and authorized by voter approval, typically used for capital projects.

## **GAAP**

Generally Accepted Accounting Principles, governing the form and content of financial statements.

## **Governing Body**

The School Board of Directors responsible for governance and decision-making.

**Grants:** Resources received from organizations in exchange for specific program or expenditure activities.

## GLOSSARY

### **Instruction**

Activities directly related to teaching students or improving teaching quality.

### **Levy**

Imposition of taxes or special assessments, or the total amount imposed by a governmental unit.

### **Local Government**

Any governmental entity operated by a separate board or commission, such as a school district or city.

### **Location**

Operational unit used for budgetary control, such as individual schools or central service departments.

**Object/Object Class** Classification of expenditures based on the article purchased or service obtained, such as salaries or materials.

### **Non-consumable Supplies**

Items with a useful life of over one year and less than \$5,000, failing some criteria for capital outlay classification.

### **Program**

A group of related activities aimed at achieving a major service or function responsibility of the local government.

### **Property Taxes**

Taxes imposed on taxable property by a local government, typically used for funding operations or repaying bonded debt.

### **Proposed Budget**

Initial budget prepared by the budget officer and presented for public and committee review.

### **Rate Limit**

A district's permanent property tax rate for operating purposes.

### **Real Market Value**

Value set on real and personal property for tax purposes.

### **Requirements**

Expenditures necessary to meet obligations.

### **Reserve Fund**

Fund established to accumulate money for a specific purpose over multiple fiscal years.

### **Resolution**

An order of the governing body, less formal than an ordinance, used for various actions including budget approvals.

### **Resources**

Beginning fund balances and anticipated revenues.

### **Revenues**

Increases in net financial resources, including all sources of income for the government.

### **Supplemental Budget**

Budget prepared to address unexpected needs or unanticipated revenues after the regular budget is adopted.

### **Tax Base**

Total property and resources subject to taxation.

**Tax Levy** Taxes imposed by a local government unit.

**Taxes** Ad Valorem taxes levied on the assessed valuation of property within the district.

**Transfers** Amounts moved from one fund to finance activities in another fund.

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# **Lake Oswego School District 7J**

**Adopted Budget 2024-2025**

**2455 Country Club Road**

**Lake Oswego, OR 97034**

[www.loswego.k12.or.us](http://www.loswego.k12.or.us)

*We inspire students to be critical thinkers who are empowered to contribute positively in a complex world*