



Oregon City School District No. 62
2018-2019
ADOPTED BUDGET



Mission

With high expectations, we engage all students in meaningful learning activities to prepare them for successful lives.

Vision

In our ideal future, Oregon City School District is a truly great community of learners in which students are engaged in genuine, meaningful learning. Every student has an educational plan, and the tools and support to pursue their educational goals. All students are engaged in fulfilling, robust learning activities that are driven by each student's educational plan. Partnerships within the local, national, and global communities provide students enriching educational and life experiences. All students are involved in community partnerships that promote respect, honesty, service, and learning. A wide variety of expanded learning opportunities ensures a comprehensive education that prepares each student for success. The district is characterized as rigorously pursuing and securing additional funding to support student learning.

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TO: Members of the Budget Committee

DATE: May 21, 2018

SUBJECT: Superintendent's Budget Message

This message transmits to the Budget Committee the administration's recommended budget for the Oregon City Public Schools for the fiscal year 2018-19. It contains revenue and expenditure recommendations to fund educational and support programs for the period of July 1, 2018 through June 30, 2019, and is prepared under a modified accrual basis of accounting.

Budget Development Process

The 2018-19 budget development process has been guided by the goal to sustain existing core academic programs and supports, including class size, in a biennium where state support is limited and federal funding continues to be uncertain. The budget presented here is based upon an \$8.2 billion state funding level for the 2017-19 biennium. The amount provided to the school district for 2018-19 is currently projected at \$72,751,647 versus \$72,722,288 for 2017-18. Note that for this biennium both school years have been funded at 50%. Normally the first year of the biennium is funded at 49% and the second year is funded at 51%. While Oregon's overall economy is thriving, school funding continues to be flat and is not supporting cost of living increases for our staff, increases in the consumer price index for the cost of operations, and the increases in the Public Employees Retirement System (PERS).

In anticipation of the upcoming 2018-19 budget, the School Board, joined by the community members of the Budget Committee, held its first budget work session in December 2017. The agenda included a legislative update and a preliminary budget forecast based on the assumptions detailed above. At this point the District was aware of a possible large decrease in federal funding levels. As of March 2018, the district estimated a possible budget shortfall of \$1.86 million with the possibility of even a greater shortfall.

In the winter and spring, the Board and Budget Committee saw presentations outlining District needs in curriculum and instruction, special education, and district infrastructure in budget committee work sessions. Questions were received from participants, and the District provided answers.

Subsequently, federal education funding was restored, and the district received additional funding from the state through the 2016-17 May Adjustment to bring the shortfall down to \$1.05 million. This allowed the district to reduce the magnitude of earlier predicted 2018-19 budget reductions, and an updated forecast was provided to the Board and to the Budget Committee in April. Updates of the District's financial forecast through April were also provided in meetings with administrators and leaders of employee associations.

On May, 14 2018, I presented the School Board with a framework for developing the 2018-19 proposed budget document. That framework is based on proposed state funding that does not support all necessary services and forecasts a \$1.05 million shortfall. After several years of inadequate state funding, the district is recommending decreasing staffing positions through attrition as well as other staffing expense decreases such as a reduction in the school calendar. In addition, the district will decrease discretionary budgets at school and department sites while

emphasizing the need for preservation of funds by staff. The District continues to maintain support for students without compromising the delivery of education to students. This budget shortfall creates difficulties for staff given less support and requires sacrifice on their part. Cuts to staffing and programs takes years to recover to previous performance levels even when additional funding is provided. This budget assumes a continuation of investment decisions made in the past biennium with deliberate reductions.

To balance the budget, General Fund expenditures are maintained at current service level with the following exceptions:

1. \$150,000 investment of a textbook adoption of for our newly required health curriculum
2. \$50,000 in decreased state funding from the General fund to the Transportation Fund
3. \$50,000 reduction in a transfer from the General Fund to the Risk Fund
4. \$100,000 reduction in payroll fees charged to all funds to support the Risk Fund
5. \$100,000 decrease in school and department allocations
6. \$360,000 decrease of General Fund expenses for the attrition of 4 licensed staff
7. \$390,000 decrease in General Fund expenses for additional staffing reductions
8. \$1,027,000 General Fund Expenses moved to a Special Revenue Fund to account for the High School Success Program (Measure 98) Funding

The investment of the textbook adoption for health curriculum is required to provide teachers with the minimum materials needed to meet new state instructional health standards. The district has prepared for these changes by engaging our community and staff over the past year. Items 2 and 3 add resources to the General Fund from available resources in other funds. The District will reduce payroll fees assessed on wages that normally accumulate in the District's Risk Fund in item 4. The Risk Fund had accumulated some available funding from less than estimated claims and losses. Item 5 is to lower expenses in the General Fund with cuts in discretionary spending by administrators and supervisors. Reductions in building and department allocations severely limit the District's ability to replace furniture, to make building and site improvements, and to meet the demand for new instructional materials outside of required expenditures for these. Item 6 is a staffing reorganization that is related to lower District enrollment, but the District will still maintain budgeted class sizes. Item 7 is a staffing reduction to be determined, but the decrease is included in this budget. Funding for Measure 98 is now budgeted separately in a Special Revenue Fund as required by the Oregon Department of Education.

This budget was assembled and “cross-walked” where appropriate in accordance with the revised *Program Budgeting and Accounting Manual for School Districts* as mandated by the Oregon Legislature and adopted by the State Board of Education. The General Fund or operating budget is based on the following assumptions:

Resources

2018-19 state school fund estimate recently released by the Oregon Department of Education (ODE) reflects an appropriation of \$8.2 billion for the 2017-19 biennium split equally 50%/50% between the fiscal years of 2017-18 and 2018-19. Normally the appropriation is split 49% the first year of the biennium and 51% the following year.

Given a state school fund appropriation of \$8.2 billion for the biennium, the district's general fund resources for 2018-19 are expected to be \$82.9 million versus \$82.4 million for 2017-18. Of this amount \$48.60 represents the net amount to be received from the State School Fund. This is a \$1.0 million dollar decline in net state funding from the prior year, but a \$1.0 million dollar increase in property tax collections is expected to makes up the difference. Given no increase in state funding the District will still need to pay employee contractual increases and absorb any other increases in operating costs.

Expenditures

The 2017-18 budget reflects \$82,724,419 million in budgeted expenditures. With a contingency of \$160,000, this brings budgeted expenses up to balance out revenue received as required by the Oregon Department of Revenue. This year's budget includes an addition of \$150,000 for curriculum for state required health education standards, employee contractual step increases in salary schedules of approximately \$1.0 million, and 2017-18 employee cost of living increases rolled forward to 2018-19 of \$.9 million. Both of these staff increases include PERS costs. Mitigating all of these additional costs is Measure 98 funding of \$1.0 million, and the other items detailed above increasing the General projected ending fund balance for 2018-19 by \$1.05 million, the amount of the shortfall. There are no budgeted increases for supplies and materials with the exception of the allocation for the health curriculum purchase listed above. Negotiations with employee groups (OCEA and OSEA) for compensation and insurance are ahead. Any settlements, when reached, may have an impact on this budget.

Projected expenditures for 2018-19 (not including planned reserves) without any of the modifications detailed above are expected to be \$79.9 million or 1.3% higher than the projected 2017-18 expenses. The district continues to face the long-term challenge of maintaining current service levels for students and staff. State revenue increases continue to fail to keep pace with the district's fixed expenses and anticipated retirement costs. Without adequate state and federal funding the district will struggle to operate efficiently and meet state requirements in the next biennium.

Fund Balance

School Board policy calls for maintaining an ending fund balance between 5-10% of the total budgeted resources. In keeping with the policy, the ending fund balance for 2018-19 should be approximately \$4.14 million. (The ending fund balance then becomes the beginning fund balance for the next year.) Over the past ten years since 2008-09, this is the eighth budget that the District has had to significantly reduce budgeted expenditures. 2016-17 was the only year in this ten year period where the District was able to make some targeted increases. Without a significant increase in state investment, current service levels will need to be significantly reduced in order to restore the fund balance to the policy minimum in the future.

For 2018-19, the projected ending fund balance with the above modifications is \$2.90 million or 3.5% of budgeted resources. This is derived from anticipated spending trends. Increasing the fund balance to 5% of resources or \$4.14 million will trigger additional budget reductions. Additionally, any unanticipated, one time revenue adjustments or expense adjustments will change the projected 2018-19 ending fund balance. (The ending fund balance is a combination, unappropriated fund balance if any and operating contingency.)

Challenges

After so many years of budget cuts, very few options remain to balance the budget without severe implications to students and staff. In Oregon, schools are largely funded through the state budget by income taxes, which mean that schools experience a roller-coaster ride with the ups and downs of the economy, but mostly down. Over the past decade, the public schools' share of the state general fund has declined from 44.8% to 38.7% in 2015-17, and to 38.5% in the current biennium. Predictions for state revenue for the 2019-21 are dire with new federal tax laws that penalize states with larger state taxes, and a predicted 6 percent increase for the district for funding for the Public Employees Retirement System (PERS). School districts are competing with other state agencies for funding for the upcoming biennium. The state may not be able to roll forward a budget for the new biennium at current service levels. The District has no neutral future identified cost saving measures left to mitigate any future reductions in state funding.

Oregon City's challenge has been, and continues to be a statewide challenge of revenue deficiency. In addition to restricted growth in state revenues, Oregon City School District continues to face the same challenges through the past several years and continues to be funded with declining resources to mitigate these challenges in an atmosphere of increasing economic gains for the rest of the state economy. Costs continue to escalate with decreasing funding levels.

- Declining enrollment: The District is now facing several years of declining enrollment. Increases are not expected until fiscal 2020-21 per a recent study conducted by Portland State University. The loss of revenue from this decline has been substantial, and state school fund revenue based on enrollment will not keep up with the District's fixed expenses. Greater state funding would greatly help us to provide the best service to students to ensure their graduation and to ensure that they meet career and college goals that our community and citizens of this state expect.
- PERS: The Oregon Supreme Court overturned the PERS reforms of the 2013 Legislative Session. A substantial PERS rate increase (5%) for the 2017-19 biennium is incorporated in this 2018-19 budget. Another rate increase of (6%) is predicted for the 2019-21 biennium. This is not just an Oregon City School District issue but a state wide issue for all governmental agencies including school districts.
- Technology: Computers, iPods, document cameras, and SMART boards are standard instructional equipment in most of our classrooms. In addition, computer labs or laptop carts are an essential component of our state assessment system. The maintenance and replacement of this equipment places a stress on building and district budgets. Due to significant budget reductions to balance this 2018-19 budget, once again no increases for technology expenses are included in this budget.
- Maintenance: Our staff continually struggles to keep up with our roof and other long-term maintenance needs.

instructional materials, professional development, instructional time, instructional support staff, infrastructure in buildings and classrooms, and lower class sizes which we cannot provide in this budget. We are also seeing the cost of special education rising dramatically and we struggle to provide these services to our students with limited available resources. Teachers need greater assistance in our classrooms in order to maintain safe classrooms. This cannot be achieved without adequate resources.

- Resource inequity: The district struggles to provide comparable programs and facilities to other Portland-Metropolitan area school systems with significantly higher resources available because of a local option tax and large capital improvement bonds. The district is currently in the process of taking General Obligation Bonds to the voters in November 2018 in order to make greatly needed capital improvements. In an environment of open enrollment and anticipated teacher shortages, the district strives to maintain enrollment and highly qualified staff.

Building the Budget

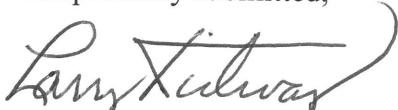
A budget is a plan built on forecasts, estimates, and assumptions. The budget the Board adopts may undergo revisions while maintaining core academic programs and supports.

The district business office personnel are responsible for bringing all requests and suggestions for expenditures into focus and developing a proposed budget for the Board of Education and the Budget Committee. A public hearing is scheduled on Monday, June 18, 2018, at 6:00 p.m. in the District's Board Room (Jackson Campus, 1306 Twelfth Street, Oregon City, OR 97045).

We continue to support our staff in their work to help students achieve with all of the available resources that we have. We sincerely thank our employees for all of the personal sacrifices that they have made through years of budget reductions in order to continue working to support student achievement. We are diligent and careful stewards of the public resources entrusted to the District by always striving for new efficiencies and seeking new pathways for sustainability.

Our reality is extremely challenging in this current era of escalating costs, inadequate and unstable state funding and uncertain federal funding and support for public education. As we move toward approving a budget for the 2018-19 school year, we would like our Board, our community and state citizens to know that we are devoted to achieving our mission and vision to prepare all students for college and career. We invite the entire community to join us as advocates for increased local and state investment in public education for the benefit of all students in Oregon City School District and the state of Oregon.

Respectfully submitted,



Larry Didway
Superintendent of Schools

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Organization

Organization

OREGON CITY PUBLIC SCHOOLS • DISTRICT NO. 62

MISSION AND VISION



Our Mission

With high expectations, we engage all students in meaningful learning activities to prepare them for successful lives.

Our Vision

In our ideal future, Oregon City School District is a truly great community of learners in which students are engaged in genuine, meaningful learning. Every student has an educational plan, and the tools and support to pursue their educational goals. All students are engaged in fulfilling, robust learning activities that are driven by each student's educational plan. Partnerships within the local, national, and global communities provide students enriching educational and life experiences. All students are involved in community partnerships that promote respect, honesty, service, and learning. A wide variety of expanded learning opportunities ensures a comprehensive education that prepares each student for success. The district is characterized as rigorously pursuing and securing additional funding to support student learning.

ACHIEVED THROUGH

District Priorities	District Guiding Principles
<ul style="list-style-type: none">• Student Achievement – support proven strategies to increase achievement for all students• Stewardship of Resources – ensure fiscal responsibility & stability• Communications – improve communication & community engagement• Strategic Positioning – pursue long-term objectives to achieve the District's vision	<ul style="list-style-type: none">• With high expectations, we engage all students in meaningful learning activities to prepare them for successful lives.• We hold high expectations for ourselves and others.• We all learn best when actively and meaningfully engaged.• We all learn in different ways.• Each student needs to experience success.• Schools, families, and the community are interdependent.• We can influence the availability of resources for schools.• We create positive work and learning environments when we act with respect, integrity, honesty and responsibility.

To support student achievement, the District prepares Oregon City students for college and careers.

The District will prepare all students for college and careers by:

- A. Implementing Common Core State Standards and aligning instructional strategies into a coherent K-12 instructional framework; and
- B. Utilization of Smarter Balances Assessments; and
- C. Continuing the K-12 Literacy Model across all content areas,
- D. Utilizing the eight Standards for Mathematical Practice which are a part of the Common Core State Standards

Common Core State Standards

The Common Core is a set of high-quality academic standards in mathematics and English language arts/literacy. The standards define the knowledge and skill students should gain throughout their K-12 education in order to graduate from high school prepared to succeed in entry-level career, introductory academic college courses, and workforce training programs. Specifically, the standards outline what students should know and be able to do at the end of each grade.

The standards are:

- Research-and evidence-based;
- Clear, understandable, and consistent;
- Aligned with college and career expectations;
- Based on rigorous content and application of knowledge through higher-order thinking skills;
- Built upon the strengths and lessons of current state standards;
- Informed by other top performing countries on order to prepare all students for success in our global economy and society.

Smarter Balanced Assessment

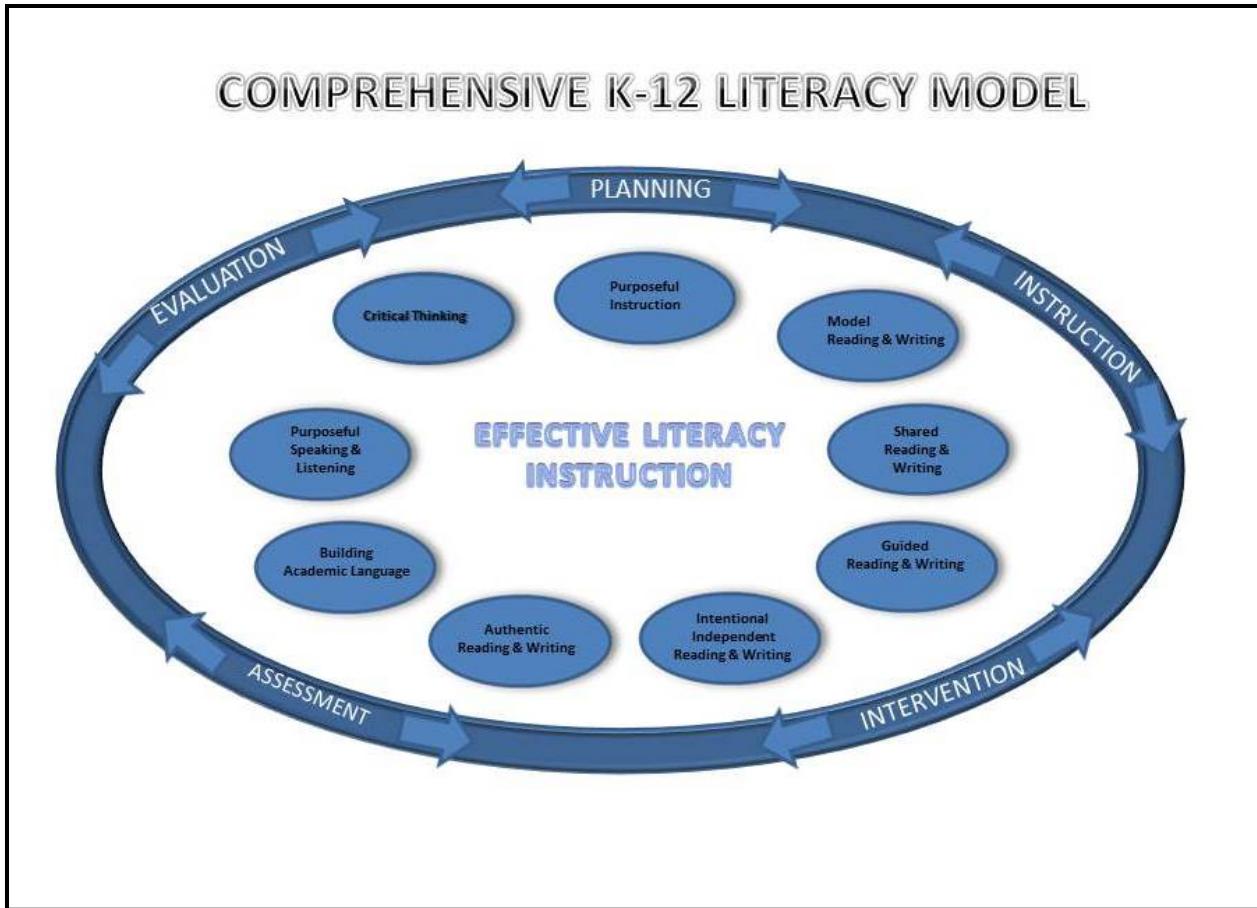
Smarter Balanced Assessment is a system of testing students to ascertain the progress students are making in school. They are aligned to the Common Core Standards for grades 3-8 and 11. In 2014-15, Smarter Balanced Assessment replaced the Oregon Statewide Assessment (OAKS) and is intended to the greatest extent possible to provide meaningful feedback and actionable data that teachers and other educators can use to help students succeed. Unlike the OAKS tests, students only take the Smarter Balanced Assessment one time per year.

K-12 Literacy Model

The K-12 Literacy Model reflects current research and best practices for teaching literacy. The District requires that all teacher, at all levels, in all content areas utilize this model as a foundation for instruction. Within this model, teachers use a variety of methods to increase student reading scores. These methods are shown on the diagram on the next page.

Standards for Mathematical Practice

The Mathematical Standards are levels of competence an expertise that the District strives to instill in all of its students. The standards are listed following the diagram of the K-12 Literacy Model.



EIGHT STANDARDS FOR MATHEMATICAL PRACTICE

- Make sense of problems and persevere in solving them
- Reason abstractly and quantitatively
- Construct viable arguments and critique the reasoning of others
- Model with mathematics
- Use appropriate tools strategically
- Attend to precision
- Look for and make use of structure

Detail of the most current District's Priorities and Goals to support the District's Mission and Vision may be viewed on the next page.

OREGON CITY PUBLIC SCHOOLS

School Board Priorities & Goals

Student Achievement

THE BOARD WILL SUPPORT PROVEN STRATEGIES TO INCREASE ACHIEVEMENT FOR ALL STUDENTS

- * Advocate for and support high standards and expectations for ALL students *
- * Advocate for and support high standards and expectations for educator effectiveness *
- * Adopt and implement high quality curriculum *

Stewardship of Resources

THE BOARD WILL ENSURE FISCAL RESPONSIBILITY & STABILITY

- * Provide greatest value with available resources to attract, educate & retain students *
- * Focus on economic sustainability *
- * Seek out and support efforts to provide resources to improve facilities and technology *
- * Support efforts to secure stable and adequate public education funding *

Communications

THE BOARD WILL IMPROVE COMMUNICATION & COMMUNITY ENGAGEMENT

- * Engage, educate and inform stakeholders *
- * Strengthen parent involvement & community participation *
- * Promote and market strengths of Oregon City School District *
- * Increase visibility of the Board and district leadership in schools & departments, parent organizations, education foundation, community groups and advocacy at state/local levels *

Strategic Positioning

THE BOARD WILL PURSUE LONG-TERM OBJECTIVES TO ACHIEVE THE DISTRICT'S VISION

- * Develop a long-range strategic plan that provides a framework to continuously improve *
- * Attract and retain quality staff *
- * Develop existing relationships and build new partnerships with strategic partners *

Cameron Seward, Chair * Troy Bolinger * Connie Curteman * Siobhán O'Connor-Gwozdz * Chris Storey * Evon Tekorius * Nicole White

Learning to be our Best

PROFILE OF THE DISTRICT

The District is one of 10 public school districts located in Clackamas County, Oregon. It is the sixteenth largest school district in Oregon, and the third largest in the county providing a program of public education from kindergarten through grade twelve. Clackamas County is located just to the south and east of the city of Portland and, together with Multnomah, Washington, Columbia, and Yamhill counties, is considered part of the Portland Metropolitan Statistical Area.

In 1872, Oregon's legislature passed a law giving county school superintendents authorization to establish school districts. In November 1874, then County School Superintendent, W. W. Moreland established district number sixty-two now known as Oregon City School District No. 62. It is the oldest "district" in the county, but it is not recognized as such because its schools were under city control for many years until 1874. The District consists of 6 elementary schools (two sites – Candy Lane and Jennings Lodge together support lower and upper elementary separately), 2 middle schools, 1 high school, and 4 District sponsored charter schools that are located within its boundaries. Two of the charter schools are high schools – Oregon City Service Learning Academy (OCSLA) and Clackamas Academy of Industrial Sciences (CAIS). These charter schools operate under the direction of district administration and are staffed by District employees. The two other charter schools are independently operated. Springwater environmental Sciences School (SESS) is a kindergarten through 8th grade school and the Alliance Charter Academy (ACA) is a grade K-12 charter school. No District employees work at these schools; however, the District is legally required to provide special education programs and support that meet state and federal requirements to their students.

Under Oregon law, the District is considered a financially independent, special-purpose municipal corporation, and is responsible for educating children residing within the boundaries of the District. The District discharges this responsibility by building, operating, and maintaining school facilities; developing and maintaining approved educational programs and courses of study, including vocational programs and programs for handicapped students, in accordance with State standards; and carrying out programs for transportation and feeding of pupils in accordance with District, State, and Federal guidelines.

The District's Governing Board, the Oregon City School Board is organized under Section 332 of the Oregon Revised Statutes. The Oregon City District School Board is elected on a District-Wide basis and is the governing body of the District. It is comprised of seven citizens and has oversight responsibility and control over all activities related to the District which include but are not limited to the hiring of the Superintendent, the adoption of the annual budget, and negotiations of collective bargaining agreements. The Board sets Board Governance Policies and collaborates with staff to craft District policies which establish practical, ethical and legal boundaries for district staff and decision-making. A Budget Committee consisting of seven appointed volunteer members established by statute advise the Board on budgetary issues.

OREGON CITY SCHOOL DISTRICT BOUNDARY MAP



THE SCHOOLS

On the following page is a listing of the District's K-12 Schools, their location and their 2017-18 ADM. The District is required to report the number of students per school year to the state based on Average Daily Membership (ADM). ADM is the average number of full-time students enrolled in District schools and programs every day over the course of the entire school year compared to student enrollment which would be a snapshot on a given day of the headcount of all students enrolled. The District's ADM was 7,908 students at year end for fiscal 2017-18. The projected ADM for the 2018-19 budget is 7,928. Note that the Oregon Department of Education remits state school funding to the District based on the higher of Weighted Average Daily Membership (ADMw) of the prior year or the current year. Currently for fiscal 2018-19 they will pay us based on 2017-18 ADMw because it is higher than estimated 2018-19 ADMw.

		2017-18
		ADM
Elementary Schools (K-5)		
Beavercreek Elementary	21944 South Yeoman Rd., Beavercreek 97004	552
Candy Lane Elementary	5901 SE Hull Ave., Milwaukie 97267	267
Gaffney Lane Elementary	13521 Gaffney Lane, Oregon City 97045	534
Holcomb Elementary	14625 Holcomb Blvd., Oregon City 97045	511
Jennings Lodge Elementary	18521 SE River Road, Milwaukie 97267	270
John McLoughlin Elementary	19230 S End Rd., Oregon City 97045	610
Redland Elementary	18131 S Redland Rd, Oregon City 97045	550
Total Elementary ADM		3,294
Middle Schools (6-8)		ADM
Gardiner Middle School	180 Ethel St., Oregon City 97045	791
Ogden Middle School	14133 S Donovan Rd., Oregon City 97045	860
Total Middle School ADM		1,651
High School (9-12)		ADM
Oregon City High School	19761 S Beavercreek Rd, Oregon City 97045	1,961
Other Alternative Instruction		ADM
Transition Programs/Other	Various Sites	54
Charter Schools		ADM
District Sponsored		
Clackamas Academy of Industrial Sciences (CAIS)	1306 SE 12 th St., Oregon City 97045	203
Oregon City Service Learning Academy (OCSLA)	995 South End Rd., Oregon City 97045	157
Alliance Charter Academy (ACA)	16075 Front Avenue, Oregon City 97045	390
Springwater Environmental Sciences School (SESS)	16491 S Springwater Road, Oregon City 97045	198
Total Charter Schools ADM		948
Total District ADM for 2017-18		7,908

(Oregon Department of Education – 2017-18 Cumulative ADM – Quarter 3)

School Building Average Ages: (Does not include independently operated Charter Schools)

Elementary:	60
Middle	59
High*	37

(*Includes CAIS and OCSLA)

STAFF

The quality of the District's educational program is largely dependent upon the quality of its greatest resource-its employees. Payroll and associated payroll costs exceed 78% of the General Fund Budget.

Oregon City staff members are categorized as Licensed, Classified, Confidential and Administrative. Licensed staff members are generally teachers who possess a state license or credential. Classified staff functions in support roles both in the classroom and, in some cases, supervisory positions. Confidential employees perform high level tasks in support roles with little supervision. Sometimes their work may be "termed" confidential if they are working with the District's employee associations. Administrators are considered school based supervisors (such as Principals) or District-wide supervisors. View the definitions and percentage of budget staff for 2017-18 below. The percentages are based on budgeted (FTE) full time equivalents.

Licensed Staff: (50%)

Licensed staff consists of teachers, special education specialists and counselors, 98 percent of which are highly qualified as defined by the federal No Child Left Behind Standard as of 2015-16. The District was not required to report the percentage to ODE for 2016-17. The District's Department of Human Resources ensures that all teachers employed with the District who teach in the core academic areas meet the requirements of the Federal "No Child Left Behind" Act and maintain documentation of each teacher's highly qualified status. In hard-to-fill positions Human Resources' staff works with teachers individually to make and successfully complete plans to become "highly qualified."

Classified and Confidential Staff: (46%)

Classified Staff consist of instructional assistants, custodians, bus drivers and clerical staff.

School-Based Administrators: (2%)

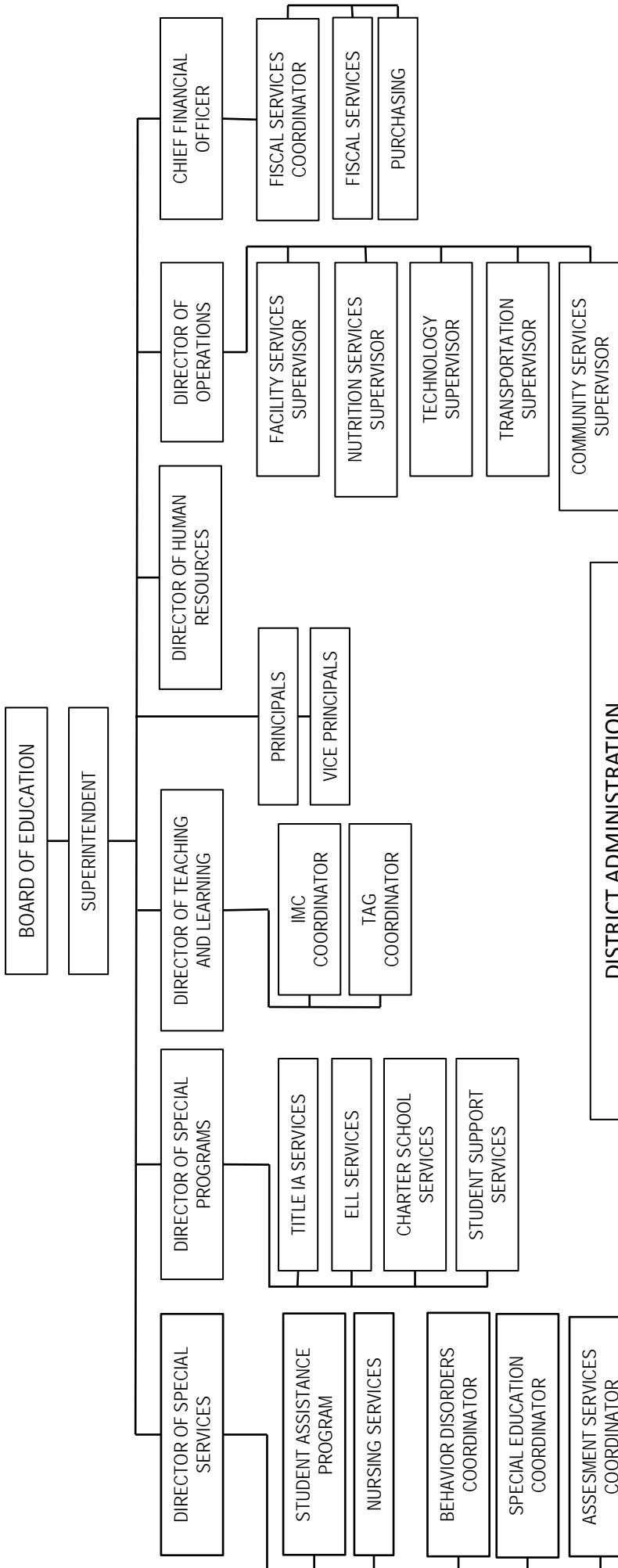
These are principals, assistant principals and athletic directors.

District-wide Administrators: (2%)

District-wide supervisors consist of Cabinet-level directors and supervisors for the departments such as Special Education, Transportation, Custodial, Maintenance, Human Resources, Fiscal and Technology.

View the Organization Chart on the next page which shows the District's Departments and the Superintendent's Cabinet Level Directors.

OREGON CITY SCHOOL DISTRICT NO. 62
Organization Chart
June 30, 2018



DISTRICT ADMINISTRATION

Larry Didway, Superintendent
Michael Loretz, Director of Special Programs
Cynthia Panko, Director of Special Services
Carol Sanders, Director of Teaching and Learning
John Ogden, Director of Human Resources
Wes Rogers, Director of Operations
Susan Dodd, Chief Financial Officer/Deputy Clerk

LEGAL STATUS

Oregon City School District No. 62 is a municipal corporation (Oregon Revised Statute 294) governed by a separately elected seven-member Board of Directors. The Board is comprised of seven elected citizens, each residing in a District zone, but elected on a District-wide basis. Board members serve four-year terms, which are staggered so that no more than four members are elected in a given year. For more information on the Oregon City School Board, please see the District website at ocsd62.org. Administrative officials are approved by the Board. The control of the District resides with the Board, which establishes policy and delegates the daily functioning of the District to the Superintendent.

FISCAL INDEPENDENCE

Oregon City School District qualifies as a primary government under Oregon Statutes since it has a separately elected governing body, and is a legally separate and fiscally independent. While the Oregon Department of Education reviews the District's budgets and financial reports, the District monitors and audits its own day-to-day transactions.

FINANCIAL AND BUDGETARY ACCOUNTING

The District is required by Oregon Statute to submit yearly audited financial statements. In the audited financial statements, the District presents both Government-Wide Financial Statements as well as Governmental Fund Financial Statements. Government-wide financial statements are reported using 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 flow takes place. On the accrual basis of accounting, for example revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Governmental fund financial statements are reported using the current financial resources measurement focus and the 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. 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 (capital outlay), and proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources. Capital outlay expenditures are budgeted by major function in the governmental fund types.

The District's budget is prepared utilizing the governmental fund financial reporting method: the modified accrual basis of accounting. The district budgets its district staffed charter schools (OCSLA and CAIS) as Agency Funds. They are included in the "700 Funds – Trust and Agency Fund Requirements". The resolution authorizing appropriations for each fund set the level by which expenditures cannot legally exceed appropriations.

BUDGET POLICIES, PROCEDURES AND REGULATIONS

Most local governments in Oregon must prepare and adopt a budget. Only districts specifically exempted by law do not have to prepare and adopt a budget. Local Budget Law is found in the Oregon Revised Statute chapter 294. The budget must be completed by June 30th, the day before the start of the fiscal year or biennial budget period to which it relates. The Oregon Legislature identified the purposes of local budget law in the Statute. It is designed to:

- Establish standard procedures for preparing, presenting, and administering the budgets of Oregon's local governments,
- Encourage citizen involvement in the preparation of the budget before its final adoption,
- Provide a method of estimating revenues, expenditures, and proposed taxes, and
- Institute a method for control of revenues and expenditures for the promotion of efficiency and economy in the expenditure of public funds.

Many of the requirements in the law are designed to encourage citizen involvement. An overriding theme in the law is that public policy decisions are to be made openly in a public meeting. Citizens have the right to attend and to know what their local government intends to do, before it happens. The law requires that all local governments use uniform formats prescribed by the Department of Revenue in the preparation of their budget. This provides for consistency and ease of comparison between governmental entities. There are many procedural steps in the development and final adoption of the annual budget.

The following are the primary steps for budget preparation by local governments:

1. The governmental entity prepares a proposed budget.
2. Notice of the budget committee meeting is published.
3. The budget document is made available at or before the budget committee meeting at which the budget is presented.
4. The budget committee conducts at least one public meeting for receiving the budget message and review of the budget document as well as providing opportunity for public questions or comments.
5. The budget committee approves the budget.
6. Notice of the public hearing and a summary of the approved budget are published.
7. The governing body conducts a public hearing on the approved budget.
8. The governing body, after public comment and deliberations, adopts the budget and enacts resolutions or ordinances accordingly by June 30.
9. The governing body certifies the District's tax, if any, to the county assessor by July 15.

For our School District, the adopted budget represents the financial plan for the District. It contains estimates of revenues and expenditures needed to support the program offerings of the District for a single fiscal year. **It is required to be formatted in the manner prescribed by local budget law and the Oregon Department of Education's *Program Budget and Accounting Manual*.** The budget does change throughout the year as revenue amounts change and funds are transferred between various accounts to meet the needs of District instructional programs and services. Transfers are made in accordance with policy relating to appropriation and budget transfers to ensure compliance with Local Budget Law (ORS 294.305 through ORS 294.565).

The School Board can make any changes, if deemed necessary, to the approved budget before July 1.

- They can increase expenditures of any fund up to 10% or \$5,000, whichever is greater.
- Increases greater than this can be made only after the amended budget is republished and a second hearing is held before July 1.
- The governing body can reduce expenditures without republishing the budget.
- They can increase the amount or rate of taxes to be imposed above what the Budget Committee approved after the amended budget is republished and a second hearing is held. They cannot increase taxes above legal limits.
- They can reduce the tax rate or amount approved by the budget committee without republishing the budget.
- They can adjust resources in each fund if additional resources are available after approval by the Budget Committee.

Republication means that the budget, as amended with changes the governing body wants to make, is published in the same manner as the approved budget was originally published. The budget must be amended to reflect changes and a notice and summary must be published in the newspaper again.

Another public hearing must be held to deliberate on the budget approved by the Budget Committee and to consider any additional public comments. The budget does not have to be adopted at the public hearing if the School Board wants to wait until closer to the end of the fiscal year. However, the required resolutions, etc. must be adopted at public meeting of the School Board by June 30.

After the budget is adopted, changes can be made during the fiscal year that modifies the adopted budget. The legal definition and process for enacting a supplemental budget can be found in OAR 150-294-550. A supplemental budget may be prepared when:

- An occurrence or condition that was not known at the time the adopted budget was prepared requires a change in financial planning or requires prompt action
- Money that was not anticipated when the adopted budget was prepared is made available by another unit or federal, state or local government
- A request for services or facilities is received, the cost of which will be paid for by a private individual, corporation, or another government unit and was not known at the time the adopted budget was prepared
- Property taxes are received in an amount greater than the amount estimated at the time the budget was adopted and the differences in resources will significantly affect the level of service your local government can provide
- When the estimated expenditures in the supplemental budget are 10 percent or less than the expenditures of the annual or biennial budget fund being adjusted, the governing body may adopt the supplemental budget at one of its regular meetings. Fund expenditures do not include unappropriated ending fund balance, inter-fund transfers, or contingency amounts

BUDGET DEVELOPMENT PROCESS

The District's Budget Committee plays a key role in the development and approval of the budget. The Budget Committee is composed of the seven elected School Board members and an equal number of citizen members appointed by the Board. As part of the budget review and approval process, the Budget Committee holds public meetings at which citizens of the community are invited to give testimony on the Proposed Budget before it is approved by the Committee. Once the Budget Committee approves the Proposed Budget, the budget is designated as the Approved Budget. The Approved Budget is forwarded to the School Board for final approval as the Adopted Budget.

The budget process begins in late fall. The District's fiscal department prepares estimated revenue scenarios for the budget year. The Superintendent works with district leadership as a team to prepare a framework of program additions, deletions and changes prioritizing each. Program modifications are dependent on the forecasted revenue scenarios. This process is conducted as a means of maintaining budget integrity and transparency, and assessing budget needs for the next year. The process helps to identify areas in the budget where efficiencies and savings can be found; reduces the number of transfers made between program budgets; and asks staff to examine their budgets and align the dollars where the spending occurs. Each General Fund program budget is reviewed by the responsible staff administrator.

Concurrently, the District's fiscal department develops "Service Level" budgets for each program. In the budget process, this refers to the funding that will be needed to provide the same level of service the following year, taking into account increases for salaries, benefits, associated payroll costs and inflation costs for goods and services and growth.

In times of increased state funding, some programs may receive added funds due to district program needs, increased student population or facilities. These are called "growth" packages. The fiscal department develops calculations to fund these needs. Requests for new funding and changes to current program are determined at the Cabinet level. If revenue projections indicate that additional resources will be available, the Superintendent and Cabinet may develop additional spending recommendations based on criteria consistent with the District's Mission and Vision

Cabinet will develop recommendations for reducing the budget only when there is a shortfall of available resources.

All other funds are reviewed in basically the same manner as the General Fund programs. The budget compilation for other funds is generally less complicated and controversial than the General Fund budget in that they don't represent the operational funding for the District. One fund that most often receives the same level of scrutiny is the Bond Capital Projects Fund.

When the District has sold General Obligation Bonds, the budget for the Bond Capital Projects Fund to spend the proceeds is under continual review. It consists of spending for major capital construction and major renovations and repairs. Its timeline is based on how long a capital construction project may last. For example building a new school takes longer than one fiscal year; however, the budget is prepared for one fiscal year. District Operations works closely with District's fiscal department to develop this budget.

Proceeds for this fund for construction come from the sale of general obligation bonds and earnings from temporary investments. General Obligation bond funds issued prior to 2011 generally may only be used for the acquisition and construction of District school facilities. Proceeds from bonds issued subsequently may be used to purchase land and other assets having a useful life of more than one year associated with major capital construction. All bond projects are reviewed and approved by the School Board before the District undertakes them.

With information gathered and approval by cabinet, the District's fiscal office prepares the District's Proposed Budget for the Superintendent to submit to the District Budget Committee for review, possible revision and ultimately approval. The Superintendent will present his budget message with the Proposed Budget to the Budget Committee. The Budget Committee will hold public meetings to receive testimony on the Proposed Budget and to approve a budget and property taxes for the School Board.

Following approval of a budget, the School Board will hold a public hearing on the budget. The purpose of this hearing is to provide the citizens of the community an opportunity to give testimony on the budget approved by the Budget Committee before it is adopted by the School Board. Upon School Board approval, the Approved Budget, as adjusted, will become the District's Adopted Budget.

See the following page for the District's budget timeline.

2017-18 OREGON CITY SCHOOL DISTRICT BUDGET CALENDAR

MEETING TIMES:

6:00 PM – 9:00 PM

LOCATIONS:

Budget Work Session/Hearing: Downstairs Conference Room (1417 12th Street)
Budget Committee Meeting: Board Room (1306 12th Street)

November:

- November 13, 2017: Appointment of budget committee members at regular Board Meeting

December

- December 4, 2017: Budget Work Session – Meeting #1
 - Legislative Update
 - Presentation - Budget Development Process

January:

- January 19, 2018: Budget Orientation for New Members
- January 22, 2018: Budget Work Session – Meeting #2
 - Legislative Update & Financial Forecast Update
 - Curriculum & Instruction
 - Special Education

February:

- February 26, 2018: Budget Work Session - Meeting # 3
 - Legislative Update
 - Operations Departments

March:

- March 19, 2018: Budget Work Session - Meeting # 4
 - Legislative Update
 - Long Range Facility Planning

April:

- *April 16 2018: Budget Work Session – Meeting #5
 - Legislative Update & Financial Forecast Update
 - Oregon Department of Revenue and Budget Committee Protocol
 - Superintendent's General Recommendations and Committee Discussion

May:

- *May 21, 2018: First Official Budget Committee Meeting
 - Presentation of the 2018-19 Budget Message and Proposed Budget
 - Public comment – [Advertised Meeting in Newspaper]
 - Budget Committee feedback and questions

June:

- *June 4, 2018: Second Official Budget Committee Meeting
 - Public comment – [Advertised Meeting in Newspaper]
 - Budget Committee questions, comments, feedback and possible revisions
 - Potential budget approval
 - Additional meetings if required for public comment
- *June 11th, 2018: Third Official Budget Committee Meeting (if needed, prior to regular Board meeting)
 - No public comment
 - Budget Committee, questions, comments, feedback and possible revisions
 - Budget Approval
- *June 18, 2018: Public Budget Hearing at 6:00 PM – Board Meeting
 - Adopt budget, make appropriations, and levy taxes

(*Live broadcast on Community Access Channel 23 and playbacks on Channel 28)

BUDGET ADMINISTRATION AND MANAGEMENT

The District's Fiscal Department monitors the budget and manages it under Oregon Budget Law, specifically Oregon Revised Statute 294, and utilizes the guidance of the Oregon Department of Revenue and the Oregon Local Budgeting Manual.

Departments monitor their budget monthly to ensure that overspending is not occurring.

FUNDS AND CLASSIFICATION OF REVENUE AND EXPENDITURES

The District utilizes the accounting structure promulgated by the Oregon Department of Education which is similar to those used by other state and local governmental units.

The fund types that the district uses are categorized as follows:

Governmental Funds

- 100 General Fund
- 200 Special Revenue Funds
- 300 Debt Service Funds
- 400 Capital Project Funds

Proprietary Funds

- 600 Internal Service Funds

Fiduciary Funds

- 700 Trust and Agency Funds

The District has the following specific funds:

100 - General Fund: This is the primary operating fund of the District. Financial transactions are recorded in this fund that relate to all activities for which specific types of funds are not required. The General Fund is unassigned. (Governmental)

201-299 - Special Revenue Funds: These are for dedicated sources of revenue such as grants and fee related funds. District funds in this category include ASB (student activity) accounts, food service, community service funds, specific state, federal and local grants, and other funds designated for special purposes by the District. These funds are considered restricted, committed or assigned. (Governmental)

300-310 - Debt Service Funds: These funds are dedicated to the pay-down of District Debt. They include a fund for General Obligation Bond Debt and for the PERS Bond Debt. These funds are categorized both as restricted and assigned for future use. (Governmental)

401-408 - Capital Project Funds: These funds are dedicated to acquisition, construction and improvements of real property (generally buildings and their components and land). The funds include a fund for grant and energy conservation funding received from PGE to be utilized for approved energy conservation projects and a fund for Construction Excise Tax received. The District also tracks General

Obligation Funds when available as they are used for specific construction projects. These funds are considered restricted or assigned funds. (Governmental)

601 - Internal Service Funds: Internal Service Funds are utilized for charges to other areas of the District. The District has a risk management fund for its self-insured programs. This funding is restricted. (Proprietary)

711-799 - Fiduciary Funds: The District has two basic funds in this category: one for its Agency Accounts: two District Sponsored Charter Schools with district employees (OCSLA and CAIS) which the District acts as a fiduciary agent for, and other funds for scholarships and small memorial funds and trusts. This funding is restricted. (Fiduciary)

Governmental Funds are classified based on the relative strength of the constraints that control how the specific amounts can be spent. Classifications for other funds are also shown above.

Definitions of the classifications are as follows:

- ***Nonspendable*** fund balance includes amounts that are not in a spendable form or are legally or contractually required to be maintained intact.
- ***Restricted*** fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers constitutionally, or through enabling legislation. Effectively, restrictions may be changed or lifted only with the consent of resource providers. The restrictions are constraints placed on the use of the resources, externally imposed by creditors, grantors, contributors, laws and regulations of the state, federal government, or other governments or may be imposed by law through constitutional provisions or enabling legislation.
- ***Committed*** fund balance includes amounts that can be used only for the specific purpose determined by a formal action of the government's highest level of decision-making authority, the District's School Board through a School Board Resolution. The committed amounts cannot be used for any other purpose unless the School Board removes or changes the specified use by passing another resolution to uncommit the amounts or utilize them for another purpose.
- ***Assigned*** fund balance comprises amounts intended to be used by the District for specific purposes, but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. Assigned amounts represent intended uses established by the School Board, by the Superintendent, by the Chief Operations Officer, or by the Chief Financial Officer whose authority was granted by an annual resolution granting fiscal authority for 2017-18 by the School Board.
- ***Unassigned*** fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. Positive unassigned amounts will be reported only in the General Fund. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

Revenues and Expenditures

The two categories of transactions which are budgeted in these funds are Revenues and Expenditures.

In the budget, the District is required by state law to show **revenues** by the following sources (some examples are given for each):

- 1000** - Local Sources- Property taxes, tuition, investment earnings, extracurricular activities
- 2000** - Intermediate Sources- County School Fund, Education Service District, in lieu of taxes
- 3000** - State Sources- State School Fund (SSF), Common School Fund, other Unrestricted Grants in Aid
- 4000** - Federal Sources- Unrestricted federal revenue direct from the federal government or through the state
- 5000** - Other Sources- Long term debt financing sources, interfund transfers, beginning fund balance

In the budget, the District is required by state law to show **expenditures** by the following functions within which are sub functions: (The School Board appropriates the budget based on these functions.)

- 1000** – Instruction- as related to instruction: K-12, special education, talented and gifted, federal Title programs, alternative programs
- 2000** - Support Services- as related to support of instruction: support services students, instructional staff, administration
- 3000** - Enterprise and Community Services- food services, community recreation services
- 4000** – Facilities Acquisition and Construction- service area direction, site acquisition, building acquisition, other construction services
- 5000** - Other Uses- Debt Service, fund transfers
- 6000** – Contingency- Operating contingency
- 7000** - Unappropriated Ending Fund Balance- reserve, unreserved fund balance

The District's budget breaks out expenses by Object as proscribed by the Oregon Department of Education. The objects are as follows:

- 100** - Salaries
- 200** - Associated Payroll Costs
- 300** - Purchased Services
- 400** - Supplies and Materials
- 500** - Capital Outlay
- 600** - Other Objects
- 700** - Transfers
- 800** - Other Uses of Funds

For more information regarding accounting for the budget, the "Program Budgeting and Accounting Manual" may be referenced on the Oregon Department of Education website.

BUDGET COMMITTEE AND STAFF LISTING 2018-2019

<u>MEMBERS OF THE BOARD OF EDUCATION:</u>	<u>Position Number:</u>	<u>Term:</u>
Martha Spiers	1	June 30, 2021
Nicole White	2	June 30, 2019
Connie Curteman - Chair	3	June 30, 2021
Evon Tekorius – Vice Chair	4	June 30, 2021
Siobhan Gwozdz	5	June 30, 2019
Chris Storey	6	June 30, 2019
Cameron Seward	7	June 30, 2019

BUDGET COMMITTEE:

Teri Sipes	1	June 30, 2020
Lisa Bui	2	June 30, 2020
Angela Sroufe	3	June 30, 2018
Shawn Dachtler	4	June 30, 2019
Shelley McCoy	5	June 30, 2019
Amy Moran	6	June 30, 2018
Ryan Thread	7	June 30, 2018
Brian Remsburg		

EX OFFICIO MEMBERS:

Kathleen O'Brien, Oregon School Employees Association (OSEA)
Brenda Roland, Oregon City Education Association (OCEA)

ISSUED BY SCHOOL DISTRICT NO. 62, CLACKAMAS COUNTY, OREGON

Larry Didway, Superintendent
Susan Dodd, Chief Financial Officer/Budget Officer
Michael Loretz, Director of Special Programs
John Ogden, Director of Human Resources
Cynthia Panko, Director of Special Services
Wes Rogers, Director of Operations
Carol Sanders, Director of Teaching and Learning

DISTRICT ADDRESS

Administration Office
1417 12th Street
Oregon City, Oregon 97045

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GF Financial Summary

FINANCIAL SUMMARY

For the Ensuing Fiscal Year Beginning July 1, 2018

TAX LEVY COMPUTATION	General Fund (2)	Special Revenue (3)	Debt Service (4)	Capital Projects (5)	Internal Service (6)	Trust/ Agency (7)	Total
1 Total Requirements	82,884,419	19,889,685	10,867,042	5,679,387	944,806	4,279,666	124,545,005
2 Total Resources Except Tax to be Levied	56,718,284	19,889,685	5,262,042	5,679,387	944,806	4,279,666	92,773,870
3 Revenue Required to Balance Budget (line 1-2)	26,166,135	0	5,605,000	0	0	0	31,771,135
4 Loss Due to Uncollected Taxes	1,348,203		200,909				1,549,112
5 Total Estimated Tax Levy (line 3+4)	27,514,338		5,805,909				33,320,247
6 Estimated Tax Offsets	0		0				0
7 Estimated Taxes Imposed (line 5-6)	27,514,338		5,805,909				33,320,247

For the Current Fiscal Year Beginning July 1, 2017

TAX LEVY COMPUTATION	General Fund (2)	Special Revenue (3)	Debt Service (4)	Capital Projects (5)	Internal Service (6)	Trust/ Agency (7)	Total
1 Total Requirements	82,442,252	19,893,336	10,799,006	5,939,188	903,500	4,340,631	124,317,913
2 Total Resources Except Tax to be Levied	57,386,479	19,893,336	4,893,506	5,939,188	903,500	4,340,631	93,356,640
3 Revenue Required to Balance Budget (line 1-2)	25,055,773	0	5,905,500	0	0	0	30,961,273
4 Loss Due to Uncollected Taxes	1,212,077		221,790				1,666,522
5 Total Estimated Tax Levy (line 3+4)	26,267,850		6,127,290				32,627,795
6 Estimated Tax Offsets	0		0				0
7 Estimated Taxes Imposed (line 5-6)	26,267,850		6,127,290				32,627,795

100 GENERAL FUND SUMMARY OF RESOURCES AND REQUIREMENTS

ACCOUNT CODE/ DESCRIPTION	AUDIT DATA FOR PRIOR TWO YEARS		BUDGET THIS YEAR	BUDGET NEXT YEAR 2018-2019	
	2015-2016	2016-2017	2017-2018	PROPOSED	APPROVED
GENERAL FUND RESOURCES					
1000 Total From Local Sources	1,680,627	1,627,089	1,719,200	1,718,000	1,718,000
2000 Total From Intermediate Sources	797,721	812,538	840,000	840,000	840,000
3000 Total From State Sources	48,539,916	46,744,992	51,277,332	49,788,372	49,788,372
4000 Total From Federal Sources	76,412	15,466			
5000 Total From Other Sources		1,516			
Beginning Net Working Capital	3,914,611	4,487,840	3,058,947	3,995,912	3,995,912
Current Year Taxes	23,409,138	24,516,103	25,546,773	26,542,135	26,542,135
Taxes Required to Balance Budget					
TOTAL GENERAL FUND RESOURCES	78,418,424	78,205,544	82,442,252	82,884,419	82,884,419
GENERAL FUND REQUIREMENTS					
1000 Total Instruction	47,688,014	47,965,651	53,311,271	52,664,771	52,664,771
2000 Total Support Services	25,393,913	26,156,922	28,097,385	29,017,684	29,017,684
3000 Total Enterprise/Community Services	793,657	818,324	613,186	831,554	831,554
4000 Facility Acquisition & Construction		167	10,410	10,410	10,410
5000 Total Other Uses	55,000	210,000	250,000	200,000	200,000
6000 Total Contingency			160,000	160,000	160,000
7000 Unappropriated Fund Balance	4,487,840	3,054,480			
TOTAL GENERAL FUND REQUIREMENTS	78,418,424	78,205,544	82,442,252	82,884,419	82,884,419

2018-2019 ADOPTED BUDGET – OREGON CITY SCHOOL DISTRICT

GENERAL FUND RESOURCES BY SOURCE

BEGINNING
BALANCE, 4.82%

STATE, 60.07%

LOCAL TAXES,
32.02%

INTERMEDIATE,
1.01%

OTHER/LOCAL,
2.07%

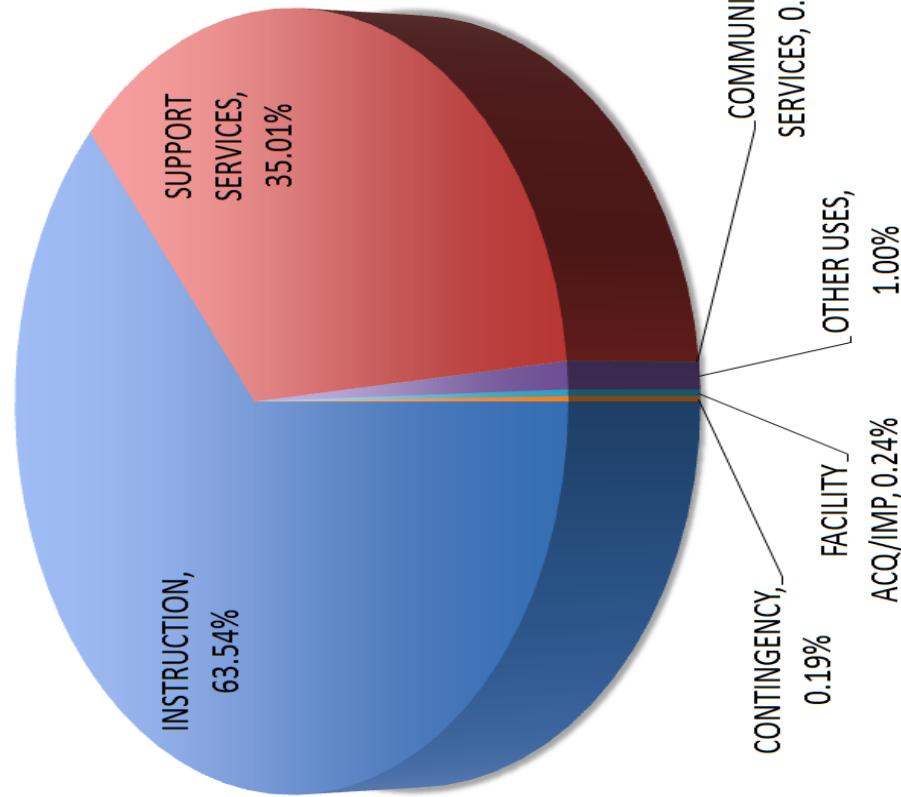
ACQ./IMP., 0.24%

FACILITY/OTHER USES,
1.00%

CONTINGENCY,
0.19%

COMMUNITY
SERVICES, 0.01%

GENERAL FUND REQUIREMENTS BY FUNCTION



100 GENERAL FUND SUMMARY BY FUNCTION

ACCOUNT CODE/ DESCRIPTION	AUDIT DATA FOR PRIOR TWO YEARS		BUDGET THIS YEAR	BUDGET NEXT YEAR 2018-2019	
	2015-2016	2016-2017	2017-2018	PROPOSED	APPROVED
1000 INSTRUCTION				41,594	41,594
1100 Regular Instruction				41,594	41,594
1111 Elementary Instruction	13,605,570	13,797,297	15,798,695	15,501,119	15,501,119
1121 Middle School Instruction	6,746,288	7,033,305	7,633,653	7,836,847	7,836,847
1122 Middle School Extra-Curricular Activities	106,087	102,197	96,834	93,684	93,684
1131 Senior High Instruction	9,082,683	8,983,725	9,251,350	8,149,279	8,149,279
1132 Senior High Extra-Curricular Activities	453,128	409,201	381,852	365,484	365,484
1210 Talented and Gifted	60,221	59,930	61,886	61,886	61,886
1221 Structured Learning Centers	2,060,732	2,099,822	2,213,978	2,191,461	2,191,461
1225 Out of District Programs	1,887,828	1,945,829	1,919,365	2,449,365	2,449,365
1226 Home Instruction	445,975	288,652	357,123	362,460	362,460
1229 Other Restrictive Programs	1,769,798	1,521,813	1,833,992	1,787,739	1,787,739
1250 Less Restrictive Programs	2,453,546	2,793,684	3,213,497	3,326,245	3,326,245
1271 Remediation					
1272 Title I					
1280 Alternative Education	721,621	775,087	1,302,602	1,004,602	1,004,602
1288 Charter Schools	6,692,059	6,600,181	7,515,000	7,715,000	7,715,000
1290 Other Programs	13,500		35,000	35,000	35,000
1291 ELL Services	1,588,977	1,554,928	1,696,444	1,743,006	1,743,006
TOTAL INSTRUCTION	47,688,014	47,965,651	53,311,271	52,664,771	52,664,771

100 GENERAL FUND SUMMARY BY FUNCTION

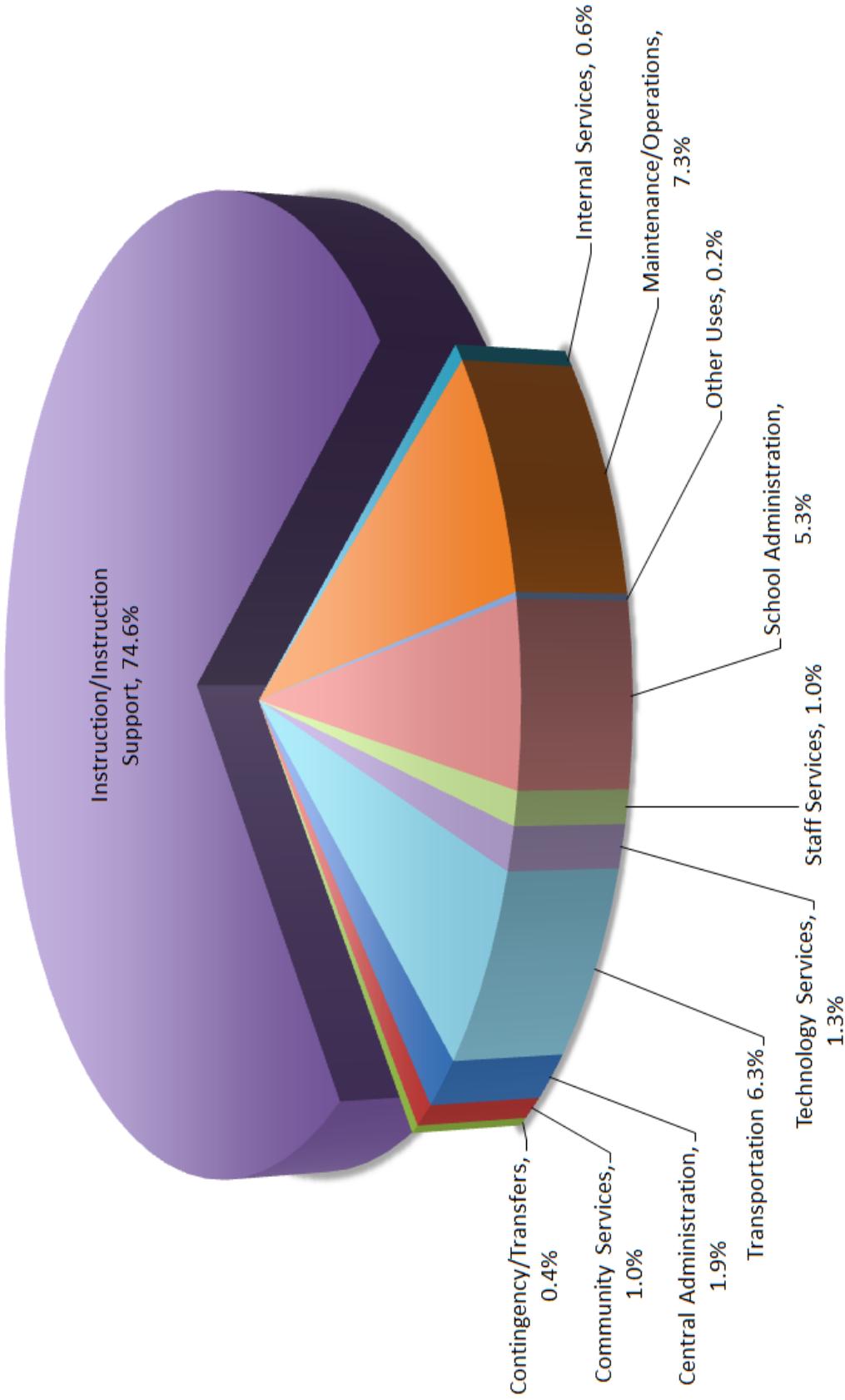
ACCOUNT CODE/ DESCRIPTION	AUDIT DATA FOR PRIOR TWO YEARS		BUDGET THIS YEAR	BUDGET NEXT YEAR 2018-2019	
	2015-2016	2016-2017	2017-2018	PROPOSED	APPROVED
2000 SUPPORT SERVICES					
2110 Attendance and Social Work	180,654	284,306	333,570	364,151	364,151
2120 Guidance Services	1,755,473	1,707,768	1,807,165	1,974,807	1,974,807
2130 Health Services	468,579	464,792	524,152	561,762	561,762
2140 Psychological Services	410,265	434,176	626,634	636,718	636,718
2150 Speech/Audiology Services	1,220,758	1,313,062	1,331,489	1,323,397	1,323,397
2160 Other Student Treatment Services	233,237	222,504	247,472	230,280	230,280
2190 Special Ed./Alternative Ed. Direction	1,699,909	1,921,243	1,756,184	1,761,393	1,761,393
2195 ELL/Other Special Programs Direction	110,819	99,451	115,649	223,454	223,454
2210 Improvement of Instruction Services	316,657	345,487	606,462	759,653	759,653
2220 Educational Media Services	915,470	887,383	940,586	870,598	870,598
2230 Assessment and Testing	48,898	51,446	53,939	55,181	55,181
2240 Instructional Staff Development	352,498	374,291	408,044	408,044	408,044
2310 Board of Education Services	121,941	145,690	171,922	172,645	172,645
2320 Executive Administration Services	345,064	352,082	382,319	396,457	396,457
2410 Office of the Principal	3,877,328	3,785,739	4,176,867	4,185,514	4,185,514
2510 Direction of Business Services	223,493	229,473	276,916	281,467	281,467
2520 Fiscal Services	866,760	747,051	791,548	767,901	767,901
2540 Operation and Maintenance of Plant	5,547,934	5,476,735	6,062,430	6,072,846	6,072,846
2550 Student Transportation Services	4,557,155	5,120,870	5,030,929	5,218,195	5,218,195
2570 Internal Services	463,497	506,320	473,919	466,692	466,692
2620 Planning/Research/Evaluation Services	8,600		10,187	10,187	10,187
2630 Information Services	118,506	130,179	154,359	159,937	159,937
2640 Staff and Personnel Services	382,663	432,971	483,437	823,663	823,663
2660 Technology Services	913,359	939,637	1,069,094	1,104,246	1,104,246
2700 Supplemental Retirement Program	254,397	184,266	262,112	188,496	188,496
TOTAL SUPPORT SERVICES	25,393,913	26,156,922	28,097,385	29,017,684	29,017,684

100 GENERAL FUND SUMMARY BY FUNCTION

ACCOUNT CODE/ DESCRIPTION	AUDIT DATA FOR PRIOR TWO YEARS		BUDGET THIS YEAR		BUDGET NEXT YEAR		2018-2019 ADOPTED
	2015-2016	2016-2017	2017-2018 PROPOSED	APPROVED			
3000 ENTERPRISE/COMMUNITY SERVICES							
3300 Community Services	91,195	272,271	139,604	143,327	143,327	143,327	
3390 Community Education	702,463	546,053	473,582	688,227	688,227	688,227	
TOTAL COMMUNITY SERVICES	793,657	818,324	613,186	831,554	831,554	831,554	
4000 FACILITY ACQ. & CONSTRUCTION							
		167	10,410	10,410	10,410	10,410	
5200 TRANSFER OF FUNDS	55,000	210,000	250,000	200,000	200,000	200,000	
6000 CONTINGENCY							
			160,000	160,000	160,000	160,000	
7000 UNAPPROPRIATED ENDING FUND BALANCE							
TOTAL GENERAL FUND BUDGET BY FUNCTION	78,418,424	78,205,544	82,442,252	82,884,419	82,884,419	82,884,419	

2018-2019 ADOPTED BUDGET – OREGON CITY SCHOOL DISTRICT

TOTAL PROGRAM COSTS BY FUNCTION

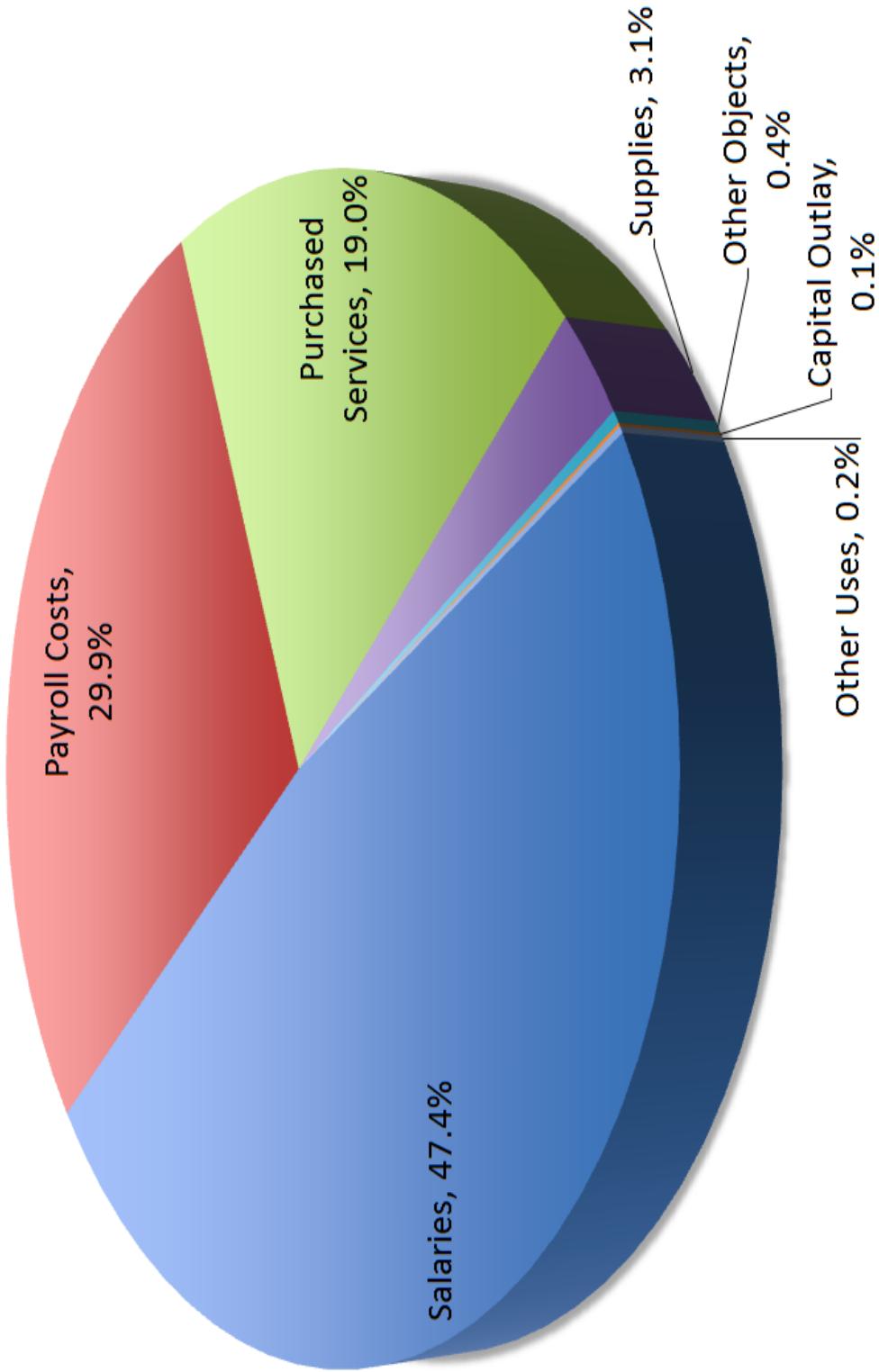


100 GENERAL FUND SUMMARY BY OBJECT

ACCOUNT CODE/ DESCRIPTION	AUDIT DATA FOR PRIOR TWO YEARS		BUDGET THIS YEAR	BUDGET NEXT YEAR 2018-2019	
	2015-2016	2016-2017	2017-2018	PROPOSED	APPROVED
100 Salaries	37,346,342	38,310,727	39,422,743	39,153,060	39,153,060
2xx Associated Payroll Costs	9,879,881	10,148,220	12,961,313	12,762,410	12,762,410
2xx Contractual Employee Benefits	10,638,935	10,768,762	11,821,384	11,968,191	11,968,191
300 Purchased Services	13,210,332	13,288,314	15,060,573	15,746,227	15,746,227
400 Supplies and Materials	2,403,659	2,002,837	2,411,609	2,528,254	2,528,254
500 Capital Outlay	45,372	12,747	70,710	70,710	70,710
600 Other Objects	351,064	409,457	283,920	295,567	295,567
700 Transfers	55,000	210,000	250,000	200,000	200,000
800 Other Uses of Funds	4,487,840	3,054,480	160,000	160,000	160,000
TOTAL GENERAL FUND BUDGET BY OBJECT	78,418,424	78,205,544	82,442,252	82,884,419	82,884,419

2018-2019 ADOPTED BUDGET – OREGON CITY SCHOOL DISTRICT

TOTAL PROGRAM COSTS BY OBJECT



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Function/Object Summary

100 GENERAL FUND SUMMARY BY FUNCTION / OBJECT

FUNCTION/ DESCRIPTION	OBJECTS>>	1xx	21x-23x	24x	3xx	4xx	5xx	6xx	
	Detail Page #'s	Associated P/R Costs	Contractual Benefits	Purchased Services	Supplies / Materials	Capital Outlay	Other Objects		TOTAL
1000 INSTRUCTION									
1100 Regular Instruction	2						41,594		41,594
1111 Elementary Instruction Grades K-5	2	9,748,388	2,982,977	2,457,617	126,037	186,100			15,501,119
1121 Middle School Instruction Grades 6-8	2-3	4,871,946	1,610,379	1,187,298	8,265	109,245	10,300	39,414	7,836,847
1122 Middle School Extra-Curricular Activities	3	69,029	20,248		1,803	2,604			93,684
1131 Senior High Instruction Grades 9-12	3	5,040,330	1,703,175	1,239,571	19,300	108,400		38,503	8,149,279
1132 Senior High Extra-Curricular Activities	3-4	236,197	69,277		45,345	8,069		6,596	365,484
1210 Talented and Gifted	4	24,335	7,143		707	28,842		859	61,886
1221 Structured Learning Centers	4	1,251,987	391,598	538,217	5,205	4,454			2,191,461
1225 Out of District Programs	4				2,449,365				2,449,365
1226 Home Instruction	4-5	235,846	75,511	49,028	1,041	1,034			362,460
1229 Other Restrictive Programs	5	979,769	294,498	454,527	52,256	6,689			1,787,739
1250 Less Restrictive Programs	5	1,848,821	556,440	899,671	2,811	18,502			3,326,245
1280 Alternative Education	5-6	280,236	118,235	104,916	421,970	78,730		515	1,004,602
1288 Charter Schools	6				7,715,000				7,715,000
1291 ELL Services	6	1,042,109	331,768	330,685	12,851	25,593			1,743,006
1290 Other Programs	6				35,000				35,000
TOTAL INSTRUCTION									
		25,628,993	8,161,249	7,261,530	10,896,956	619,856	10,300	85,887	52,664,771

100 GENERAL FUND SUMMARY BY FUNCTION / OBJECT

FUNCTION/ DESCRIPTION	OBJECTS>>	1xx	21x-23x	24x	3xx	4xx	5xx	6xx	
	Detail Page #'s	Salaries P/R Costs	Associated Benefits	Contractual Services	Purchased Services	Supplies / Materials	Capital Outlay	Other Objects	TOTAL
2000 SUPPORT SERVICES									
2110 Attendance and Social Work	6-7	182,145	92,740	65,141	20,076	4,049			364,151
2120 Guidance Services	7-8	1,243,231	386,858	334,358	2,400	2,988		4,972	1,974,807
2130 Health Services	8	217,363	59,488	74,162	201,578	9,064		107	561,762
2140 Psychological Services	8	369,756	108,952	92,987	46,844	18,179			636,718
2150 Speech/Audiology Services	8-9	838,950	265,666	196,037	9,200	10,863		2,681	1,323,397
2160 Other Student Treatment Services	9	120,498	34,982	47,206	14,985	12,609			230,280
2190 Special Ed./Alternative Ed. Direction	9-10	1,044,040	362,788	279,837	56,986	15,263		2,479	1,761,393
2195 ELL/Other Special Programs Direction	10-11	132,650	45,364	34,240	8,489	1,245		1,466	223,454
2210 Improvement of Instruction Services	11	172,375	61,101	32,113	9,305	482,856		1,903	759,653
2220 Educational Media Services	11-12	442,894	133,909	211,161	16,084	66,287		263	870,598
2230 Assessment & Testing	12	29,764	8,772	16,645					55,181
2240 Instructional Staff Development	12	9,122	2,677	275,000	115,001	6,244			408,044
2310 Board of Education Services	12-13	28,893	10,055	8,840	103,057	10,349		11,451	172,645
2320 Executive Administration Services	13	205,013	73,554	41,494	59,845	11,727		4,824	396,457
2410 Office of the Principal	13-14	2,467,023	820,782	723,602	105,286	46,149		22,672	4,185,514
2510 Direction of Business Services	14	141,954	49,920	23,824	11,181	3,483	50,000	1,105	281,467
2520 Fiscal Services	14-15	447,048	136,291	117,246	59,228	6,446		1,642	767,901
2540 Operation and Maintenance of Plant	15-16	1,892,944	654,332	732,236	2,539,001	252,073		2,260	6,072,846
2550 Student Transportation Services	16-18	1,901,137	858,268	1,131,461	554,602	677,055		95,672	5,218,195
2570 Internal Services	18	123,673	39,620	47,276	221,076	11,187		23,860	466,692
2620 Planning/Research/Evaluation Services	18-19					10,187			10,187
2630 Information Services	19	93,841	28,031	18,905	18,517			643	159,937
2640 Staff and Personnel Services	21	552,333	88,309	48,901	110,465	21,478		2,177	823,663
2660 Technology Services	19-20	288,603	93,357	89,902	392,870	210,993		28,521	1,104,246
2700 Early Retirement Program	20	160,012	28,484						188,496
TOTAL SUPPORT SERVICES		13,105,262	4,444,300	4,642,574	4,686,263	1,880,587	50,000	208,698	29,017,684

100 GENERAL FUND SUMMARY BY FUNCTION / OBJECT

FUNCTION/ DESCRIPTION		OBJECTS>>		1xx	21x-23x	24x	3xx	4xx	5xx	6xx	
		Detail Page #'s	Associated P/R Costs	Salaries	Contractual Benefits	Purchased Services	Supplies / Materials	Capital Outlay	Other Objects	TOTAL	
3000 COMMUNITY SERVICES											
3300 Community Services - General	20	64,234	21,571	23,990	28,498	4,589			445	143,327	
3390 Community Education	20-21	354,571	135,290	40,097	134,510	23,222			537	688,227	
TOTAL COMMUNITY SERVICES		418,805	156,861	64,087	163,008	27,811			982	831,554	
4000 FACILITY ACQ. & CONSTRCUTION											
		21							10,410	10,410	
5100 DEBT SERVICES											
5200 TRANSFER OF FUNDS											
		21							200,000	200,000	
TOTAL EXPENDITURES											
			39,153,060	12,762,410	11,968,191	15,746,227	2,528,254	70,710	495,567	82,724,419	
6000 CONTINGENCY											
			21						160,000		
TOTAL GENERAL FUND BUDGET BY FUNCTION											
									82,884,419		

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All Funds Financial Summary

OREGON CITY SCHOOL DISTRICT #62

2018-19

All District Budgeted Funds
Adopted Budget

BY FUNCTION	2015-16 Actuals	2016-17 Actuals	2017-18 Adopted Budget	2018-19 Proposed Budget	2018-19 Adopted Budget
Revenues/Resources					
1000 Local Sources	\$ 41,716,286	\$ 42,830,092	\$ 45,639,801	\$ 46,665,231	\$ 46,665,231
2000 Intermediate Sources	1,594,090	1,544,944	1,953,869	1,958,069	1,958,069
3000 State Sources	52,707,788	50,825,589	58,524,823	56,474,927	56,474,927
4000 Federal Sources	5,190,449	5,151,065	5,939,420	6,361,758	6,361,758
5000 Other Sources	23,266,495	12,148,352	12,260,000	13,085,020	13,085,020
Total Revenues/ Resources	\$ 124,475,107	\$ 112,500,042	\$ 124,317,913	\$ 124,545,005	\$ 124,545,005
Expenses/Requirements					
1000 Instruction	\$ 55,427,421	\$ 54,993,353	\$ 64,640,497	\$ 64,061,877	\$ 64,061,877
2000 Support Services	30,349,983	30,402,988	35,401,510	36,698,747	36,698,747
3000 Enterprise and Community Services	4,172,305	4,141,646	5,253,366	5,547,985	5,547,985
4000 Facilities Acquisition and Construction	11,143,553	1,523,239	2,325,621	1,762,710	1,762,710
5000 Other Uses	12,155,899	12,893,138	12,368,756	12,788,092	12,788,092
6000 Contingency	-	-	507,643	1,014,260	1,014,260
7000 Unappropriated Ending Fund Balance	11,225,947	8,545,678	3,820,520	2,671,334	2,671,334
Total Expenses/Requirements	\$ 124,475,107	\$ 112,500,042	\$ 124,317,913	\$ 124,545,005	\$ 124,545,005
Object Category Requirements					
100 Salaries	\$ 42,732,084	\$ 43,749,834	\$ 45,440,001	\$ 45,432,064	\$ 45,432,064
200 Associated Payroll Costs	23,368,951	23,662,596	28,246,222	28,477,408	28,477,408
300 Purchased Services	15,492,159	15,700,680	21,599,293	22,358,194	22,358,194
400 Supplies and Materials	6,686,811	5,403,847	8,703,237	8,320,674	8,320,674
500 Capital Outlay	11,882,205	1,654,770	2,447,440	2,297,210	2,297,210
600 Other Objects	13,031,951	13,458,637	13,303,557	13,773,861	13,773,861
700 Transfers	55,000	324,000	250,000	200,000	200,000
800 Other Uses of Funds	11,225,947	8,545,678	4,328,163	3,685,594	3,685,594
Total Expenses/Requirements	\$ 124,475,107	\$ 112,500,042	\$ 124,317,913	\$ 124,545,005	\$ 124,545,005

OREGON CITY SCHOOL DISTRICT #62						
2018-19						
100 - General Fund						
Adopted Budget						
BY FUNCTION	2015-16 Actuals	2016-17 Actuals	2017-18 Adopted Budget	2018-19 Proposed Budget	2018-19 Adopted Budget	2018-19 Adopted Budget
Revenues/Resources						
1000 Local Sources	\$ 25,089,765	\$ 26,143,193	\$ 27,265,973	\$ 28,260,135	\$ 28,260,135	
2000 Intermediate Sources	797,721	812,538	840,000	840,000	840,000	
3000 State Sources	48,539,916	46,744,991	51,277,332	49,788,372	49,788,372	
4000 Federal Sources	76,412	15,466	-	-	-	
5000 Other Sources	3,914,611	4,489,356	3,058,947	3,995,912	3,995,912	
Total Revenues/ Resources	\$ 78,418,424	\$ 78,205,544	\$ 82,442,252	\$ 82,884,419	\$ 82,884,419	\$ 82,884,419
Expenses/Requirements						
1000 Instruction	\$ 47,688,014	\$ 47,965,651	\$ 53,111,271	\$ 52,664,771	\$ 52,664,771	
2000 Support Services	25,393,913	26,156,922	28,097,385	29,017,684	29,017,684	
3000 Enterprise and Community Services	793,657	818,324	813,186	831,554	831,554	
4000 Facilities Acquisition and Construction	-	167	10,410	10,410	10,410	
5000 Other Uses	55,000	210,000	250,000	200,000	200,000	
6000 Contingency	-	-	160,000	160,000	160,000	
7000 Unappropriated Ending Fund Balance	4,487,840	3,054,480	-	-	-	
Total Expenses/Requirements	\$ 78,418,424	\$ 78,205,544	\$ 82,442,252	\$ 82,884,419	\$ 82,884,419	\$ 82,884,419
Object Category Requirements						
100 Salaries	\$ 37,346,342	\$ 38,310,727	\$ 39,422,743	\$ 39,153,060	\$ 39,153,060	
200 Associated Payroll Costs	20,518,815	20,916,982	24,782,697	24,730,601	24,730,601	
300 Purchased Services	13,210,332	13,288,314	14,860,573	15,746,227	15,746,227	
400 Supplies and Materials	2,403,659	2,002,837	2,611,609	2,528,254	2,528,254	
500 Capital Outlay	45,372	12,747	70,710	70,710	70,710	
600 Other Objects	351,064	409,457	283,920	295,567	295,567	
700 Transfers	55,000	210,000	250,000	200,000	200,000	
800 Other Uses of Funds	4,487,840	3,054,480	160,000	160,000	160,000	
Total Expenses/Requirements	\$ 78,418,424	\$ 78,205,544	\$ 82,442,252	\$ 82,884,419	\$ 82,884,419	\$ 82,884,419

OREGON CITY SCHOOL DISTRICT #62

2018-19

200 - Special Revenue Funds

BY FUNCTION Revenues/Resources	2015-16 Actuals	2016-17 Actuals	2017-18 Adopted Budget	2018-19 Proposed Budget	2018-19 Adopted Budget
1000 Local Sources	\$ 4,433,487	\$ 4,158,257	\$ 6,692,870	\$ 6,644,794	\$ 6,644,794
2000 Intermediate Sources	796,369	732,406	1,113,869	1,118,069	1,118,069
3000 State Sources	477,313	519,410	2,674,083	2,177,780	2,177,780
4000 Federal Sources	5,114,037	5,135,599	5,939,420	6,361,758	6,361,758
5000 Other Sources	2,746,370	2,787,831	3,473,094	3,587,284	3,587,284
Total Revenues/ Resources	\$ 13,567,576	\$ 13,333,503	\$ 19,893,336	\$ 19,889,685	\$ 19,889,685
Expenses/Requirements					
1000 Instruction	\$ 5,067,163	\$ 4,898,477	\$ 8,424,345	\$ 8,326,928	\$ 8,326,928
2000 Support Services	2,604,079	2,253,943	4,547,465	4,271,094	4,271,094
3000 Enterprise and Community Services	3,355,148	3,301,822	4,409,290	4,685,541	4,685,541
4000 Facilities Acquisition and Construction	-	-	160,300	10,300	10,300
5000 Other Uses	474,739	541,491	649,095	664,095	664,095
6000 Contingency	-	-	347,643	627,000	627,000
7000 Unappropriated Ending Fund Balance	2,066,447	2,337,770	1,355,198	1,304,727	1,304,727
Total Expenses/Requirements	\$ 13,567,576	\$ 13,333,503	\$ 19,893,336	\$ 19,889,685	\$ 19,889,685
Object Category Requirements					
100 Salaries	\$ 3,655,557	\$ 3,691,599	\$ 4,049,719	\$ 4,200,375	\$ 4,200,375
200 Associated Payroll Costs	1,967,462	1,867,868	2,254,253	2,485,090	2,485,090
300 Purchased Services	1,679,618	1,538,191	4,673,924	4,465,298	4,465,298
400 Supplies and Materials	2,974,169	2,991,688	5,428,266	5,282,235	5,282,235
500 Capital Outlay	680,381	303,932	901,500	611,500	611,500
600 Other Objects	543,941	602,455	882,833	913,460	913,460
700 Transfers	-	-	-	-	-
800 Other Uses of Funds	2,066,447	2,337,770	1,702,841	1,931,727	1,931,727
Total Expenses/Requirements	\$ 13,567,576	\$ 13,333,503	\$ 19,893,336	\$ 19,889,685	\$ 19,889,685

OREGON CITY SCHOOL DISTRICT #62						
2018-19						
300 - Debt Service Fund						
Adopted Budget						
BY FUNCTION	2015-16 Actuals	2016-17 Actuals	2017-18 Adopted Budget	2018-19 Proposed Budget	2018-19 Adopted Budget	2018-19 Adopted Budget
Revenues/Resources						
1000 Local Sources	\$ 6,989,310	\$ 7,048,728	\$ 6,078,600	\$ 5,738,000	\$ 5,738,000	\$ 5,738,000
2000 Intermediate Sources	-	-	-	-	-	-
3000 State Sources	-	-	-	-	-	-
4000 Federal Sources	-	-	-	-	-	-
5000 Other Sources	628,012	778,356	630,300	870,000	870,000	870,000
Total Revenues/ Resources	\$ 7,617,322	\$ 7,827,084	\$ 6,708,900	\$ 6,608,000	\$ 6,608,000	\$ 6,608,000
Expenses/Requirements						
1000 Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000 Support Services	-	-	-	-	-	-
3000 Enterprise and Community Services	-	-	-	-	-	-
4000 Facilities Acquisition and Construction	-	-	-	-	-	-
5000 Other Uses	6,838,967	7,042,989	6,121,248	6,177,655	6,177,655	6,177,655
6000 Contingency	-	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	778,355	784,095	587,652	430,345	430,345	430,345
Total Expenses/Requirements	\$ 7,617,322	\$ 7,827,084	\$ 6,708,900	\$ 6,608,000	\$ 6,608,000	\$ 6,608,000
Object Category Requirements						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Associated Payroll Costs	-	-	-	-	-	-
300 Purchased Services	-	-	-	-	-	-
400 Supplies and Materials	-	-	-	-	-	-
500 Capital Outlay	6,838,967	7,042,989	6,121,248	6,177,655	6,177,655	6,177,655
600 Other Objects	-	-	-	-	-	-
700 Transfers	-	-	-	-	-	-
800 Other Uses of Funds	778,355	784,095	587,652	430,345	430,345	430,345
Total Expenses/Requirements	\$ 7,617,322	\$ 7,827,084	\$ 6,708,900	\$ 6,608,000	\$ 6,608,000	\$ 6,608,000

OREGON CITY SCHOOL DISTRICT #62

2018-19

310 - PERS UAI Debt Service Fund
Adopted Budget

BY FUNCTION			2015-16 Actuals		2016-17 Actuals		2017-18 Adopted Budget		2018-19 Proposed Budget		2018-19 Adopted Budget	
Revenues/Resources												
1000 Local Sources	\$	3,666,922	\$	3,815,805	\$	3,940,106	\$	4,109,042	\$	4,109,042	\$	4,109,042
2000 Intermediate Sources	-	-	-	-	-	-	-	-	-	-	-	-
3000 State Sources	-	-	-	-	-	-	-	-	-	-	-	-
4000 Federal Sources	-	-	-	-	-	-	-	-	-	-	-	-
5000 Other Sources	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Total Revenues/ Resources	\$ 3,816,922	\$ 3,965,805	\$ 4,090,106	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042
Expenses/Requirements												
1000 Instruction	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2000 Support Services	-	-	-	-	-	-	-	-	-	-	-	-
3000 Enterprise and Community Services	-	-	-	-	-	-	-	-	-	-	-	-
4000 Facilities Acquisition and Construction	3,666,922	3,815,805	3,990,106	4,159,042	4,159,042	4,159,042	4,159,042	4,159,042	4,159,042	4,159,042	4,159,042	4,159,042
5000 Other Uses	-	-	-	-	-	-	-	-	-	-	-	-
6000 Contingency	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Expenses/ Requirements	\$ 3,816,922	\$ 3,965,805	\$ 4,090,106	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042
Object Category Requirements												
100 Salaries	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
200 Associated Payroll Costs	-	-	-	-	-	-	-	-	-	-	-	-
300 Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
400 Supplies and Materials	-	-	-	-	-	-	-	-	-	-	-	-
500 Capital Outlay	3,666,922	3,815,805	3,990,106	4,159,042	4,159,042	4,159,042	4,159,042	4,159,042	4,159,042	4,159,042	4,159,042	4,159,042
600 Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
700 Transfers	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Expenses/ Requirements	\$ 3,816,922	\$ 3,965,805	\$ 4,090,106	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042	\$ 4,259,042

OREGON CITY SCHOOL DISTRICT #62						
2018-19						
400 - Capital Project Funds						
Adopted Budget						
BY FUNCTION	2015-16 Actuals	2016-17 Actuals	2017-18 Adopted Budget	2018-19 Proposed Budget	2018-19 Adopted Budget	2018-19 Adopted Budget
Revenues/Resources						
1000 Local Sources	\$ 829,644	\$ 1,009,373	\$ 980,492	\$ 1,255,000	\$ 1,255,000	
2000 Intermediate Sources	\$ 540,266	\$ 644,623	\$ 649,714	\$ 675,000	\$ 675,000	
3000 State Sources						
4000 Federal Sources						
5000 Other Sources						
Total Revenues/ Resources	\$ 16,490,657	\$ 4,651,717	\$ 5,939,188	\$ 5,679,387	\$ 5,679,387	\$ 5,679,387
Expenses/Requirements						
1000 Instruction	\$ 421,103	\$ 11,422	\$ 52,000	\$ 157,000	\$ 157,000	
2000 Support Services	\$ 957,514	\$ 481,860	\$ 925,000	\$ 1,412,035	\$ 1,412,035	
3000 Enterprise and Community Services						
4000 Facilities Acquisition and Construction						
5000 Other Uses						
6000 Contingency						
7000 Unappropriated Ending Fund Balance						
Total Expenses/Requirements	\$ 16,490,657	\$ 4,651,717	\$ 5,939,188	\$ 5,679,387	\$ 5,679,387	\$ 5,679,387
Object Category Requirements						
100 Salaries	\$ 7,773	\$ 27,727	\$ -	\$ -	\$ -	
200 Associated Payroll Costs	\$ 1,916	\$ 4,101	\$ -	\$ -	\$ -	
300 Purchased Services	\$ 217,995	\$ 378,886	\$ 1,192,000	\$ 1,354,035	\$ 1,354,035	
400 Supplies and Materials	\$ 1,136,724	\$ 259,484	\$ 464,681	\$ 342,000	\$ 342,000	
500 Capital Outlay	\$ 11,156,452	\$ 1,338,091	\$ 1,424,000	\$ 1,615,000	\$ 1,615,000	
600 Other Objects	\$ 1,121,582	\$ 1,150,240	\$ 1,330,807	\$ 1,559,800	\$ 1,559,800	
700 Transfers						
800 Other Uses of Funds						
Total Expenses/Requirements	\$ 16,490,657	\$ 4,651,717	\$ 5,939,188	\$ 5,679,387	\$ 5,679,387	\$ 5,679,387

OREGON CITY SCHOOL DISTRICT #62						
2018-19						
601 - Risk Management Fund						
Adopted Budget						
BY FUNCTION	2015-16 Actuals	2016-17 Actuals	2017-18 Adopted Budget	2018-19 Proposed Budget	2018-19 Adopted Budget	2018-19 Adopted Budget
Revenues/Resources						
1000 Local Sources	\$ 676,409	\$ 628,458	\$ 628,500	\$ 593,500	\$ 593,500	\$ 593,500
2000 Intermediate Sources						
3000 State Sources						
4000 Federal Sources						
5000 Other Sources						
Total Revenues/ Resources	\$ 1,097,018	\$ 1,097,043	\$ 903,500	\$ 944,806	\$ 944,806	\$ 944,806
Expenses/Requirements						
1000 Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000 Support Services	\$ 678,432	\$ 699,899	\$ 852,270	\$ 944,806	\$ 944,806	\$ 944,806
3000 Enterprise and Community Services						
4000 Facilities Acquisition and Construction						
5000 Other Uses						
6000 Contingency						
7000 Unappropriated Ending Fund Balance						
Total Expenses/Requirements	\$ 1,097,018	\$ 1,097,043	\$ 903,500	\$ 944,806	\$ 944,806	\$ 944,806
Object Category Requirements						
100 Salaries	\$ 89,742	\$ 67,025	\$ 68,088	\$ 75,446	\$ 75,446	\$ 75,446
200 Associated Payroll Costs	\$ 38,339	\$ 39,149	\$ 40,895	\$ 44,299	\$ 44,299	\$ 44,299
300 Purchased Services	\$ 40,062	\$ 169,424	\$ 91,738	\$ 199,766	\$ 199,766	\$ 199,766
400 Supplies and Materials	\$ 25,198	\$ 36,451	\$ 20,300	\$ 20,352	\$ 20,352	\$ 20,352
500 Capital Outlay	\$ 485,090	\$ 387,850	\$ 51,230	\$ 604,943	\$ 604,943	\$ 604,943
700 Transfers						
800 Other Uses of Funds						
Total Expenses/Requirements	\$ 1,097,018	\$ 1,097,043	\$ 903,500	\$ 944,806	\$ 944,806	\$ 944,806

OREGON CITY SCHOOL DISTRICT #62

2018-19

700 - Trust and Agency Fund
Adopted Budget

BY FUNCTION	2015-16 Actuals		2016-17 Actuals		2017-18 Adopted Budget		2018-19 Proposed Budget		2018-19 Adopted Budget	
Revenues/Resources										
1000 Local Sources	\$ 30,750	\$ 26,278	\$ 53,260	\$ 64,760	\$ 64,760	\$ 64,760	\$ 64,760	\$ 64,760	\$ 64,760	\$ 64,760
2000 Intermediate Sources										
3000 State Sources	3,150,293	2,916,565	3,923,694	3,833,775	3,833,775	3,833,775	3,833,775	3,833,775	3,833,775	3,833,775
4000 Federal Sources										
5000 Other Sources										
Total Revenues/ Resources	\$ 3,467,189	\$ 3,419,346	\$ 4,340,631	\$ 4,279,666	\$ 4,279,666	\$ 4,279,666	\$ 4,279,666	\$ 4,279,666	\$ 4,279,666	\$ 4,279,666
Expenses/Requirements										
1000 Instruction	\$ 2,251,141	\$ 2,117,803	\$ 3,052,881	\$ 2,913,178	\$ 2,913,178	\$ 2,913,178	\$ 2,913,178	\$ 2,913,178	\$ 2,913,178	\$ 2,913,178
2000 Support Services	716,045	810,364	979,390	1,053,128	1,053,128	1,053,128	1,053,128	1,053,128	1,053,128	1,053,128
3000 Enterprise and Community Services										
4000 Facilities Acquisition and Construction	23,500	21,500	30,890	30,890	30,890	30,890	30,890	30,890	30,890	30,890
5000 Other Uses										
6000 Contingency	-	26,678	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500
7000 Unappropriated Ending Fund Balance										
Total Expenses/Requirements	\$ 3,467,189	\$ 3,419,346	\$ 4,340,631	\$ 4,279,666	\$ 4,279,666	\$ 4,279,666	\$ 4,279,666	\$ 4,279,666	\$ 4,279,666	\$ 4,279,666
Object Category Requirements										
100 Salaries	\$ 1,632,669	\$ 1,652,756	\$ 1,899,451	\$ 2,003,183	\$ 2,003,183	\$ 2,003,183	\$ 2,003,183	\$ 2,003,183	\$ 2,003,183	\$ 2,003,183
200 Associated Payroll Costs	842,419	834,496	1,168,377	1,217,418	1,217,418	1,217,418	1,217,418	1,217,418	1,217,418	1,217,418
300 Purchased Services	344,153	325,865	781,058	592,868	592,868	592,868	592,868	592,868	592,868	592,868
400 Supplies and Materials	147,061	113,387	178,381	147,833	147,833	147,833	147,833	147,833	147,833	147,833
500 Capital Outlay										
600 Other Objects										
700 Transfers										
800 Other Uses of Funds										
Total Expenses/Requirements	\$ 3,467,189	\$ 3,419,346	\$ 4,340,631	\$ 4,279,666	\$ 4,279,666	\$ 4,279,666	\$ 4,279,666	\$ 4,279,666	\$ 4,279,666	\$ 4,279,666

Resources/ Requirements All Funds

Oregon City School District

100 - General Fund Resources

Total: \$944,806

July 01, 2018 to June 30, 2019

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1111 - Current Year Taxes	22,912,874	24,050,196	25,055,773	26,166,135	26,166,135	26,166,135
1112 - Prior Year Taxes	383,637	363,674	380,000	300,000	300,000	300,000
1114 - Payments In Lieu of Taxes	11,595	10,730	11,000	11,000	11,000	11,000
1190 - Penalties/Int. On Taxes	101,032	91,505	100,000	65,000	65,000	65,000
1430 - Misc. Transportation	75,300	72,802	70,000	72,000	72,000	72,000
1510 - Interest On Investments	176,377	237,102	200,000	275,000	275,000	275,000
1511 - Unsegregated Interest	635	11,582	2,500	11,000	11,000	11,000
1711 - Football Gate	46,985	33,234	48,000	35,000	35,000	35,000
1712 - Basketball Gate	11,808	14,791	12,500	12,500	12,500	12,500
1713 - Wrestling Gate	1,082	676	1,200	1,200	1,200	1,200
1714 - Ochs Play Receipts	15,479	16,689	20,000	17,000	17,000	17,000
1715 - Volleyball Gate	2,594	4,674	3,500	2,800	2,800	2,800
1716 - Girls Basketball Gate	6,081	-	6,000	6,000	6,000	6,000
1741 - Parking Fees	20,675	18,120	20,000	21,000	21,000	21,000
1745 - HS Athletic Fees	86,874	88,993	90,000	90,000	90,000	90,000
1746 - MS Athletic Fees	25,375	25,980	25,500	25,500	25,500	25,500
1821 - Community Ed Tuition	42,019	49,107	40,000	45,000	45,000	45,000
1822 - Community Ed.-Ccc	7,534	-	17,000	17,000	17,000	17,000
1829 - Pre School Revenue	247,714	300,123	260,000	320,000	320,000	320,000
1831 - Driver's Education Fees	63,355	46,705	65,000	65,000	65,000	65,000
1841 - Athletic Fees - Occe	25,625	144,662	160,000	140,000	140,000	140,000
1842 - Elem. Sch Athletic Fees - OCCE	136,073	-	-	-	-	-
1911 - Building Rent	49,755	19,759	40,000	40,000	40,000	40,000
1912 - Building Lease	249,071	238,279	325,000	250,000	250,000	250,000
1920 - Gifts From Private Source	-	325	1,000	-	-	-
1940 - Service Provided to Lea's	33,467	29,870	32,000	32,000	32,000	32,000
1960 - Recovery of Pr. Yr. Exp.	200,294	104,756	100,000	75,000	75,000	75,000
1980 - Fees Charges to Grants	37,660	37,790	50,000	40,000	40,000	40,000
1990 - Misc Local Revenue	112,086	131,038	127,000	125,000	125,000	125,000
1991 - 3rd Party Billing(Medicaid)	6,710	31	3,000	-	-	-
2102 - Esd Funds	797,721	812,538	840,000	840,000	840,000	840,000
3101 - State School Fund	43,388,642	42,704,588	45,328,898	44,679,683	44,679,683	44,679,683
3103 - Common School Fund	893,542	942,191	950,000	794,000	794,000	794,000
3105 - State School Fund Transp	3,762,935	2,366,270	4,265,434	3,426,689	3,426,689	3,426,689
3199 - Unrestricted State Grants	450,772	689,133	690,000	850,000	850,000	850,000
3204 - Driver Education	44,025	42,810	43,000	38,000	38,000	38,000
4801 - Federal Forest Fees	76,412	15,466	-	-	-	-
5300 - Sale/Comp. - Assets	-	1,516	-	-	-	-
5400 - Beginning Fund Balance	3,914,611	4,487,840	3,058,947	3,995,912	3,995,912	3,995,912
Total Resources:	78,418,424	78,205,544	82,442,252	82,884,419	82,884,419	82,884,419

Oregon City School District
100 - General Fund Requirements

Total: \$944,806
 July 01, 2018 to June 30, 2019

Function - Object	2015/16	2016/17	2017/18	2018/19		2018/19		2018/19	
	\$	\$	\$	FTE		\$	FTE	\$	FTE
1100 - Regular Instruction									
0410 - Consumable Supplies	-	-	-		41,594		41,594		41,594
1111 - Elementary Instruction									
0111 - Licensed Salaries	7,782,392	7,993,940	8,365,388	8,317,386	126.00	8,317,386	126.00	8,317,386	126.00
0112 - Classified Salaries	473,319	479,710	506,875	576,274	24.97	576,274	24.97	576,274	24.97
0121 - Substitutes-Licensed	227,892	216,181	255,310	255,310		255,310		255,310	
0122 - Substitutes-Classified	18,984	37,965	7,084	7,084		7,084		7,084	
0123 - Temporary-Licensed	-	-	411,675	460,000		460,000		460,000	
0124 - Temporary-Classified	-	-	193,303	19,150		19,150		19,150	
0131 - Extended Duty Salaries	-	650	51,673	51,673		51,673		51,673	
0132 - Extra Duty Contracts	79,511	78,038	61,511	61,511		61,511		61,511	
0210 - P E R S	1,564,724	1,616,446	2,337,550	2,217,782		2,217,782		2,217,782	
0220 - Social Security Admin	638,093	658,188	758,255	706,027		706,027		706,027	
0231 - Workers Compensation	56,897	58,432	61,540	39,786		39,786		39,786	
0232 - Unemployment Compensation	17,515	18,076	20,815	19,382		19,382		19,382	
0243 - District Paid Msa	3,604	400	2,268	2,268		2,268		2,268	
0244 - Life Insurance	11,883	13,333	12,700	12,700		12,700		12,700	
0245 - Disability Insurance	23,164	23,177	28,608	28,608		28,608		28,608	
0246 - Certified Health Ins.	1,992,350	2,039,965	2,043,138	2,011,214		2,011,214		2,011,214	
0247 - Classified Health Ins.	233,806	261,469	317,138	362,197		362,197		362,197	
0251 - OSEA HRA Benefit	19,977	18,865	18,389	20,630		20,630		20,630	
0252 - Hsa Benefit	-	10,960	50,000	20,000		20,000		20,000	
0310 - Prof/Tech Services	-	144	-	-		-		-	
0322 - Repair and Maintenance	15,629	16,270	21,033	21,033		21,033		21,033	
0324 - Rental and Lease	1,433	1,009	7,369	5,691		5,691		5,691	
0341 - In-District Travel	177	18	-	-		-		-	
0342 - Out-of-District Travel	-	150	-	-		-		-	
0355 - Printing and Binding	11,578	45,265	8,000	99,004		99,004		99,004	
0389 - Other Noninstruct Service	600	460	309	309		309		309	
0410 - Consumable Supplies	103,532	103,689	168,673	109,076		109,076		109,076	
0420 - Textbooks	315	112	830	830		830		830	
0421 - Textbook - Adoptions	154,549	16,094	-	-		-		-	
0440 - Periodicals	3,664	-	500	500		500		500	
0460 - Nonconsumable Items	51,292	6,452	25,620	25,620		25,620		25,620	
0470 - Computer Software	39,356	29,203	9,869	9,869		9,869		9,869	
0480 - Non Consum Tech Supplies	79,338	52,636	53,272	40,205		40,205		40,205	
Total Function 1111:	13,605,570	13,797,297	15,798,695	15,501,119	150.97	15,501,119	150.97	15,501,119	150.97
1121 - Middle School Instruction									
0111 - Licensed Salaries	3,981,073	4,197,170	4,355,638	4,523,602	68.50	4,523,602	68.50	4,523,602	68.50
0112 - Classified Salaries	84,156	99,481	112,136	96,809	4.75	96,809	4.75	96,809	4.75
0121 - Substitutes-Licensed	144,334	137,204	140,115	140,115		140,115		140,115	
0122 - Substitutes-Classified	4,511	3,442	420	420		420		420	
0131 - Extended Duty Salaries	-	1,537	-	-		-		-	
0132 - Extra Duty Contracts	91,639	91,804	111,000	111,000		111,000		111,000	
0210 - P E R S	815,377	831,437	1,159,769	1,206,478		1,206,478		1,206,478	
0220 - Social Security Admin	320,201	337,404	368,747	372,705		372,705		372,705	
0231 - Workers Compensation	28,469	29,802	29,840	20,965		20,965		20,965	
0232 - Unemployment Compensation	8,795	9,266	10,123	10,231		10,231		10,231	
0244 - Life Insurance	5,817	6,357	6,076	6,076		6,076		6,076	
0245 - Disability Insurance	11,453	11,433	12,126	12,126		12,126		12,126	
0246 - Certified Health Ins.	1,036,163	1,029,533	1,059,877	1,090,206		1,090,206		1,090,206	
0247 - Classified Health Ins.	43,792	53,985	73,677	74,726		74,726		74,726	
0251 - OSEA HRA Benefit	3,157	3,705	3,360	4,164		4,164		4,164	
0252 - Hsa Benefit	-	11,853	-	-		-		-	
0322 - Repair and Maintenance	10,014	14,703	6,953	6,953		6,953		6,953	
0324 - Rental and Lease	1,200	-	35	35		35		35	
0341 - In-District Travel	28	-	350	350		350		350	
0342 - Out-of-District Travel	193	179	309	309		309		309	
0355 - Printing and Binding	7,596	28,743	-	-		-		-	
0389 - Other Noninstruct Service	-	26	618	618		618		618	
0410 - Consumable Supplies	84,219	80,063	98,013	74,488		74,488		74,488	
0420 - Textbooks	567	-	1,030	1,030		1,030		1,030	
0421 - Textbook - Adoptions	14,694	-	-	-		-		-	
0430 - Library Books	243	-	-	-		-		-	
0460 - Nonconsumable Items	7,826	9,522	9,281	9,281		9,281		9,281	
0470 - Computer Software	8,845	11,176	2,816	2,816		2,816		2,816	
0480 - Non Consum Tech Supplies	31,929	33,478	21,630	21,630		21,630		21,630	

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0552 - Technology Equip-Replace	-	-	10,300	10,300	10,300	10,300
0640 - Dues and Fees	-	-	39,414	39,414	39,414	39,414
Total Function 1121:	6,746,288	7,033,305	7,633,653	7,836,847	73.25	7,836,847
1122 - Mid Sch Extra-Curricular						
0131 - Extended Duty Salaries	8,109	5,475	-	-	-	-
0132 - Extra Duty Contracts	77,136	74,530	69,029	69,029	69,029	69,029
0210 - P E R S	13,509	12,587	16,432	14,392	14,392	14,392
0220 - Social Security Admin	6,412	6,068	6,283	5,282	5,282	5,282
0231 - Workers Compensation	570	552	510	429	429	429
0232 - Unemployment Compensation	177	167	173	145	145	145
0322 - Repair and Maintenance	-	-	773	773	773	773
0391 - Officials-Referees	175	730	1,030	1,030	1,030	1,030
0410 - Consumable Supplies	-	1,769	2,604	2,604	2,604	2,604
0460 - Nonconsumable Items	-	320	-	-	-	-
Total Function 1122:	106,087	102,197	96,834	93,684	93,684	93,684
1131 - High School Instruction						
0111 - Licensed Salaries	5,337,305	5,455,618	5,352,311	4,624,307	74.50	4,624,307
0112 - Classified Salaries	87,779	107,563	51,621	50,460	2.00	50,460
0121 - Substitutes-Licensed	153,824	122,074	149,855	149,855	149,855	149,855
0122 - Substitutes-Classified	878	2,112	-	-	-	-
0124 - Temporary-Classified	823	-	-	-	-	-
0131 - Extended Duty Salaries	36,120	59,348	-	-	-	-
0132 - Extra Duty Contracts	136,026	140,919	220,141	215,708	215,708	215,708
0210 - P E R S	1,074,289	1,093,161	1,452,478	1,279,747	1,279,747	1,279,747
0220 - Social Security Admin	430,527	442,765	456,074	388,081	388,081	388,081
0231 - Workers Compensation	37,924	38,906	36,905	23,786	23,786	23,786
0232 - Unemployment Compensation	11,822	12,158	12,522	11,561	11,561	11,561
0243 - District Paid Msa	91	94	-	-	-	-
0244 - Life Insurance	7,200	7,946	7,101	7,101	7,101	7,101
0245 - Disability Insurance	15,174	15,187	15,291	15,291	15,291	15,291
0246 - Certified Health Ins.	1,262,925	1,254,411	1,245,040	1,185,182	1,185,182	1,185,182
0247 - Classified Health Ins.	47,902	54,193	31,140	31,140	31,140	31,140
0251 - OSEA HRA Benefit	1,913	1,623	877	857	857	857
0252 - Hsa Benefit	-	9,375	-	-	-	-
0322 - Repair and Maintenance	15,706	16,079	19,300	19,300	19,300	19,300
0324 - Rental and Lease	226	-	-	-	-	-
0331 - Reimb. Student Transp	91	622	-	-	-	-
0341 - In-District Travel	130	388	-	-	-	-
0342 - Out-of-District Travel	-	1,238	-	-	-	-
0343 - Student Trav,Out-of-Dist	-	315	-	-	-	-
0355 - Printing and Binding	4,284	2,158	-	-	-	-
0389 - Other Noninstruct Service	2,629	4,420	-	-	-	-
0410 - Consumable Supplies	101,050	81,023	123,591	77,300	77,300	77,300
0420 - Textbooks	2,533	293	1,000	1,000	1,000	1,000
0421 - Textbook - Adoptions	213,138	-	-	-	-	-
0440 - Periodicals	833	440	500	500	500	500
0460 - Nonconsumable Items	-	4,740	2,100	2,100	2,100	2,100
0470 - Computer Software	50,506	24,854	-	-	-	-
0480 - Non Consum Tech Supplies	49,038	29,275	35,000	27,500	27,500	27,500
0640 - Dues and Fees	-	425	38,503	38,503	38,503	38,503
Total Function 1131:	9,082,683	8,983,725	9,251,350	8,149,279	76.50	8,149,279
1132 - High Sch Extra-Curricular						
0121 - Substitutes-Licensed	2,259	-	-	-	-	-
0122 - Substitutes-Classified	31	-	-	-	-	-
0131 - Extended Duty Salaries	76,370	72,238	77,510	77,510	77,510	77,510
0132 - Extra Duty Contracts	234,371	210,350	158,687	158,687	158,687	158,687
0210 - P E R S	40,794	38,031	59,429	49,250	49,250	49,250
0220 - Social Security Admin	23,433	21,020	23,649	18,069	18,069	18,069
0231 - Workers Compensation	2,491	2,434	1,918	1,464	1,464	1,464
0232 - Unemployment Compensation	643	575	649	494	494	494
0322 - Repair and Maintenance	5,330	3,905	4,326	4,326	4,326	4,326
0324 - Rental and Lease	3,894	4,721	4,736	4,736	4,736	4,736
0341 - In-District Travel	-	-	4,727	4,727	4,727	4,727
0342 - Out-of-District Travel	2,107	2,619	965	965	965	965
0343 - Student Trav,Out-of-Dist	316	-	-	-	-	-
0355 - Printing and Binding	256	20	-	-	-	-
0389 - Other Noninstruct Service	2,715	1,490	-	-	-	-
0391 - Officials-Referees	31,239	30,454	30,591	30,591	30,591	30,591
0410 - Consumable Supplies	17,914	14,011	7,832	7,832	7,832	7,832
0440 - Periodicals	20	-	31	31	31	31
0460 - Nonconsumable Items	-	2,968	-	-	-	-

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted	
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE	
0470 - Computer Software	-	499	-	-	-	-	
0480 - Non Consum Tech Supplies	180	-	206	206	206	206	
0640 - Dues and Fees	8,766	3,868	6,596	6,596	6,596	6,596	
Total Function 1132:	453,128	409,201	381,852	365,484	365,484	365,484	
1210 - Talented and Gifted							
0121 - Substitutes-Licensed	3,419	2,193	3,681	3,681	3,681	3,681	
0132 - Extra Duty Contracts	21,414	19,280	20,654	20,654	20,654	20,654	
0210 - P E R S	4,508	4,042	5,075	5,075	5,075	5,075	
0220 - Social Security Admin	1,868	1,626	1,865	1,865	1,865	1,865	
0231 - Workers Compensation	166	145	149	149	149	149	
0232 - Unemployment Compensation	51	45	54	54	54	54	
0310 - Prof/Tech Services	-	730	-	-	-	-	
0331 - Reimb. Student Transp	118	69	-	-	-	-	
0341 - In-District Travel	-	-	208	208	208	208	
0342 - Out-of-District Travel	-	133	-	-	-	-	
0355 - Printing and Binding	-	120	-	-	-	-	
0389 - Other Noninstruct Service	1,678	1,485	499	499	499	499	
0410 - Consumable Supplies	8,795	2,727	28,636	28,636	28,636	28,636	
0420 - Textbooks	18,206	19,684	-	-	-	-	
0440 - Periodicals	-	-	206	206	206	206	
0480 - Non Consum Tech Supplies	-	7,650	-	-	-	-	
0640 - Dues and Fees	-	-	859	859	859	859	
Total Function 1210:	60,221	59,930	61,886	61,886	61,886	61,886	
1221 - Structured Learning Ctrs							
0111 - Licensed Salaries	491,441	515,606	529,404	586,811	9.00	586,811	9.00
0112 - Classified Salaries	650,637	651,134	670,482	594,484	23.31	594,484	23.31
0121 - Substitutes-Licensed	22,056	19,447	13,608	13,608	13,608	13,608	
0122 - Substitutes-Classified	53,038	38,716	50,341	50,341	50,341	50,341	
0132 - Extra Duty Contracts	-	39,029	6,743	6,743	6,743	6,743	
0210 - P E R S	215,848	221,768	298,367	287,315	287,315	287,315	
0220 - Social Security Admin	89,315	93,046	97,715	95,777	95,777	95,777	
0231 - Workers Compensation	8,353	8,735	7,907	5,877	5,877	5,877	
0232 - Unemployment Compensation	2,453	2,557	2,682	2,629	2,629	2,629	
0243 - District Paid Msa	5	-	-	-	-	-	
0244 - Life Insurance	2,118	2,202	1,511	1,511	1,511	1,511	
0245 - Disability Insurance	5,058	5,067	3,617	3,617	3,617	3,617	
0246 - Certified Health Ins.	123,099	131,937	127,696	143,658	143,658	143,658	
0247 - Classified Health Ins.	352,722	340,309	375,616	358,410	358,410	358,410	
0251 - OSEA HRA Benefit	25,856	18,636	18,630	31,021	31,021	31,021	
0332 - Non-Reimb Student Transp	-	566	-	-	-	-	
0341 - In-District Travel	955	399	5,205	5,205	5,205	5,205	
0355 - Printing and Binding	-	115	-	-	-	-	
0410 - Consumable Supplies	7,180	6,761	1,502	1,502	1,502	1,502	
0420 - Textbooks	10,596	-	-	-	-	-	
0440 - Periodicals	-	-	1,072	1,072	1,072	1,072	
0460 - Nonconsumable Items	-	-	808	808	808	808	
0470 - Computer Software	-	3,793	1,072	1,072	1,072	1,072	
Total Function 1221:	2,060,732	2,099,822	2,213,978	2,191,461	32.31	2,191,461	32.31
1225 - Out of District Programs							
0310 - Prof/Tech Services	675,840	621,943	698,955	698,955	698,955	698,955	
0331 - Reimb. Student Transp	2,830	-	-	-	-	-	
0371 - Tuition to Other District	1,182,905	1,285,886	925,000	1,455,000	1,455,000	1,455,000	
0373 - Tuition to Private School	25,900	38,000	62,000	62,000	62,000	62,000	
0389 - Other Noninstruct Service	353	-	233,410	233,410	233,410	233,410	
Total Function 1225:	1,887,828	1,945,829	1,919,365	2,449,365		2,449,365	
1226 - Home Instruction							
0111 - Licensed Salaries	273,111	188,560	191,620	196,015	3.00	196,015	3.00
0121 - Substitutes-Licensed	18,907	702	589	589	589	589	
0122 - Substitutes-Classified	-	-	39,242	39,242	39,242	39,242	
0210 - P E R S	53,345	35,842	54,944	55,904	55,904	55,904	
0220 - Social Security Admin	22,218	14,392	17,706	18,042	18,042	18,042	
0231 - Workers Compensation	1,928	1,239	1,433	1,070	1,070	1,070	
0232 - Unemployment Compensation	610	395	486	495	495	495	
0244 - Life Insurance	377	319	403	403	403	403	
0245 - Disability Insurance	709	526	739	739	739	739	
0246 - Certified Health Ins.	59,842	46,224	47,886	47,886	47,886	47,886	
0341 - In-District Travel	613	387	1,041	1,041	1,041	1,041	
0410 - Consumable Supplies	3,129	66	1,034	1,034	1,034	1,034	
0420 - Textbooks	7,360	-	-	-	-	-	
0460 - Nonconsumable Items	2,302	-	-	-	-	-	

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
Function - Object	\$	\$	\$ FTE	\$	FTE	\$	FTE	\$	FTE
0480 - Non Consum Tech Supplies	1,524	-	-	-	-	-	-	-	-
Total Function 1226:	445,975	288,652	357,123	362,460	3.00	362,460	3.00	362,460	3.00
1229 - Other Restrictive Programs									
0111 - Licensed Salaries	583,475	493,091	539,901	468,937	7.75	468,937	7.75	468,937	7.75
0112 - Classified Salaries	426,815	405,288	436,971	450,376	18.47	450,376	18.47	450,376	18.47
0121 - Substitutes-Licensed	23,272	44,842	32,827	32,827		32,827		32,827	
0122 - Substitutes-Classified	66,799	44,225	27,629	27,629		27,629		27,629	
0131 - Extended Duty Salaries	410	-	-	-	-	-	-	-	-
0210 - P E R S	175,610	146,182	218,062	213,252		213,252		213,252	
0220 - Social Security Admin	81,759	74,090	79,356	74,952		74,952		74,952	
0231 - Workers Compensation	7,542	6,775	6,422	4,236		4,236		4,236	
0232 - Unemployment Compensation	2,244	2,034	2,178	2,058		2,058		2,058	
0244 - Life Insurance	1,862	1,711	1,632	1,632		1,632		1,632	
0245 - Disability Insurance	4,431	3,975	4,004	4,004		4,004		4,004	
0246 - Certified Health Ins.	171,008	139,669	139,668	123,706		123,706		123,706	
0247 - Classified Health Ins.	209,770	148,958	280,260	319,184		319,184		319,184	
0251 - OSEA HRA Benefit	8,634	6,204	6,137	6,001		6,001		6,001	
0341 - In-District Travel	2,565	-	521	521		521		521	
0342 - Out-of-District Travel	109	299	269	269		269		269	
0389 - Other Noninstruct Service	96	-	51,466	51,466		51,466		51,466	
0410 - Consumable Supplies	2,936	1,040	3,787	3,787		3,787		3,787	
0460 - Nonconsumable Items	461	-	1,990	1,990		1,990		1,990	
0470 - Computer Software	-	-	912	912		912		912	
0480 - Non Consum Tech Supplies	-	3,429	-	-	-	-	-	-	-
Total Function 1229:	1,769,798	1,521,813	1,833,992	1,787,739	26.22	1,787,739	26.22	1,787,739	26.22
1250 - Less Restrictive Programs									
0111 - Licensed Salaries	865,693	770,950	795,301	818,203	13.25	818,203	13.25	818,203	13.25
0112 - Classified Salaries	594,313	809,086	892,590	922,689	41.56	922,689	41.56	922,689	41.56
0121 - Substitutes-Licensed	34,455	27,149	41,523	41,523		41,523		41,523	
0122 - Substitutes-Classified	37,218	60,862	47,769	47,769		47,769		47,769	
0129 - Temporary - Professional Employee	-	1,380	-	-	-	-	-	-	-
0132 - Extra Duty Contracts	-	-	18,637	18,637		18,637		18,637	
0210 - P E R S	221,644	268,609	385,996	400,949		400,949		400,949	
0220 - Social Security Admin	101,441	122,306	138,806	142,027		142,027		142,027	
0231 - Workers Compensation	9,625	12,831	12,355	9,565		9,565		9,565	
0232 - Unemployment Compensation	2,787	3,358	3,810	3,899		3,899		3,899	
0243 - District Paid Msa	504	479	864	864		864		864	
0244 - Life Insurance	2,753	3,551	2,587	2,587		2,587		2,587	
0245 - Disability Insurance	5,579	6,841	5,060	5,060		5,060		5,060	
0246 - Certified Health Ins.	210,707	210,198	219,478	211,497		211,497		211,497	
0247 - Classified Health Ins.	326,583	456,829	604,436	643,770		643,770		643,770	
0251 - OSEA HRA Benefit	24,516	24,041	22,972	35,893		35,893		35,893	
0310 - Prof/Tech Services	3,600	-	-	-	-	-	-	-	-
0341 - In-District Travel	131	45	2,811	2,811		2,811		2,811	
0342 - Out-of-District Travel	-	149	-	-	-	-	-	-	-
0355 - Printing and Binding	-	91	-	-	-	-	-	-	-
0410 - Consumable Supplies	5,132	4,004	11,037	11,037		11,037		11,037	
0420 - Textbooks	81	1,668	1,800	1,800		1,800		1,800	
0460 - Nonconsumable Items	-	-	3,843	3,843		3,843		3,843	
0470 - Computer Software	3,580	-	1,822	1,822		1,822		1,822	
0480 - Non Consum Tech Supplies	3,206	9,258	-	-	-	-	-	-	-
Total Function 1250:	2,453,546	2,793,684	3,213,497	3,326,245	54.81	3,326,245	54.81	3,326,245	54.81
1280 - Alternative Education									
0111 - Licensed Salaries	56,057	58,450	60,566	2,693	1.00	2,693	1.00	2,693	1.00
0112 - Classified Salaries	18,985	19,853	21,725	399	0.88	399	0.88	399	0.88
0121 - Substitutes-Licensed	46	702	-	-	-	-	-	-	-
0131 - Extended Duty Salaries	-	-	3,180	3,180		3,180		3,180	
0210 - P E R S	12,137	12,691	18,101	1,271		1,271		1,271	
0220 - Social Security Admin	5,744	6,044	6,538	600		600		600	
0231 - Workers Compensation	510	533	529	369		369		369	
0232 - Unemployment Compensation	158	166	180	181		181		181	
0244 - Life Insurance	132	141	143	143		143		143	
0245 - Disability Insurance	200	200	399	399		399		399	
0246 - Certified Health Ins.	9,235	9,471	15,963	15,963		15,963		15,963	
0247 - Classified Health Ins.	11,535	8,506	15,570	15,570		15,570		15,570	
0251 - OSEA HRA Benefit	1,085	897	877	857		857		857	
0410 - Consumable Supplies	-	-	2,617	2,617		2,617		2,617	
0460 - Nonconsumable Items	-	-	1,545	1,545		1,545		1,545	
0470 - Computer Software	900	-	27,878	50,878		50,878		50,878	
0480 - Non Consum Tech Supplies	8,989	-	10,300	10,300		10,300		10,300	
Total Function 1280:	125,714	117,653	186,111	106,965	1.88	106,965	1.88	106,965	1.88

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1283 - Ccc - Alternative Prog.						
0310 - Prof/Tech Services	263,305	-	76,970	76,970	76,970	76,970
0374 - Other Tuition	-	219,433	220,000	270,000	270,000	270,000
0420 - Textbooks	6,390	-	-	-	-	-
Total Function 1283:	269,694	219,433	296,970	346,970	346,970	346,970
1285 - District Alternative Programs						
0111 - Licensed Salaries	198,005	264,241	260,515	269,108 4.50	269,108 4.50	269,108 4.50
0121 - Substitutes-Licensed	3,553	10,615	4,856	4,856	4,856	4,856
0122 - Substitutes-Classified	-	3,154	-	-	-	-
0210 - P E R S	27,704	45,423	58,290	93,120	93,120	93,120
0220 - Social Security Admin	15,375	20,567	20,301	20,959	20,959	20,959
0231 - Workers Compensation	1,340	1,835	1,643	1,160	1,160	1,160
0232 - Unemployment Compensation	422	565	557	575	575	575
0244 - Life Insurance	329	410	97	97	97	97
0245 - Disability Insurance	399	544	58	58	58	58
0246 - Certified Health Ins.	54,890	69,034	71,829	71,829	71,829	71,829
0310 - Prof/Tech Services	-	1,185	-	-	-	-
0342 - Out-of-District Travel	222	1,400	-	-	-	-
0355 - Printing and Binding	-	40	-	-	-	-
0371 - Tuition to Other District	-	-	357,470	45,000	45,000	45,000
0374 - Other Tuition	-	-	30,000	30,000	30,000	30,000
0389 - Other Noninstruct Service	-	1,278	-	-	-	-
0410 - Consumable Supplies	9,338	7,274	5,150	5,150	5,150	5,150
0420 - Textbooks	1,810	1,872	2,060	2,060	2,060	2,060
0421 - Textbook - Adoptions	3,791	-	-	-	-	-
0460 - Nonconsumable Items	2,768	1,694	1,030	1,030	1,030	1,030
0470 - Computer Software	161	5,457	-	-	-	-
0480 - Non Consum Tech Supplies	6,106	1,414	5,150	5,150	5,150	5,150
0640 - Dues and Fees	-	-	515	515	515	515
Total Function 1285:	326,213	438,001	819,521	550,667 4.50	550,667 4.50	550,667 4.50
1288 - Charter School						
0360 - Charter School Payments	6,692,059	6,600,180	7,515,000	7,715,000	7,715,000	7,715,000
1291 - ELL Programs						
0111 - Licensed Salaries	687,827	710,070	735,608	771,361 11.75	771,361 11.75	771,361 11.75
0112 - Classified Salaries	212,978	205,791	217,482	221,245 8.94	221,245 8.94	221,245 8.94
0121 - Substitutes-Licensed	28,724	17,608	30,672	30,672	30,672	30,672
0122 - Substitutes-Classified	4,396	1,553	5,409	5,409	5,409	5,409
0124 - Temporary-Classified	6,798	5,327	-	-	-	-
0131 - Extended Duty Salaries	22,150	9,651	-	1,000	1,000	1,000
0132 - Extra Duty Contracts	-	1,454	12,422	12,422	12,422	12,422
0210 - P E R S	173,802	168,368	234,423	245,154	245,154	245,154
0220 - Social Security Admin	69,724	71,007	77,572	79,825	79,825	79,825
0231 - Workers Compensation	6,472	6,423	6,277	4,598	4,598	4,598
0232 - Unemployment Compensation	1,915	1,950	2,129	2,191	2,191	2,191
0244 - Life Insurance	1,601	1,671	1,676	1,676	1,676	1,676
0245 - Disability Insurance	2,863	2,785	2,918	2,918	2,918	2,918
0246 - Certified Health Ins.	192,784	175,702	184,521	180,131	180,131	180,131
0247 - Classified Health Ins.	117,860	109,146	139,810	138,956	138,956	138,956
0251 - OSEA HRA Benefit	7,633	6,912	7,081	7,004	7,004	7,004
0310 - Prof/Tech Services	3,000	3,248	6,980	6,980	6,980	6,980
0332 - Non-Reimb Student Transp	5,727	4,540	-	-	-	-
0341 - In-District Travel	89	71	2,905	2,905	2,905	2,905
0342 - Out-of-District Travel	-	145	2,543	2,543	2,543	2,543
0355 - Printing and Binding	21	47	423	423	423	423
0389 - Other Noninstruct Service	-	23,156	-	-	-	-
0410 - Consumable Supplies	1,865	3,794	5,073	5,073	5,073	5,073
0420 - Textbooks	40,525	24,510	5,127	5,127	5,127	5,127
0430 - Library Books	-	-	5,085	5,085	5,085	5,085
0440 - Periodicals	-	-	847	847	847	847
0480 - Non Consum Tech Supplies	225	-	9,461	9,461	9,461	9,461
Total Function 1291:	1,588,977	1,554,928	1,696,444	1,743,006 20.69	1,743,006 20.69	1,743,006 20.69
1292 - Teen Parent Programs						
0310 - Prof/Tech Services	13,500	-	35,000	35,000	35,000	35,000
2112 - Attendance Services						
0112 - Classified Salaries	35,004	35,521	34,332	35,515 1.00	35,515 1.00	35,515 1.00
0210 - P E R S	7,299	7,406	9,105	9,419	9,419	9,419
0220 - Social Security Admin	2,595	2,551	2,626	2,717	2,717	2,717
0231 - Workers Compensation	242	243	213	149	149	149
0232 - Unemployment Compensation	71	70	72	75	75	75
0244 - Life Insurance	49	49	50	50	50	50

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0245 - Disability Insurance	241	241	245	245	245	245
0247 - Classified Health Ins.	14,790	15,741	15,570	15,570	15,570	15,570
0251 - OSEA HRA Benefit	1,115	919	877	857	857	857
0355 - Printing and Binding	-	100	-	-	-	-
0410 - Consumable Supplies	412	100	2,000	2,000	2,000	2,000
Total Function 2112:	61,817	62,941	65,090	66,597	1.00	66,597
2113 - Social Work Services						
0111 - Licensed Salaries	-	72,471	75,813	73,146	1.00	73,146
0132 - Extra Duty Contracts	-	-	1,896	1,896		1,896
0210 - P E R S	-	15,111	21,004	53,076		53,076
0220 - Social Security Admin	-	5,544	6,090	5,741		5,741
0231 - Workers Compensation	-	475	493	319		319
0232 - Unemployment Compensation	-	152	167	158		158
0244 - Life Insurance	-	91	-	-		-
0245 - Disability Insurance	-	199	-	-		-
0246 - Certified Health Ins.	-	15,483	15,962	15,962		15,962
Total Function 2113:	-	109,527	121,425	150,298	1.00	150,298
2115 - Student Safety						
0112 - Classified Salaries	57,288	59,739	60,660	62,802	2.00	62,802
0132 - Extra Duty Contracts	-	-	8,197	8,197		8,197
0210 - P E R S	9,258	9,654	16,300	15,018		15,018
0220 - Social Security Admin	4,383	4,569	5,895	5,431		5,431
0231 - Workers Compensation	396	447	477	315		315
0232 - Unemployment Compensation	120	125	162	149		149
0244 - Life Insurance	99	99	100	100		100
0245 - Disability Insurance	353	353	360	360		360
0247 - Classified Health Ins.	26,256	24,133	31,140	31,140		31,140
0251 - OSEA HRA Benefit	1,114	897	877	857		857
0351 - Telephone	1,048	1,069	-	-		-
0355 - Printing and Binding	33	40	-	-		-
0389 - Other Noninstruct Service	11,078	293	10,410	10,410		10,410
0410 - Consumable Supplies	2,037	571	1,500	1,500		1,500
0460 - Nonconsumable Items	-	4,886	-	-		-
Total Function 2115:	113,463	106,876	136,078	136,279	2.00	136,279
2118 - Substance Abuse Services						
0341 - In-District Travel	-	-	104	104		104
0342 - Out-of-District Travel	137	-	448	448		448
0389 - Other Noninstruct Service	-	500	2,681	2,681		2,681
0410 - Consumable Supplies	-	10	549	549		549
0470 - Computer Software	500	-	-	-		-
Total Function 2118:	637	510	3,782	3,782		3,782
2119 - Other Attend/Social Work						
0121 - Substitutes-Licensed	695	-	589	589		589
0210 - P E R S	72	-	123	123		123
0220 - Social Security Admin	53	-	45	45		45
0231 - Workers Compensation	5	-	4	4		4
0232 - Unemployment Compensation	1	-	1	1		1
0342 - Out-of-District Travel	3,911	4,453	5,361	5,361		5,361
0389 - Other Noninstruct Service	-	-	1,072	1,072		1,072
Total Function 2119:	4,738	4,453	7,195	7,195		7,195
2122 - Counseling Services						
0111 - Licensed Salaries	941,481	962,031	956,173	1,064,858	16.50	1,064,858
0112 - Classified Salaries	134,181	140,288	140,905	146,069	4.00	146,069
0121 - Substitutes-Licensed	24,908	-	7,428	7,428		7,428
0122 - Substitutes-Classified	9,216	565	-	-		-
0131 - Extended Duty Salaries	1,931	-	-	-		-
0132 - Extra Duty Contracts	-	-	20,693	20,693		20,693
0210 - P E R S	190,150	193,729	263,331	282,979		282,979
0220 - Social Security Admin	83,250	83,009	87,660	94,788		94,788
0231 - Workers Compensation	7,387	7,289	7,092	5,261		5,261
0232 - Unemployment Compensation	2,286	2,278	2,409	2,603		2,603
0244 - Life Insurance	1,497	1,639	1,597	1,597		1,597
0245 - Disability Insurance	3,227	3,063	3,553	3,553		3,553
0246 - Certified Health Ins.	221,757	233,916	234,643	263,375		263,375
0247 - Classified Health Ins.	57,527	63,164	62,280	62,280		62,280
0251 - OSEA HRA Benefit	4,304	3,675	3,507	3,429		3,429
0322 - Repair and Maintenance	475	376	-	-		-
0324 - Rental and Lease	-	-	2,000	2,000		2,000
0341 - In-District Travel	-	-	150	150		150
0342 - Out-of-District Travel	224	845	250	250		250

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0355 - Printing and Binding	381	4,153	-	-	-	-
0410 - Consumable Supplies	14,185	1,229	2,473	2,473	2,473	2,473
0470 - Computer Software	545	-	515	515	515	515
0480 - Non Consum Tech Supplies	-	180	-	-	-	-
0640 - Dues and Fees	5,550	5,712	4,972	4,972	4,972	4,972
Total Function 2122:	1,704,463	1,707,141	1,801,631	1,969,273	20.50	1,969,273
2129 - Other Guidance Services						
0111 - Licensed Salaries	34,469	-	-	-	-	-
0112 - Classified Salaries	-	543	-	-	-	-
0131 - Extended Duty Salaries	-	-	4,183	4,183	4,183	4,183
0210 - P E R S	5,571	-	872	872	872	872
0220 - Social Security Admin	2,624	42	320	320	320	320
0231 - Workers Compensation	226	4	26	26	26	26
0232 - Unemployment Compensation	72	1	9	9	9	9
0243 - District Paid Msa	-	38	-	-	-	-
0244 - Life Insurance	39	-	40	40	40	40
0245 - Disability Insurance	83	-	84	84	84	84
0246 - Certified Health Ins.	7,926	-	-	-	-	-
Total Function 2129:	51,009	627	5,534	5,534	5,534	5,534
2134 - Nurse Services						
0111 - Licensed Salaries	60,952	139,744	140,543	142,118	2.10	142,118
0112 - Classified Salaries	48,131	45,640	49,536	53,622	2.41	53,622
0122 - Substitutes-Classified	-	-	1,623	1,623	1,623	1,623
0131 - Extended Duty Salaries	-	-	-	20,000	20,000	20,000
0210 - P E R S	17,629	28,229	42,946	43,143	43,143	43,143
0220 - Social Security Admin	8,086	13,961	14,665	15,098	15,098	15,098
0231 - Workers Compensation	741	1,241	1,187	832	832	832
0232 - Unemployment Compensation	222	383	403	415	415	415
0244 - Life Insurance	169	365	303	303	303	303
0245 - Disability Insurance	374	527	770	770	770	770
0246 - Certified Health Ins.	16,761	31,531	33,520	33,520	33,520	33,520
0247 - Classified Health Ins.	25,428	21,285	27,249	38,926	38,926	38,926
0251 - OSEA HRA Benefit	1,951	1,569	658	643	643	643
0324 - Rental and Lease	54	-	-	-	-	-
0341 - In-District Travel	423	1,289	1,041	1,041	1,041	1,041
0342 - Out-of-District Travel	-	265	537	537	537	537
0355 - Printing and Binding	112	130	-	-	-	-
0389 - Other Noninstruct Service	278,604	169,726	200,000	200,000	200,000	200,000
0410 - Consumable Supplies	6,775	8,644	7,895	7,895	7,895	7,895
0460 - Nonconsumable Items	1,988	-	1,169	1,169	1,169	1,169
0640 - Dues and Fees	180	265	107	107	107	107
Total Function 2134:	468,579	464,792	524,152	561,762	4.51	561,762
2140 - Psychological Services						
0111 - Licensed Salaries	261,003	268,311	355,625	350,221	5.50	350,221
0112 - Classified Salaries	7,067	7,364	7,104	7,417	0.22	7,417
0129 - Temporary - Professional Employee	-	850	-	-	-	-
0131 - Extended Duty Salaries	5,425	665	6,693	6,693	6,693	6,693
0132 - Extra Duty Contracts	-	7,725	5,425	5,425	5,425	5,425
0210 - P E R S	44,200	46,156	69,970	78,313	78,313	78,313
0220 - Social Security Admin	20,657	21,715	28,676	28,286	28,286	28,286
0231 - Workers Compensation	1,790	1,861	2,320	1,577	1,577	1,577
0232 - Unemployment Compensation	567	596	787	776	776	776
0244 - Life Insurance	384	468	343	343	343	343
0245 - Disability Insurance	545	534	745	745	745	745
0246 - Certified Health Ins.	41,243	34,199	79,810	87,791	87,791	87,791
0247 - Classified Health Ins.	3,805	3,990	3,894	3,894	3,894	3,894
0251 - OSEA HRA Benefit	278	224	219	214	214	214
0341 - In-District Travel	1,947	2,890	3,956	3,956	3,956	3,956
0389 - Other Noninstruct Service	6,516	13,531	42,888	42,888	42,888	42,888
0410 - Consumable Supplies	10,411	23,096	16,083	16,083	16,083	16,083
0440 - Periodicals	-	-	274	274	274	274
0460 - Nonconsumable Items	2,134	-	1,822	1,822	1,822	1,822
0470 - Computer Software	2,294	-	-	-	-	-
Total Function 2140:	410,265	434,176	626,634	636,718	5.72	636,718
2152 - Speech Pathology Services						
0111 - Licensed Salaries	658,733	745,939	725,053	754,845	11.10	754,845
0112 - Classified Salaries	66,246	65,858	66,548	34,453	1.00	34,453
0121 - Substitutes-Licensed	434	-	-	-	-	-
0131 - Extended Duty Salaries	-	-	-	20,000	20,000	20,000
0132 - Extra Duty Contracts	24,137	27,305	29,652	29,652	29,652	29,652

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0210 - P E R S	140,854	152,435	206,053	197,797	197,797	197,797
0220 - Social Security Admin	56,519	63,998	65,094	62,650	62,650	62,650
0231 - Workers Compensation	4,964	5,530	5,267	3,499	3,499	3,499
0232 - Unemployment Compensation	1,552	1,756	1,787	1,720	1,720	1,720
0244 - Life Insurance	1,085	1,193	1,097	1,097	1,097	1,097
0245 - Disability Insurance	2,156	2,036	2,191	2,191	2,191	2,191
0246 - Certified Health Ins.	141,065	149,263	173,986	177,179	177,179	177,179
0247 - Classified Health Ins.	23,327	23,800	31,140	15,570	15,570	15,570
0251 - OSEA HRA Benefit	1,114	897	877	-	-	-
0322 - Repair and Maintenance	-	748	2,144	2,144	2,144	2,144
0341 - In-District Travel	610	1,097	2,082	2,082	2,082	2,082
0342 - Out-of-District Travel	660	394	-	-	-	-
0389 - Other Noninstruct Service	88,458	63,811	537	537	537	537
0410 - Consumable Supplies	5,610	1,462	5,937	5,937	5,937	5,937
0460 - Nonconsumable Items	425	-	2,268	2,268	2,268	2,268
0470 - Computer Software	-	619	1,050	1,050	1,050	1,050
0640 - Dues and Fees	10	-	2,681	2,681	2,681	2,681
Total Function 2152:	1,217,958	1,308,141	1,325,444	1,317,352	12.10	1,317,352
2153 - Audiology Services						
0322 - Repair and Maintenance	-	100	-	-	-	-
0389 - Other Noninstruct Service	-	330	4,437	4,437	4,437	4,437
0410 - Consumable Supplies	-	1,074	1,608	1,608	1,608	1,608
Total Function 2153:	-	1,504	6,045	6,045	6,045	6,045
2159 - Other Speech/Audiology Service						
0389 - Other Noninstruct Service	2,800	3,418	-	-	-	-
2160 - Other Student Treatment						
0389 - Other Noninstruct Service	-	488	-	-	-	-
2161 - OT/PT Services						
0111 - Licensed Salaries	84,511	80,350	80,047	62,577	1.27	62,577
0112 - Classified Salaries	55,373	55,441	55,423	57,921	1.63	57,921
0210 - P E R S	27,427	20,664	26,677	25,005		25,005
0220 - Social Security Admin	10,050	10,167	10,363	9,218		9,218
0231 - Workers Compensation	932	902	839	506		506
0232 - Unemployment Compensation	276	279	284	253		253
0244 - Life Insurance	250	246	253	253		253
0245 - Disability Insurance	602	578	612	612		612
0246 - Certified Health Ins.	18,373	15,545	20,272	20,272		20,272
0247 - Classified Health Ins.	22,618	23,652	23,355	24,552		24,552
0251 - OSEA HRA Benefit	2,229	1,794	1,753	1,517		1,517
0310 - Prof/Tech Services	-	-	1,072	1,072		1,072
0322 - Repair and Maintenance	-	-	428	428		428
0341 - In-District Travel	5,481	5,632	4,372	4,372		4,372
0342 - Out-of-District Travel	1,065	149	-	-		-
0355 - Printing and Binding	13	14	-	-		-
0389 - Other Noninstruct Service	270	-	9,113	9,113		9,113
0410 - Consumable Supplies	3,606	3,255	8,578	8,578		8,578
0460 - Nonconsumable Items	162	3,349	1,887	1,887		1,887
0470 - Computer Software	-	-	2,144	2,144		2,144
Total Function 2161:	233,237	222,016	247,472	230,280	2.90	230,280
2191 - Spec. Ed. Program Direct.						
0111 - Licensed Salaries	570,411	698,997	672,734	554,455	8.00	554,455
0112 - Classified Salaries	86,453	100,140	102,415	111,774	2.88	111,774
0113 - Administrative Salaries	117,979	121,103	124,645	239,413	2.00	239,413
0121 - Substitutes-Licensed	365	9,428	-	-		-
0131 - Extended Duty Salaries	1,657	6,705	13,200	13,200		13,200
0132 - Extra Duty Contracts	-	-	7,938	7,938		7,938
0210 - P E R S	146,403	170,119	222,277	244,706		244,706
0220 - Social Security Admin	58,679	70,040	71,298	71,357		71,357
0231 - Workers Compensation	5,142	6,165	5,769	3,960		3,960
0232 - Unemployment Compensation	1,611	1,928	1,957	1,959		1,959
0241 - Admin Medical Insurance	14,362	14,579	16,515	33,030		33,030
0242 - Admin Dental Insurance	1,686	1,661	1,244	1,244		1,244
0244 - Life Insurance	1,271	1,514	895	895		895
0245 - Disability Insurance	2,242	2,508	2,092	2,092		2,092
0246 - Certified Health Ins.	138,897	172,156	159,620	127,696		127,696
0247 - Classified Health Ins.	34,101	38,060	46,710	46,710		46,710
0248 - District Paid TSA	600	1,200	610	610		610
0251 - OSEA HRA Benefit	3,020	2,177	2,630	2,572		2,572
0252 - Hsa Benefit	-	4,981	-	30,000		30,000
0322 - Repair and Maintenance	875	565	3,752	3,752		3,752

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0324 - Rental and Lease	2,623	3,498	-	-	-	-
0341 - In-District Travel	4,423	5,145	3,136	10,880	10,880	10,880
0342 - Out-of-District Travel	2,290	813	1,394	1,394	1,394	1,394
0351 - Telephone	-	-	275	1,102	1,102	1,102
0355 - Printing and Binding	235	162	36	36	36	36
0382 - Legal Services	3,854	16,036	16,083	16,083	16,083	16,083
0389 - Other Noninstruct Service	233,846	230,000	16,083	16,083	16,083	16,083
0410 - Consumable Supplies	2,373	4,637	6,816	6,816	6,816	6,816
0440 - Periodicals	-	-	423	423	423	423
0460 - Nonconsumable Items	1,864	104	5,449	5,449	5,449	5,449
0470 - Computer Software	3,895	79	-	-	-	-
0480 - Non Consum Tech Supplies	-	1,148	-	-	-	-
0640 - Dues and Fees	617	595	1,374	1,374	1,374	1,374
Total Function 2191:	1,441,774	1,686,244	1,507,370	1,557,003	12.88	1,557,003
2192 - Third Party Billing						
0112 - Classified Salaries	7,848	-	-	-	-	-
0210 - P E R S	1,268	-	-	-	-	-
0220 - Social Security Admin	581	-	-	-	-	-
0231 - Workers Compensation	55	-	-	-	-	-
0232 - Unemployment Compensation	16	-	-	-	-	-
0244 - Life Insurance	13	-	-	-	-	-
0245 - Disability Insurance	26	-	-	-	-	-
0247 - Classified Health Ins.	4,083	-	-	-	-	-
0251 - OSEA HRA Benefit	300	-	-	-	-	-
Total Function 2192:	14,191					
2193 - Alternative Ed Direction						
0111 - Licensed Salaries	-	-	-	78,098	1.00	78,098
0112 - Classified Salaries	37,762	38,097	37,864	39,162	1.00	39,162
0113 - Administrative Salaries	106,838	108,381	111,299	-	-	-
0210 - P E R S	30,805	31,196	40,391	31,098	31,098	31,098
0220 - Social Security Admin	10,722	10,812	11,651	8,970	8,970	8,970
0231 - Workers Compensation	965	967	943	492	492	492
0232 - Unemployment Compensation	293	296	320	246	246	246
0241 - Admin Medical Insurance	14,271	14,512	16,515	-	-	-
0242 - Admin Dental Insurance	1,843	1,851	1,841	1,841	1,841	1,841
0244 - Life Insurance	358	358	356	356	356	356
0245 - Disability Insurance	402	402	402	402	402	402
0246 - Certified Health Ins.	-	-	-	15,962	15,962	15,962
0247 - Classified Health Ins.	14,822	15,735	15,570	15,570	15,570	15,570
0248 - District Paid TSA	600	1,200	-	-	-	-
0251 - OSEA HRA Benefit	1,115	919	877	857	857	857
0322 - Repair and Maintenance	420	115	-	-	-	-
0341 - In-District Travel	3,136	3,136	3,136	3,136	3,136	3,136
0342 - Out-of-District Travel	1,943	3,320	3,969	3,969	3,969	3,969
0351 - Telephone	-	-	-	551	551	551
0389 - Other Noninstruct Service	11,428	-	-	-	-	-
0410 - Consumable Supplies	4,732	3,105	2,575	2,575	2,575	2,575
0480 - Non Consum Tech Supplies	745	-	-	-	-	-
0640 - Dues and Fees	745	595	1,105	1,105	1,105	1,105
Total Function 2193:	243,944	234,998	248,814	204,390	2.00	204,390
2195 - Esol/Other Program Dir.						
0112 - Classified Salaries	36,872	36,820	36,681	38,000	1.13	38,000
0113 - Administrative Salaries	27,030	25,945	26,723	94,650	0.75	94,650
0210 - P E R S	6,193	6,177	10,869	34,152	34,152	34,152
0220 - Social Security Admin	4,779	4,905	5,090	10,359	10,359	10,359
0231 - Workers Compensation	438	431	412	569	569	569
0232 - Unemployment Compensation	131	135	140	284	284	284
0241 - Admin Medical Insurance	7,194	-	4,129	12,386	12,386	12,386
0242 - Admin Dental Insurance	921	-	780	780	780	780
0244 - Life Insurance	150	61	137	137	137	137
0245 - Disability Insurance	253	209	250	250	250	250
0247 - Classified Health Ins.	17,450	18,285	19,462	19,462	19,462	19,462
0248 - District Paid TSA	150	125	153	153	153	153
0251 - OSEA HRA Benefit	1,395	1,116	1,096	1,072	1,072	1,072
0322 - Repair and Maintenance	369	255	1,340	1,340	1,340	1,340
0324 - Rental and Lease	295	437	549	549	549	549
0341 - In-District Travel	1,899	2,501	3,136	3,920	3,920	3,920
0342 - Out-of-District Travel	75	38	1,716	1,716	1,716	1,716
0351 - Telephone	577	260	275	964	964	964
0355 - Printing and Binding	-	265	-	-	-	-
0389 - Other Noninstruct Service	2,120	-	-	-	-	-

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0410 - Consumable Supplies	1,251	891	822	822	822	822
0460 - Nonconsumable Items	682	-	423	423	423	423
0640 - Dues and Fees	595	595	1,466	1,466	1,466	1,466
Total Function 2195:	110,819	99,451	115,649	223,454	1.88	223,454
2210 - Improve Instruct Services						
0112 - Classified Salaries	42,214	42,354	42,472	43,040	0.75	43,040
0113 - Administrative Salaries	122,293	123,805	127,432	126,200	1.00	126,200
0121 - Substitutes-Licensed	8,862	18,882	3,092	3,092		3,092
0122 - Substitutes-Classified	99	101	43	43		43
0124 - Temporary-Classified	490	12,516	-	-		-
0131 - Extended Duty Salaries	-	1,867	-	-		-
0132 - Extra Duty Contracts	2,328	2,399	-	-		-
0210 - P E R S	35,974	37,922	46,546	46,516		46,516
0220 - Social Security Admin	13,023	14,785	13,477	13,469		13,469
0231 - Workers Compensation	1,173	1,340	1,091	746		746
0232 - Unemployment Compensation	362	413	370	370		370
0241 - Admin Medical Insurance	25,190	25,197	16,515	16,515		16,515
0242 - Admin Dental Insurance	3,318	3,553	2,719	2,719		2,719
0244 - Life Insurance	472	472	400	400		400
0245 - Disability Insurance	227	233	192	192		192
0247 - Classified Health Ins.	-	-	11,677	11,677		11,677
0248 - District Paid TSA	600	1,200	610	610		610
0251 - OSEA HRA Benefit	61	-	-	-		-
0332 - Non-Reimb Student Transp	-	86	-	-		-
0341 - In-District Travel	3,136	3,136	3,136	6,272		6,272
0342 - Out-of-District Travel	1,077	1,860	1,394	1,394		1,394
0351 - Telephone	-	-	-	1,102		1,102
0355 - Printing and Binding	1,577	1,613	-	-		-
0389 - Other Noninstruct Service	-	30	537	537		537
0410 - Consumable Supplies	7,442	4,868	53,164	53,164		53,164
0420 - Textbooks	22,365	26,737	-	-		-
0421 - Textbook - Adoptions	-	9,485	258,000	408,000		408,000
0460 - Nonconsumable Items	-	864	-	-		-
0470 - Computer Software	18,738	7,168	-	-		-
0480 - Non Consum Tech Supplies	4,587	1,543	21,692	21,692		21,692
0640 - Dues and Fees	1,050	1,058	1,903	1,903		1,903
Total Function 2210:	316,657	345,487	606,462	759,653	1.75	759,653
2222 - Library/Media Center						
0111 - Licensed Salaries	74,047	80,212	77,741	78,098	1.00	78,098
0112 - Classified Salaries	246,410	233,318	234,985	226,290	8.66	226,290
0122 - Substitutes-Classified	1,197	2,442	-	-		-
0132 - Extra Duty Contracts	-	-	50	50		50
0210 - P E R S	59,884	55,189	68,372	71,473		71,473
0220 - Social Security Admin	23,588	23,635	23,932	23,290		23,290
0231 - Workers Compensation	2,229	2,221	1,937	1,278		1,278
0232 - Unemployment Compensation	648	648	658	640		640
0243 - District Paid Msa	-	-	508	508		508
0244 - Life Insurance	604	603	561	561		561
0245 - Disability Insurance	1,856	1,770	1,793	1,793		1,793
0246 - Certified Health Ins.	9,460	9,809	15,962	15,962		15,962
0247 - Classified Health Ins.	128,289	110,226	125,759	135,768		135,768
0251 - OSEA HRA Benefit	7,472	5,697	5,135	4,500		4,500
0322 - Repair and Maintenance	32	27	200	200		200
0324 - Rental and Lease	-	-	500	500		500
0355 - Printing and Binding	-	8	-	-		-
0410 - Consumable Supplies	9,885	7,005	5,719	5,719		5,719
0420 - Textbooks	17,787	-	-	-		-
0430 - Library Books	30,949	29,580	18,714	18,714		18,714
0440 - Periodicals	-	200	3,590	3,090		3,090
0460 - Nonconsumable Items	542	117	-	-		-
0470 - Computer Software	8,388	19,047	15,916	15,916		15,916
0480 - Non Consum Tech Supplies	690	989	12,736	12,736		12,736
0640 - Dues and Fees	350	362	263	263		263
Total Function 2222:	624,304	583,105	615,031	617,349	9.66	617,349
2223 - Multimedia Services						
0111 - Licensed Salaries	79,664	81,427	77,741	32,364	0.50	32,364
0131 - Extended Duty Salaries	4,798	-	4,810	4,810		4,810
0132 - Extra Duty Contracts	-	4,846	4,846	4,846		4,846
0210 - P E R S	17,861	18,239	24,235	5,209		5,209
0220 - Social Security Admin	6,304	6,500	7,148	3,306		3,306
0231 - Workers Compensation	577	566	579	201		201

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted	
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE	
0232 - Unemployment Compensation	173	178	196	91	91	91	
0244 - Life Insurance	82	91	83	83	83	83	
0245 - Disability Insurance	231	231	235	235	235	235	
0246 - Certified Health Ins.	17,155	18,636	15,962	7,981	7,981	7,981	
0322 - Repair and Maintenance	237	199	2,575	2,575	2,575	2,575	
0341 - In-District Travel	1,200	1,200	1,200	1,200	1,200	1,200	
0342 - Out-of-District Travel	793	1,049	428	428	428	428	
0410 - Consumable Supplies	595	162	1,866	1,866	1,866	1,866	
0460 - Nonconsumable Items	-	203	258	258	258	258	
0470 - Computer Software	6,048	4,206	4,857	4,857	4,857	4,857	
0480 - Non Consum Tech Supplies	564	-	3,056	3,056	3,056	3,056	
Total Function 2223:	136,283	137,735	150,075	73,366	0.50	73,366	0.50
2225 - Instruct. Tech. Support							
0112 - Classified Salaries	89,365	92,874	92,853	96,436	2.62	96,436	2.62
0210 - P E R S	14,442	15,009	19,677	20,436		20,436	
0220 - Social Security Admin	6,752	7,054	7,103	7,377		7,377	
0231 - Workers Compensation	623	644	575	405		405	
0232 - Unemployment Compensation	185	194	195	203		203	
0244 - Life Insurance	129	129	132	132		132	
0245 - Disability Insurance	549	549	558	558		558	
0247 - Classified Health Ins.	32,243	32,866	40,832	40,832		40,832	
0251 - OSEA HRA Benefit	2,229	2,295	2,299	2,248		2,248	
0322 - Repair and Maintenance	-	4,629	7,506	7,506		7,506	
0341 - In-District Travel	167	-	2,603	2,603		2,603	
0342 - Out-of-District Travel	-	10	-	-		-	
0389 - Other Noninstruct Service	-	3,554	1,072	1,072		1,072	
0410 - Consumable Supplies	609	1,886	75	75		75	
0480 - Non Consum Tech Supplies	7,590	4,850	-	-		-	
Total Function 2225:	154,884	166,543	175,480	179,883	2.62	179,883	2.62
2230 - Assessment & Testing							
0112 - Classified Salaries	25,951	27,609	28,745	29,764	1.00	29,764	1.00
0210 - P E R S	4,194	4,462	6,092	6,307		6,307	
0220 - Social Security Admin	1,985	2,107	2,199	2,277		2,277	
0231 - Workers Compensation	184	195	178	125		125	
0232 - Unemployment Compensation	54	58	60	63		63	
0244 - Life Insurance	49	49	50	50		50	
0245 - Disability Insurance	156	156	168	168		168	
0247 - Classified Health Ins.	15,211	15,915	15,570	15,570		15,570	
0251 - OSEA HRA Benefit	1,114	897	877	857		857	
Total Function 2230:	48,898	51,446	53,939	55,181	1.00	55,181	1.00
2240 - Instructional Staff Dev.							
0121 - Substitutes-Licensed	17,980	16,228	-	-		-	
0122 - Substitutes-Classified	50	-	-	-		-	
0129 - Temporary - Professional Employee	5,070	-	-	-		-	
0132 - Extra Duty Contracts	9,122	14,345	9,122	9,122		9,122	
0210 - P E R S	3,098	3,819	1,903	1,903		1,903	
0220 - Social Security Admin	2,415	2,246	698	698		698	
0231 - Workers Compensation	218	205	57	57		57	
0232 - Unemployment Compensation	67	63	19	19		19	
0249 - Tuition	257,957	260,773	275,000	275,000		275,000	
0310 - Prof/Tech Services	-	3,020	27,544	27,544		27,544	
0342 - Out-of-District Travel	46,292	70,926	52,230	52,230		52,230	
0355 - Printing and Binding	100	-	-	-		-	
0389 - Other Noninstruct Service	-	-	35,227	35,227		35,227	
0410 - Consumable Supplies	10,129	634	6,244	6,244		6,244	
0480 - Non Consum Tech Supplies	-	2,032	-	-		-	
Total Function 2240:	352,498	374,291	408,044	408,044		408,044	
2310 - Board of Ed. Services							
0112 - Classified Salaries	21,737	27,537	28,315	28,893	0.50	28,893	0.50
0122 - Substitutes-Classified	25	-	-	-		-	
0210 - P E R S	4,497	5,742	7,510	7,663		7,663	
0220 - Social Security Admin	1,551	1,937	2,166	2,210		2,210	
0231 - Workers Compensation	147	184	175	121		121	
0232 - Unemployment Compensation	43	53	59	61		61	
0241 - Admin Medical Insurance	6,112	7,360	-	-		-	
0242 - Admin Dental Insurance	768	925	937	937		937	
0244 - Life Insurance	73	88	79	79		79	
0245 - Disability Insurance	35	42	39	39		39	
0247 - Classified Health Ins.	-	-	7,785	7,785		7,785	
0324 - Rental and Lease	150	350	-	-		-	

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0342 - Out-of-District Travel	789	345	2,082	2,082	2,082	2,082
0354 - Advertising	-	147	2,082	2,082	2,082	2,082
0355 - Printing and Binding	630	634	-	-	-	-
0381 - Audit Services	56,674	44,992	52,049	52,049	52,049	52,049
0382 - Legal Services	-	-	13,533	13,533	13,533	13,533
0384 - Negotiation Services	1,000	7,518	5,205	5,205	5,205	5,205
0388 - Election Services	-	10,494	15,615	15,615	15,615	15,615
0389 - Other Noninstruct Service	7,461	14,482	12,491	12,491	12,491	12,491
0410 - Consumable Supplies	9,565	11,252	9,277	9,277	9,277	9,277
0440 - Periodicals	1,095	1,295	1,072	1,072	1,072	1,072
0460 - Nonconsumable Items	298	-	-	-	-	-
0640 - Dues and Fees	9,292	10,313	11,451	11,451	11,451	11,451
Total Function 2310:	121,941	145,690	171,922	172,645	0.50	172,645
2321 - Superintendents Office						
0112 - Classified Salaries	39,571	41,873	42,872	43,240	0.75	43,240
0113 - Administrative Salaries	154,129	155,824	155,177	160,777	1.00	160,777
0124 - Temporary-Classified	-	771	-	-	-	-
0132 - Extra Duty Contracts	-	139	-	-	-	-
0210 - P E R S	40,924	42,527	54,248	55,831	55,831	55,831
0220 - Social Security Admin	12,479	12,665	15,648	16,105	16,105	16,105
0231 - Workers Compensation	1,293	1,322	1,266	884	884	884
0232 - Unemployment Compensation	405	412	430	442	442	442
0241 - Admin Medical Insurance	23,758	25,350	16,515	16,515	16,515	16,515
0242 - Admin Dental Insurance	3,085	3,284	2,885	2,885	2,885	2,885
0244 - Life Insurance	501	516	441	441	441	441
0245 - Disability Insurance	241	250	214	214	214	214
0247 - Classified Health Ins.	-	-	11,677	11,677	11,677	11,677
0248 - District Paid TSA	9,600	9,600	9,762	9,762	9,762	9,762
0322 - Repair and Maintenance	2,040	3,548	3,217	3,217	3,217	3,217
0341 - In-District Travel	6,500	6,500	6,500	13,000	13,000	13,000
0342 - Out-of-District Travel	1,276	125	2,144	2,144	2,144	2,144
0351 - Telephone	25,404	20,444	29,526	29,526	29,526	29,526
0354 - Advertising	1,813	268	-	-	-	-
0355 - Printing and Binding	-	74	-	-	-	-
0382 - Legal Services	1,021	856	3,217	3,217	3,217	3,217
0389 - Other Noninstruct Service	59	5,500	-	-	-	-
0410 - Consumable Supplies	5,882	3,973	11,727	11,727	11,727	11,727
0431 - Professional Books	-	128	-	-	-	-
0440 - Periodicals	2,040	280	-	-	-	-
0460 - Nonconsumable Items	709	-	-	-	-	-
0480 - Non Consum Tech Supplies	1,243	874	-	-	-	-
0640 - Dues and Fees	11,042	14,980	3,752	3,752	3,752	3,752
Total Function 2321:	345,014	352,082	371,218	385,356	1.75	385,356
2329 - Other Exec Admin Services						
0121 - Substitutes-Licensed	-	-	884	884	884	884
0122 - Substitutes-Classified	-	-	112	112	112	112
0210 - P E R S	-	-	208	208	208	208
0220 - Social Security Admin	-	-	76	76	76	76
0231 - Workers Compensation	-	-	6	6	6	6
0232 - Unemployment Compensation	-	-	2	2	2	2
0342 - Out-of-District Travel	50	-	4,289	4,289	4,289	4,289
0389 - Other Noninstruct Service	-	-	4,452	4,452	4,452	4,452
0640 - Dues and Fees	-	-	1,072	1,072	1,072	1,072
Total Function 2329:	50	-	11,101	11,101	11,101	11,101
2410 - Office of The Principal						
0111 - Licensed Salaries	-	400	-	-	-	-
0112 - Classified Salaries	873,471	859,568	887,908	888,406	25.94	888,406
0113 - Administrative Salaries	1,504,694	1,515,292	1,557,213	1,571,994	15.00	1,571,994
0121 - Substitutes-Licensed	-	526	-	-	-	-
0122 - Substitutes-Classified	415	2,730	539	539	539	539
0129 - Temporary - Professional Employee	4,850	-	-	-	-	-
0131 - Extended Duty Salaries	109	-	-	-	-	-
0132 - Extra Duty Contracts	12,301	4,759	6,084	6,084	6,084	6,084
0210 - P E R S	475,837	471,175	617,377	613,074	613,074	613,074
0220 - Social Security Admin	182,026	180,374	190,603	191,891	191,891	191,891
0231 - Workers Compensation	16,193	16,012	15,423	10,550	10,550	10,550
0232 - Unemployment Compensation	4,990	4,951	5,231	5,267	5,267	5,267
0241 - Admin Medical Insurance	211,530	199,120	247,726	247,726	247,726	247,726
0242 - Admin Dental Insurance	27,499	27,219	25,857	25,857	25,857	25,857
0244 - Life Insurance	6,090	6,022	5,687	5,687	5,687	5,687
0245 - Disability Insurance	7,711	7,432	7,317	7,317	7,317	7,317

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted			
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE			
0247 - Classified Health Ins.	355,852	308,030	402,874	408,712	408,712	408,712			
0248 - District Paid TSA	6,120	17,250	7,371	7,371	7,371	7,371			
0251 - OSEA HRA Benefit	26,598	21,887	20,055	20,932	20,932	20,932			
0310 - Prof/Tech Services	-	790	-	-	-	-			
0322 - Repair and Maintenance	2,442	905	6,989	6,989	6,989	6,989			
0324 - Rental and Lease	19,098	17,556	26,225	22,725	22,725	22,725			
0332 - Non-Reimb Student Transp	1,075	709	-	-	-	-			
0341 - In-District Travel	35,191	35,238	35,712	34,560	34,560	34,560			
0342 - Out-of-District Travel	27,923	29,890	32,854	24,178	24,178	24,178			
0351 - Telephone	2,160	1,620	3,756	13,589	13,589	13,589			
0355 - Printing and Binding	1,285	3,838	-	-	-	-			
0389 - Other Noninstruct Service	2,074	2,110	3,245	3,245	3,245	3,245			
0410 - Consumable Supplies	17,944	13,654	32,416	30,416	30,416	30,416			
0413 - Graduation Supplies	-	9,252	10,000	10,000	10,000	10,000			
0440 - Periodicals	-	422	400	400	400	400			
0460 - Nonconsumable Items	297	2,369	1,000	1,000	1,000	1,000			
0470 - Computer Software	77	-	52	52	52	52			
0480 - Non Consum Tech Supplies	30,598	8,266	4,281	4,281	4,281	4,281			
0640 - Dues and Fees	20,880	16,373	22,672	22,672	22,672	22,672			
Total Function 2410:	3,877,328	3,785,739	4,176,867	4,185,514	40.94	4,185,514	40.94	4,185,514	40.94
2510 - Direction of Business Srv									
0112 - Classified Salaries	25,982	12,455	14,157	14,347	0.25	14,347	0.25	14,347	0.25
0113 - Administrative Salaries	121,818	123,263	126,935	127,607	1.00	127,607	1.00	127,607	1.00
0122 - Substitutes-Classified	31	-	-	-	-	-	-	-	-
0124 - Temporary-Classified	1,413	2,970	-	-	-	-	-	-	-
0210 - P E R S	29,131	27,993	37,642	37,860		37,860		37,860	
0220 - Social Security Admin	11,143	10,316	11,076	11,142		11,142		11,142	
0231 - Workers Compensation	994	914	896	612		612		612	
0232 - Unemployment Compensation	312	290	304	306		306		306	
0241 - Admin Medical Insurance	21,831	17,914	16,515	16,515		16,515		16,515	
0242 - Admin Dental Insurance	2,206	2,142	2,282	2,282		2,282		2,282	
0244 - Life Insurance	412	380	354	354		354		354	
0245 - Disability Insurance	198	183	171	171		171		171	
0247 - Classified Health Ins.	-	-	3,892	3,892		3,892		3,892	
0248 - District Paid TSA	600	1,200	610	610		610		610	
0341 - In-District Travel	3,136	3,136	3,136	6,272		6,272		6,272	
0342 - Out-of-District Travel	1,679	346	1,394	1,394		1,394		1,394	
0351 - Telephone	540	540	551	1,102		1,102		1,102	
0382 - Legal Services	-	1,316	-	-		-		-	
0389 - Other Noninstruct Service	-	19,665	2,413	2,413		2,413		2,413	
0410 - Consumable Supplies	502	1,648	2,195	2,195		2,195		2,195	
0460 - Nonconsumable Items	553	22	1,288	1,288		1,288		1,288	
0470 - Computer Software	49	99	-	-		-		-	
0480 - Non Consum Tech Supplies	-	1,625	-	-		-		-	
0520 - Buildings-Acquis/Improve	-	-	50,000	50,000		50,000		50,000	
0640 - Dues and Fees	964	1,055	1,105	1,105		1,105		1,105	
Total Function 2510:	223,493	229,473	276,916	281,467	1.25	281,467	1.25	281,467	1.25
2520 - Fiscal Services									
0112 - Classified Salaries	292,067	235,292	258,085	227,700	5.50	227,700	5.50	227,700	5.50
0113 - Administrative Salaries	94,104	116,606	124,509	126,331	1.00	126,331	1.00	126,331	1.00
0114 - Supervisory Salaries	70,424	81,196	89,558	93,017	1.00	93,017	1.00	93,017	1.00
0124 - Temporary-Classified	-	10,805	-	-	-	-	-	-	-
0129 - Temporary - Professional Employee	53,641	11,863	-	-	-	-	-	-	-
0210 - P E R S	75,385	65,318	99,218	98,925		98,925		98,925	
0220 - Social Security Admin	37,825	34,032	36,402	34,523		34,523		34,523	
0231 - Workers Compensation	3,445	3,066	2,945	1,895		1,895		1,895	
0232 - Unemployment Compensation	1,037	934	999	948		948		948	
0241 - Admin Medical Insurance	69,637	69,810	33,030	33,030		33,030		33,030	
0242 - Admin Dental Insurance	8,850	8,440	7,794	7,794		7,794		7,794	
0244 - Life Insurance	1,165	1,157	1,342	1,342		1,342		1,342	
0245 - Disability Insurance	1,162	1,205	1,223	1,223		1,223		1,223	
0247 - Classified Health Ins.	32,946	31,223	70,065	70,065		70,065		70,065	
0248 - District Paid TSA	1,075	2,400	1,220	1,220		1,220		1,220	
0251 - OSEA HRA Benefit	2,594	2,543	2,630	2,572		2,572		2,572	
0322 - Repair and Maintenance	317	324	2,144	2,144		2,144		2,144	
0332 - Non-Reimb Student Transp	252	-	-	-		-		-	
0341 - In-District Travel	4,523	3,633	3,136	6,272		6,272		6,272	
0342 - Out-of-District Travel	5,858	5,537	2,466	2,466		2,466		2,466	
0351 - Telephone	653	315	551	2,203		2,203		2,203	
0353 - Postage	29	-	-	-		-		-	
0355 - Printing and Binding	989	1,094	-	-		-		-	
0389 - Other Noninstruct Service	84,474	35,397	43,730	43,730		43,730		43,730	

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0410 - Consumable Supplies	4,797	3,491	5,174	5,174	5,174	5,174
0460 - Nonconsumable Items	1,757	1,555	1,272	1,272	1,272	1,272
0470 - Computer Software	256	-	-	-	-	-
0480 - Non Consum Tech Supplies	1,453	5,006	-	-	-	-
0640 - Dues and Fees	4,152	3,108	1,642	1,642	1,642	1,642
Total Function 2520:	854,868	735,349	789,135	765,488	7.50	765,488
2528 - Risk Management Services						
0329 - Other Property Service	3,760	2,759	-	-	-	-
2529 - Other Fiscal Services						
0322 - Repair and Maintenance	491	561	2,413	2,413	2,413	2,413
0389 - Other Noninstruct Service	7,641	8,382	-	-	-	-
Total Function 2529:	8,132	8,943	2,413	2,413	2,413	2,413
2542 - Care/Upkeep of Buildings						
0112 - Classified Salaries	1,398,908	1,298,962	1,280,471	1,185,988	33.39	1,185,988
0122 - Substitutes-Classified	50,960	29,477	165,067	135,067	135,067	135,067
0210 - P E R S	261,069	234,832	334,230	309,534	309,534	309,534
0220 - Social Security Admin	105,499	98,021	110,585	103,305	103,305	103,305
0231 - Workers Compensation	56,200	50,715	61,730	40,163	40,163	40,163
0232 - Unemployment Compensation	2,895	2,686	3,036	2,836	2,836	2,836
0243 - District Paid Msa	550	550	-	-	-	-
0244 - Life Insurance	1,673	1,576	1,612	1,612	1,612	1,612
0245 - Disability Insurance	9,258	8,233	9,133	9,133	9,133	9,133
0247 - Classified Health Ins.	455,030	425,486	488,195	512,036	512,036	512,036
0251 - OSEA HRA Benefit	27,011	20,771	19,638	18,122	18,122	18,122
0322 - Repair and Maintenance	33,522	24,481	31,942	31,942	31,942	31,942
0324 - Rental and Lease	4,642	4,567	155	155	155	155
0325 - Electricity	729,359	749,680	783,422	883,422	883,422	883,422
0326 - Fuel	205,660	262,579	401,062	401,062	401,062	401,062
0327 - Water and Sewer	233,375	233,084	249,112	289,112	289,112	289,112
0328 - Garbage	89,372	94,196	103,280	105,280	105,280	105,280
0341 - In-District Travel	539	372	200	200	200	200
0355 - Printing and Binding	-	733	-	-	-	-
0389 - Other Noninstruct Service	3,218	6,676	6,305	6,305	6,305	6,305
0410 - Consumable Supplies	174,622	155,486	152,442	152,442	152,442	152,442
0460 - Nonconsumable Items	2,399	1,897	1,206	1,206	1,206	1,206
0551 - Technology Equip-New	5,743	-	-	-	-	-
0640 - Dues and Fees	275	125	26	26	26	26
Total Function 2542:	3,851,779	3,705,186	4,202,849	4,188,948	33.39	4,188,948
2543 - Care/Upkeep of Grounds						
0112 - Classified Salaries	71,493	151,273	169,677	178,406	4.38	178,406
0210 - P E R S	11,568	25,575	38,340	37,432	37,432	37,432
0220 - Social Security Admin	5,356	11,260	12,980	13,648	13,648	13,648
0231 - Workers Compensation	2,747	5,312	7,464	5,386	5,386	5,386
0232 - Unemployment Compensation	147	309	356	375	375	375
0244 - Life Insurance	89	173	173	173	173	173
0245 - Disability Insurance	465	966	966	966	966	966
0247 - Classified Health Ins.	23,051	40,650	62,280	68,119	68,119	68,119
0251 - OSEA HRA Benefit	1,417	2,085	2,192	2,357	2,357	2,357
0322 - Repair and Maintenance	37,485	67,300	57,067	57,067	57,067	57,067
0342 - Out-of-District Travel	1,180	1,045	-	-	-	-
0389 - Other Noninstruct Service	-	-	1,502	1,502	1,502	1,502
0410 - Consumable Supplies	12,868	9,531	15,073	15,073	15,073	15,073
0460 - Nonconsumable Items	-	-	1,518	1,518	1,518	1,518
0640 - Dues and Fees	131	-	1,322	1,322	1,322	1,322
Total Function 2543:	167,999	315,481	370,910	383,344	4.38	383,344
2544 - Maintenance						
0112 - Classified Salaries	286,984	320,375	289,547	298,336	6.00	298,336
0114 - Supervisory Salaries	86,248	89,002	91,673	95,147	1.00	95,147
0122 - Substitutes-Classified	-	2,528	-	-	-	-
0129 - Temporary - Professional Employee	365	-	-	-	-	-
0210 - P E R S	74,078	76,822	96,627	99,719	99,719	99,719
0220 - Social Security Admin	27,400	30,176	29,163	30,101	30,101	30,101
0231 - Workers Compensation	12,980	13,660	15,764	11,007	11,007	11,007
0232 - Unemployment Compensation	752	828	801	826	826	826
0241 - Admin Medical Insurance	14,428	14,589	16,515	16,515	16,515	16,515
0242 - Admin Dental Insurance	1,843	1,851	1,560	1,560	1,560	1,560
0244 - Life Insurance	553	565	496	496	496	496
0245 - Disability Insurance	2,064	2,129	1,973	1,973	1,973	1,973
0247 - Classified Health Ins.	82,429	85,391	93,420	93,420	93,420	93,420
0248 - District Paid TSA	600	1,200	610	610	610	610

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0251 - OSEA HRA Benefit	5,979	5,223	4,822	5,144	5,144	5,144
0322 - Repair and Maintenance	6,318	12,658	-	-	-	-
0324 - Rental and Lease	-	-	2,144	2,144	2,144	2,144
0325 - Electricity	4,878	6,330	6,120	6,120	6,120	6,120
0326 - Fuel	3,334	2,874	6,326	6,326	6,326	6,326
0327 - Water and Sewer	2,105	4,736	3,445	3,445	3,445	3,445
0328 - Garbage	2,535	4,208	3,110	3,110	3,110	3,110
0342 - Out-of-District Travel	1,310	342	3,109	3,109	3,109	3,109
0389 - Other Noninstruct Service	-	-	8,041	8,041	8,041	8,041
0410 - Consumable Supplies	65,206	24,573	45,461	45,461	45,461	45,461
0417 - Gas and Oil	-	8,974	26,661	26,661	26,661	26,661
0460 - Nonconsumable Items	-	4,016	9,199	9,199	9,199	9,199
0470 - Computer Software	-	-	513	513	513	513
0640 - Dues and Fees	6,244	150	912	912	912	912
Total Function 2544:	688,633	713,198	758,012	769,895	7.00	769,895
2545 - Maintenance - Fixed						
0322 - Repair and Maintenance	199,637	189,472	235,032	235,032	235,032	235,032
0640 - Dues and Fees	-	6,100	-	-	-	-
Total Function 2545:	199,637	195,572	235,032	235,032		235,032
2547 - District Repair & Maint.						
0129 - Temporary - Professional Employee	-	405	-	-	-	-
0210 - P E R S	-	84	-	-	-	-
0220 - Social Security Admin	-	31	-	-	-	-
0231 - Workers Compensation	-	3	-	-	-	-
0232 - Unemployment Compensation	-	1	-	-	-	-
0322 - Repair and Maintenance	399,730	427,066	450,969	450,969	450,969	450,969
0383 - Architect/Engineer Serv	-	-	26,967	26,967	26,967	26,967
0389 - Other Noninstruct Service	175,060	29,318	17,691	17,691	17,691	17,691
0410 - Consumable Supplies	61,427	89,212	-	-	-	-
0460 - Nonconsumable Items	2,839	200	-	-	-	-
0640 - Dues and Fees	829	979	-	-	-	-
Total Function 2547:	639,885	547,299	495,627	495,627		495,627
2551 - Transp Svc Area Direction						
0112 - Classified Salaries	65,079	53,477	134,198	138,807	3.00	138,807
0114 - Supervisory Salaries	75,230	77,819	160,308	165,631	2.00	165,631
0131 - Extended Duty Salaries	-	1,944	-	-	-	-
0210 - P E R S	29,219	27,821	70,886	81,122	81,122	81,122
0220 - Social Security Admin	10,636	9,985	22,640	23,400	23,400	23,400
0231 - Workers Compensation	2,568	2,633	6,210	5,908	5,908	5,908
0232 - Unemployment Compensation	289	274	621	642	642	642
0241 - Admin Medical Insurance	14,325	14,460	33,030	33,030	33,030	33,030
0242 - Admin Dental Insurance	1,896	2,030	3,108	3,108	3,108	3,108
0244 - Life Insurance	280	262	500	500	500	500
0245 - Disability Insurance	544	458	1,074	1,074	1,074	1,074
0247 - Classified Health Ins.	20,741	14,587	46,710	46,710	46,710	46,710
0248 - District Paid TSA	300	625	610	610	610	610
0251 - OSEA HRA Benefit	1,673	1,109	2,630	2,572	2,572	2,572
0322 - Repair and Maintenance	1,445	75,855	2,144	2,144	2,144	2,144
0324 - Rental and Lease	1,880	1,880	1,608	1,608	1,608	1,608
0329 - Other Property Service	111	147	-	-	-	-
0341 - In-District Travel	1,440	1,440	1,440	2,880	2,880	2,880
0342 - Out-of-District Travel	5,388	5,309	965	965	965	965
0354 - Advertising	300	-	-	-	-	-
0355 - Printing and Binding	530	528	-	-	-	-
0356 - Telecomm. Circuits	-	166	-	-	-	-
0383 - Architect/Engineer Serv	-	5,233	-	-	-	-
0389 - Other Noninstruct Service	-	8,102	10,722	10,722	10,722	10,722
0410 - Consumable Supplies	8,867	29,560	6,548	6,548	6,548	6,548
0460 - Nonconsumable Items	300	159,240	4,150	4,150	4,150	4,150
0470 - Computer Software	8,533	17,983	6,433	6,433	6,433	6,433
0480 - Non Consum Tech Supplies	340	3,098	-	-	-	-
0640 - Dues and Fees	365	27,898	643	643	643	643
Total Function 2551:	252,282	543,924	517,178	539,207	5.00	539,207
2552 - Vehicle Operation Service						
0112 - Classified Salaries	904,727	973,440	1,507,704	1,450,998	58.00	1,450,998
0122 - Substitutes-Classified	174	13	-	-	-	-
0124 - Temporary-Classified	262	70	-	-	-	-
0210 - P E R S	102,547	118,640	324,104	530,544	530,544	530,544
0220 - Social Security Admin	63,986	69,773	115,339	111,001	111,001	111,001
0231 - Workers Compensation	71,003	72,437	79,246	52,310	52,310	52,310

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted			
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE			
0232 - Unemployment Compensation	1,747	1,910	3,166	3,047	3,047	3,047			
0244 - Life Insurance	1,825	1,969	1,984	1,984	1,984	1,984			
0245 - Disability Insurance	3,951	4,144	4,897	4,897	4,897	4,897			
0247 - Classified Health Ins.	369,081	399,072	920,603	919,877	919,877	919,877			
0251 - OSEA HRA Benefit	27,251	24,482	40,597	66,731	66,731	66,731			
0310 - Prof/Tech Services	-	66,035	-	-	-	-			
0324 - Rental and Lease	83,700	68,598	5,361	5,361	5,361	5,361			
0331 - Reimb. Student Transp	41,289	54,286	88,026	88,026	88,026	88,026			
0332 - Non-Reimb Student Transp	6,989	6,974	46,764	46,764	46,764	46,764			
0341 - In-District Travel	1,511	48	521	521	521	521			
0342 - Out-of-District Travel	7,966	8,636	1,288	1,288	1,288	1,288			
0354 - Advertising	-	114	-	-	-	-			
0389 - Other Noninstruct Service	16,276	15,862	8,578	8,578	8,578	8,578			
0410 - Consumable Supplies	91	125	2,922	2,922	2,922	2,922			
0564 - Buses/Bus Garage Capital	28,000	-	-	-	-	-			
0640 - Dues and Fees	3	-	804	804	804	804			
0651 - Liability Insurance	17,477	17,484	23,589	23,589	23,589	23,589			
0653 - Property Ins. Premiums	21,817	24,225	10,722	30,722	30,722	30,722			
0655 - Judgments/Settlements	2,000	1,083	-	-	-	-			
Total Function 2552:	1,773,673	1,929,419	3,186,215	3,349,964	58.00	3,349,964	58.00	3,349,964	58.00
2554 - Vehicle Service & Maint									
0112 - Classified Salaries	89,732	110,873	140,257	145,008	3.00	145,008	3.00	145,008	3.00
0210 - P E R S	17,116	16,432	32,350	33,446		33,446		33,446	
0220 - Social Security Admin	7,051	8,711	10,730	11,093		11,093		11,093	
0231 - Workers Compensation	4,983	5,712	7,476	5,307		5,307		5,307	
0232 - Unemployment Compensation	194	230	295	305		305		305	
0244 - Life Insurance	45	107	150	150		150		150	
0245 - Disability Insurance	397	666	1,030	1,030		1,030		1,030	
0247 - Classified Health Ins.	12,210	28,411	46,710	46,710		46,710		46,710	
0251 - OSEA HRA Benefit	-	369	877	857		857		857	
0322 - Repair and Maintenance	130,070	72,270	107,220	107,220		107,220		107,220	
0324 - Rental and Lease	-	-	1,072	1,072		1,072		1,072	
0342 - Out-of-District Travel	-	-	269	269		269		269	
0355 - Printing and Binding	439	33	-	-		-		-	
0389 - Other Noninstruct Service	4,325	8,204	-	-		-		-	
0410 - Consumable Supplies	51,824	300	64,333	64,333		64,333		64,333	
0417 - Gas and Oil	163,362	231,601	303,354	303,354		303,354		303,354	
0460 - Nonconsumable Items	4,986	22,372	81,740	81,740		81,740		81,740	
0640 - Dues and Fees	17,226	1,506	2,681	2,681		2,681		2,681	
0652 - Fidelity Bond Premiums	-	-	428	428		428		428	
0655 - Judgments/Settlements	1,000	-	-	-		-		-	
Total Function 2554:	504,961	507,798	800,972	805,003	3.00	805,003	3.00	805,003	3.00
2558 - Spec Ed Transp Services									
0112 - Classified Salaries	922,377	899,604	-	-		-		-	
0114 - Supervisory Salaries	75,230	77,819	-	-		-		-	
0131 - Extended Duty Salaries	-	1,944	-	-		-		-	
0210 - P E R S	207,974	204,247	-	-		-		-	
0220 - Social Security Admin	76,219	74,714	-	-		-		-	
0231 - Workers Compensation	7,875	7,870	-	-		-		-	
0232 - Unemployment Compensation	2,089	2,051	-	-		-		-	
0241 - Admin Medical Insurance	14,325	14,460	-	-		-		-	
0242 - Admin Dental Insurance	1,896	2,030	-	-		-		-	
0244 - Life Insurance	2,022	1,965	1,376	-		-		-	
0245 - Disability Insurance	4,458	4,212	3,155	-		-		-	
0247 - Classified Health Ins.	373,465	362,440	-	-		-		-	
0248 - District Paid TSA	300	625	-	-		-		-	
0251 - OSEA HRA Benefit	26,817	21,925	-	-		-		-	
0331 - Reimb. Student Transp	110,269	176,383	241,246	241,246		241,246		241,246	
0332 - Non-Reimb Student Transp	-	695	-	-		-		-	
0410 - Consumable Supplies	48,869	100,896	42,888	47,419		47,419		47,419	
0417 - Gas and Oil	95,818	87,125	158,762	158,762		158,762		158,762	
0651 - Liability Insurance	14,556	14,684	12,866	12,866		12,866		12,866	
Total Function 2558:	1,984,560	2,055,690	460,293	460,293		460,293		460,293	
2559 - Other Pupil Transp.									
0112 - Classified Salaries	-	-	-	693	0.09	693	0.09	693	0.09
0210 - P E R S	-	-	-	66		66		66	
0220 - Social Security Admin	-	-	-	53		53		53	
0231 - Workers Compensation	-	-	-	23		23		23	
0232 - Unemployment Compensation	-	-	-	1		1		1	
0247 - Classified Health Ins.	-	-	-	1,460		1,460		1,460	
0251 - OSEA HRA Benefit	-	-	-	161		161		161	

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0322 - Repair and Maintenance	8,455	13,760	5,897	5,897	5,897	5,897
0325 - Electricity	7,397	20,463	10,274	10,274	10,274	10,274
0326 - Fuel	2,312	9,655	4,182	4,182	4,182	4,182
0327 - Water and Sewer	1,921	12,681	2,097	2,097	2,097	2,097
0328 - Garbage	2,535	4,208	2,359	2,359	2,359	2,359
0351 - Telephone	4,420	7,654	4,685	4,685	4,685	4,685
0356 - Telecomm. Circuits	3,240	3,354	20,372	5,372	5,372	5,372
0389 - Other Noninstruct Service	-	-	1,072	1,072	1,072	1,072
0410 - Consumable Supplies	-	-	1,394	1,394	1,394	1,394
0651 - Liability Insurance	10,323	5,350	10,722	10,722	10,722	10,722
0653 - Property Ins. Premiums	1,075	6,915	3,217	13,217	13,217	13,217
Total Function 2559:	41,679	84,039	66,271	63,728 0.09	63,728 0.09	63,728 0.09
2570 - Internal Services						
0653 - Property Ins. Premiums	171,000	221,774	38,353	20,000	20,000	20,000
2572 - Purchasing Services						
0112 - Classified Salaries	39,257	47,064	49,207	50,879 1.00	50,879 1.00	50,879 1.00
0122 - Substitutes-Classified	2,639	-	-	-	-	-
0210 - P E R S	6,925	7,606	10,427	10,782	10,782	10,782
0220 - Social Security Admin	3,220	3,600	3,764	3,892	3,892	3,892
0231 - Workers Compensation	293	321	305	214	214	214
0232 - Unemployment Compensation	88	99	103	107	107	107
0244 - Life Insurance	43	49	50	50	50	50
0245 - Disability Insurance	173	162	351	351	351	351
0247 - Classified Health Ins.	13,190	15,225	15,570	15,570	15,570	15,570
0251 - OSEA HRA Benefit	1,028	940	877	857	857	857
0341 - In-District Travel	245	196	-	-	-	-
0342 - Out-of-District Travel	-	564	-	-	-	-
0354 - Advertising	-	-	1,072	1,072	1,072	1,072
0410 - Consumable Supplies	155	170	949	949	949	949
0480 - Non Consum Tech Supplies	-	874	-	-	-	-
0640 - Dues and Fees	110	110	2,681	2,681	2,681	2,681
Total Function 2572:	67,366	76,981	85,356	87,404 1.00	87,404 1.00	87,404 1.00
2573 - Warehouse Services						
0112 - Classified Salaries	37,271	37,266	37,370	38,573 0.88	38,573 0.88	38,573 0.88
0210 - P E R S	7,771	7,770	9,911	10,230	10,230	10,230
0220 - Social Security Admin	2,697	2,695	2,859	2,951	2,951	2,951
0231 - Workers Compensation	1,445	1,438	1,805	1,277	1,277	1,277
0232 - Unemployment Compensation	74	74	78	81	81	81
0244 - Life Insurance	43	43	44	44	44	44
0245 - Disability Insurance	275	275	281	281	281	281
0247 - Classified Health Ins.	13,170	13,684	13,623	13,623	13,623	13,623
0251 - OSEA HRA Benefit	976	820	767	750	750	750
0410 - Consumable Supplies	-	-	1,394	1,394	1,394	1,394
0417 - Gas and Oil	-	-	5,634	5,634	5,634	5,634
Total Function 2573:	63,723	64,065	73,766	74,838 0.88	74,838 0.88	74,838 0.88
2574 - Printing/Duplicating Serv						
0112 - Classified Salaries	16,937	23,697	27,994	34,221 1.00	34,221 1.00	34,221 1.00
0210 - P E R S	-	3,341	5,932	7,252	7,252	7,252
0220 - Social Security Admin	1,273	1,813	2,142	2,618	2,618	2,618
0231 - Workers Compensation	125	172	173	144	144	144
0232 - Unemployment Compensation	35	50	59	72	72	72
0244 - Life Insurance	45	49	50	50	50	50
0245 - Disability Insurance	117	125	130	130	130	130
0247 - Classified Health Ins.	6,799	9,410	15,571	15,570	15,570	15,570
0251 - OSEA HRA Benefit	375	-	-	-	-	-
0322 - Repair and Maintenance	17,998	-	26,805	26,805	26,805	26,805
0324 - Rental and Lease	65,362	67,806	101,861	101,861	101,861	101,861
0410 - Consumable Supplies	-	-	193	193	193	193
0460 - Nonconsumable Items	-	-	1,623	1,623	1,623	1,623
0541 - Initial/Additional Equip	-	12,747	-	-	-	-
Total Function 2574:	109,065	119,208	182,533	190,539 1.00	190,539 1.00	190,539 1.00
2579 - Other Internal Services						
0322 - Repair and Maintenance	1,014	294	3,646	3,646	3,646	3,646
0324 - Rental and Lease	840	2,032	1,179	1,179	1,179	1,179
0353 - Postage	49,781	21,313	86,513	86,513	86,513	86,513
0410 - Consumable Supplies	251	413	1,394	1,394	1,394	1,394
0640 - Dues and Fees	457	240	1,179	1,179	1,179	1,179
Total Function 2579:	52,343	24,291	93,911	93,911	93,911	93,911
2624 - Planning Services						

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted	
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE	
0389 - Other Noninstruct Service	8,600	-	10,187	10,187	10,187	10,187	
2630 - Information Services							
0114 - Supervisory Salaries	77,595	87,741	90,374	93,841	1.00	93,841	1.00
0210 - P E R S	12,744	14,384	19,421	20,156		20,156	
0220 - Social Security Admin	5,805	6,597	7,011	7,276		7,276	
0231 - Workers Compensation	516	578	567	399		399	
0232 - Unemployment Compensation	159	181	192	200		200	
0241 - Admin Medical Insurance	14,218	14,469	16,515	16,515		16,515	
0242 - Admin Dental Insurance	1,896	2,030	1,554	1,554		1,554	
0244 - Life Insurance	180	180	153	153		153	
0245 - Disability Insurance	87	87	73	73		73	
0248 - District Paid TSA	600	1,200	610	610		610	
0341 - In-District Travel	720	720	720	1,440		1,440	
0342 - Out-of-District Travel	1,876	673	965	965		965	
0351 - Telephone	540	540	551	1,102		1,102	
0389 - Other Noninstruct Service	553	-	15,010	15,010		15,010	
0410 - Consumable Supplies	48	-	-	-		-	
0640 - Dues and Fees	968	798	643	643		643	
Total Function 2630:	118,506	130,179	154,359	159,937	1.00	159,937	1.00
2640 - Staff Services							
0112 - Classified Salaries	86,496	95,052	99,101	100,427	1.75	100,427	1.75
0113 - Administrative Salaries	116,480	121,103	124,395	125,309	1.00	125,309	1.00
0122 - Substitutes-Classified	31	-	-	-		-	
0123 - Temporary-Licensed	-	-	-	215,000		215,000	
0124 - Temporary-Classified	-	5,676	-	100,000		100,000	
0129 - Temporary - Professional Employee	16,050	16,375	-	-		-	
0131 - Extended Duty Salaries	251	9,222	-	9,000		9,000	
0210 - P E R S	39,627	44,856	57,987	68,551		68,551	
0220 - Social Security Admin	16,352	18,514	17,379	17,551		17,551	
0231 - Workers Compensation	1,471	1,639	1,406	964		964	
0232 - Unemployment Compensation	448	508	477	482		482	
0241 - Admin Medical Insurance	36,320	38,293	16,515	16,515		16,515	
0242 - Admin Dental Insurance	3,760	4,559	3,793	3,793		3,793	
0244 - Life Insurance	510	543	497	497		497	
0245 - Disability Insurance	245	267	239	239		239	
0247 - Classified Health Ins.	-	-	27,247	27,247		27,247	
0248 - District Paid TSA	-	-	610	610		610	
0251 - OSEA HRA Benefit	130	42	-	-		-	
0324 - Rental and Lease	170	-	54	54		54	
0341 - In-District Travel	3,136	3,136	3,136	6,272		6,272	
0342 - Out-of-District Travel	6,831	6,440	1,394	1,394		1,394	
0351 - Telephone	540	540	551	1,102		1,102	
0354 - Advertising	1,270	1,615	1,608	1,608		1,608	
0355 - Printing and Binding	1	179	-	-		-	
0382 - Legal Services	2,083	3,004	5,361	5,361		5,361	
0384 - Negotiation Services	-	300	-	-		-	
0389 - Other Noninstruct Service	11,335	11,214	87,304	87,304		87,304	
0410 - Consumable Supplies	4,984	6,279	5,211	5,211		5,211	
0440 - Periodicals	6,426	786	-	-		-	
0460 - Nonconsumable Items	1,258	-	-	-		-	
0470 - Computer Software	9,277	40,624	13,451	13,451		13,451	
0480 - Non Consum Tech Supplies	1,243	874	-	-		-	
0640 - Dues and Fees	1,110	1,110	2,177	2,177		2,177	
Total Function 2640:	367,835	432,749	469,893	810,119	2.75	810,119	2.75
2649 - Other Staff Services							
0121 - Substitutes-Licensed	608	-	-	-		-	
0122 - Substitutes-Classified	11,494	-	2,597	2,597		2,597	
0210 - P E R S	354	-	541	541		541	
0220 - Social Security Admin	908	-	199	199		199	
0231 - Workers Compensation	90	-	16	16		16	
0232 - Unemployment Compensation	25	-	5	5		5	
0318 - Prof Serv Non Inst Staff	-	-	4,554	4,554		4,554	
0342 - Out-of-District Travel	-	-	2,816	2,816		2,816	
0410 - Consumable Supplies	1,349	222	2,816	2,816		2,816	
Total Function 2649:	14,827	222	13,544	13,544		13,544	
2664 - Operations Services							
0112 - Classified Salaries	93,699	107,436	112,553	116,515	3.13	116,515	3.13
0114 - Supervisory Salaries	144,330	154,045	158,667	172,088	2.00	172,088	2.00
0210 - P E R S	41,706	48,749	65,013	69,311		69,311	
0220 - Social Security Admin	17,976	19,429	20,886	22,216		22,216	
0231 - Workers Compensation	1,613	1,768	1,690	1,220		1,220	

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0232 - Unemployment Compensation	493	533	573	610	610	610
0241 - Admin Medical Insurance	28,556	26,026	33,030	33,030	33,030	33,030
0242 - Admin Dental Insurance	3,497	3,670	2,961	2,961	2,961	2,961
0244 - Life Insurance	476	506	455	455	455	455
0245 - Disability Insurance	800	946	860	860	860	860
0247 - Classified Health Ins.	36,787	47,084	48,695	48,695	48,695	48,695
0248 - District Paid TSA	1,200	2,400	1,220	1,220	1,220	1,220
0251 - OSEA HRA Benefit	2,734	2,837	2,742	2,681	2,681	2,681
0322 - Repair and Maintenance	3,666	1,054	4,289	4,289	4,289	4,289
0324 - Rental and Lease	2,052	8,658	-	-	-	-
0341 - In-District Travel	3,823	3,745	1,800	3,600	3,600	3,600
0342 - Out-of-District Travel	872	860	2,573	2,573	2,573	2,573
0351 - Telephone	-	-	5,726	5,726	5,726	5,726
0356 - Telecomm. Circuits	90,062	75,140	161,793	122,628	122,628	122,628
0389 - Other Noninstruct Service	199,707	241,178	187,376	187,376	187,376	187,376
0410 - Consumable Supplies	39,947	6,406	13,610	13,610	13,610	13,610
0460 - Nonconsumable Items	8,525	67,768	537	537	537	537
0470 - Computer Software	32,258	3,680	30,343	80,343	80,343	80,343
0480 - Non Consum Tech Supplies	71,238	21,430	116,503	116,503	116,503	116,503
0640 - Dues and Fees	18,292	18,198	28,521	28,521	28,521	28,521
Total Function 2664:	844,309	863,547	1,002,416	1,037,568	5.13	1,037,568
2665 - Telephone Services						
0351 - Telephone	69,050	76,090	66,678	66,678	66,678	66,678
2700 - Supplemental Retire. Prg						
0116 - Early Retirement Stipends	244,246	178,653	177,907	160,012	160,012	160,012
0210 - P E R S	-	-	54,034	15,235	15,235	15,235
0220 - Social Security Admin	9,605	5,568	27,220	12,241	12,241	12,241
0231 - Workers Compensation	-	-	2,204	672	672	672
0232 - Unemployment Compensation	22	44	747	336	336	336
0247 - Classified Health Ins.	524	-	-	-	-	-
Total Function 2700:	254,397	184,266	262,112	188,496	188,496	188,496
3300 - Community Services						
0112 - Classified Salaries	37,664	34,838	41,762	38,768	1.25	38,768
0114 - Supervisory Salaries	-	95,443	24,576	25,466	0.25	25,466
0122 - Substitutes-Classified	2,602	-	-	-	-	-
0210 - P E R S	6,087	23,930	15,612	15,947	15,947	15,947
0220 - Social Security Admin	2,993	10,079	5,145	5,196	5,196	5,196
0231 - Workers Compensation	280	889	416	285	285	285
0232 - Unemployment Compensation	82	277	141	143	143	143
0241 - Admin Medical Insurance	-	14,553	4,129	4,129	4,129	4,129
0242 - Admin Dental Insurance	-	1,851	-	-	-	-
0244 - Life Insurance	53	341	62	62	62	62
0245 - Disability Insurance	105	380	123	123	123	123
0247 - Classified Health Ins.	16,322	19,511	19,462	19,462	19,462	19,462
0248 - District Paid TSA	-	1,200	-	-	-	-
0251 - OSEA HRA Benefit	1,163	898	1,096	214	214	214
0324 - Rental and Lease	94	-	269	269	269	269
0341 - In-District Travel	-	3,136	784	6,272	6,272	6,272
0342 - Out-of-District Travel	183	149	483	483	483	483
0351 - Telephone	-	540	138	1,102	1,102	1,102
0355 - Printing and Binding	296	285	-	-	-	-
0389 - Other Noninstruct Service	19,755	57,183	20,372	20,372	20,372	20,372
0410 - Consumable Supplies	169	4,826	2,445	2,445	2,445	2,445
0460 - Nonconsumable Items	-	1,084	-	-	-	-
0470 - Computer Software	138	-	-	-	-	-
0480 - Non Consum Tech Supplies	2,327	-	2,144	2,144	2,144	2,144
0640 - Dues and Fees	880	880	445	445	445	445
Total Function 3300:	91,195	272,271	139,604	143,327	1.50	143,327
3390 - Community Education						
0112 - Classified Salaries	4,099	-	-	-	-	-
0113 - Administrative Salaries	84,855	-	-	-	-	-
0114 - Supervisory Salaries	95,074	95,074	94,339	88,721	2.00	88,721
0124 - Temporary-Classified	256,943	264,605	115,850	265,850	265,850	265,850
0210 - P E R S	65,083	49,650	47,110	118,074	118,074	118,074
0220 - Social Security Admin	33,696	27,312	16,164	15,692	15,692	15,692
0231 - Workers Compensation	3,136	2,533	1,309	1,093	1,093	1,093
0232 - Unemployment Compensation	924	750	444	431	431	431
0241 - Admin Medical Insurance	43,386	29,510	33,030	33,030	33,030	33,030
0242 - Admin Dental Insurance	5,425	3,692	4,674	4,674	4,674	4,674
0244 - Life Insurance	533	250	449	449	449	449
0245 - Disability Insurance	273	120	216	216	216	216

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0247 - Classified Health Ins.	1,262	-	-	-	-	-
0248 - District Paid TSA	1,800	2,400	1,728	1,728	1,728	1,728
0310 - Prof/Tech Services	-	150	-	-	-	-
0322 - Repair and Maintenance	170	-	-	-	-	-
0324 - Rental and Lease	-	-	1,072	1,072	1,072	1,072
0331 - Reimb. Student Transp	1,918	158	-	-	-	-
0341 - In-District Travel	3,879	471	3,136	3,136	3,136	3,136
0342 - Out-of-District Travel	456	475	-	-	-	-
0351 - Telephone	1,620	1,080	1,102	1,102	1,102	1,102
0354 - Advertising	20	-	-	-	-	-
0355 - Printing and Binding	578	779	537	537	537	537
0389 - Other Noninstruct Service	28,834	19,392	128,663	128,663	128,663	128,663
0410 - Consumable Supplies	45,477	42,477	18,933	18,933	18,933	18,933
0415 - Food	165	619	-	-	-	-
0417 - Gas and Oil	1,091	2,119	-	-	-	-
0460 - Nonconsumable Items	1,074	904	-	-	-	-
0470 - Computer Software	6,100	-	-	-	-	-
0480 - Non Consum Tech Supplies	2,231	988	4,289	4,289	4,289	4,289
0542 - Replacement Equipment	11,629	-	-	-	-	-
0640 - Dues and Fees	-	13	537	537	537	537
0651 - Liability Insurance	732	533	-	-	-	-
Total Function 3390:	702,463	546,053	473,582	688,227	2.00	688,227
4150 - Bldg Acq,Const & Improve						
0480 - Non Consum Tech Supplies	-	167	-	-	-	-
0520 - Buildings-Acquis/Improve	-	-	10,410	10,410	10,410	10,410
Total Function 4150:	-	167	10,410	10,410	10,410	10,410
5200 - Transfer of Funds						
0710 - Fund Modifications	55,000	210,000	250,000	200,000	200,000	200,000
6110 - Operating Contingency						
0810 - Planned Reserve	-	-	160,000	160,000	160,000	160,000
Total Requirements:	73,930,584	75,151,064	82,442,252	82,884,419	704.17	82,884,419
						704.17

**Oregon City School District
200 - Special Revenue Resources**

**Total: \$944,806
July 01, 2018 to June 30, 2019**

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1510 - Interest On Investments	2,876	3,166	5,530	2,530	2,530	2,530
1600 - Food Service	646,000	598,286	919,275	919,275	919,275	919,275
1630 - Misc Food Revenues	8,650	60,203	21,630	70,213	70,213	70,213
1790 - Other Ex-Curr. Activities	2,522,828	2,245,083	2,701,513	2,701,513	2,701,513	2,701,513
1823 - Day Care Fees	1,035,979	1,043,405	1,118,863	1,249,720	1,249,720	1,249,720
1826 - Kinderday Fees	438	-	-	-	-	-
1829 - Pre School Revenue	50,296	38,978	80,665	98,172	98,172	98,172
1911 - Building Rent	12,170	8,014	73,048	64,477	64,477	64,477
1920 - Gifts From Private Source	59,197	62,632	1,335,291	1,101,839	1,101,839	1,101,839
1960 - Recovery of Pr. Yr. Exp.	-	8	-	-	-	-
1970 - Services to Other Funds	49,728	17,792	85,000	85,000	85,000	85,000
1990 - Misc Local Revenue	45,325	80,689	97,545	352,055	352,055	352,055
2102 - Esd Funds	772,494	732,406	787,267	787,267	787,267	787,267
2199 - Other Intermediate Source	10,000	-	40,000	40,000	40,000	40,000
2201 - Restricted Grant	13,875	-	5,000	290,802	290,802	290,802
3102 - Ssf-School Lunch Match	21,567	21,548	28,119	28,119	28,119	28,119
3199 - Unrestricted State Grants	10,995	20,763	2,059,477	1,572,161	1,572,161	1,572,161
3200 - Restricted State Grants	1,200	-	21,500	21,500	21,500	21,500
3222 - Ssf-Transportation	350,979	342,184	394,787	390,000	390,000	390,000
3223 - Ssf-Lunch	13,376	19,591	7,500	7,500	7,500	7,500
3299 - Misc Restricted Grants	79,196	115,324	158,500	158,500	158,500	158,500
4500 - Fed/State Restr Grants	702,144	695,295	1,012,850	784,755	784,755	784,755
4501 - Title I	1,069,667	1,160,310	1,449,785	1,500,000	1,500,000	1,500,000
4502 - Block Grant	224,019	238,449	303,618	290,708	290,708	290,708
4505 - School Nutrition	1,446,811	1,278,409	1,323,550	1,323,550	1,323,550	1,323,550
4506 - Vocational Education	29,843	27,816	50,000	50,000	50,000	50,000
4508 - IDEAS PI 101-476	1,248,077	1,284,519	1,703,274	1,812,762	1,812,762	1,812,762
4517 - Youth Transition Funds	75,232	96,834	153,089	121,290	121,290	121,290
4700 - Fr Fed Thru Inter Agency	151,501	165,600	270,423	243,623	243,623	243,623
4701 - Migrant Education Grant	16,243	17,267	50,403	54,996	54,996	54,996
4910 - Commodities From Usda	150,500	171,101	162,740	180,074	180,074	180,074
5150 - Loan Receipts	525,000	447,386	600,000	600,000	600,000	600,000
5200 - Interfund Transfers	55,000	274,000	200,000	200,000	200,000	200,000
5300 - Sale/Comp. - Assets	11,200	-	6,000	10,000	10,000	10,000
5400 - Beginning Fund Balance	2,155,170	2,066,445	2,667,094	2,777,284	2,777,284	2,777,284
Total Resources:	13,567,576	13,333,503	19,893,336	19,889,685	19,889,685	19,889,685

Oregon City School District
200 - Special Revenue Requirements
Total: \$944,806
July 01, 2018 to June 30, 2019

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1111 - Elementary Instruction</u>						
0111 - Licensed Salaries	-	41,346	73,987	-	-	-
0121 - Substitutes-Licensed	-	-	5,000	-	-	-
0124 - Temporary-Classified	-	-	20,680	20,680	20,680	20,680
0210 - P E R S	-	7,039	21,790	4,312	4,312	4,312
0220 - Social Security Admin	-	2,992	7,625	1,582	1,582	1,582
0231 - Workers Compensation	-	264	617	128	128	128
0232 - Unemployment Compensation	-	82	209	43	43	43
0244 - Life Insurance	-	53	-	-	-	-
0245 - Disability Insurance	-	39	-	-	-	-
0246 - Certified Health Ins.	-	9,458	20,765	-	-	-
0310 - Prof/Tech Services	10,000	-	-	-	-	-
0389 - Other Noninstruct Service	200	-	-	-	-	-
0410 - Consumable Supplies	1,297	8,364	218,686	218,686	218,686	218,686
0420 - Textbooks	4,974	27,882	1,545	49,108	49,108	49,108
0421 - Textbook - Adoptions	50,351	124,494	200,000	200,000	200,000	200,000
0470 - Computer Software	13,237	6,228	-	-	-	-
0480 - Non Consum Tech Supplies	960	-	-	-	-	-
Total Function 1111:	81,019	228,240	570,904	494,539	494,539	494,539
<u>1113 - Elem. Extra-Curricular</u>						
0410 - Consumable Supplies	364,017	342,265	425,695	409,013	409,013	409,013
<u>1121 - Middle School Instruction</u>						
0124 - Temporary-Classified	2,540	-	-	-	-	-
0220 - Social Security Admin	201	-	-	-	-	-
0231 - Workers Compensation	21	-	-	-	-	-
0232 - Unemployment Compensation	6	-	-	-	-	-
0310 - Prof/Tech Services	-	10,000	104,255	205,089	205,089	205,089
0420 - Textbooks	9,037	-	-	-	-	-
0421 - Textbook - Adoptions	-	14,001	-	-	-	-
0640 - Dues and Fees	11,980	14,228	-	-	-	-
Total Function 1121:	23,784	38,229	104,255	205,089	205,089	205,089
<u>1122 - Mid Sch Extra-Curricular</u>						
0389 - Other Noninstruct Service	-	-	300,000	300,000	300,000	300,000
0410 - Consumable Supplies	267,659	370,779	480,182	463,500	463,500	463,500
Total Function 1122:	267,659	370,779	780,182	763,500	763,500	763,500
<u>1131 - High School Instruction</u>						
0111 - Licensed Salaries	-	726	-	-	-	-
0121 - Substitutes-Licensed	2,419	2,719	3,675	3,675	3,675	3,675
0124 - Temporary-Classified	405	-	-	-	-	-
0131 - Extended Duty Salaries	689	387	1,000	1,000	1,000	1,000
0210 - P E R S	264	317	974	974	974	974
0220 - Social Security Admin	262	305	358	358	358	358
0231 - Workers Compensation	24	27	29	29	29	29
0232 - Unemployment Compensation	7	8	10	10	10	10
0310 - Prof/Tech Services	1,066	4,372	1,211,469	701,044	701,044	701,044
0332 - Non-Reimb Student Transp	-	470	150	150	150	150
0342 - Out-of-District Travel	708	3,164	14,215	14,215	14,215	14,215
0410 - Consumable Supplies	3,425	1,878	3,341	248,356	248,356	248,356
0420 - Textbooks	5,068	-	-	-	-	-
0460 - Nonconsumable Items	2,391	1,604	1,756	1,756	1,756	1,756
0470 - Computer Software	3,142	2,548	4,439	4,439	4,439	4,439
0480 - Non Consum Tech Supplies	14,358	12,666	15,541	15,541	15,541	15,541
0640 - Dues and Fees	5,275	4,214	-	-	-	-
Total Function 1131:	39,501	35,407	1,256,957	991,547	991,547	991,547
<u>1132 - High Sch Extra-Curricular</u>						
0121 - Substitutes-Licensed	-	877	1,100	1,100	1,100	1,100
0132 - Extra Duty Contracts	-	2,000	-	-	-	-
0210 - P E R S	-	433	-	230	230	230
0220 - Social Security Admin	-	218	-	84	84	84
0231 - Workers Compensation	-	20	-	7	7	7
0232 - Unemployment Compensation	-	6	-	2	2	2
0342 - Out-of-District Travel	-	-	12,694	-	-	-

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted	
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE	
0410 - Consumable Supplies	1,830,049	1,559,231	1,855,820	2,010,975	2,010,975	2,010,975	
0640 - Dues and Fees	950	-	-	-	-	-	
Total Function 1132:	1,830,999	1,562,785	1,869,614	2,012,398	2,012,398	2,012,398	
1210 - Talented and Gifted							
0410 - Consumable Supplies	-	-	384,678	5,000	5,000	5,000	
0640 - Dues and Fees	-	980	1,500	1,500	1,500	1,500	
Total Function 1210:	-	980	386,178	6,500	6,500	6,500	
1221 - Structured Learning Ctrs							
0111 - Licensed Salaries	102,298	112,520	111,581	120,208	2.00	120,208	2.00
0112 - Classified Salaries	99,854	105,890	104,902	104,643	4.06	104,643	4.06
0121 - Substitutes-Licensed	3,815	7,267	21,653	21,653		21,653	
0122 - Substitutes-Classified	13,720	3,828	53,948	53,948		53,948	
0124 - Temporary-Classified	-	3,990	-	-		-	
0132 - Extra Duty Contracts	119	678	5,765	5,765		5,765	
0210 - P E R S	37,473	38,454	64,717	65,411		65,411	
0220 - Social Security Admin	15,523	17,063	22,786	23,425		23,425	
0231 - Workers Compensation	1,515	1,603	1,845	1,449		1,449	
0232 - Unemployment Compensation	426	468	624	642		642	
0244 - Life Insurance	379	432	830	830		830	
0245 - Disability Insurance	1,008	1,007	1,510	1,510		1,510	
0246 - Certified Health Ins.	30,282	31,362	31,924	31,924		31,924	
0247 - Classified Health Ins.	40,427	38,579	58,385	58,385		58,385	
0251 - OSEA HRA Benefit	4,465	3,373	2,630	3,429		3,429	
0341 - In-District Travel	-	105	-	-		-	
0342 - Out-of-District Travel	-	1,150	-	-		-	
0355 - Printing and Binding	5	52	-	-		-	
0389 - Other Noninstruct Service	-	680	-	-		-	
0410 - Consumable Supplies	4,490	2,343	174,685	174,425		174,425	
0470 - Computer Software	-	79	-	-		-	
Total Function 1221:	355,800	370,925	657,785	667,647	6.06	667,647	6.06
1229 - Other Restrictive Programs							
0111 - Licensed Salaries	99,052	89,408	106,559	113,550	2.00	113,550	2.00
0112 - Classified Salaries	-	175	-	-		-	
0121 - Substitutes-Licensed	1,646	17,477	877	877		877	
0131 - Extended Duty Salaries	6,607	783	3,029	3,029		3,029	
0210 - P E R S	17,285	17,238	23,393	24,877		24,877	
0220 - Social Security Admin	7,977	7,339	8,451	8,986		8,986	
0231 - Workers Compensation	716	705	684	501		501	
0232 - Unemployment Compensation	219	202	232	246		246	
0244 - Life Insurance	164	203	181	181		181	
0245 - Disability Insurance	209	260	207	207		207	
0246 - Certified Health Ins.	29,414	26,790	31,924	31,924		31,924	
0247 - Classified Health Ins.	-	3,481	-	-		-	
0251 - OSEA HRA Benefit	6	-	-	-		-	
0252 - Hsa Benefit	-	3,350	3,350	3,350		3,350	
0342 - Out-of-District Travel	-	375	-	-		-	
0389 - Other Noninstruct Service	-	-	18,218	35,000		35,000	
0410 - Consumable Supplies	-	5,127	-	-		-	
0420 - Textbooks	-	2,504	-	-		-	
Total Function 1229:	163,294	175,417	197,105	222,728	2.00	222,728	2.00
1250 - Less Restrictive Programs							
0111 - Licensed Salaries	151,558	148,460	158,939	207,622	3.70	207,622	3.70
0112 - Classified Salaries	163,554	95,153	83,714	92,996	3.50	92,996	3.50
0121 - Substitutes-Licensed	16,793	10,939	30,351	30,351		30,351	
0122 - Substitutes-Classified	8,695	324	74	74		74	
0132 - Extra Duty Contracts	-	1,666	-	-		-	
0210 - P E R S	77,134	46,524	61,936	73,192		73,192	
0220 - Social Security Admin	34,734	19,027	20,891	25,698		25,698	
0231 - Workers Compensation	3,275	1,745	2,598	1,471		1,471	
0232 - Unemployment Compensation	953	521	574	705		705	
0243 - District Paid Msa	596	342	351	351		351	
0244 - Life Insurance	851	355	412	412		412	
0245 - Disability Insurance	1,699	797	873	873		873	
0246 - Certified Health Ins.	92,216	30,343	39,905	59,060		59,060	
0247 - Classified Health Ins.	91,786	46,830	53,882	54,994		54,994	
0251 - OSEA HRA Benefit	7,228	3,880	3,524	2,649		2,649	
0342 - Out-of-District Travel	-	-	6,365	6,365		6,365	
0355 - Printing and Binding	-	6	-	-		-	
0389 - Other Noninstruct Service	39,780	39,780	50,000	43,536		43,536	
0410 - Consumable Supplies	164	9,931	2,933	2,933		2,933	

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
Function - Object	\$	\$	\$ FTE	\$	FTE	\$	FTE	\$	FTE
0420 - Textbooks	-	34,460	8,798	3,741		3,741		3,741	
0470 - Computer Software	-	2,075	-	-		-		-	
Total Function 1250:	691,016	493,158	526,120	607,023	7.20	607,023	7.20	607,023	7.20
1271 - Remediation									
0111 - Licensed Salaries	25,512	94,170	100,374	62,050	0.96	62,050	0.96	62,050	0.96
0112 - Classified Salaries	118,289	94,738	112,002	68,872	2.88	68,872	2.88	68,872	2.88
0121 - Substitutes-Licensed	2,778	526	526	20,000		20,000		20,000	
0122 - Substitutes-Classified	2,269	1,345	1,243	20,019		20,019		20,019	
0129 - Temporary - Professional Employee	-	800	-	-		-		-	
0131 - Extended Duty Salaries	88,802	78,433	69,737	68,399		68,399		68,399	
0132 - Extra Duty Contracts	-	-	6,954	-		-		-	
0210 - P E R S	35,367	42,145	61,435	50,981		50,981		50,981	
0220 - Social Security Admin	17,762	20,355	22,250	18,501		18,501		18,501	
0231 - Workers Compensation	1,647	1,895	1,801	1,238		1,238		1,238	
0232 - Unemployment Compensation	488	558	610	508		508		508	
0243 - District Paid Msa	112	234	238	25		25		25	
0244 - Life Insurance	354	366	443	223		223		223	
0245 - Disability Insurance	652	612	758	383		383		383	
0246 - Certified Health Ins.	6,280	27,061	29,674	15,324		15,324		15,324	
0247 - Classified Health Ins.	60,239	45,842	67,140	45,093		45,093		45,093	
0251 - OSEA HRA Benefit	3,693	1,041	2,046	828		828		828	
0252 - Hsa Benefit	-	516	516	-		-		-	
0310 - Prof/Tech Services	28,180	32,040	32,040	17,485		17,485		17,485	
0341 - In-District Travel	-	57	57	2,500		2,500		2,500	
0355 - Printing and Binding	5	817	817	2,590		2,590		2,590	
0389 - Other Noninstruct Service	30,373	2,490	2,880	51,680		51,680		51,680	
0410 - Consumable Supplies	51,985	16,441	13,429	49,876		49,876		49,876	
0460 - Nonconsumable Items	1,235	-	-	-		-		-	
0480 - Non Consum Tech Supplies	489	-	-	-		-		-	
0690 - Grant Indirect Charges	13,012	-	-	8,781		8,781		8,781	
Total Function 1271:	489,522	462,482	526,970	505,356	3.84	505,356	3.84	505,356	3.84
1272 - Title I									
0111 - Licensed Salaries	34,668	36,206	36,614	38,947	0.65	38,947	0.65	38,947	0.65
0112 - Classified Salaries	325,336	327,485	322,030	294,773	12.22	294,773	12.22	294,773	12.22
0121 - Substitutes-Licensed	1,038	263	864	-		-		-	
0122 - Substitutes-Classified	19,034	36,572	22,060	9,028		9,028		9,028	
0131 - Extended Duty Salaries	13,765	14,950	8,206	-		-		-	
0132 - Extra Duty Contracts	10,419	2,556	9,902	10,357		10,357		10,357	
0210 - P E R S	70,779	74,860	92,742	82,737		82,737		82,737	
0220 - Social Security Admin	29,117	30,262	30,160	27,012		27,012		27,012	
0231 - Workers Compensation	2,880	3,108	2,588	1,625		1,625		1,625	
0232 - Unemployment Compensation	798	828	826	740		740		740	
0243 - District Paid Msa	1,041	-	46	33		33		33	
0244 - Life Insurance	1,036	1,052	717	649		649		649	
0245 - Disability Insurance	2,270	2,339	3,524	2,891		2,891		2,891	
0246 - Certified Health Ins.	-	-	10,375	10,375		10,375		10,375	
0247 - Classified Health Ins.	167,572	188,288	205,932	185,235		185,235		185,235	
0251 - OSEA HRA Benefit	14,644	14,070	12,246	11,020		11,020		11,020	
0310 - Prof/Tech Services	-	15,520	39,617	-		-		-	
0389 - Other Noninstruct Service	-	-	1,493	45,000		45,000		45,000	
0410 - Consumable Supplies	30,300	17,829	79,990	241,193		241,193		241,193	
0440 - Periodicals	-	594	-	30,000		30,000		30,000	
0460 - Nonconsumable Items	-	-	68,660	10,000		10,000		10,000	
0480 - Non Consum Tech Supplies	-	-	-	21,100		21,100		21,100	
Total Function 1272:	724,696	766,783	948,592	1,022,715	12.87	1,022,715	12.87	1,022,715	12.87
1280 - Alternative Education									
0310 - Prof/Tech Services	-	-	115,878	130,000		130,000		130,000	
1283 - Ccc - Alternative Prog.									
0374 - Other Tuition	-	-	-	230,000		230,000		230,000	
1291 - ELL Programs									
0111 - Licensed Salaries	5,264	8,931	8,746	9,530	0.13	9,530	0.13	9,530	0.13
0112 - Classified Salaries	-	188	-	-		-		-	
0121 - Substitutes-Licensed	1,911	9,841	7,456	7,456		7,456		7,456	
0122 - Substitutes-Classified	-	72	1,000	1,000		1,000		1,000	
0131 - Extended Duty Salaries	9,850	3,801	10,000	10,000		10,000		10,000	
0210 - P E R S	2,695	2,970	5,702	5,868		5,868		5,868	
0220 - Social Security Admin	1,244	1,732	2,081	2,141		2,141		2,141	
0231 - Workers Compensation	115	152	168	154		154		154	
0232 - Unemployment Compensation	34	47	57	59		59		59	
0244 - Life Insurance	10	11	1,011	1,011		1,011		1,011	

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0245 - Disability Insurance	17	20	1,020	1,020	1,020	1,020
0246 - Certified Health Ins.	2,636	2,250	1,995	1,995	1,995	1,995
0251 - OSEA HRA Benefit	6	4	-	-	-	-
0310 - Prof/Tech Services	1,015	790	3,000	3,007	3,007	3,007
0342 - Out-of-District Travel	10,598	12,468	6,452	6,452	6,452	6,452
0389 - Other Noninstruct Service	-	3,048	-	-	-	-
0410 - Consumable Supplies	71	1,232	4,422	4,180	4,180	4,180
0420 - Textbooks	390	-	-	-	-	-
0470 - Computer Software	-	3,468	5,000	5,000	5,000	5,000
Total Function 1291:	35,855	51,027	58,110	58,873	0.13	58,873
2113 - Social Work Services						
0112 - Classified Salaries	33,929	52,018	51,250	59,250	1.50	59,250
0210 - P E R S	6,633	9,991	12,711	14,405	14,405	14,405
0220 - Social Security Admin	2,548	3,880	3,959	4,533	4,533	4,533
0231 - Workers Compensation	234	356	320	249	249	249
0232 - Unemployment Compensation	70	106	109	124	124	124
0244 - Life Insurance	45	69	94	115	115	115
0245 - Disability Insurance	167	243	413	351	351	351
0247 - Classified Health Ins.	12,004	16,599	21,408	23,354	23,354	23,354
0251 - OSEA HRA Benefit	1,012	1,255	1,205	1,286	1,286	1,286
0310 - Prof/Tech Services	-	-	-	10,000	10,000	10,000
0332 - Non-Reimb Student Transp	1,232	784	57,771	60,402	60,402	60,402
0341 - In-District Travel	-	5	500	-	-	-
0342 - Out-of-District Travel	3,077	473	5,000	3,000	3,000	3,000
0374 - Other Tuition	810	-	-	-	-	-
0410 - Consumable Supplies	1,076	3,258	10,000	4,570	4,570	4,570
0640 - Dues and Fees	2,616	1,668	107,366	88,090	88,090	88,090
Total Function 2113:	65,453	90,703	272,106	269,729	1.50	269,729
2117 - Ident/Recruit Migrant Ch						
0112 - Classified Salaries	6,778	7,155	6,482	6,925	0.19	6,925
0122 - Substitutes-Classified	-	50	5,048	5,000	5,000	5,000
0210 - P E R S	1,413	1,492	3,126	2,510	2,510	2,510
0220 - Social Security Admin	470	512	1,013	912	912	912
0231 - Workers Compensation	47	52	82	60	60	60
0232 - Unemployment Compensation	13	14	29	25	25	25
0244 - Life Insurance	15	15	101	100	100	100
0245 - Disability Insurance	42	42	103	100	100	100
0247 - Classified Health Ins.	4,502	4,711	4,448	3,114	3,114	3,114
0251 - OSEA HRA Benefit	322	265	250	171	171	171
0341 - In-District Travel	-	-	1,697	1,697	1,697	1,697
0342 - Out-of-District Travel	-	-	6,000	6,000	6,000	6,000
0374 - Other Tuition	-	-	5,000	5,000	5,000	5,000
0410 - Consumable Supplies	-	-	5,121	9,730	9,730	9,730
0450 - Food	-	-	5,186	5,186	5,186	5,186
Total Function 2117:	13,603	14,308	43,686	46,530	0.19	46,530
2118 - Substance Abuse Services						
0112 - Classified Salaries	26,946	32,047	41,147	31,338	1.00	31,338
0124 - Temporary-Classified	6,339	2,067	5,500	5,000	5,000	5,000
0210 - P E R S	4,737	2,208	5,066	9,354	9,354	9,354
0220 - Social Security Admin	2,524	2,610	3,569	2,780	2,780	2,780
0231 - Workers Compensation	236	234	289	163	163	163
0232 - Unemployment Compensation	69	72	98	76	76	76
0244 - Life Insurance	37	-	500	500	500	500
0245 - Disability Insurance	229	-	500	500	500	500
0247 - Classified Health Ins.	7,055	-	-	-	-	-
0341 - In-District Travel	88	221	2,500	2,500	2,500	2,500
0342 - Out-of-District Travel	9,413	9,239	11,000	8,500	8,500	8,500
0354 - Advertising	103	1,971	2,000	2,000	2,000	2,000
0355 - Printing and Binding	736	739	1,000	1,000	1,000	1,000
0389 - Other Noninstruct Service	44,230	60,366	84,376	73,258	73,258	73,258
0410 - Consumable Supplies	5,711	12,008	1,523	3,133	3,133	3,133
0470 - Computer Software	571	844	1,000	5,000	5,000	5,000
0480 - Non Consum Tech Supplies	1,143	624	822	1,500	1,500	1,500
0640 - Dues and Fees	888	300	1,000	1,000	1,000	1,000
0690 - Grant Indirect Charges	-	2,261	5,150	5,150	5,150	5,150
Total Function 2118:	111,056	127,811	167,040	152,752	1.00	152,752
2122 - Counseling Services						
0310 - Prof/Tech Services	-	-	222,500	222,500	222,500	222,500
0410 - Consumable Supplies	-	9,661	30,000	-	-	-

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0460 - Nonconsumable Items	-	-	35,159	-	-	-
0690 - Grant Indirect Charges	-	1,688	6,000	-	-	-
Total Function 2122:	-	11,349	293,659	222,500	222,500	222,500
2126 - Placement Services						
0112 - Classified Salaries	43,432	47,827	45,317	52,847	1.50	52,847
0121 - Substitutes-Licensed	348	-	-	-	-	-
0210 - P E R S	8,228	8,946	11,474	12,767		12,767
0220 - Social Security Admin	3,197	3,586	3,658	4,043		4,043
0231 - Workers Compensation	309	336	297	222		222
0232 - Unemployment Compensation	88	98	100	111		111
0244 - Life Insurance	86	86	133	133		133
0245 - Disability Insurance	256	256	394	394		394
0247 - Classified Health Ins.	21,778	14,634	23,354	23,354		23,354
0251 - OSEA HRA Benefit	1,949	1,602	1,534	1,500		1,500
0332 - Non-Reimb Student Transp	38	-	-	-		-
0341 - In-District Travel	2,203	2,330	2,500	1,800		1,800
0342 - Out-of-District Travel	3,640	4,052	9,555	2,000		2,000
0351 - Telephone	294	258	1,000	-		-
0389 - Other Noninstruct Service	6,757	7,835	12,100	13,511		13,511
0410 - Consumable Supplies	2,989	9,938	14,218	4,036		4,036
0460 - Nonconsumable Items	-	2,940	-	-		-
0480 - Non Consum Tech Supplies	-	15,161	17,758	-		-
0640 - Dues and Fees	-	400	505	500		500
0690 - Grant Indirect Charges	-	2,651	3,992	4,072		4,072
Total Function 2126:	95,593	122,937	147,889	121,290	1.50	121,290
2129 - Other Guidance Services						
0112 - Classified Salaries	-	2,338	6,347	-	-	-
0210 - P E R S	-	-	3,207	-	-	-
0220 - Social Security Admin	-	179	1,616	-	-	-
0231 - Workers Compensation	-	16	130	-	-	-
0232 - Unemployment Compensation	-	5	44	-	-	-
0243 - District Paid Msa	-	162	-	-	-	-
Total Function 2129:	-	2,700	11,344	-	-	-
2134 - Nurse Services						
0342 - Out-of-District Travel	-	-	2,000	2,000		2,000
0410 - Consumable Supplies	-	-	1,870	1,870		1,870
Total Function 2134:	-	-	3,870	3,870	3,870	3,870
2139 - Other Health Services						
0389 - Other Noninstruct Service	11,187	-	76,718	76,718		76,718
0410 - Consumable Supplies	1,051	-	-	-		-
Total Function 2139:	12,238	-	76,718	76,718	76,718	76,718
2140 - Psychological Services						
0111 - Licensed Salaries	233,452	272,216	289,476	278,490	4.60	278,490
0112 - Classified Salaries	19,372	31,375	22,218	23,626	0.88	23,626
0121 - Substitutes-Licensed	-	175	30,000	30,000		30,000
0122 - Substitutes-Classified	-	853	-	-		-
0131 - Extended Duty Salaries	-	965	-	-		-
0132 - Extra Duty Contracts	-	-	2,107	2,107		2,107
0210 - P E R S	44,751	52,336	74,023	70,717		70,717
0220 - Social Security Admin	18,974	22,521	26,301	25,568		25,568
0231 - Workers Compensation	1,672	2,019	2,129	1,468		1,468
0232 - Unemployment Compensation	517	616	722	702		702
0244 - Life Insurance	378	547	775	775		775
0245 - Disability Insurance	766	969	1,209	1,209		1,209
0246 - Certified Health Ins.	62,129	62,594	70,233	73,425		73,425
0247 - Classified Health Ins.	15,061	15,060	15,570	15,570		15,570
0251 - OSEA HRA Benefit	-	1,159	877	857		857
0252 - Hsa Benefit	-	2,692	2,692	2,692		2,692
0341 - In-District Travel	590	1,458	2,500	2,500		2,500
0342 - Out-of-District Travel	223	-	4,000	4,064		4,064
0355 - Printing and Binding	-	2	-	-		-
0389 - Other Noninstruct Service	54	693	64,755	81,163		81,163
0410 - Consumable Supplies	4,193	9,855	20,200	17,840		17,840
0480 - Non Consum Tech Supplies	6,219	2,093	10,000	10,000		10,000
0690 - Grant Indirect Charges	3,550	3,760	5,000	5,000		5,000
Total Function 2140:	411,899	483,957	644,787	647,773	5.48	647,773
2152 - Speech Pathology Services						
0131 - Extended Duty Salaries	32,140	-	9,000	9,000		9,000

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0132 - Extra Duty Contracts	-	919	-	-	-	-
0210 - P E R S	4,939	166	1,877	1,877	1,877	1,877
0220 - Social Security Admin	2,373	70	689	689	689	689
0231 - Workers Compensation	219	6	56	56	56	56
0232 - Unemployment Compensation	67	2	19	19	19	19
0342 - Out-of-District Travel	-	160	160	160	160	160
0355 - Printing and Binding	-	50	-	-	-	-
0410 - Consumable Supplies	71	0	-	-	-	-
Total Function 2152:	39,810	1,374	11,801	11,801	11,801	11,801
2161 - OT/PT Services						
0111 - Licensed Salaries	131,472	119,424	132,367	131,081	2.33	131,081
0112 - Classified Salaries	-	1,423	5,360	5,860	0.19	5,860
0121 - Substitutes-Licensed	-	2,097	-	-	-	-
0132 - Extra Duty Contracts	-	-	2,950	2,950	2,950	2,950
0210 - P E R S	20,695	15,253	27,701	28,366	28,366	28,366
0220 - Social Security Admin	9,892	9,405	10,762	10,702	10,702	10,702
0231 - Workers Compensation	863	800	871	593	593	593
0232 - Unemployment Compensation	272	257	295	294	294	294
0243 - District Paid Msa	-	179	362	362	362	362
0244 - Life Insurance	178	202	141	141	141	141
0245 - Disability Insurance	343	295	183	183	183	183
0246 - Certified Health Ins.	29,775	29,130	37,191	37,191	37,191	37,191
0247 - Classified Health Ins.	-	-	-	2,695	2,695	2,695
0251 - OSEA HRA Benefit	-	-	-	198	198	198
0310 - Prof/Tech Services	983	-	-	-	-	-
0341 - In-District Travel	-	164	-	-	-	-
0342 - Out-of-District Travel	-	2,385	-	-	-	-
0355 - Printing and Binding	-	112	-	-	-	-
0410 - Consumable Supplies	698	399	-	553	553	553
Total Function 2161:	195,171	181,526	218,183	221,169	2.52	221,169
2191 - Spec. Ed. Program Direct.						
0111 - Licensed Salaries	150,850	115,812	119,048	82,176	1.00	82,176
0112 - Classified Salaries	17,343	-	-	-	-	-
0121 - Substitutes-Licensed	440	351	-	-	-	-
0122 - Substitutes-Classified	3,083	-	-	-	-	-
0124 - Temporary-Classified	-	9,925	-	-	-	-
0129 - Temporary - Professional Employee	-	278	-	-	-	-
0131 - Extended Duty Salaries	950	-	-	-	-	-
0132 - Extra Duty Contracts	4,664	1,989	-	-	-	-
0210 - P E R S	24,496	24,183	29,252	21,794	21,794	21,794
0220 - Social Security Admin	13,171	9,481	9,107	6,286	6,286	6,286
0231 - Workers Compensation	1,176	830	737	345	345	345
0232 - Unemployment Compensation	362	260	250	173	173	173
0244 - Life Insurance	239	202	91	91	91	91
0245 - Disability Insurance	502	381	215	215	215	215
0246 - Certified Health Ins.	28,971	24,569	31,924	15,962	15,962	15,962
0247 - Classified Health Ins.	8,560	-	-	-	-	-
0251 - OSEA HRA Benefit	30	-	-	-	-	-
0341 - In-District Travel	-	52	-	-	-	-
0342 - Out-of-District Travel	1,676	1,969	900	900	900	900
0354 - Advertising	310	310	310	310	310	310
0355 - Printing and Binding	800	1,481	-	-	-	-
0389 - Other Noninstruct Service	4,740	-	-	-	-	-
0410 - Consumable Supplies	883	11,958	-	17,242	17,242	17,242
0470 - Computer Software	-	354	-	-	-	-
0480 - Non Consum Tech Supplies	2,957	-	-	-	-	-
0690 - Grant Indirect Charges	-	-	20,600	20,600	20,600	20,600
Total Function 2191:	266,203	204,385	212,434	166,094	1.00	166,094
2195 - Esol/Other Program Dir.						
0132 - Extra Duty Contracts	-	-	-	20,000	20,000	20,000
0210 - P E R S	-	-	-	4,170	4,170	4,170
0220 - Social Security Admin	-	-	-	1,530	1,530	1,530
0231 - Workers Compensation	-	-	-	124	124	124
0232 - Unemployment Compensation	-	-	-	42	42	42
Total Function 2195:	-	-	-	25,866	25,866	25,866
2196 - Title IA Program Direct.						
0112 - Classified Salaries	29,004	12,398	12,593	8,909	0.25	8,909
0113 - Administrative Salaries	27,030	25,945	26,723	31,550	0.25	31,550
0210 - P E R S	5,101	2,004	5,213	10,500	10,500	10,500
0220 - Social Security Admin	4,147	3,037	3,008	3,166	3,166	3,166

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0231 - Workers Compensation	383	262	243	174	174	174
0232 - Unemployment Compensation	113	83	83	87	87	87
0241 - Admin Medical Insurance	7,194	-	4,129	4,129	4,129	4,129
0242 - Admin Dental Insurance	921	-	-	-	-	-
0244 - Life Insurance	129	18	501	143	143	143
0245 - Disability Insurance	151	34	721	205	205	205
0247 - Classified Health Ins.	12,173	5,671	5,839	3,892	3,892	3,892
0248 - District Paid TSA	150	125	750	212	212	212
0251 - OSEA HRA Benefit	936	320	329	214	214	214
0341 - In-District Travel	784	1,568	1,392	2,744	2,744	2,744
0342 - Out-of-District Travel	-	-	-	1,000	1,000	1,000
0351 - Telephone	270	-	-	138	138	138
0410 - Consumable Supplies	664	545	1,906	1,000	1,000	1,000
0460 - Nonconsumable Items	810	1,369	-	-	-	-
0690 - Grant Indirect Charges	2,962	26,430	30,009	31,232	31,232	31,232
Total Function 2196:	92,923	79,809	93,439	99,295	0.50	99,295
<u>2210 - Improve Instruct Services</u>						
0121 - Substitutes-Licensed	87	-	-	-	-	-
0210 - P E R S	18	-	-	-	-	-
0220 - Social Security Admin	7	-	-	-	-	-
0231 - Workers Compensation	1	-	-	-	-	-
0232 - Unemployment Compensation	0	-	-	-	-	-
0310 - Prof/Tech Services	-	-	143,844	-	-	-
0420 - Textbooks	-	3,572	3,572	-	-	-
Total Function 2210:	112	3,572	147,416			
<u>2223 - Multimedia Services</u>						
0389 - Other Noninstruct Service	-	-	26,449	81,490	81,490	81,490
0460 - Nonconsumable Items	-	2,629	-	-	-	-
Total Function 2223:	-	2,629	26,449	81,490	81,490	81,490
<u>2230 - Assessment & Testing</u>						
0132 - Extra Duty Contracts	1,822	275	-	-	-	-
0210 - P E R S	193	44	-	-	-	-
0220 - Social Security Admin	138	21	-	-	-	-
0231 - Workers Compensation	13	2	-	-	-	-
0232 - Unemployment Compensation	4	1	-	-	-	-
0310 - Prof/Tech Services	-	-	38,000	-	-	-
0410 - Consumable Supplies	1,203	-	-	-	-	-
Total Function 2230:	3,372	343	38,000			
<u>2240 - Instructional Staff Dev.</u>						
0111 - Licensed Salaries	127,047	148,346	146,336	135,277	1.75	135,277
0121 - Substitutes-Licensed	42,875	48,528	91,096	96,167		96,167
0122 - Substitutes-Classified	496	38	-	-		-
0131 - Extended Duty Salaries	44,414	19,464	19,631	13,000		13,000
0132 - Extra Duty Contracts	5,216	16,549	14,282	3,200		3,200
0210 - P E R S	33,536	35,232	62,428	56,264		56,264
0220 - Social Security Admin	16,201	17,605	20,814	18,949		18,949
0231 - Workers Compensation	1,470	1,546	1,686	1,265		1,265
0232 - Unemployment Compensation	447	484	571	520		520
0244 - Life Insurance	164	190	87	210		210
0245 - Disability Insurance	281	280	112	335		335
0246 - Certified Health Ins.	38,281	37,083	31,925	27,934		27,934
0310 - Prof/Tech Services	34,835	33,847	72,859	71,684		71,684
0341 - In-District Travel	615	930	700	723		723
0342 - Out-of-District Travel	135,582	118,619	564,510	576,371		576,371
0355 - Printing and Binding	254	-	-	-		-
0389 - Other Noninstruct Service	-	-	1,545	1,545		1,545
0410 - Consumable Supplies	26,940	30,377	148,137	151,190		151,190
0470 - Computer Software	3,030	-	1,545	1,545		1,545
0480 - Non Consum Tech Supplies	9,287	-	-	-		-
0690 - Grant Indirect Charges	4,086	1,000	6,503	5,503		5,503
Total Function 2240:	525,057	510,118	1,184,767	1,161,682	1.75	1,161,682
<u>2520 - Fiscal Services</u>						
0382 - Legal Services	-	-	8,144	5,000		5,000
0389 - Other Noninstruct Service	5,603	5,777	5,000	5,000		5,000
0690 - Grant Indirect Charges	-	-	5,000	-		-
Total Function 2520:	5,603	5,777	18,144	10,000		10,000
<u>2529 - Other Fiscal Services</u>						
0389 - Other Noninstruct Service	3,920	4,184	-	-		-

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>2542 - Care/Upkeep of Buildings</u>						
0112 - Classified Salaries	28,041	27,519	27,091	26,339 0.77	26,339 0.77	26,339 0.77
0210 - P E R S	4,572	4,145	5,960	5,817	5,817	5,817
0220 - Social Security Admin	1,976	2,084	2,074	2,015	2,015	2,015
0231 - Workers Compensation	1,093	1,106	1,307	871	871	871
0232 - Unemployment Compensation	54	57	59	55	55	55
0244 - Life Insurance	36	38	134	134	134	134
0245 - Disability Insurance	171	179	282	282	282	282
0247 - Classified Health Ins.	10,625	9,051	11,991	11,991	11,991	11,991
0251 - OSEA HRA Benefit	433	254	192	470	470	470
0322 - Repair and Maintenance	-	6,124	22,612	19,250	19,250	19,250
0410 - Consumable Supplies	-	1,100	1,349	16,080	16,080	16,080
0460 - Nonconsumable Items	-	-	74,211	74,211	74,211	74,211
Total Function 2542:	47,002	51,656	147,262	157,515 0.77	157,515 0.77	157,515 0.77
<u>2543 - Care/Upkeep of Grounds</u>						
0322 - Repair and Maintenance	-	-	4,130	4,130	4,130	4,130
<u>2547 - District Repair & Maint.</u>						
0322 - Repair and Maintenance	24	-	-	-	-	-
0389 - Other Noninstruct Service	-	4,315	-	-	-	-
0410 - Consumable Supplies	-	6,794	-	-	-	-
0460 - Nonconsumable Items	-	11,683	-	-	-	-
0480 - Non Consum Tech Supplies	2,213	425	-	-	-	-
0542 - Replacement Equipment	11,639	-	-	-	-	-
Total Function 2547:	13,876	23,217	-	-	-	-
<u>2552 - Vehicle Operation Service</u>						
0331 - Reimb. Student Transp	-	105	5,200	-	-	-
0332 - Non-Reimb Student Transp	2,640	2,959	6,717	8,466	8,466	8,466
0564 - Buses/Bus Garage Capital	-	86,500	400,000	210,000	210,000	210,000
Total Function 2552:	2,640	89,564	411,917	218,466	218,466	218,466
<u>2558 - Spec Ed Transp Services</u>						
0564 - Buses/Bus Garage Capital	658,742	217,432	300,000	350,000	350,000	350,000
<u>2570 - Internal Services</u>						
0389 - Other Noninstruct Service	-	5,721	-	-	-	-
0410 - Consumable Supplies	400	2,075	-	-	-	-
Total Function 2570:	400	7,796	-	-	-	-
<u>2620 - Plan/Research/Eval Serv.</u>						
0121 - Substitutes-Licensed	521	-	-	-	-	-
0220 - Social Security Admin	40	-	-	-	-	-
0231 - Workers Compensation	4	-	-	-	-	-
0232 - Unemployment Compensation	1	-	-	-	-	-
Total Function 2620:	566	-	-	-	-	-
<u>2629 - Planning,Research,Dev,Evl</u>						
0121 - Substitutes-Licensed	-	-	89,196	89,196	89,196	89,196
0132 - Extra Duty Contracts	-	-	20,000	20,000	20,000	20,000
0210 - P E R S	-	-	22,769	22,769	22,769	22,769
0220 - Social Security Admin	-	-	8,353	8,353	8,353	8,353
0231 - Workers Compensation	-	-	677	677	677	677
0232 - Unemployment Compensation	-	-	229	229	229	229
Total Function 2629:	-	-	141,224	141,224	141,224	141,224
<u>2664 - Operations Services</u>						
0324 - Rental and Lease	6,538	-	-	-	-	-
0354 - Advertising	-	307	-	-	-	-
0389 - Other Noninstruct Service	-	5,530	-	-	-	-
0410 - Consumable Supplies	12,822	9,515	20,000	20,000	20,000	20,000
0460 - Nonconsumable Items	-	-	41,200	41,200	41,200	41,200
0470 - Computer Software	-	525	4,000	4,000	4,000	4,000
0480 - Non Consum Tech Supplies	5,414	391	15,000	15,000	15,000	15,000
0541 - Initial/Additional Equip	10,000	-	-	-	-	-
0640 - Dues and Fees	4,066	524	1,000	1,000	1,000	1,000
Total Function 2664:	38,841	16,793	81,200	81,200	81,200	81,200
<u>3100 - Food Services</u>						
0112 - Classified Salaries	638,046	636,212	589,725	668,451 32.35	668,451 32.35	668,451 32.35
0122 - Substitutes-Classified	12,148	13,354	5,363	5,363	5,363	5,363
0124 - Temporary-Classified	-	167	-	-	-	-
0132 - Extra Duty Contracts	-	-	21,885	21,885	21,885	21,885
0210 - P E R S	107,338	108,505	132,486	152,999	152,999	152,999

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted			
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE			
0220 - Social Security Admin	48,509	51,192	47,200	53,220	53,220	53,220			
0231 - Workers Compensation	27,841	28,948	30,836	24,016	24,016	24,016			
0232 - Unemployment Compensation	1,301	1,376	1,296	1,463	1,463	1,463			
0243 - District Paid Msa	16,750	15,550	16,791	16,791	16,791	16,791			
0244 - Life Insurance	646	851	671	671	671	671			
0245 - Disability Insurance	1,557	1,914	1,872	1,872	1,872	1,872			
0247 - Classified Health Ins.	134,771	162,512	217,976	289,987	289,987	289,987			
0251 - OSEA HRA Benefit	11,990	12,106	13,152	17,146	17,146	17,146			
0322 - Repair and Maintenance	22,738	18,489	24,445	24,445	24,445	24,445			
0341 - In-District Travel	110	117	-	-	-	-			
0351 - Telephone	1,397	1,007	2,000	2,000	2,000	2,000			
0355 - Printing and Binding	321	264	500	500	500	500			
0385 - Management Services	1,175,139	1,038,937	1,035,150	1,035,150	1,035,150	1,035,150			
0389 - Other Noninstruct Service	4,820	17,455	43,260	43,260	43,260	43,260			
0410 - Consumable Supplies	587	1,461	1,030	4,567	4,567	4,567			
0415 - Food	-	171,101	5,150	5,150	5,150	5,150			
0417 - Gas and Oil	-	-	7,000	7,000	7,000	7,000			
0450 - Food	149,358	-	162,740	162,740	162,740	162,740			
0460 - Nonconsumable Items	3,442	-	36,050	36,050	36,050	36,050			
0470 - Computer Software	695	-	515	515	515	515			
0480 - Non Consum Tech Supplies	657	6,556	11,845	11,845	11,845	11,845			
0541 - Initial/Additional Equip	-	-	25,750	25,750	25,750	25,750			
0542 - Replacement Equipment	-	-	25,750	25,750	25,750	25,750			
0640 - Dues and Fees	5,330	-	5,150	5,150	5,150	5,150			
0690 - Grant Indirect Charges	-	-	30,900	30,900	30,900	30,900			
Total Function 3100:	2,365,490	2,288,072	2,496,488	2,674,636	32.35	2,674,636	32.35	2,674,636	32.35
3300 - Community Services									
0121 - Substitutes-Licensed	-	-	5,000	5,000	5,000	5,000			
0132 - Extra Duty Contracts	-	6,294	-	-	-	-			
0210 - P E R S	-	188	1,043	1,043	1,043	1,043			
0220 - Social Security Admin	-	482	383	383	383	383			
0231 - Workers Compensation	-	39	31	31	31	31			
0232 - Unemployment Compensation	-	13	11	11	11	11			
0342 - Out-of-District Travel	1,820	630	12,238	12,238	12,238	12,238			
0374 - Other Tuition	14,365	-	-	-	-	-			
0389 - Other Noninstruct Service	-	2,134	2,134	2,100	2,100	2,100			
0410 - Consumable Supplies	171	446	-	-	-	-			
Total Function 3300:	16,356	10,225	20,840	20,806	20,806	20,806			
3360 - Welfare Activities									
0389 - Other Noninstruct Service	223	575	-	11,022	11,022	11,022			
0410 - Consumable Supplies	362	1,554	120,303	120,303	120,303	120,303			
0480 - Non Consum Tech Supplies	-	369	-	-	-	-			
Total Function 3360:	585	2,498	120,303	131,325	131,325	131,325			
3361 - Services to Homeless									
0341 - In-District Travel	-	-	1,000	1,000	1,000	1,000			
0374 - Other Tuition	-	-	1,000	1,000	1,000	1,000			
0410 - Consumable Supplies	-	20	1,000	1,000	1,000	1,000			
0640 - Dues and Fees	-	-	1,000	1,000	1,000	1,000			
Total Function 3361:	-	20	4,000	4,000	4,000	4,000			
3390 - Community Education									
0354 - Advertising	931	1,076	-	-	-	-			
0355 - Printing and Binding	898	55	42,510	42,544	42,544	42,544			
0389 - Other Noninstruct Service	1,000	1,500	29,032	25,434	25,434	25,434			
0410 - Consumable Supplies	242	441	-	-	-	-			
0415 - Food	-	-	17,952	16,706	16,706	16,706			
0640 - Dues and Fees	382	-	-	-	-	-			
0690 - Grant Indirect Charges	-	-	8,137	8,137	8,137	8,137			
Total Function 3390:	3,453	3,071	97,631	92,821	92,821	92,821			
3392 - Parent Involvement SvS									
0112 - Classified Salaries	14,843	16,011	16,696	17,755	0.50	17,755	0.50	17,755	0.50
0124 - Temporary-Classified	469	206	1,750	-	-	-			
0131 - Extended Duty Salaries	-	1,593	-	-	-	-			
0132 - Extra Duty Contracts	2,499	4,353	3,250	6,377	6,377	6,377			
0210 - P E R S	2,996	3,718	4,580	5,092	5,092	5,092			
0220 - Social Security Admin	816	1,561	1,660	1,848	1,848	1,848			
0231 - Workers Compensation	124	162	140	117	117	117			
0232 - Unemployment Compensation	22	43	48	51	51	51			
0244 - Life Insurance	49	49	254	261	261	261			
0245 - Disability Insurance	86	86	257	261	261	261			

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0247 - Classified Health Ins.	7,573	7,925	7,785	7,785	7,785	7,785
0251 - OSEA HRA Benefit	970	875	877	857	857	857
0332 - Non-Reimb Student Transp	36	40	-	-	-	-
0410 - Consumable Supplies	3,568	2,504	9,745	50	50	50
0440 - Periodicals	400	330	-	-	-	-
0480 - Non Consum Tech Supplies	-	-	10,000	-	-	-
0640 - Dues and Fees	-	860	2,000	-	-	-
Total Function 3392:	34,451	40,316	59,042	40,454	0.50	40,454
3500 - Child Care Services						
0112 - Classified Salaries	41,737	45,769	48,568	46,889	1.50	46,889
0114 - Supervisory Salaries	45,053	47,189	122,335	128,265	1.75	128,265
0122 - Substitutes-Classified	50,158	14,507	24,500	24,500		24,500
0124 - Temporary-Classified	499,392	548,084	643,000	705,000		705,000
0210 - P E R S	78,913	76,560	182,822	197,915		197,915
0220 - Social Security Admin	48,291	49,700	66,156	69,801		69,801
0231 - Workers Compensation	4,859	4,747	5,382	5,296		5,296
0232 - Unemployment Compensation	1,325	1,364	1,800	1,916		1,916
0241 - Admin Medical Insurance	14,414	14,585	28,901	28,901		28,901
0242 - Admin Dental Insurance	1,896	2,030	5,000	5,000		5,000
0243 - District Paid Msa	-	-	1,000	1,000		1,000
0244 - Life Insurance	189	189	1,000	1,000		1,000
0245 - Disability Insurance	245	282	1,000	1,000		1,000
0247 - Classified Health Ins.	17,135	20,741	23,354	23,354		23,354
0248 - District Paid TSA	-	-	5,000	5,000		5,000
0251 - OSEA HRA Benefit	1,676	1,646	1,534	643		643
0310 - Prof/Tech Services	25	150	-	600		600
0322 - Repair and Maintenance	992	368	5,150	15,000		15,000
0324 - Rental and Lease	-	-	5,150	5,150		5,150
0331 - Reimb. Student Transp	4,125	1,845	6,650	9,650		9,650
0332 - Non-Reimb Student Transp	-	-	5,150	5,150		5,150
0341 - In-District Travel	1,098	3,472	4,000	5,000		5,000
0342 - Out-of-District Travel	95	1,841	10,273	12,015		12,015
0351 - Telephone	2,218	2,133	11,000	14,102		14,102
0353 - Postage	25	-	-	-		-
0355 - Printing and Binding	599	126	5,515	5,515		5,515
0389 - Other Noninstruct Service	40,465	31,499	47,862	39,786		39,786
0410 - Consumable Supplies	28,512	33,213	104,565	118,606		118,606
0415 - Food	36,346	30,293	82,953	82,953		82,953
0460 - Nonconsumable Items	399	5,624	56,657	54,783		54,783
0470 - Computer Software	-	-	515	515		515
0480 - Non Consum Tech Supplies	-	19,661	72,444	75,444		75,444
0640 - Dues and Fees	55	-	-	-		-
0690 - Grant Indirect Charges	14,050	-	31,750	31,750		31,750
Total Function 3500:	934,290	957,620	1,610,986	1,721,499	3.25	1,721,499
3510 - Kinder Day Program						
0124 - Temporary-Classified	420	-	-	-		-
0210 - P E R S	68	-	-	-		-
0220 - Social Security Admin	32	-	-	-		-
0231 - Workers Compensation	3	-	-	-		-
0232 - Unemployment Compensation	1	-	-	-		-
Total Function 3510:	523	-	-	-		-
4150 - Bldg Acq,Const & Improve						
0410 - Consumable Supplies	-	-	10,300	10,300		10,300
5110 - Long-Term Debt Service						
0610 - Redemption of Principal	411,172	469,194	553,775	553,775		553,775
0621 - Interest Expense	458	319	320	320		320
0622 - Interest Buses/Bus Garage	53,609	61,478	85,000	95,000		95,000
0640 - Dues and Fees	9,500	10,500	10,000	15,000		15,000
Total Function 5110:	474,739	541,491	649,095	664,095		664,095
6110 - Operating Contingency						
0810 - Planned Reserve	-	-	347,643	627,000		627,000
7000 - Unappr. Ending Fund Bal.						
0820 - Reserve for Next Year	-	-	1,355,198	1,304,727		1,304,727
Total Requirements:	11,501,128	10,995,733	19,893,336	19,889,685	84.39	19,889,685

**Oregon City School District
300 - Debt Service Fund Resources**

**Total: \$944,806
July 01, 2018 to June 30, 2019**

Object	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1111 - Current Year Taxes	6,813,400	6,877,585	5,905,500	5,605,000	5,605,000	5,605,000
1112 - Prior Year Taxes	115,789	109,082	110,000	85,000	85,000	85,000
1190 - Penalties/Int. On Taxes	30,594	20,809	22,000	15,000	15,000	15,000
1510 - Interest On Investments	27,006	37,808	40,000	30,000	30,000	30,000
1511 - Unsegregated Interest	189	3,444	1,100	3,000	3,000	3,000
1990 - Misc Local Revenue	2,332	-	-	-	-	-
5400 - Beginning Fund Balance	628,012	778,356	630,300	870,000	870,000	870,000
Total Resources:	7,617,322	7,827,084	6,708,900	6,608,000	6,608,000	6,608,000

Oregon City School District
300 - Debt Service Fund Requirements

Total: \$944,806

July 01, 2018 to June 30, 2019

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
5110 - Long-Term Debt Service						
0610 - Redemption of Principal	6,395,000	6,650,000	5,799,248	5,945,000	5,945,000	5,945,000
0621 - Interest Expense	443,967	392,989	322,000	232,655	232,655	232,655
Total Function 5110:	6,838,967	7,042,989	6,121,248	6,177,655	6,177,655	6,177,655
7000 - Unappr. Ending Fund Bal.						
0820 - Reserve for Next Year	-	-	587,652	430,345	430,345	430,345
Total Requirements:	6,838,967	7,042,989	6,708,900	6,608,000	6,608,000	6,608,000

Oregon City School District
310 - PERS UAL Debt Service Resources
Total: \$944,806
July 01, 2018 to June 30, 2019

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1970 - Services to Other Funds	3,666,922	3,815,805	3,940,106	4,109,042	4,109,042	4,109,042
5400 - Beginning Fund Balance	150,000	150,000	150,000	150,000	150,000	150,000
Total Resources:	3,816,922	3,965,805	4,090,106	4,259,042	4,259,042	4,259,042

Oregon City School District
310 - PERS UAL Debt Service Requirements
Total: \$944,806
July 01, 2018 to June 30, 2019

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
5110 - Long-Term Debt Service						
0610 - Redemption of Principal	1,460,000	1,685,000	1,935,000	2,205,000	2,205,000	2,205,000
0621 - Interest Expense	2,206,922	2,130,805	2,055,106	1,954,042	1,954,042	1,954,042
Total Function 5110:	3,666,922	3,815,805	3,990,106	4,159,042	4,159,042	4,159,042
7000 - Unappr. Ending Fund Bal.						
0820 - Reserve for Next Year	-	-	100,000	100,000	100,000	100,000
Total Requirements:	3,666,922	3,815,805	4,090,106	4,259,042	4,259,042	4,259,042

Oregon City School District
400 - Capital Projects Fund Resources
Total: \$944,806
July 01, 2018 to June 30, 2019

Object	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1130 - Construction Excise Tax	583,471	621,544	580,000	800,000	800,000	800,000
1510 - Interest On Investments	6,425	2,652	3,700	3,000	3,000	3,000
1512 - Interest From Notes Receivable	67,500	76,250	31,250	-	-	-
1911 - Building Rent	26,361	36,292	125,542	25,000	25,000	25,000
1920 - Gifts From Private Source	145,888	17,460	75,000	17,000	17,000	17,000
1960 - Recovery of Pr. Yr. Exp.	-	26,189	10,000	10,000	10,000	10,000
1990 - Misc Local Revenue	-	228,987	155,000	400,000	400,000	400,000
3105 - State School Fund Transp	-	-	649,714	675,000	675,000	675,000
3222 - Ssf-Transportation	540,266	644,623	-	-	-	-
5150 - Loan Receipts	-	-	850,000	300,000	300,000	300,000
5160 - Lease Purchase Receipts	187,179	149,505	350,000	150,000	150,000	150,000
5300 - Sale/Comp. - Assets	-	-	1,500,000	380,000	380,000	380,000
5400 - Beginning Fund Balance	14,933,568	2,848,216	1,608,982	2,919,387	2,919,387	2,919,387
Total Resources:	16,490,657	4,651,717	5,939,188	5,679,387	5,679,387	5,679,387

Oregon City School District
400 - Capital Projects Fund Requirements

Total: \$944,806

July 01, 2018 to June 30, 2019

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
<u>1111 - Elementary Instruction</u>						
0421 - Textbook - Adoptions	200,623	-	-	-	-	-
0460 - Nonconsumable Items	-	4,302	-	-	-	-
0480 - Non Consum Tech Supplies	-	-	7,000	7,000	7,000	7,000
Total Function 1111:	200,623	4,302	7,000	7,000	7,000	7,000
<u>1121 - Middle School Instruction</u>						
0421 - Textbook - Adoptions	83,783	-	-	-	-	-
0460 - Nonconsumable Items	-	4,606	20,000	150,000	150,000	150,000
Total Function 1121:	83,783	4,606	20,000	150,000	150,000	150,000
<u>1131 - High School Instruction</u>						
0421 - Textbook - Adoptions	136,698	-	-	-	-	-
0460 - Nonconsumable Items	-	1,622	50,000	-	-	-
Total Function 1131:	136,698	1,622	50,000	-	-	-
<u>1250 - Less Restrictive Programs</u>						
0460 - Nonconsumable Items	-	892	-	-	-	-
<u>2510 - Direction of Business Srv</u>						
0129 - Temporary - Professional Employee	-	15,909	-	-	-	-
0220 - Social Security Admin	-	1,217	-	-	-	-
0231 - Workers Compensation	-	102	-	-	-	-
0232 - Unemployment Compensation	-	33	-	-	-	-
0342 - Out-of-District Travel	979	50	-	-	-	-
0354 - Advertising	-	1,791	-	-	-	-
0356 - Telecomm. Circuits	26	-	-	-	-	-
0382 - Legal Services	80	13,674	-	-	-	-
0389 - Other Noninstruct Service	13,500	31,345	-	-	-	-
0410 - Consumable Supplies	84	150	-	-	-	-
0480 - Non Consum Tech Supplies	-	-	25,000	25,000	25,000	25,000
0640 - Dues and Fees	-	364	-	-	-	-
Total Function 2510:	14,669	64,634	25,000	25,000	25,000	25,000
<u>2520 - Fiscal Services</u>						
0470 - Computer Software	-	-	25,000	25,000	25,000	25,000
0480 - Non Consum Tech Supplies	765	-	-	-	-	-
0640 - Dues and Fees	-	450	-	-	-	-
Total Function 2520:	765	450	25,000	25,000	25,000	25,000
<u>2542 - Care/Upkeep of Buildings</u>						
0131 - Extended Duty Salaries	-	3,422	-	-	-	-
0210 - P E R S	-	304	-	-	-	-
0220 - Social Security Admin	-	262	-	-	-	-
0231 - Workers Compensation	-	67	-	-	-	-
0232 - Unemployment Compensation	-	7	-	-	-	-
0322 - Repair and Maintenance	3,408	13,302	387,500	357,500	357,500	357,500
0389 - Other Noninstruct Service	12,485	111	-	-	-	-
0410 - Consumable Supplies	-	8,058	-	-	-	-
0460 - Nonconsumable Items	121,557	26,557	-	-	-	-
Total Function 2542:	137,450	52,090	387,500	357,500	357,500	357,500
<u>2543 - Care/Upkeep of Grounds</u>						
0322 - Repair and Maintenance	-	19,005	170,000	127,035	127,035	127,035
<u>2544 - Maintenance</u>						
0322 - Repair and Maintenance	-	961	-	-	-	-
0410 - Consumable Supplies	683	-	-	-	-	-
0460 - Nonconsumable Items	23,502	-	-	-	-	-
0480 - Non Consum Tech Supplies	23,485	175	-	-	-	-
0541 - Initial/Additional Equip	3,100	-	-	-	-	-
Total Function 2544:	50,770	1,136	-	-	-	-

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2547 - District Repair & Maint.						
0322 - Repair and Maintenance	2,468	93,143	257,500	257,500	257,500	257,500
0460 - Nonconsumable Items	4,231	-	-	-	-	-
Total Function 2547:	6,699	93,143	257,500	257,500	257,500	257,500
2551 - Transp Svc Area Direction						
0410 - Consumable Supplies	1,343	-	-	-	-	-
0460 - Nonconsumable Items	1,968	-	-	-	-	-
0470 - Computer Software	99	-	-	-	-	-
0480 - Non Consum Tech Supplies	35,534	-	-	-	-	-
Total Function 2551:	38,944	-	-	-	-	-
2552 - Vehicle Operation Service						
0410 - Consumable Supplies	390	-	-	-	-	-
0460 - Nonconsumable Items	7,858	-	-	-	-	-
0480 - Non Consum Tech Supplies	6,164	-	-	-	-	-
Total Function 2552:	14,411	-	-	-	-	-
2554 - Vehicle Service & Maint						
0324 - Rental and Lease	698	-	-	-	-	-
0460 - Nonconsumable Items	38,055	-	-	-	-	-
0480 - Non Consum Tech Supplies	9,098	-	-	-	-	-
0541 - Initial/Additional Equip	182,827	-	-	-	-	-
Total Function 2554:	230,678	-	-	-	-	-
2559 - Other Pupil Transp.						
0324 - Rental and Lease	1,996	-	-	-	-	-
0410 - Consumable Supplies	398	-	-	-	-	-
0460 - Nonconsumable Items	2,248	-	-	-	-	-
0541 - Initial/Additional Equip	15,463	-	-	-	-	-
Total Function 2559:	20,105	-	-	-	-	-
2620 - Plan/Research/Eval Serv.						
0342 - Out-of-District Travel	-	10,706	-	-	-	-
0383 - Architect/Engineer Serv	-	-	-	75,000	75,000	75,000
0392 - Bond Consulting Services	-	-	-	75,000	75,000	75,000
0410 - Consumable Supplies	-	41	-	-	-	-
0640 - Dues and Fees	-	149	-	-	-	-
Total Function 2620:	-	10,897	-	150,000	150,000	150,000
2664 - Operations Services						
0124 - Temporary-Classified	-	7,455	-	-	-	-
0131 - Extended Duty Salaries	7,773	942	-	-	-	-
0210 - P E R S	985	1,362	-	-	-	-
0220 - Social Security Admin	595	634	-	-	-	-
0231 - Workers Compensation	320	96	-	-	-	-
0232 - Unemployment Compensation	16	18	-	-	-	-
0322 - Repair and Maintenance	-	-	20,000	20,000	20,000	20,000
0354 - Advertising	-	-	150,000	100,000	100,000	100,000
0356 - Telecomm. Circuits	-	40	-	-	-	-
0389 - Other Noninstruct Service	-	3,543	100,000	100,000	100,000	100,000
0460 - Nonconsumable Items	-	-	50,000	-	-	-
0470 - Computer Software	-	138	-	-	-	-
0480 - Non Consum Tech Supplies	433,196	175,007	50,000	135,000	135,000	135,000
0541 - Initial/Additional Equip	-	-	15,000	15,000	15,000	15,000
0551 - Technology Equip-New	-	19,900	150,000	100,000	100,000	100,000
0552 - Technology Equip-Replace	-	31,511	-	-	-	-
Total Function 2664:	443,023	240,505	535,000	470,000	470,000	470,000
4110 - Facilities Dev. Direction						
0383 - Architect/Engineer Serv	-	-	200,000	-	-	-
0385 - Management Services	-	-	16,000	16,000	16,000	16,000
Total Function 4110:	-	-	216,000	16,000	16,000	16,000
4120 - Land Acquisition/Dev.						
0324 - Rental and Lease	840	-	-	-	-	-
0383 - Architect/Engineer Serv	-	136	-	-	-	-
0389 - Other Noninstruct Service	-	43	-	15,000	15,000	15,000
0530 - Improve Other Than Bldgs	2,720	71,951	-	900,000	900,000	900,000
0640 - Dues and Fees	-	6,963	-	-	-	-
Total Function 4120:	3,560	79,093	-	915,000	915,000	915,000

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4150 - Bldg Acq,Const & Improve						
0322 - Repair and Maintenance	4,833	-	-	-	-	-
0383 - Architect/Engineer Serv	9,589	2,682	-	-	-	-
0389 - Other Noninstruct Service	167,094	188,355	301,000	211,000	211,000	211,000
0460 - Nonconsumable Items	4,825	37,518	262,681	-	-	-
0480 - Non Consum Tech Supplies	-	556	-	-	-	-
0520 - Buildings-Acquis/Improve	10,849,392	1,108,661	594,000	600,000	600,000	600,000
0530 - Improve Other Than Bldgs	23,849	106,068	40,000	-	-	-
0541 - Initial/Additional Equip	5,339	-	-	-	-	-
0551 - Technology Equip-New	46,786	-	-	-	-	-
0552 - Technology Equip-Replace	26,975	-	-	-	-	-
0640 - Dues and Fees	1,311	138	-	-	-	-
Total Function 4150:	11,139,993	1,443,979	1,197,681	811,000	811,000	811,000
5110 - Long-Term Debt Service						
0610 - Redemption of Principal	407,261	430,538	610,000	814,200	814,200	814,200
0621 - Interest Expense	713,011	159,845	760,807	720,600	720,600	720,600
0622 - Interest Buses/Bus Garage	-	551,792	-	-	-	-
0640 - Dues and Fees	-	-	-	25,000	25,000	25,000
Total Function 5110:	1,120,271	1,142,175	1,370,807	1,559,800	1,559,800	1,559,800
5200 - Transfer of Funds						
0710 - Fund Modifications	-	114,000	-	-	-	-
6110 - Operating Contingency						
0810 - Planned Reserve	-	-	150,000	227,260	227,260	227,260
7000 - Unappr. Ending Fund Bal.						
0820 - Reserve for Next Year	-	-	1,527,700	581,292	581,292	581,292
Total Requirements:	13,642,442	3,272,529	5,939,188	5,679,387	5,679,387	5,679,387

**Oregon City School District
601 - Risk Management Fund Resources**

**Total: \$944,806
July 01, 2018 to June 30, 2019**

Object	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1510 - Interest On Investments	-	-	1,500	1,500	1,500	1,500
1960 - Recovery of Pr. Yr. Exp.	110,819	52,246	52,000	52,000	52,000	52,000
1970 - Services to Other Funds	556,103	566,609	525,000	490,000	490,000	490,000
1990 - Misc Local Revenue	9,487	9,603	50,000	50,000	50,000	50,000
5200 - Interfund Transfers	-	50,000	50,000	-	-	-
5400 - Beginning Fund Balance	420,609	418,585	225,000	351,306	351,306	351,306
Total Resources:	1,097,018	1,097,043	903,500	944,806	944,806	944,806

Oregon City School District
601 - Risk Management Fund Requirements

Total: \$944,806
 July 01, 2018 to June 30, 2019

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted	
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE	
2115 - Student Safety							
0389 - Other Noninstruct Service	-	27,498	50,000	150,000	150,000	150,000	
2134 - Nurse Services							
0389 - Other Noninstruct Service	1,043	880	2,060	-	-	-	
0410 - Consumable Supplies	2,122	522	-	-	-	-	
Total Function 2134:	3,165	1,402	2,060	-	-	-	
2321 - Superintendents Office							
0139 - Severance Pay	25,197	-	-	-	-	-	
0220 - Social Security Admin	1,928	-	-	-	-	-	
0231 - Workers Compensation	156	-	-	-	-	-	
0232 - Unemployment Compensation	53	-	-	-	-	-	
Total Function 2321:	27,334	-	-	-	-	-	
2520 - Fiscal Services							
0342 - Out-of-District Travel	306	-	-	-	-	-	
2542 - Care/Upkeep of Buildings							
0210 - P E R S	-	83	-	-	-	-	
0220 - Social Security Admin	-	31	-	-	-	-	
0232 - Unemployment Compensation	-	1	-	-	-	-	
0322 - Repair and Maintenance	-	73,036	5,150	5,150	5,150	5,150	
0410 - Consumable Supplies	-	101	-	-	-	-	
0460 - Nonconsumable Items	2,584	3,045	-	-	-	-	
0480 - Non Consum Tech Supplies	-	1,130	-	-	-	-	
0655 - Judgments/Settlements	10,000	-	-	-	-	-	
Total Function 2542:	12,584	77,427	5,150	5,150	5,150	5,150	
2543 - Care/Upkeep of Grounds							
0322 - Repair and Maintenance	-	1,955	-	-	-	-	
2546 - Security Services							
0410 - Consumable Supplies	688	-	-	-	-	-	
2547 - District Repair & Maint.							
0322 - Repair and Maintenance	-	550	-	-	-	-	
2552 - Vehicle Operation Service							
0655 - Judgments/Settlements	-	-	32,032	-	-	-	
2554 - Vehicle Service & Maint							
0322 - Repair and Maintenance	1,201	-	15,450	15,450	15,450	15,450	
2570 - Internal Services							
0114 - Supervisory Salaries	63,689	66,662	68,088	71,446	1.00	71,446	1.00
0124 - Temporary-Classified	856	363	-	4,000	-	4,000	-
0210 - P E R S	13,681	14,259	18,474	20,199	-	20,199	-
0220 - Social Security Admin	4,897	5,158	5,329	5,892	-	5,892	-
0231 - Workers Compensation	438	453	431	331	-	331	-
0232 - Unemployment Compensation	134	141	146	162	-	162	-
0241 - Admin Medical Insurance	14,332	14,991	16,515	16,515	-	16,515	-
0242 - Admin Dental Insurance	1,843	2,540	-	-	-	-	-
0244 - Life Insurance	172	189	-	-	-	-	-
0245 - Disability Insurance	83	104	-	-	-	-	-
0248 - District Paid TSA	600	1,200	-	1,200	-	1,200	-
0251 - OSEA HRA Benefit	22	-	-	-	-	-	-
0322 - Repair and Maintenance	-	16,136	-	-	-	-	-
0341 - In-District Travel	1,568	1,708	1,568	3,136	-	3,136	-
0342 - Out-of-District Travel	1,144	3,433	-	-	-	-	-
0353 - Postage	17	-	-	-	-	-	-

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0382 - Legal Services	238	-	1,030	1,030	1,030	1,030
0389 - Other Noninstruct Service	34,545	44,228	16,480	25,000	25,000	25,000
0410 - Consumable Supplies	2,913	1,059	10,300	10,352	10,352	10,352
0460 - Nonconsumable Items	4,762	1,272	-	-	-	-
0470 - Computer Software	216	-	-	-	-	-
0480 - Non Consum Tech Supplies	2,163	19,572	-	-	-	-
0640 - Dues and Fees	520	555	-	-	-	-
0651 - Liability Insurance	97,628	87,183	125,000	90,000	90,000	90,000
0652 - Fidelity Bond Premiums	3,265	1,705	-	-	-	-
0653 - Property Ins. Premiums	43,075	-	238,932	255,000	255,000	255,000
0655 - Judgments/Settlements	25,354	60,004	17,585	70,000	70,000	70,000
0659 - Other Insurance/Judgments	305,249	238,402	217,700	189,943	189,943	189,943
Total Function 2570:	623,405	581,317	737,578	764,206	1.00	764,206
<u>2664 - Operations Services</u>						
0470 - Computer Software	9,750	9,750	10,000	10,000	10,000	10,000
<u>4150 - Bldg Acq,Const & Improve</u>						
0520 - Buildings-Acquis/Improve	-	-	51,230	-	-	-
Total Requirements:	678,432	699,899	903,500	944,806	1.00	944,806
						1.00

Oregon City School District
700 - Trust and Agency Fund Resources

Total: \$4,279,666
 July 01, 2018 to June 30, 2019

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1510 - Interest On Investments	1,318	1,212	1,760	1,760	1,760	1,760
1720 - Excurr. Bookstore	-	-	2,500	-	-	-
1740 - Ex-Curricular Fees	6,020	1,460	15,000	10,000	10,000	10,000
1760 - Fund Raising	148	-	8,000	1,000	1,000	1,000
1790 - Other Ex-Curr. Activities	21,216	19,934	13,000	40,000	40,000	40,000
1920 - Gifts From Private Source	2,048	3,522	11,000	10,000	10,000	10,000
1943 - Services Provided to Charter Schools	-	-	1,000	1,000	1,000	1,000
1990 - Misc Local Revenue	-	149	1,000	1,000	1,000	1,000
3101 - State School Fund	3,150,293	2,913,565	3,568,494	3,633,775	3,633,775	3,633,775
3199 - Unrestricted State Grants	-	3,000	355,200	200,000	200,000	200,000
5400 - Beginning Fund Balance	286,146	476,503	363,677	381,131	381,131	381,131
Total Resources:	3,467,189	3,419,346	4,340,631	4,279,666	4,279,666	4,279,666

Oregon City School District
700 - Trust and Agency Fund Requirements
Total: \$4,279,666
July 01, 2018 to June 30, 2019

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
Function - Object	\$	\$	\$ FTE	\$	FTE	\$	FTE	\$	FTE
1121 - Middle School Instruction									
0111 - Licensed Salaries	52,687	54,840	55,698	101,178	1.70	101,178	1.70	101,178	1.70
0121 - Substitutes-Licensed	41	175	-	-	-	-	-	-	-
0132 - Extra Duty Contracts	-	-	527	527	-	527	-	527	-
0210 - P E R S	9,141	9,538	12,670	22,330	-	22,330	-	22,330	-
0220 - Social Security Admin	3,961	4,191	4,302	7,779	-	7,779	-	7,779	-
0231 - Workers Compensation	348	360	348	429	-	429	-	429	-
0232 - Unemployment Compensation	109	115	119	214	-	214	-	214	-
0244 - Life Insurance	78	87	79	79	-	79	-	79	-
0245 - Disability Insurance	144	144	144	144	-	144	-	144	-
0246 - Certified Health Ins.	13,549	12,662	14,167	27,137	-	27,137	-	27,137	-
0310 - Prof/Tech Services	-	-	6,704	6,704	-	6,704	-	6,704	-
Total Function 1121:	80,057	82,112	94,758	166,521	1.70	166,521	1.70	166,521	1.70
1122 - Mid Sch Extra-Curricular									
0342 - Out-of-District Travel	-	11	-	-	-	-	-	-	-
1131 - High School Instruction									
0111 - Licensed Salaries	863,583	855,931	1,047,986	1,059,485	17.64	1,059,485	17.64	1,059,485	17.64
0112 - Classified Salaries	130,206	103,508	175,336	165,589	6.81	165,589	6.81	165,589	6.81
0121 - Substitutes-Licensed	48,326	25,122	27,000	27,000	-	27,000	-	27,000	-
0122 - Substitutes-Classified	2,963	2,340	500	500	-	500	-	500	-
0131 - Extended Duty Salaries	110,740	110,929	101,500	76,500	-	76,500	-	76,500	-
0132 - Extra Duty Contracts	14,813	13,064	19,539	19,539	-	19,539	-	19,539	-
0210 - P E R S	196,914	191,086	306,830	302,478	-	302,478	-	302,478	-
0220 - Social Security Admin	86,897	83,212	104,949	103,169	-	103,169	-	103,169	-
0231 - Workers Compensation	7,882	7,444	8,493	5,910	-	5,910	-	5,910	-
0232 - Unemployment Compensation	2,385	2,284	2,881	2,833	-	2,833	-	2,833	-
0243 - District Paid Msa	298	172	313	313	-	313	-	313	-
0244 - Life Insurance	1,851	1,770	2,090	2,090	-	2,090	-	2,090	-
0245 - Disability Insurance	3,031	2,612	3,738	3,738	-	3,738	-	3,738	-
0246 - Certified Health Ins.	228,351	216,593	291,351	281,574	-	281,574	-	281,574	-
0247 - Classified Health Ins.	73,044	56,552	120,404	110,526	-	110,526	-	110,526	-
0251 - OSEA HRA Benefit	2,626	1,327	1,989	2,458	-	2,458	-	2,458	-
0252 - Hsa Benefit	-	5,158	-	-	-	-	-	-	-
0310 - Prof/Tech Services	-	3	224,584	-	-	-	-	-	-
0322 - Repair and Maintenance	3,867	2,018	4,839	4,839	-	4,839	-	4,839	-
0324 - Rental and Lease	4,820	3,731	3,000	3,000	-	3,000	-	3,000	-
0341 - In-District Travel	49	-	-	-	-	-	-	-	-
0355 - Printing and Binding	494	516	-	-	-	-	-	-	-
0371 - Tuition to Other District	-	-	154,500	135,249	-	135,249	-	135,249	-
0374 - Other Tuition	265,682	211,761	150,000	150,000	-	150,000	-	150,000	-
0389 - Other Noninstruct Service	-	269	-	-	-	-	-	-	-
0410 - Consumable Supplies	23,403	37,591	25,750	40,750	-	40,750	-	40,750	-
0413 - Graduation Supplies	-	2,743	-	-	-	-	-	-	-
0420 - Textbooks	2,127	1,307	6,180	6,180	-	6,180	-	6,180	-
0440 - Periodicals	100	125	515	515	-	515	-	515	-
0460 - Nonconsumable Items	2,745	2,660	2,060	2,060	-	2,060	-	2,060	-
0470 - Computer Software	24,568	1,703	35,258	3,210	-	3,210	-	3,210	-
0480 - Non Consum Tech Supplies	32,221	26,654	16,030	11,030	-	11,030	-	11,030	-
0640 - Dues and Fees	3,529	3,255	3,214	3,214	-	3,214	-	3,214	-
Total Function 1131:	2,137,513	1,973,439	2,840,829	2,523,749	24.45	2,523,749	24.45	2,523,749	24.45
1132 - High Sch Extra-Curricular									
0342 - Out-of-District Travel	127	-	-	-	-	-	-	-	-
0410 - Consumable Supplies	31,002	21,530	63,500	55,000	-	55,000	-	55,000	-
0450 - Food	1,000	-	1,000	1,000	-	1,000	-	1,000	-
0470 - Computer Software	1,443	404	-	-	-	-	-	-	-
Total Function 1132:	33,572	21,934	64,500	56,000	-	56,000	-	56,000	-
1280 - Alternative Education									
0310 - Prof/Tech Services	-	-	22,794	166,908	-	166,908	-	166,908	-
1283 - Ccc - Alternative Prog.									
0374 - Other Tuition	-	40,306	30,000	-	-	-	-	-	-
2122 - Counseling Services									
0111 - Licensed Salaries	114,180	139,965	123,115	180,923	3.00	180,923	3.00	180,923	3.00
0112 - Classified Salaries	-	20,048	22,851	20,853	0.81	20,853	0.81	20,853	0.81

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
Function - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
0129 - Temporary - Professional Employee	1,930	-	-	-	-	-
0210 - P E R S	21,166	28,385	34,970	46,921	46,921	46,921
0220 - Social Security Admin	8,899	12,074	11,166	15,436	15,436	15,436
0231 - Workers Compensation	765	1,051	904	847	847	847
0232 - Unemployment Compensation	244	331	306	424	424	424
0244 - Life Insurance	164	242	164	164	164	164
0245 - Disability Insurance	438	510	330	330	330	330
0246 - Certified Health Ins.	24,800	22,660	31,924	47,886	47,886	47,886
0247 - Classified Health Ins.	-	5,582	11,677	11,677	11,677	11,677
0310 - Prof/Tech Services	-	-	43,576	19,014	19,014	19,014
0389 - Other Noninstruct Service	-	-	4,120	4,120	4,120	4,120
Total Function 2122:	172,587	230,847	285,103	348,595	3.81	348,595
2210 - Improve Instruct Services						
0310 - Prof/Tech Services	-	-	30,168	-	-	-
2222 - Library/Media Center						
0470 - Computer Software	-	-	650	650	650	650
2223 - Multimedia Services						
0470 - Computer Software	431	269	-	-	-	-
2230 - Assessment & Testing						
0310 - Prof/Tech Services	-	-	7,374	7,374	7,374	7,374
2240 - Instructional Staff Dev.						
0121 - Substitutes-Licensed	-	1,579	-	-	-	-
0210 - P E R S	-	187	-	-	-	-
0220 - Social Security Admin	-	121	-	-	-	-
0231 - Workers Compensation	-	11	-	-	-	-
0232 - Unemployment Compensation	-	3	-	-	-	-
0249 - Tuition	-	-	3,500	3,500	3,500	3,500
0342 - Out-of-District Travel	891	510	1,030	1,030	1,030	1,030
0389 - Other Noninstruct Service	945	-	-	-	-	-
Total Function 2240:	1,836	2,410	4,530	4,530	4,530	4,530
2410 - Office of The Principal						
0112 - Classified Salaries	63,140	73,063	68,778	92,347	2.75	92,347
0113 - Administrative Salaries	181,070	207,987	213,569	213,052	2.00	213,052
0122 - Substitutes-Classified	-	127	-	-	-	-
0210 - P E R S	43,130	50,554	68,664	73,810	73,810	73,810
0220 - Social Security Admin	18,032	21,421	21,994	23,800	23,800	23,800
0231 - Workers Compensation	1,638	1,867	1,779	1,307	1,307	1,307
0232 - Unemployment Compensation	494	587	603	654	654	654
0241 - Admin Medical Insurance	25,419	28,639	33,030	33,030	33,030	33,030
0242 - Admin Dental Insurance	3,376	3,529	3,369	3,369	3,369	3,369
0244 - Life Insurance	660	774	631	631	631	631
0245 - Disability Insurance	645	705	527	527	527	527
0247 - Classified Health Ins.	25,916	27,567	31,140	42,817	42,817	42,817
0248 - District Paid TSA	1,080	2,400	1,200	1,200	1,200	1,200
0251 - OSEA HRA Benefit	574	919	877	857	857	857
0310 - Prof/Tech Services	-	825	1,000	1,000	1,000	1,000
0341 - In-District Travel	4,608	7,768	4,608	9,216	9,216	9,216
0342 - Out-of-District Travel	306	1,881	2,060	2,060	2,060	2,060
0351 - Telephone	540	540	551	2,204	2,204	2,204
0354 - Advertising	6,191	4,285	16,180	6,180	6,180	6,180
0355 - Printing and Binding	518	1,004	-	-	-	-
0381 - Audit Services	700	8,400	8,120	8,120	8,120	8,120
0389 - Other Noninstruct Service	3,841	1,090	2,015	2,015	2,015	2,015
0410 - Consumable Supplies	11,197	4,770	13,938	13,938	13,938	13,938
0413 - Graduation Supplies	2,192	1,370	2,500	2,500	2,500	2,500
0460 - Nonconsumable Items	8,321	6,280	7,000	7,000	7,000	7,000
0470 - Computer Software	1,120	-	1,500	1,500	1,500	1,500
0480 - Non Consum Tech Supplies	450	1,074	-	-	-	-
0640 - Dues and Fees	13,854	12,856	25,480	25,480	25,480	25,480
0651 - Liability Insurance	7,000	7,052	7,200	7,200	7,200	7,200
Total Function 2410:	426,011	479,335	538,313	575,814	4.75	575,814
2542 - Care/Upkeep of Buildings						
0112 - Classified Salaries	41,327	35,488	34,950	37,076	1.00	37,076
0210 - P E R S	7,147	5,550	7,406	7,857	7,857	7,857
0220 - Social Security Admin	2,985	2,693	2,673	2,836	2,836	2,836
0231 - Workers Compensation	1,602	1,379	1,688	1,227	1,227	1,227
0232 - Unemployment Compensation	82	74	73	78	78	78
0244 - Life Insurance	58	49	50	50	50	50

	2015/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed		2018/19 Approved	2018/19 Adopted	
Function - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
0245 - Disability Insurance	313	234	273		273		273	
0247 - Classified Health Ins.	15,712	12,289	15,570		15,570		15,570	
0251 - OSEA HRA Benefit	744	453	438		429		429	
0322 - Repair and Maintenance	300	957	14,909		14,909		14,909	
0351 - Telephone	1,272	1,188	100		100		100	
0389 - Other Noninstruct Service	-	-	258		258		258	
0410 - Consumable Supplies	2,463	3,988	2,500		2,500		2,500	
0460 - Nonconsumable Items	1,480	-	-		-		-	
Total Function 2542:	75,484	64,340	80,888		83,163	1.00	83,163	1.00
2552 - Vehicle Operation Service								
0331 - Reimb. Student Transp	25,504	17,302	16,500		16,500		16,500	
2664 - Operations Services								
0112 - Classified Salaries	7,663	8,590	8,102		8,614	0.25	8,614	0.25
0210 - P E R S	1,238	1,388	1,718		1,826		1,826	
0220 - Social Security Admin	567	651	620		658		658	
0231 - Workers Compensation	54	62	50		36		36	
0232 - Unemployment Compensation	15	18	18		18		18	
0244 - Life Insurance	12	12	12		12		12	
0245 - Disability Insurance	54	54	54		54		54	
0247 - Classified Health Ins.	3,787	3,963	3,892		3,892		3,892	
0251 - OSEA HRA Benefit	-	201	220		214		214	
0351 - Telephone	-	-	500		500		500	
0356 - Telecomm. Circuits	-	-	678		678		678	
0470 - Computer Software	800	920	-		-		-	
Total Function 2664:	14,192	15,860	15,864		16,502	0.25	16,502	0.25
3371 - Scholarship Services								
0374 - Other Tuition	23,500	21,500	30,890		30,890		30,890	
5100 - Debt Service								
0610 - Redemption of Principal	-	25,440	26,000		26,000		26,000	
0621 - Interest Expense	-	1,239	1,500		1,500		1,500	
Total Function 5100:	-	26,678	27,500		27,500		27,500	
7000 - Unappr. Ending Fund Bal.								
0820 - Reserve for Next Year	-	-	249,970		254,970		254,970	
Total Requirements:	2,990,686	2,976,345	4,340,631		4,279,666	35.97	4,279,666	35.97

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LIST OF ACRONYMS

ACT	American College Test	CIA	Curriculum, Instruction and Assessment
ACA	Alliance Charter Academy	CIP	Continuous Improvement Plan
ADM	Average Daily Membership	COSA	Confederation of Oregon School Administrators
ADMw	Average Daily Weighted Membership	CTE	Career and Technical Education
APC	Associated Payroll Costs	DECA	Distributive Education Clubs of America
ARC	Annual Required Contributions	EGC	Emotional Growth Classroom
ARRA	American Recovery and Reinvestment Act	ELA	English Language Arts
ASB	Associated Student Body	ELL	English Language Learners
ASBO	Association of School Business Officials International	EPIC	Evaluation through Performance Improvement Commitments
AVID	Advancement Via Individual Determination	ESD	Education Service District
BC	Budget Committee	ESEA	Elementary and Secondary Education Act
BOLI	Bureau of Labor and Industries	ESL	English as a Second Language
CAM	Certificate of Advanced Mastery	FAPE	Free and Appropriate Education
CCSS	Common Core State Standards	FAS	Formative Assessment System
CESD	Clackamas Education Service District	FBLA	Future Business Leaders of America
CIM	Certificate of Initial Mastery	FFA	Future Farmers of America
CAFR	Comprehensive Annual Financial Report	FTE	Full-Time Equivalency
COLA	Cost of Living Adjustment	GAAP	Generally Accepted Accounting Principles
CET	Construction Excise Tax	GASB	Governmental Accounting Standards Board

GFOA	Government Finance Officers Association	ORS	Oregon Revised Statutes
GO Bond	General Obligation Bond	OSBA	Oregon School Boards Association
HR	Human Resources Department	OSEA	Oregon School Employee Asso. (Classified Union)
HSGI	High School Graduation Initiative Grant	PEBB	Public Employees Benefit Board
IA	Instructional Assistant	PERS	Public Employees Retirement System
IDEA	Individuals with Disabilities Education Act	PBIS	Positive Behavioral Intervention and Support
IEP	Individualized Education Plan	PLC	Professional Learning Communities
LRE	Least Restrictive Environment	QEM	Quality Education Model
NCLB	No Child Left Behind Act	RHIA	Retirement Health Insurance Account
NEA	National Education Association	SAT	Scholastic Aptitude Test
NS	Nutrition Services	SESS	Springwater Environmental Sciences School
OAKS	Oregon Assessment of Knowledge and Skills	SPED	Special Education
OAR	Oregon Administrative Rules	SSF	State School Fund
OASBO	Oregon Association of School Business Officials	STAR	Standardized Testing and Reporting
OCCE	Oregon City Community Education	SWIFT	Schoolwide Intervention Framework for Transformation
OCEA	Oregon City Education Association (Teachers' Union)	T&A	Trust and Agency
OCSF	Oregon City Schools Foundation	TAG	Talented and Gifted
ODE	Oregon Department of Education	TOSA	Teacher on Special Assignment
OEA	Oregon Education Association	TSPC	Teacher Standards and Practices Commission
OEIB	Oregon Education Investment Board	UAAL	Unfunded Actuarial Accrued Liability
OPEB	Other Post-Employment Benefits	OPSRP	Oregon Public Service Retirement Plan

Budget Committee Agenda

Oregon City School District, June 4, 2018

The Budget Committee will meet beginning at 6:00 p.m. in the District Board Room at the Jackson Building, 1306 12th Street, Oregon City.

Budget Committee Agenda:

Please silence all electronic devices before the meeting begins.

1. CALL TO ORDER
2. APPROVE MINUTES OF MAY 21, 2018 MEETING
3. REVIEW OF 2018-19 PROPOSED BUDGET FRAMEWORK
4. RESPONSES TO REQUESTS FOR INFORMATION
5. QUESTIONS, ANSWERS, DISCUSSION
6. PUBLIC INPUT
7. APPROVAL OF PROPOSED BUDGET

1718-240 APPROVE 2018-19 BUDGET – BUDGET COMMITTEE

BE IT RESOLVED that the Budget Committee of Oregon City School District hereby approves the budget for 2018-19 in the aggregate amount of \$124,545,005, and that the permanent rate 4.9629 per \$1,000 of assessed value be assessed in support of the general fund and an amount of \$5,805,909 for debt service.

8. ADJOURN

Following the Budget Committee meeting, the Board of Education will meet in Executive Session in Room 115 at the Jackson Building, 1306 12th Street, Oregon City, to consider personnel matters pursuant to ORS 192.660(2)(i).

NOTICE TO MEDIA: *In accordance with ORS 192.660(4) regarding Executive Sessions, news media representatives may not be allowed to attend portions dealing with collective bargaining strategy or consideration of student expulsion. All other matters discussed in Executive Session must remain undisclosed.*

Executive Session Agenda:

- Personnel

NEXT MEETINGS:

June 11, 2018 – Regular Board Meeting
June 18, 2018 – Budget Hearing



Oregon City School District No. 62

Learning to be our Best

P.O. Box 2110 (1417 12TH St.), Oregon City, Oregon 97045-5010 • OCSD62.org
Larry Didway, Superintendent • Telephone: (503) 785-8430 • FAX: (503) 657-2492

July 9, 2018

TO WHOM IT MAY CONCERN:

The following is an excerpt from the June 18, 2018, meeting minutes of the Oregon City School Board:

Director Storey moved, Director White seconded, to approve Resolution 1718-243 & 1718-244. The motion was approved.

1718-243 ADOPT THE 2018-19 BUDGET

WHEREAS the District has completed all budget development activities for the 2018-19 Proposed Budget, and

BE IT RESOLVED that the Board of Directors for Oregon City School District #62 hereby adopts the initial budget for the fiscal year 2018-19 in the amount of \$124,545,005. This budget is available at the District Administration Office and on the District's website.

1718-244 MAKE BUDGET APPROPRIATIONS FOR 2018-19

BE IT RESOLVED that for the fiscal year beginning July 1, 2018 the amounts shown below are hereby appropriated for the purposes indicated within the funds listed below:

	<u>Approved</u> <u>Budget Committee</u>	<u>Adopted</u> <u>Board of Directors</u>
<u>General Fund</u>		
1000 Instruction	\$ 52,664,771	\$ 52,664,771
2000 Support Services	29,017,684	29,017,684
3000 Enterprise and Community Services	831,554	831,554
4000 Facilities Acquisition and Construction	10,410	10,410
5200 Transfer of Funds	200,000	200,000
6000 Contingency	<u>160,000</u>	<u>160,000</u>
	<hr/>	<hr/>
Total	82,884,419	82,884,419
<u>Special Revenue Funds</u>		
1000 Instruction	8,326,928	8,326,928
2000 Support Services	4,271,094	4,271,094
3000 Enterprise and Community Services	4,685,541	4,685,541
4000 Facilities Acquisition and Construction	10,300	10,300
5100 Debt Service	664,095	664,095
6000 Contingency	<u>627,000</u>	<u>627,000</u>
	<hr/>	<hr/>
Total	18,584,958	18,584,958

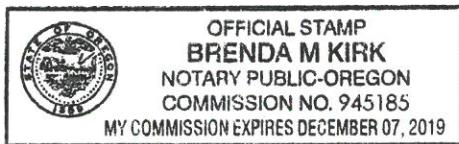
	<u>Approved</u> <u>Budget Committee</u>	<u>Adopted</u> <u>Board of Directors</u>
<u>Debt Service Funds</u>		
General Obligation Bond Debt Service Fund		
5100 Debt Service	6,177,655	6,177,655
PERS Pension Bond Debt Service Fund		
5100 Debt Service	4,159,042	4,159,042
<u>Capital Projects Funds</u>		
1000 Instruction	157,000	157,000
2000 Support Services	1,412,035	1,412,035
4000 Facilities Acquisition and Construction	1,742,000	1,742,000
5100 Debt Service	1,559,800	1,559,800
6000 Contingency	<u>227,260</u>	<u>227,260</u>
Total	5,098,095	5,098,095
Internal Service - Risk Management Fund		
2000 Support Services	<u>944,806</u>	<u>944,806</u>
Total	944,806	944,806
<u>Trust and Agency Funds</u>		
1000 Instruction	2,913,178	2,913,178
2000 Support Services	1,053,128	1,053,128
3000 Enterprise and Community Services	30,890	30,890
5100 Debt Service	<u>27,500</u>	<u>27,500</u>
Total	4,024,696	4,024,696
Total Appropriations - All Funds	121,873,671	121,873,671
<u>Unappropriated Amounts - Reserves</u>		
Special Revenue Funds	1,304,727	1,304,727
General Obligation Bond Debt Service Fund	430,345	430,345
PERS Pension Bond Debt Service Fund	100,000	100,000
Capital Projects Funds	581,292	581,292
Trust and Agency Funds	<u>254,970</u>	<u>254,970</u>
Total Unappropriated Reserve Amounts - All Funds	2,671,334	2,671,334
Total Adopted Budget	<u>\$ 124,545,005</u>	<u>\$ 124,545,005</u>

ATTEST:

Larry Didway
By: Larry Didway
Clerk/Superintendent

State of Oregon
County of Clackamas
Signed and sworn to before me on July 9, 2018

Brenda Kirk
Brenda Kirk, Notary Public-Oregon





Oregon City School District No. 62

Learning to be our Best

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Larry Didway, Superintendent • Telephone: (503) 785-8430 • FAX: (503) 657-2492

July 9, 2018

TO WHOM IT MAY CONCERN:

The following is an excerpt from the June 18, 2018, meeting minutes of the Oregon City School Board:

Director Storey moved, Director Spiers seconded, to approve Resolution 1718-245. The motion was approved.

1718-245 RESOLUTION IMPOSING AND CATEGORIZING TAXES

BE IT RESOLVED, that the Board of Directors of Oregon City School District #62 hereby imposes the ad valorem property taxes for tax year 2018-19 upon the assessed value of all taxable property within the District at the rate of 4.9629 per \$1,000 of assessed value for the permanent tax rate and \$5,805,909 for debt service to general obligation bonds and that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

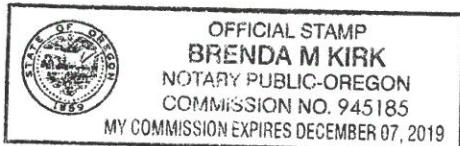
	<u>Education Limitation</u>	<u>Excluded from Limitation</u>
Permanent Rate Tax-General Fund	4.9629/\$1,000	-
General Obligation Debt Service		\$5,805,909

ATTEST:

By: Larry Didway
Clerk/Superintendent

State of Oregon
County of Clackamas
Signed and sworn to before me on July 9, 2018

Brenda Kirk, Notary Public-Oregon





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July 9, 2018

TO WHOM IT MAY CONCERN:

The following is an excerpt from the June 4, 2018, meeting minutes of the Oregon City School Board:

Director Tekorius moved, Director Curteman seconded, to approve Resolution 1718-240. The motion was approved.

1718-240 APPROVE 2018-19 BUDGET – BUDGET COMMITTEE

BE IT RESOLVED that the Budget Committee of Oregon City School District hereby approves the budget for 2018-19 in the aggregate amount of \$124,545,005, and that the permanent rate 4.9629 per \$1,000 of assessed value be assessed in support of the general fund and an amount of \$5,805,909 for debt service.

ATTEST:


By: Larry Didway

Clerk/Superintendent

State of Oregon
County of Clackamas
Signed and sworn to before me on July 9, 2018


Brenda Kirk, Notary Public-Oregon



FORM ED-1**NOTICE OF BUDGET HEARING**

A public meeting of the Oregon City School District will be held on June 18, 2018 at 6:00 pm at 1306 12th Street, Oregon City, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 as approved by the Oregon City School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1417 12th Street, Oregon City between the hours of 8:00 am and 4:00 pm, or online at <http://ocsd62.org/accounting>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Susan Dodd

Telephone: 503-785-8000

Email: susan.dodd@orecity.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance	\$11,225,945	\$8,704,000	\$11,445,020
Current Year Property Taxes, other than Local Option Taxes	30,927,781	30,961,273	31,771,135
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	11,902,310	14,678,528	14,894,096
Revenue from Intermediate Sources	1,544,944	1,958,069	1,958,069
Revenue from State Sources	50,825,589	58,520,623	56,474,927
Revenue from Federal Sources	5,151,065	5,939,420	6,361,758
Interfund Transfers	324,000	250,000	200,000
All Other Budget Resources	598,407	3,306,000	1,440,000
Total Resources	\$112,500,041	\$124,317,913	\$124,545,005

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$43,749,833	\$45,445,357	\$45,432,064
Other Associated Payroll Costs	23,662,596	28,255,195	28,477,408
Purchased Services	15,700,680	22,354,893	22,358,194
Supplies & Materials	5,403,848	8,518,308	8,320,674
Capital Outlay	1,654,770	1,672,440	2,297,210
Other Objects (except debt service & interfund transfers)	889,498	1,184,801	1,225,769
Debt Service*	12,569,138	12,158,756	12,548,092
Interfund Transfers*	324,000	250,000	200,000
Operating Contingency	0	657,643	1,014,260
Unappropriated Ending Fund Balance & Reserves	8,545,678	3,820,520	2,671,334
Total Requirements	\$112,500,041	\$124,317,913	\$124,545,005

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

1000 Instruction	\$54,993,352	\$64,866,457	\$64,061,877
FTE	494.76	504.78	502.37
2000 Support Services	30,402,988	36,021,350	36,698,747
FTE	270.14	281.70	283.56
3000 Enterprise & Community Service	4,141,646	5,057,566	5,547,985
FTE	31.72	35.13	39.60
4000 Facility Acquisition & Construction	1,523,239	1,485,621	1,762,710
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	12,569,138	12,158,756	12,588,092
5200 Interfund Transfers*	324,000	250,000	200,000
6000 Contingency	0	657,643	1,014,260
7000 Unappropriated Ending Fund Balance	8,545,678	3,820,520	2,671,334
Total Requirements	\$112,500,041	\$124,317,913	\$124,545,005
Total FTE	796.62	821.61	825.53

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

This Budget was prepared on the premise of an \$8.2 billion State School Fund for the 2017-19 Biennium.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.9629 per \$1,000)	4.9629	4.9629	4.9629
Local Option Levy	0	0	0
Levy For General Obligation Bonds	\$7,074,670	\$6,127,290	\$5,805,909

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$12,235,000	\$0
Other Bonds	\$50,065,000	\$0
Other Borrowings	\$4,615,052	\$0
Total	\$66,915,052	\$0

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

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

**FORM ED-50
2018-2019**

To assessor of Clackamas County

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

Check here if this is
an amended form.

The Oregon City School District #62
District Name has the responsibility and authority to place the following property tax, fee, charge or assessment

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

Mailing Address of District <u>1417 12th Street</u>	City <u>Oregon City</u>	State <u>OR</u>	Zip <u>97045</u>	Date Submitted <u>July 5, 2018</u>
Contact Person <u>Susan Dodd</u>	Title <u>CFO</u>	Daytime Telephone <u>503-785-8424</u>		Contact Person E-mail <u>susan.dodd@orecity.k12.or.us</u>

CERTIFICATION - You must check one box.

- 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 <u>Education Limits</u>	Rate -or- Dollar Amount	Excluded from <u>Measure 5 Limits</u>	Amount of Levy
1.	Rate per \$1,000 or dollar amount levied (within permanent rate limit).. .	1	4.9629		
2.	Local option operating tax	2			
3.	Local option capital project tax	3			
4a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$5,805,909	
4b.	Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.			
4c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$5,805,909	

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	4.9629
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters



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

AFFIDAVIT OF PUBLICATION

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

OREGON CITY SCHOOLS NOTICE OF BUDGET COMMITTEE MEETINGS

Ad#: 46751

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

05/16/2018, 05/17/2018

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
05/17/2018.

Jerrin L. Sipe
NOTARY PUBLIC FOR OREGON

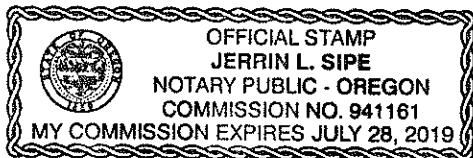
Acct #: 107039
Attn: Carla Escamilla
OREGON CITY SCHOOL DIST
PO BOX 2110
OREGON CITY, OR 97045

<p style="text-align: center;">PUBLIC NOTICE NOTICE OF OREGON CITY SCHOOL DISTRICT NO. 62 BUDGET COMMITTEE MEETINGS FOR THE 2018-19 ANNUAL BUDGET Pursuant to ORS 294-426</p> <p>The Oregon City School District No. 62, Clackamas County, State of Oregon, Budget Committee will hold public meetings to discuss the budget for Fiscal Year July 1, 2018 to June 30, 2019 on the following dates:</p> <p>May 21, 2018 Budget Committee Public Meeting Superintendent's Proposed 2018-19 Budget Message will be presented and the Proposed Budget distributed. Public testimony will be received at this meeting.</p> <p>June 4, 2018 Budget Committee Public Meeting Public testimony received with questions. Possible budget revision. Potential budget approval. Additional meetings scheduled as necessary if required for public comment and approval.</p> <p>June 11, 2018 Budget Committee Public Meeting Meeting only necessary if budget has not been approved. No public testimony received.</p> <p>June 18, 2018 School Board Public Hearing Public testimony will be received. Possible budget adoption. If the budget is not adopted on this date, additional meetings may be necessary. All meetings are open to the public and begin at 6:00 pm. Patrons who plan to testify may sign in between 5:30 and 5:55 pm. Meetings will be held in the District Board Room, 1306 12th Street, Oregon 97405. The 2018-19 proposed budget will be available on the District's web site www.orecityk12.or.us at the start of the meeting on May 21, 2018.</p> <p>CLK46751</p>

RECEIVED

MAY 21 2018

FISCAL 2018-19



Pamplin MediaGroup

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 and 193.020, that

Ad#: 52302
Owner: Oregon City School District
Description: Form ED-1 Notice of Budget
Hearing

A copy of which is hereto annexed, was
 published in the entire issue of said
 newspaper for 3 week(s) in the
 following issue:
06/13/2018, 06/14/2018

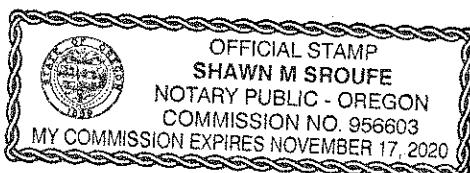
Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
 06/13/18

Shawn M. Sroufe
 NOTARY PUBLIC FOR OREGON

Acct #: 107039
Attn:
 OREGON CITY SCHOOL DIST
 PO BOX 2110
 OREGON CITY, OR 97045



NOTICE OF BUDGET HEARING																																																																																																																											
Public meeting of the Oregon City School District #1 will be held on June 18, 2018 at 6:00 pm at 1306 12th Street, Oregon City, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 as reflected or proposed or adopted at 1671 12th Street, Oregon City, Oregon. The budget will be presented on the basis of accounting that is the same as the preceding year. Contact: Sarah Dodd Telephone: 503-825-3000 Email: susan.dodd@oregoncity.k12.or.us																																																																																																																											
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