

DOCUMENT RESUME

ED 088 178

EA 005 910

TITLE Effective Budget Building: A Guide for School Districts and Community Colleges. School Business Management Bulletin. Revised.

INSTITUTION Oregon State Dept. of Education, Salem.

REPORT NO SEM-73-2

PUB DATE Nov 73

NGTE 149p.

AVAILABLE FROM Oregon State Department of Education, 942 Lancaster Drive, N. E., Salem, Oregon 97310 (\$2.75)

EDRS PRICE MF-\$0.75 HC-\$6.60

DESCRIPTORS Administrator Guides; Budgeting; Community Colleges; *Educational Finance; Educational Legislation; Guides; *Program Budgeting; *School Accounting; School Districts; *School District Spending

IDENTIFIERS Oregon

ABSTRACT

This manual offers guidelines to Oregon school districts and community colleges for budget preparation and accounting. The publication contains all changes from the 1973 legislative session; describes the budgeting process; and gives sample agendas, calendars, planning charts, and resolutions to be enacted by a school board in making up a budget. It is the first manual in a series to be published following each legislative session, with reports covering other significant changes to be published during the interim year. Samples provide illustrations of the proper school district accounting process for receipts and expenditures. Two sections describe the procedures to follow in conducting a school levy for both the local and the intermediate education districts. The manual concludes with a section containing statistical information on State funds for schools, salaries, budgets, expenditures per pupil, enrollment, and the population of Oregon by counties. (Author/DN)

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EFFECTIVE BUDGET BUILDING



**A Guide for
School Districts and
Community Colleges**

STATE DEPARTMENT OF EDUCATION
942 Lancaster Drive NE, Salem, Oregon 97310

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November 1973



ED 088178

EA 005 910

2.75

EFFECTIVE BUDGET BUILDING

INTRODUCTION

This manual contains all legislative changes from the 1973 session and may be considered as an authoritative guide for budget preparation and accounting. In the future a new manual will be published following each legislative session and will be available by the fall of the legislative year. In the interim year, significant changes will be released as necessary.

School district and community college personnel should also be aware of the Budget Manual for Municipal Corporations, Revised, January, 1972, and published by the Department of Revenue. This publication, EFFECTIVE BUDGET BUILDING, supplements the Department of Revenue Manual.

School districts and intermediate education districts (IED's) are aware of the major changes in the budgeting and accounting procedures planned for implementation at the local and intermediate level by FY 1976. The new accounting and budgeting system, based on the U. S. Office of Education Handbook II, Revised, has been published and distributed to all districts in our "Training Package for Implementation of New Accounting and Budgeting Systems" (Accounting Handbook II, Revised). Workshops are being held throughout the state by our Business Systems personnel; the initial workshops were held for the IED's and they are now playing a major role in training the districts in their area.

It is anticipated that the new accounting and budgeting system, related budget forms, etc. will be published in the 1975 edition of EFFECTIVE BUDGET BUILDING.

Pending receipt of recommended guidelines on an Educational Resources Management System, school districts and community colleges are urged to continue to identify needs, establish goals, determine priorities, and develop program plans.

Questions, or suggestions concerning this manual should be directed to the Business Systems Section, Telephone No. 378-3582.

Revised December 1, 1973

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THE BUDGETING PROCESS

The school budget document is probably the most important single publication which any school system has to present to the local citizens. It is the instrument which expresses the plan and program. It is also the expression in dollars and cents of the community's educational policy. In preparing the budget, one should bear in mind that the committees analyzing budgets are interested in the following types of information: (1) program - objectives, (2) significance, (3) examples of current work in progress, (4) cost.

The superintendent, as executive officer of the district school board, should furnish the leadership for his board in taking the budget through its several stages of growth. Growing out of the long-term plan and the budget file, the preliminary proposed budget is compiled and presented to the budget committee. After final adoption by the levying board, the budget becomes the official budget as required by the Local Budget Law.

Careful attention to the content, organization, and format of the annual school budget document will help guarantee that community decisions as to the financial levy at which the public schools will be supported are wise decisions. Suggested features of the budget document follow:

COVER Indicate on the cover that this is a "proposed" budget, the date the budget document will be presented to the committee, fiscal period covered, name and number of the district, county, and state.

PERSONNEL On the first page list the school board members with the dates that their terms expire, appointed members of the budget committee with the dates their terms expire, and the budget development staff (supervisors, directors, business office head, clerk, etc.)

The second page could contain the local committeemen, steering committees, advisory committees, and the school principals.

**BUDGET
MESSAGE**

It is suggested that the budget message be written into the budget document as a letter of transmittal from the executive officer of the district to the budget committee.

The budget message shall: (ORS 294.391)

- (1) Explain the budget document
- (2) Contain an outline of the proposed financial policies for the ensuing year
- (3) Describe in connection with the financial policies of the school district the important features of the budget document
- (4) Set forth the reason the salient changes in appropriation and revenue items from the previous years
- (5) Explain the major changes in financial policy

**BUDGET
CALENDAR**

Put a calendar in the budget document to outline the schedule of budget development and the procedures for taking care of legal steps of the Local Budget Law.

**TABLE OF
CONTENTS**

After your document is ready for publication, prepare a well-organized, detailed table of contents for ready reference with page numbers and place it near the front of the document.

**THE
BUDGET**

The budget proper should contain the Financial Summary, Budget Resources in Detail, Budget Requirements in Detail, Budget Summary, etc., as illustrated in this publication. To help the budget committee with its work, explanations of changes in expenditures should be included - these could follow each major area summary of the General Fund, such as: Administration, Instruction, Transportation, etc.

SUGGESTED AGENDA
FOR THE FIRST MEETING OF THE SCHOOL BOARD
IN EACH SCHOOL YEAR

(Name of School District)
(Date - Time - Place)

1. Minutes of last meeting
2. District school board organization and annual procedural business
 - a. Introduction and welcome of newly elected directors. [New directors are presumed to have been sworn in within 30 days following their election in accordance with ORS 332.005 (3).]
Oath of Office:

"I, _____, being duly sworn, will support the Constitutions and the laws of the United States and the State of Oregon, and will discharge the duties of the school district to the best of my ability, so help me, God."
 - b. Election of Board Chairman, Vice-Chairman
 - c. Determine amounts of the fidelity bond of persons who shall be bonded
 - d. Designate the following:
 - (1) Chief Administrative Officer who thereby becomes School District Clerk
 - (2) Custodian of funds
 - (3) Budget Officer
 - (4) Official auditors for the school year
 - (5) Regular monthly meeting day or days, time and place
 - (6) A depository for school funds
 - e. Appoint new budget committee members to fill vacancies and set their terms of office
 - f. Review and bring up-to-date board policies that concern responsibility for the budget
 - g. Discuss a suggested budget calendar
3. Old business
 - a. Determine that resolutions have been enacted adopting the budget, declaring the tax levy and directing its certification to the assessor, and making the appropriations
 - b. Bid openings
4. Reports
5. New business
 - a. Appoint members of standing committees
 - b. Personnel changes
 - c.
6. Review of district school board policies for new members
7. Other
8. Next meeting
9. Adjournment

**A SUGGESTED BUDGET CALENDAR TO
SERVE AS A GUIDE FOR SCHOOL DISTRICTS
1973 - 1974**

	July	August	September	October	November	December
1	2 3 4 5 6	1 2 3		1 2 3 4 <u>5</u>	1 2	1
9	9 <u>10</u> 11 12 13	6 7 8 9 10	3 <u>4</u> 5 6 7	8 <u>9</u> 10 11 12	5 6 7 8 9	3 4 5 6 7
7	16 17 18 19 20	13 <u>14</u> 15 16 17	10 <u>11</u> 12 13 14	15 16 17 18 19	12 <u>13</u> 14 15 16	10 <u>11</u> 12 13 14
3	23 24 25 26 27	20 21 22 23 24	17 18 19 20 21	22 23 24 25 26	19 20 21 22 23	17 18 19 <u>20</u> 21
	30 31	27 28 29 30 31	24 25 26 27 28	29 30 31	26 27 28 29 30	24 25 26 27 28
	January	February	March	April	May	June
1	1 2 3 4		1	<u>1</u> 2 3 4 5	1 2 3	1
9	7 <u>8</u> 9 10 11	<u>4</u> 5 6 7 8	<u>4</u> 5 6 7 8	8 <u>9</u> 10 11 12	6 <u>7</u> 8 9 10	3 4 5 6 7
7	14 15 16 17 18	11 <u>12</u> 13 14 15	11 <u>12</u> 13 14 <u>15</u>	15 16 17 <u>18</u> 19	13 <u>14</u> 15 16 17	10 <u>11</u> 12 13 14
4	21 22 23 24 25	18 19 20 21 22	18 19 20 <u>21</u> 22	22 23 24 <u>25</u> 26	20 21 22 23 24	17 18 19 20 21
	28 29 30 <u>31</u>	25 26 27 28	25 26 27 <u>28</u> 29	29 30	27 28 29 30 31	24 25 26 27 28

The dates are designed for districts and communities with weekly newspapers.

Underlining indicates changes to the previous year's budget calendar procedures.

ASSUMPTIONS: Monthly Board Meeting -- Second Tuesday;
 Weekly Newspaper Published -- Thursday;
 First day of school is Tuesday following Labor Day;
 Levy Election is held on first Tuesday in May.

Dates:

Procedure:

July 10 1973

BOARD MEETING. Appoint new budget committee members. Designate the Budget Officer, and reorganize the board.

Note: Alternate budget procedures that govern school districts in Multnomah County are listed on a page following this calendar.

August 14 1973

BOARD MEETING. Invite all appointive budget committee members to attend board meetings and keep them informed in advance of board meetings at which budget-related matters will be discussed.
August activities:

1. Plan a proposed budget calendar to negotiate with exclusive representatives which should include an effective date, a re-opening date, and an expiration date. Assign confidential employees. Identify supervisors that will be on the management team; revise job descriptions spelling out supervisory authority.

August 14 - Continued

2. Plan first fall Collective Bargaining meetings (HB 2263).
3. Develop procedures to conduct elections, if needed, of the representatives for certificated and classified personnel. If a petition to challenge the present representation or to create a bargaining unit has been received, it should be filed with the Public Employee Relation Board (PERB), 430 Summer Street NE, Salem, (378-3907).

September 4

First Day of School.

September 11 1973

BOARD MEETING. Review and discuss new legislation that affects the school district. Develop any changes deemed advisable in the district's educational plan, and project costs.

September activities:

Adopt a budget calendar under ORS 342.470. Include date for budget message.

October 5 1973

Collective Bargaining (HB 2263) becomes a new law.

October 9 1973

BOARD MEETING. Disseminate educational plan for the ensuing school year to serve as a guideline for staff and community involvement in budget preparation.

December 2 1973

A suggested deadline for the employe exclusive representative and board to reach an agreement on budget-related issues. Notify the PERB of the status of negotiations to select a mediator if agreement is not reached (15 days of mediation). Both parties may agree to submit the issues to binding arbitration. Then mediation and factfinding stops.

December 11 1973

BOARD MEETING. Review and discuss proposed budget estimates and personnel assignment changes recommended by the staff. Grant authorization for the printing of the proposed budget document.

December 20 1973

A suggested deadline for completion of Mediation, if needed. If an agreement has not been reached, notify the PERB that factfinding is to be initiated. The board and the exclusive representative may select their own factfinder.

January 8 1974

BOARD MEETING. Discuss budget building progress.

January 31 1974

Publish NOTICE OF BUDGET COMMITTEE MEETING in a newspaper of general circulation in the district. Notice to be published not more than 14 days nor less than 8 days prior to date of the meeting.

NOTICE OF BUDGET COMMITTEE MEETING

NOTICE IS HEREBY GIVEN, Pursuant to ORS 294.401, that a meeting of the Budget Committee of _____ School District No. _____ of _____ County, State of Oregon, will be held at _____ (place of meeting) on the _____ day of _____, 19__ at _____ o'clock for the purpose of receiving the budget message and budget document of said district for the fiscal year 19__ - 19__.

This is a public meeting where deliberations of the Budget Committee will take place, and any person may appear and discuss proposed programs with the Budget Committee at that time.

A copy of the budget document is available at _____ (Normally the address of _____ the school district administration office will appear here.)

(Name of Budget Officer)

- February 4 1974 Suggested deadline for factfinding, if required (30 days for factfinder after hearings).
- February 12 1974 Initial meeting of the Budget Committee. Elect chairman and secretary.
- Presentation of the budget message by the executive officer and the budget document by the budget officer. Consider recommendations from citizens. Announce the time of the next meeting, if any. The budget committee shall schedule meetings as required; it may demand and receive any information it requests and compel the attendance of any employee at its meetings. All meetings shall be open to the public. The budget document is filed in the district office as a public record, and a copy of the document or part thereof is made available to any person requesting it.
- BOARD MEETING. Personnel files should be reviewed by the superintendent and the board in preparation for personnel recommendations in March. All certificated personnel are to be notified by March 15 that they are, or are not, elected.
- March 4 1974 Deadline for Basic School Support Fund estimate from the Superintendent of Public Instruction.
- March 12 1974 BOARD MEETING. Suggested target date for approval of budget by Budget Committee. Confirm dates for publication of budget and for budget hearing.

- March 12 - Continued Note: School districts in Wheeler, Grant, Harney, and Wallowa counties are governed by additional budget procedures outlined on a page following this calendar.
- March 15 1974 Deadline for notification of election or rejection of certificated personnel.
- March 21 1974 First publication of the NOTICE OF SCHOOL BUDGET HEARING and the summarized budget (not more than 25 days nor less than 15 days prior to hearing). See pages 53-55 for sample of publication packet.
- The local Budget Law provides that Municipal corporations may publish the conventional budget summary as in previous years, or a program/activity budget summary accompanied by narrative descriptive statements. ORS 294.416; 294.418.
- Note: Alternate methods of publicizing budgets of certain school districts are outlined immediately following this calendar.
- March 28 1974 Second publication of the NOTICE OF SCHOOL BUDGET HEARING (not more than 14 days nor less than 8 days prior to hearing). The summarized budget is not required to accompany this published notice; however, the notice must state the name and date of the newspaper which contained the published budget summary. See page 52 for sample of notice.
- April 1 - May 1 1974 Petitions will be accepted for an election for exclusive representation of employees. When petition is received, contact the PERB.
- April 1 1974 Deadline for teachers to notify the board of their acceptance or rejection of the position offered them. Prior to April 1, 1974, not less than 35 days before the date of election, the district shall:
- *1. Cause publication to be made in compliance with ORS 259.080 259.090, and 259.100.
 2. Notify County Clerk of the principal county of the election to be held. See ORS 259.010 (6), (8); 259.070; 259.080; 259.090; 330.360; 310.330.
 3. Designate the newspaper for publication not less than 30 days before the election (ORS 259.100).
- April 6 1974 Deadline for school board candidates to file a certificate of nomination. (30 days before date of election). (259.070)
- *For further information on new election laws, see page 83, and contact your County Clerk.

April 9 1974

BOARD MEETING. Public Hearing on the budget as approved by the budget committee. It may be necessary that a brief board meeting follow the public hearing to determine whether the amount to be voted upon the first Tuesday in May shall be changed from that in the approved budget as a result of testimony presented at the hearing. The amount of the tax levy in the published budget may not be increased without a republication and another hearing.

April 18 1974

First publication of election notice on levy outside six percent limitation (not more than 25 days nor less than 15 days prior to election). Post the notice of election in at least three conspicuous public places and at each polling place in the district (at least 10 days prior to election date). See page 85 for sample of notice.

April 25 1974

Second publication of the election notice (not more than 14 days nor less than 8 days prior to election).

May 7 1974

First Tuesday in May, school district election for new board member(s) and for approval of the proposed tax levy outside the six percent limitation. Polls are open from 8 a.m. to 8 p.m. Other possible election dates: The second Tuesday in June and fourth Tuesday in September. (See page 83)

May 14 1974

BOARD MEETING. Canvass election results. The clerk shall record in the minutes the time and place of posting and publication of election notices and contents of such notices.

June 11 1974

BOARD MEETING. Adopt the budget, make the appropriations, and declare the tax levy (resolutions should be entered into the board minutes for each of these actions). Expenditures in each fund of the adopted budget may be increased up to ten percent above that in the published budget provided that the tax levy of the published budget is not exceeded. To exceed either of these restrictions would require republication of the budget and another public hearing. See page 17 for sample resolutions.

July 1 1974

Effective Date of HB 2263, the new Collective Bargaining law.

July 15 1974

The tax levy shall be certified to the county assessor.

September 1 1974

Reopening Date to renegotiate collective bargaining agreement.

June 30 1975

Expiration, unless the agreement is for more than one year.

NOTE:

The foregoing calendar provides for the (1) preparation of the budget, (2) review and approval of the budget, (3) the budget hearing, and (4) the levy election, in that sequence. This appears to be the logical and expedient sequence for these events to occur.

However, Oregon law does not mandate that the levy election follow the budget preparation process. The levy election may precede the preparation of the budget, or it may occur at any point during the budget development process.

Below appear some alternate sequences which a school district may use in its budget calendar:

Alternate 1

- Levy election based upon an estimate of need
- The first Tuesday after the first Monday in November, or
- The third Tuesday in February
- Preparation of budget (by budget officer)
- Review and approval of the budget (by budget committee)
- Budget hearing

Alternate 2

- Preparation of budget
- The third Tuesday in February, or
- The fourth Tuesday in March
- Levy election
- Review and approval of the budget
- Budget hearing

Alternate 3

- Preparation of the budget
- Review and approval of the budget
- The fourth Tuesday in March, or
- The first Tuesday in May
- Levy election
- Budget hearing

Provisions for Alternate Publication of the Budget

If no newspaper is published within a municipal corporation, a district has two alternatives: (1) publishing the budget summaries and notice of public hearing in a newspaper of general circulation; (2) sending, by regular mail, copies of the budget summaries and a notice of the hearing to the legal voters of the district at least 20 days prior to the hearing. Only one copy of the summaries and notice need to be mailed to a household in which there are two or more legal voters. If distribution is made by mail, a notice must be published once in a newspaper of general circulation in the district giving the following information: (ORS 294.421)

- A. The date, time, and place of the hearing by the governing body on the budget.
- B. The place and time where a copy of the budget may be inspected or obtained by the public.
- C. The total budget and taxes proposed to be levied.
- D. The change in the amount of the proposed tax levy and preceding year's proposed tax levy.

The publication shall be not less than 8 nor more than 14 days prior to the budget hearing.

If no newspaper is published in a municipal corporation and if the total estimated expenditures do not exceed \$50,000, a municipal corporation may: (1) post, in three conspicuous places, copies of the budget summaries and notice of the public hearing; or (2) publish them in a newspaper of general circulation in the district; or (3) mail the budget summary as described in the preceding paragraphs. The posting must be done at least 20 days prior to the date of the hearing on the budget. If the summaries and notice are posted instead of published, a notice must be published in a newspaper of general circulation as in the first example above. (ORS 294.421)

SPECIAL PROCEDURES FOR DISTRICTS IN
SPECIFIED COUNTIES

NOTE: Districts in Multnomah County which anticipate asking voter approval of a special levy shall so notify the Tax Supervising and Conservation Commission at least 55 days prior to the date of the election.
(ORS 294.655)

- I. Steps that govern Multnomah County school districts not exceeding 100,000 population which elect to hold their own public hearing.
 - A. Following its review and revision, if any, of the budget document, the budget committee submits the document, before it is approved, to the Tax Supervising and Conservation Commission at least 20 days before the budget summary is to be published.
 - B. Upon receiving the budget document back from the commission, the budget committee acts upon the commission's recommendations and approves the budget document.
 - C. The school board sets the date for a public hearing and publishes a notice of the hearing, together with a summary of the budget document, as required of other school districts.
 - D. A newspaper published within the boundaries of the district is to be used if there is such. If not, one of general circulation in the district will be designated by the board.
 - E. If the tax base is insufficient, the school board sets a date for an election to exceed the six percent limitation and publishes twice in the newspaper a notice of the election, the first publication not less than 15 days nor more than 25 days and the second publication not less than 8 days nor more than 14 days prior to the election date.
 - F. The school board adopts the budget, makes the appropriations, and declares the levy. Within limits stated in the law, the school board may amend the budget prior to adopting it.

- II. Steps that govern the Multnomah County school districts not exceeding 100,000 population which elect to have their budget hearing conducted by the Tax Supervising and Conservation Commission.
 - A. Following its review and revision, if any, of the budget document, the budget committee approves the budget.
 - B. The school board submits the approved budget to the commission which sets the date for and conducts a public hearing on the budget with the school board or its representatives present at the hearing.

- C. The school district publishes its budget summary and notice of school budget hearing as is required of other districts.
- D. Upon receiving the budget document back from the commission, the school board takes action that is outlined in I - E above, if applicable, and I - F.

III. Steps that govern Multnomah County school districts that have a population over 100,000 but not exceeding 250,000 are the same as listed in Section II above.

IV. Steps that govern the Multnomah County school districts that have a population over 250,000.

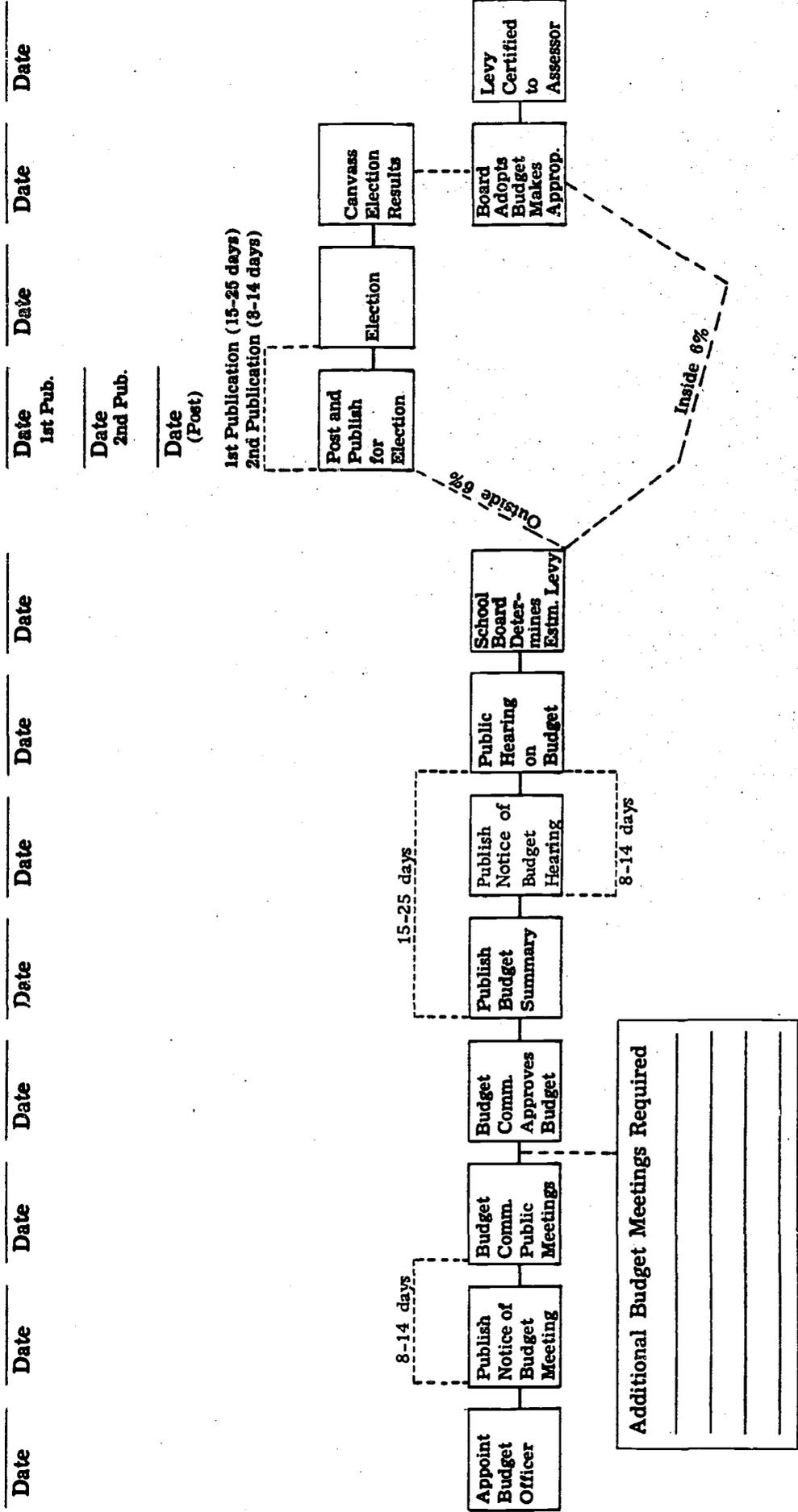
- A. The school board approves the budget and submits it to the Tax Supervising and Conservation Commission at least 20 days prior to a public hearing date set by the commission.
- B. The commission sets the date for and conducts a public hearing on the school district's budget. The school board or its representatives are to be present at the hearing.
- C. The school district publishes at least 8 and not more more than 14 days prior to the hearing a Notice of School Budget Hearing, the total budget requirements and taxes proposed to be levied, and the change in the amount of the proposed tax levy and the last preceding proposed tax levy.
- D. Upon receiving the budget document back from the commission, the school board takes action outlined in I - E, above, if applicable, and I - F.

V. School districts of Wheeler, Grant, Harney and Wallowa counties

- A. The school board forwards the budget to the Intermediate Education District Board not later than March 15.
- B. The I.E.D. Board examines the school district budgets and by April 10 notifies districts of contemplated changes, if any, in the budget.
- C. The I.E.D. Board, upon request, meets with the local board for the purpose of discussing contemplated changes.
- D. The I.E.D. Board notifies districts by April 20 of final local budget approved by the I.E.D. Board.

- E. The local board determines the district special levy, if any, to be made to supplement the budget approved by the U.E.D. Board.
- F. If a district special levy is determined necessary, the procedure in other counties is carried out to set a date for an election to exceed the six percent limitation. At this point the steps outlined on page 8 will be followed, except the dates will be different.

BUDGET PLANNING CHART



Illustrated above is a suggested diagram that may be helpful for the budget officer to chart significant dates on which certain actions must occur in connection with the development of the budget as set forth in the Local Budget Law.

The chart is a variation of one developed in the Multnomah Intermediate Education District.

DISTRIBUTION OF SCHOOL DISTRICT BUDGET

The budget and related documents are to be distributed as outlined below.
The ORS reference is the statutory authority for the distribution.

COUNTY ASSESSOR ORS 294.455; 310.060

Two copies each of:

Budget document as finally adopted
Notice of Property Tax Levy (original and copy)
Newspaper clipping of published notices per ORS 294.421(1) & (2), or
Mailing to voters per ORS 294.421(4), if applicable, or
Posted notice per ORS 294.421(5), if applicable

The County Assessor will mail one copy of the above materials to the
Department of Revenue.

COUNTY CLERK ORS 310.060

Budget document as finally adopted
Notice of Property Tax Levy

COUNTY TREASURER (If bonded indebtedness exists) ORS 328.265

Budget document as finally adopted
Notice of Property Tax Levy

IED SUPERINTENDENT ORS 310.060

Budget document as finally adopted
Notice of Property Tax Levy

SUPERINTENDENT OF PUBLIC INSTRUCTION ORS 326.310

Budget document as finally adopted
Notice of Property Tax Levy

**RESOLUTIONS ADOPTING BUDGET, LEVYING TAXES, AND
MAKING APPROPRIATIONS**

1. BE IT RESOLVED that the Board of Directors hereby adopts the budget approved by the budget committee of the _____ (1) on _____ (2) now on file in the office of _____ (3).

NOTE: In the event the budget to be adopted differs from the one approved by the budget committee, a suggested wording for the resolution may be: "BE IT RESOLVED that the Board of Directors hereby adopts the budget for 19____ - 19____ in the total sum of \$ _____ (5) now on file in the office of _____ (3)." ."

2. BE IT RESOLVED that the Board of Directors levies the taxes provided for in the budget adopted in paragraph 1 of this resolution in the aggregate amount of \$ _____ (6) and that these taxes are as of 1 a.m., January 1, _____ (4).

3. BE IT RESOLVED that the amounts for the fiscal year beginning July 1, _____ (4), and for the purposes shown below are hereby appropriated as follows:

<u>GENERAL FUND</u>	<u>CAPITAL PROJECTS FUND</u>
Personnel Services \$3,874,856	Materials and Services \$ 2,800
Materials and Services 517,933	Capital Outlay <u>1,259,700</u>
Capital Outlay 50,570	Total Capital Projects
Operating Contingencies 15,000	Fund Appropriations \$1,262,500
Special Payments (Transfers) <u>16,385</u>	
Total General Fund	<u>LUNCH FUND</u>
Appropriations \$4,474,744	Personnel Services \$ 91,000
	Materials and Services <u>114,048</u>
<u>DEBT SERVICE FUND</u>	Total Lunch Fund \$ 205,048
Debt Service \$ 476,008	
	<u>PL 89-10 FUND</u>
	Personnel Services \$ 48,000
	Materials and Services <u>28,000</u>
	Total PL 89-10 Fund \$ 76,000

- (1) Name of school district
- (2) Date on which budget was approved by the budget committee.
- (3) Title of the officer who will have custody of the budget document.
- (4) The calendar year in which the tax levy is certified to the county assessor.
- (5) Aggregate sum of budget requirements of all funds.
- (6) The total sum of taxes to be levied for the ensuing year taken from the Financial Summary of the Budget.

NOTE: For those districts which prepare program budgets appropriations should be made according to the program structure contained in the budget.

**LIST OF ACCOUNTS THAT CONSTITUTE THE APPROPRIATIONS
APPEARING IN THE APPROPRIATION RESOLUTION**

<u>Appropriation</u>	<u>Budgetary Accounts (by code)</u>						
Salaries and Wages	111	211	311	511	611	851.1	910
	112	212	312	512	612	851.2	1010
	113	213	411	513	711	852.1	1111
	114	214	412	514	712	852.2	1112
	119	215			713	852.3	1113
		219				852.4	
Materials and Services	120	420	620	836	1020		
	136	436	628	852.5	1036		
	141	445	631	852.6	1090		
	142	490	632	852.7	1121		
	143	521	633	852.8	1122		
	144	522	634	852.9	1123		
	145	523	636	853	1126		
	190	524	690	854.1	1461.1		
	220	525	721	854.2	1461.2		
	226	529	722	855	1461.3		
	227.1	535	723	890	1462.1		
	227.2	536	735.1	921	1462.2		
	227.3	545	753.2	922	1462.3		
	236	551	736.1	935			
	245	552	736.2	990			
	290	565	736.3				
	320	590	790				
345							
390							
Capital Outlay	1271						
	1272						
	1273						
	1275						
	1276						
	1277						
	1278.1						
	1278.2						
Operating Contingency	Same as appears in the budget						
Special Payments	Each fund transfer						
Debt Service	1381.1 (Debt Service Fund Only)						
	1382 (Debt Service Fund Only)						
	1381.2 (General Fund Only)						

A SUGGESTED BUDGET CRITERIA CHECKLIST

Check if
Used

THE SCHOOL BUDGETARY PROCESS

- | | | |
|----|--|-------|
| 1. | Does the district have board policies to govern the responsibility of the budget? | _____ |
| 2. | Does the budget show evidence of long-term planning? | _____ |
| | a. Is there a projected enrollment schedule? | _____ |
| | b. Is there a construction plan? | _____ |
| | c. Is there a schedule for maintenance and remodeling? | _____ |
| 3. | Does the district develop an annual budget calendar to guide the year's work? | _____ |
| 4. | Does the district develop a budget document that is easily handled? | _____ |
| | a. Is there a statement of the district's educational philosophy in the document? | _____ |
| | b. Is a list of the district's educational aims and objectives included in the document? | _____ |
| | c. Is there a statement of justification for expenditures included after each proposal? | _____ |
| 5. | Does the district budget avoid year-end surpluses or deficits in school funds? | _____ |
| 6. | Does the district budget list all estimated receipts and all estimated expenditures? | _____ |
| | a. Is there an adequate accounting system? | _____ |
| | b. Are fixed assets properly accounted for annually? | _____ |
| 7. | Does the planning for the budget develop a well-rounded program? | _____ |
| | a. Is there an established per pupil allotment for the different areas? | _____ |
| | b. Is there a well-planned review of all budget requests? | _____ |
| | c. Is there a planned control of all appropriations? | _____ |
| 8. | Does the district plan the budget with the coordination of all personnel? | _____ |

SCHOOL BUDGET FORM

- | | | |
|----|--|-------|
| 1. | Does the budget document have the following four fundamental considerations? | _____ |
| | a. Is there an education plan? | _____ |
| | b. Is there a priority plan? | _____ |
| | c. Is there an expenditure plan? | _____ |
| | d. Is there an income plan? | _____ |
| 2. | Does the budget document have an adequate outline? | _____ |
| | a. Is there a cover? | _____ |
| | b. Is there a table of contents? | _____ |
| | c. Is there a budget message? | _____ |
| 3. | Does the district use a standard and uniform accounting system? | _____ |

4. Does the budget show the financial status of the district?
 - a. Is there a schedule of bonded indebtedness?
 - b. Is there a schedule for contracted salaries?
 - c. Is there a schedule of contracted services?
5. Does the budget show an analysis of expenditures with the supporting details?
 - a. Is there a list of expenditures by buildings?
 - b. Is there a list of expenditures by department?
 - c. Is there a unit cost developed for expenditures?

LAY ADVISORY COMMITTEES

1. Does the district have a planned program to use community groups in developing the budget?
2. Does the district make use of special committees to assist in the educational planning?
3. Does the district have a definite method of appointing members to the committees?
4. Does the district have a list of powers and duties for the budget committee?
5. Do the levying board and appointed budget committee members work together in planning the estimates such as expenditures, income, and tax levy?
6. Does the district have a well-planned public relations program for the budget?

PREPARING THE BUDGET

1. Does the district have a calendar scheduling all necessary budget activities throughout the year?
2. Does the budget document have a detail of pupil accounting?
 - a. Is there a census report?
 - b. Is there an enrollment forecast?
 - c. Is there a class schedule?
3. Does the budget document have a summary of receipts?
4. Does the budget document have any comparisons to study?
 - a. Is there any attendance comparison?
 - b. Is there a tax rate comparison?
5. Does the budget have supporting material for the estimated expenditures?
 - a. Is there an inventory of supplies?
 - b. Is there a list of needs for the next year?
 - c. Is there an organization plan for the school with unit costs?
 - d. Is there a schedule of principal and interest payments for each bond issue?

ADVERTISING THE BUDGET

1. Does the district distribute copies of the budget to the community? _____
2. Does the district publish the budget in the local papers? _____

ADOPTION OF THE BUDGET

1. Does the district board minutes show resolutions to determine and declare the tax levy? _____
2. Do the responsible officials notify all departments of the appropriations in the adopted budgets? _____
3. Does the district distribute the adopted budget to all necessary county and state officials? _____

BUDGET LIMITATIONS

1. Does the district follow the budget calendar to abide by all legal requirements? _____
2. Does the budget classify all the special levies and special funds? _____

BUDGET CONTROLS IN OPERATION

1. Does the district use an accepted work plan to schedule the budget appropriations?
 - a. Is there a notification to the staff members on the allotment of funds? _____
 - b. Is there a schedule of payments developed for goods and services? _____
 - c. Is there a monthly balance statement of all accounts given to the district board? _____
2. Does the district have provisions for emergencies?
 - a. Is there a provision for borrowing? _____
 - b. Is there a provision for budget transfers? _____
3. Does the district have a year end report of their financial status? _____

The last step of budgetary procedure is that of appraisal, which is an attempt to evaluate the effectiveness of the budget plan. Has the budgetary procedures been evaluated to make next year's plan more effective? _____

**THE OREGON DEPARTMENT OF REVENUE
AND
LOCAL BUDGETING**

Authority for the entry of the Department of Revenue into the budgeting procedures of school districts is contained in ORS 294.490 and ORS 294.495. The first statute gives the Department of Revenue authority to obtain compliance with the Local Budget Law. This same statute prohibits the Department of Revenue, however, from interfering with the fiscal policy of any municipal corporation. The second statute gives the Department of Revenue sole authority and responsibility to construe the Local Budget Law and to issue rules and regulations to insure compliance with the Local Budget Law.

The Department of Revenue fulfills these duties by (1) providing all municipal corporations with instructional materials such as a "Budget Manual for Municipal Corporations;" (2) by reviewing as many budgets each year as available manpower permits. This budget review is conducted, not with the aim of passing judgment upon the policies as expressed by the budget document, but to determine the measure of compliance with the Local Budget Law, and to determine what action should be taken to improve budgeting.

Review of the local school district budget documents has shown that there are three very common errors.

1. The unappropriated balance at the end of the second preceding year is quite often different in amount than the available cash on hand or net working capital of the first year preceding. Obviously, the balance as of June 30, 1973, should be the same as the beginning balance on July 1, 1973.
2. A considerable discrepancy often exists between the amounts shown under various headings and classifications in the summary and in the detail. Detail schedules obviously should supply only additional information to summary schedules - not different information.
3. Supporting detail for some of the summary schedules is often omitted entirely. For example, detail salary lists to support the summary amounts shown under "Salaries for Administration," or "Salaries for Instruction," etc., are frequently omitted.

Each school district has been mailed a copy of BUDGET MANUAL FOR MUNICIPAL CORPORATIONS by the Department of Revenue. That manual should be used as a reference in budgeting procedures along with this manual.

FUNDS, ACCOUNTS, AND FORMS

The standard receipt and expenditure accounts and codes which appear on the current budget forms are listed below. To help standardize budget procedures, specific items that should be classified in each account are described below.

RECEIPT ACCOUNTS

10 REVENUE FROM LOCAL SOURCES

11 Taxes and Appropriations Received

11.1 District Tax - Current Year's Levies

Property tax turnovers from current year's levy
Interest on current year's levy
Inventory tax relief - ORS 310.605-310.625
Senior citizens tax relief - ORS 310.655-310.670
Deferred homestead taxes - ORS 311.666-311.696
Trailer house taxes ORS 481.480
Eastern Oregon severance tax - ORS 321.405-321.530
Western Oregon ad valorem tax - ORS 321.605-321.680
Western Oregon small tract optional tax - ORS 321.705-321.765
Taxation on reforestation lands - ORS 321.255-321.355

11.2 District Tax - Prior Year's Levies

Property tax turnovers from prior years' levies
Interest on prior years' levies
Proceeds from sale of tax foreclosed property

11.4 Appropriations Received from Local Governmental Units Other than School Districts

Payments in lieu of taxes from cities

Payments in lieu of taxes from utility districts - ORS 307.090
Payments in lieu of taxes from rural telephone exchanges -
ORS 308.710
Payments in lieu of taxes from local housing authority
Payments in lieu of taxes from State Game Commission
Receipts from county government for library services

11.9 Other Taxes and Appropriations

Sale of county lands - ORS 275.270
Sale of forest products from state lands - ORS 530.110

12 Tuition from Patrons

12.1 Tuition for Regular Day School Program

Money received as tuition from patrons for school-age children in regular day school program
Money received as tuition from welfare agencies for school-age children in regular day school program
Money received as tuition from patrons for adults in regular day school program
Money received as room and board for outdoor schools during regular school year.

12.2 Tuition for Adult Education Program

Money received as tuition for adult education program

12.9 Other Tuition from Patrons

Money received as tuition for Saturday instructional program
Money received as tuition for summer school
Money received as tuition for kindergarten
Money received as tuition for other programs (not regular day school)

13 Transportation Fees from Patrons

Money received from parents, guardians, students for transportation of students home to school and other than home to school

14 Other Revenue from Local Sources

14.1 Earning of Permanent Funds and Endowments

Interest from local permanent school funds
Interest from local school endowment funds
Earnings from property purchased with permanent funds
Earnings from property held as permanent investments to provide revenue

14.2 Earnings from Temporary Investments

Earnings from savings accounts, certificates of deposit, and other temporary investments

14.3 Rent from School-Owned Facilities

Rent from school auditorium or other school facilities
Rent from school property held for future use or disposal
Rent from teacherages

14.4 Gifts and Bequests

Philanthropic foundation gifts
Gifts from private individuals
Gifts or bequests from private organizations

14.5* Service charges and fees which are not subject to return

14.6* Admissions to co-curricular activities.

14.8 Reimbursement of Expenditures (Not a budgeted item)

Receipts representing recovery of erroneous expenditures
Refunds for returned merchandise

14.9 Other Revenue from Local Sources

Sale of junk
Fines
Special Assessments
Child-care center fees

20 REVENUE FROM INTERMEDIATE SOURCES

21 County School Fund

21.1 Apportionment of County School Fund levy

Funds distributed through the County School Fund pursuant to ORS 328.005ff; 308.805ff, and all other Oregon Statutes except 294.060

21.2 Apportionment of Federal Forest Fees through County School Fund

Funds distributed through County School Fund pursuant to ORS 294.060

*Accommodative accounts for use when the receipts described are handled through the General Fund of the school district.

- 22 Intermediate Education District Funds
 - 22.1 Apportionment - Current year's levy and interest
 - 22.2 Apportionment - Prior years' levies and interest
 - 22.3 Distressed district grant

29 Other Revenue from Intermediate Sources

30 REVENUE FROM STATE SOURCES

31 State Appropriations

31.2 Basic School Support Fund

- 31.21 Basic School Support Fund - General
- 31.22 Basic School Support Fund - School Lunch Match

31.3 Special Programs

- Handicapped Children's Program - ORS 343.281
- Mentally Retarded Children's Program - ORS 343.460
- Gifted Children's Program - ORS 343.399
- Children of state employees living on state-owned tax-exempt property - ORS 327.660
- Children on property under exclusive federal jurisdiction - ORS 339.135
- Special schools - ORS 326.510

32 Common School Fund

34 Driver Education - ORS 343.730

39 Other Revenue from State Sources

40 REVENUE FROM FEDERAL SOURCES

41 Public Law 874

Grants to federally-impacted areas for operational expenses

42 Public Law 815

Grants to federally-impacted areas for construction

43 Vocational Education

- 43.1 Vocational Education - High School Program
- 43.2 Vocational Education - Adult Education Program

45 National Defense Education Act

- 45.1 NDEA - Title III
- 45.2 NDEA - Title V

- 46 National School Lunch Program
 - Grant in aid for Type A program
 - Milk subsidy
 - Non-food assistance
 - Special assistance to needy schools
 - School Breakfast Program

48 Elementary and Secondary Education Act - P.L. 89-10

- 48.1 P.L. 89-10, Title I
- 48.2 P.L. 89-10, Title II
- 48.3 P.L. 89-10, Title III
- 48.6 P.L. 89-10, Title VI

49 Other

Education of Handicapped Act, Title VI-B

NONREVENUE RECEIPTS

50 SALE OF BONDS

- Proceeds from bond sale
- Premiums from sale of bonds
- Accrued interest from sale of bonds

60 LOANS (not a budgeted item)

70 SALE OF PROPERTY AND INSURANCE ADJUSTMENTS

- 71 Sale of Real Property
- 72 Sale of Equipment
- 73 Insurance Recovery
- 74 Sale of Supplies--supplies purchased by school district and resold to students for use in instructional activities
- 77 Sale of School Lunches
 - Sale of Type A lunches to children
 - Sale of school breakfasts
 - Sale of school snacks or a la carte lunch
- 79 Other

RECEIPTS FROM OTHER SCHOOL DISTRICTS

80 AMOUNTS RECEIVED FROM OTHER SCHOOL DISTRICTS IN THE STATE

81 Tuition

- Tuition for regular day school program
- Tuition for adult education program
- Tuition for summer program

82 Transportation

Money received from other school districts within Oregon for pupil transportation

83 Other Receipts

Money received from other school districts within Oregon for shared teacher salaries, health services, vocational programs, etc.

90 AMOUNTS RECEIVED FROM SCHOOL DISTRICTS IN ANOTHER STATE

91 Tuition

92 Transportation

93 Other Receipts

TRANSFERS FROM OTHER FUNDS

When receipts are transferred into one fund from another fund of the school district, the name of the fund from which the sum of money is transferred should be stated.

EXPENDITURE ACCOUNT CODE

A numerical code designating a specific expenditure account consists of the combination of the Function Classification Code and the Object Classification Code, for example:

Account Code 111:

- 1 - Administration
- 11 - Salaries of the Superintendent's Office

Account Code 1278:

- 12 - Capital Outlay
- 78 - Equipment

FUNCTION CLASSIFICATION OF EXPENDITURES

- 0100 Administration
- 0200 Instruction
- 0300 Attendance Services
- 0400 Health Services
- 0500 Pupil Transportation Services
- 0600 Operation of Plant
- 0700 Maintenance of Plant
- 0800 Fixed Charges
- 0900 Food Services
- 1000 Student-Body Activities
- 1100 Community Services
- 1200 Capital Outlay
- 1300 Debt Service
- 1400 Payments to Other School Districts

OBJECT CLASSIFICATION OF EXPENDITURES

- 10 -19 Salaries
- 20 Materials and Supplies
- 26 Textbooks
- 27 Library Books, Periodicals, Audiovisual Aids
- 28 Fuel for Heat
- 30 Utilities except Fuel
- 35 Replacement of Equipment
- 36 Contracted Service
- 41 Elections and Publicity
- 42 Census Enumeration
- 43 Legal Services
- 44 Audit Cost
- 45 Travel
- 46 Expense of Bond Issue
- 51 Retirement and Social Security Expense
- 52 Insurance
- 53 Judgments
- 54 Rental of Land and Buildings
- 55 Interest on Current Loans

OBJECT CLASSIFICATION OF EXPENDITURES (continued)

61	Payments to Other School Districts in the State
62	Payments to School Districts out of State
65	Payments in Lieu of Transportation
66	Transportation Other Than Home to School
71	Professional Services for Sites
72	Sites and Site Additions
73	Improvements to Sites
75	Professional Services for Buildings
76	New Buildings and Additions
77	Remodeling
78	Equipment
81	Debt Principal
82	Debt Interest
90	Other

EXPENDITURE ACCOUNTS

100 ADMINISTRATION

110 Salaries and Wages for Administration

111 Superintendent's Office

Superintendent
Assistant and/or deputy superintendent's administrative
personnel
Secretarial and clerical personnel

112 Office of Business Administration

Comptroller or business manager
Business administrative assistants
Secretarial and clerical personnel
District clerk and assistants
Personnel for fiscal control, purchasing, personnel
administration, administration of buildings and
grounds, data processing

113 School Elections

Salaries and wages for school district elections

114 Census Enumeration

Salaries and wages paid census enumerators and clerical
personnel

119 Other Salaries for Administration

Public relations
Centralized research
Legal personnel (unless contracted)

120 Supplies and Related Office Expense

Postage
Paper
Printed forms
Office supplies
Rental of equipment
Freight and cartage for supplies

136 Contracted Services for Administration

141 Elections and Publicity

Ballots
Poll books
Publication of official notices
Publication of budgets
Postage for mailing budgets
Fees paid election board members (as distinguished from salaries and wages)

142 Census Enumeration

Printing of census forms
Travel expense of district census enumerators
Fees paid census enumerators (as distinguished from salaries and wages)

143 Legal Services

Contracted service fees for nondistrict employees
Retainer fees paid to attorney-at-law

144 Audit

Fees paid to independent auditor
Audit filing fee paid to Secretary of State

145 Travel

Meals, lodging, mileage, per diem and other travel expenses of board members and administrative personnel
Operation and maintenance of district-owned vehicles assigned to administrative personnel, except insurance cost

190 Other Expenses for Administration

Advertising for bids
Subscriptions
OSBA membership dues
Rental of post office box
Rental of safe deposit box
Printing of annual reports, school directory, board manuals, board minutes

200 INSTRUCTION

210 Salaries and Wages for Instruction

211 Principals

Full-time principals

Assistant principals and vice-principals
Prorated share for part-time principals

212 Consultants and Supervisors of Instruction

Supervisors of instruction
Instructional consultants
Directors of instructional departments
Directors of instructional projects

213 Teachers

Classroom teachers
Substitute teachers
Teachers of homebound pupils
Tutoring

214 Other Instructional Staff

Librarians
Audiovisual and instructional materials personnel
Psychological personnel
Guidance personnel
Interns
Curriculum development personnel
Instructional research and testing
In-service or staff development personnel

215 Secretarial and Clerical Assistants

Secretaries and clerical assistants to principals, supervisors, consultants, teachers

219 Other Salaries for Instruction

Teacher aides
Library aides

220 Teaching Supplies

Freight and cartage on supplies
Chalk
Test tubes
Pencils and pens
Crayons
Cleaners
Sheet Music
Physical education supplies
Instructional supplies for general
and vocational education
Gas, oil, etc., for operation of
equipment in teaching-learning
process

Tests
Paper
Ink
Paintbrushes
Chemicals
Oils
Food for instructional
program
Printing of classroom
materials

226 Textbooks

Purchase of textbooks
Rental of textbooks
Textbook repairs
Freight and cartage on textbooks

227 Library Books, Supplies, Periodicals, Audiovisual
Materials

227.1 Library Books and Supplies

227.11 Library Books

Library books except books for a new library or
for materially expanding a library
Reference books
Repair of library books

227.12 Library Supplies

Paper
Pencils
Index cards
Paste

227.2 Periodicals, Pamphlets, Newspapers

227.3 Audiovisual Materials

Films	Filmstrips
Light bulbs for projectors	Tape recordings
Exhibit materials	Charts
Maps	TV and radio materials
Repair of materials	Transportation cost of I. E. D. owned AV equipment
Rental of AV materials	

236 Contracted Services for Instruction

Instructional consultant services contracted on a fee
basis

245 Travel

Meals
Lodging
Mileage
Per-diem and other travel expenses of instructional personnel
Operation and maintenance of district-owned vehicles assigned
to instructional personnel except insurance

290 Other Expenses of Instruction

Rental of equipment
Assembly speakers
Graduation expenses
Report cards
Instructional personnel membership dues in associations
Transportation cost of field trips when contracted
Cost of modification of driver education equipment
Reimbursed educational expenses of instructional personnel

300 ATTENDANCE SERVICES

310 Salaries and Wages for Attendance Services

311 Attendance Personnel

Attendance officers
Visiting teachers
Home-school counselors
Home-school visitors
School social workers

312 Secretarial and Clerical Assistants

320 Supplies for Attendance Services

Printed forms
Office supplies
Other supplies

345 Travel

Meals, lodging, mileage, per-diem, and other travel expenses
of attendance personnel
Maintenance and operation of vehicle used by attendance
personnel

390 Other Expenses for Attendance Services

Rental of equipment

400 HEALTH SERVICES

410 Salaries and Wages for Health Services

411 Professional and Technical Health Personnel

Psychiatrist	Physicians
Dentists	Nurses
Dental hygienists	Optometrists
Audiometrists	Therapists
Psychiatric social workers	

412 Nonprofessional and Nontechnical Health Personnel

Secretarial and clerical personnel
Attendants
Technicians

420 Supplies for Health Services

Medical supplies	Dental supplies
Printed forms	Office supplies

436 Contracted Health Services

Outside personnel salaries and wages
Fees paid to professional and technical health personnel
who are not employees of the school district

445 Travel

Reimbursement of meals, lodging, mileage, per diem, and
other travel expenses of health personnel
Reimbursement of travel costs to conferences, meetings,
institutes, etc.
Operation and maintenance of district-owned vehicles assigned
to health personnel

490 Other Expenses for Health Services

Rental of Equipment

500 PUPIL TRANSPORTATION SERVICES

NOTE: If district-owned buses primarily used for transporting pupils to and from school are also used for student body activities and/or field trips, expenses for such use are to be charged to appropriate accounts of the 500 series as though these expenses are for home-to-school transportation. However, an accurate record of the miles traveled for other than home-to-school transportation shall be kept and reported to the Oregon Board of Education.

510 Salaries and Wages for Pupil Transportation

511 School Bus Drivers

11-69

36

- 512 Mechanics and Other Bus Maintenance Employees
- 513 Supervisors of Transportation
- 514 Secretarial and Clerical Assistants
- 520 Supplies, Repairs, and Maintenance of Vehicles
 - 321 Gasoline, Oil, and Lubricants
 - 522 Tires, Tire Repair, Batteries
 - 523 Vehicle Repair Parts and Supplies
 - 524 Repair of Vehicles by Other Than School Districts
 - 525 Garage Maintenance and Operation; Garage Equipment Repair and Maintenance
 - 529 Other Vehicle Expense
- 535 Replacement of Pupil Transportation Equipment
 - Purchase of school busses and garage equipment, which replaces similar units of equipment
- 536 Contracted Transportation Services
 - Payments to parents for transporting pupils to and from school
 - Payments to contractors for transporting pupils to and from school
 - Fares on public carriers for transporting pupils to and from school
- 545 Travel
 - Meals, lodging, mileage, per diem and other travel expenses of pupil transportation personnel
 - Private car mileage paid to bus drivers for travel to and from point where school bus is parked
- 551 Retirement and Social Security Payments for Transportation Personnel
- 552 Transportation Insurance
 - Public liability and property damage
 - Medical care
 - Collision
 - Fire and theft
 - Insurance on garages and shops

565 Payments in Lieu of Transportation

Payments for pupils' board and room
Rental of shelters for pupils
Maintenance of shelters

590 Other Expenses for Pupil Transportation Services

Rental of buses operated by district personnel
Rental of land and buildings for pupil transportation
Fees for school bus drivers' physical examinations

600 OPERATION OF PLANT

610 Salaries and Wages for Operation of Plant

611 Custodial Services

Plant engineers
Custodians
Firemen
Custodians' helpers
Matrons
General utility men
Night watchmen

612 Other Salaries for Operation of Plant

Telephone switchboard operators
Truck drivers
Elevator operators
Warehouse supervisors
Stock clerks
Secretarial and clerical personnel

620 Supplies for Operation of Plant, Except Utilities

Custodial supplies, such as brooms, mops, soap, dusters, electric fuses, light bulbs, paper towels, toilet paper, cups, etc.
Supplies for care of grounds, such as fertilizer, garden hose, hand sprayer, removable lawn sprinklers, etc.
Maintenance and operation of vehicles to haul supplies and equipment
Flags

628 Heat for Buildings

Fuel
Utilities used for heat

630 Utilities, except Heat for Buildings

631 Water and Sewerage

632 Electricity

Payment for electricity for lighting and power and water pumps

633 Telephone and Telegraph

Telephone service

Telephone switchboard rental

Toll calls

Telegraph messages

634 Other Utilities

Garbage disposal

636 Contracted Services for Operation of Plant

Complete custodial services

Window washing

Moving furniture

Laundry

Dry cleaning

Linen service

690 Other Expenses for Operation of Plant

Rental of operation-of-plant equipment

Express, freight, drayage not chargeable to specific activity

Boiler inspection fees

700 MAINTENANCE OF PLANT

710 Salaries and Wages for Maintenance of Plant

711 Upkeep of Grounds

Salaries and wages of groundskeepers, etc., for repair and replacement of:

Walks

Fences

Tennis courts

Playground surfaces

Lawn sprinkling systems

Outside flagpoles

Driveways

Sewers and irrigation ditches

Lawns

Salaries and wages of groundskeepers, etc., for care of shrubs and flower beds

712 Maintenance of Buildings

Salaries and wages of carpenters, plumbers, electricians, etc., for:

Repainting woodwork

Redecorating walls

Resurfacing and refinishing floors

Shingling

Repainting ceilings

Repairing foundations

Repairing and replacing doors, windows, hardware, gutters, downspouts, window panes, window shades, stage curtains, drapes, built-in equipment (lockers, cabinets, wardrobes, venetian blinds, swimming pool filtration equipment), soap and towel dispensers, bulletin boards, doorchecks, moving portable structures

Maintenance, repair, and replacement of boilers, radiators, ventilating ducts; electric lighting systems, bells, clocks, intercommunication systems; sewers, septic tanks, toilets, fountains, water pipes, tanks, bathroom furnishings; fire plugs, fire hoses, fire sprinkler systems, fire escapes; and elevators

Installation of fire extinguishers

713 Repair of Equipment

Salaries and wages to repair equipment which is not built in

Salaries and wages to manufacture replacements of equipment which are not built in

Salaries and wages for servicing of equipment which is not built in

720 Supplies and Materials for Maintenance of Plant

721 Upkeep of Grounds

Supplies and materials for items listed under a/c 711

722 Maintenance of Buildings

Supplies and materials for items listed under a/c 712

723 Repair of Equipment

Supplies and materials for items listed under a/c 713

735 Replacement of Equipment

735.1 Replacement of Instructional Equipment

Equipment used for instructional purposes, such as:

Pupil and teacher desks and seats
Chairs
Tables
Bookcases
Workbenches
Shop machinery and tools
Musical instruments and stands
Typewriters
Business machines
Phonographs
Radios
Motion picture projectors
Sewing machines
Refrigerators
Science laboratory apparatus
Driver education vehicles
Farm trucks and tractors
Farm livestock
Physical education apparatus
Motor vehicles for the instruction staff

735.2 Replacements of Noninstructional Equipment

Equipment used for administration, attendance and health services, operation and maintenance of plant

736 Contracted Services for Maintenance of Plant

736.1 Upkeep of Grounds

Contracted services for items listed under a/c 711

736.2 Maintenance of Buildings

Contracted services for items listed under a/c 712

736.3 Repair of Equipment

Contracted services for items listed under a/c 713

790 Other Expense for Maintenance of Plant

Expenses that may not be classified elsewhere in the 700 series

800 FIXED CHARGES

836 Contracted Data Processing Services

Payments for contracted data processing services applicable to more than one function (i.e. 100 series, 200 series, etc.)

851 Employee Retirement and Social Security Expense

851.1 Public Employees Retirement System

Employer's contribution (except for pupil transportation salaries)

851.2 Social Security

Employer's contribution (except for pupil transportation salaries)

852 Insurance (except pupil transportation insurance)

852.1 Employee Health Insurance

852.2 Workmen's Compensation

852.3 Unemployment Insurance

852.4 Employee Annuities

852.5 Pupil Insurance

852.6 Fidelity Bonds

852.7 Property Insurance

852.8 Liability Insurance

852.9 Other Insurance

853 Judgments Against the School District

Expenditures as a result of court decisions
Judgments imposed by a court of law against a school district
which is not covered by liability insurance

854 Rental of Land and Buildings

854.1 Rent for Land and Building for Instructional Purposes

Rental of buildings
Rental of classroom space
Rental of playground sites
Rental of athletic fields
Rental of school building sites
Rental of school auditorium facilities
Rental of gymnasium facilities

854.2 Rent for Land and Buildings for Noninstructional Purposes

Rental of land or buildings for central administration use
Rental of warehouses
Rental of garage space, except that used for pupil transportation vehicles
Rental of maintenance shops
Rental of land for visitor and employee parking

855 Interest on Short-Term Loans

890 Other Fixed Charges

Special assessments against the district for maintenance and operation of nonschool property
Loss resulting from sale of securities purchased prior to current fiscal year
Payment of property taxes
Refund of tuition received prior to current fiscal year

900 FOOD SERVICES

910 Salaries for Food Service

Salary and wages of:

Supervisors
Nutritionists
Cooks
Food Servers
Secretarial and clerical personnel
Cafeteria aides

921 Food

922 Supplies

School lunch office supplies
Kitchen utensils

Table supplies
Custodial supplies

935 Replacement of Equipment for Food Services

990 Other Expenses for Food Services

Rental equipment

1000 STUDENT BODY ACTIVITIES

1010 Salaries of Student Body Activities

Extra money paid to athletic coaches, drama coaches, band and choral directors, etc., for services rendered outside of regular school hours

Wages for bus driver of district-owned bus used exclusively for student body activities

1020 Supplies and Materials for Student Body Activities

Nonsalary expenses of student body activities

Expenses for operating and maintaining district-owned bus used exclusively for student body activities

1036 Contracted Services for Student Body Activities

Payments to contractors for transporting pupils to athletic events, band festivals, and other student body activities
Student entertainment at assemblies; example: National School Assemblies

1090 Other Expenses for Student Body Activities

1100 COMMUNITY SERVICES

1110 Salaries for Community Services

1111 Salaries for Recreational Activities

Salaries of playground directors, supervisors, custodial personnel that are direct expenses of community recreational activities

1112 Salaries for Civic Activities

Salaries of directors, supervisors, custodians, maintenance personnel that are direct expenses of civic activities of the community

1113 Salaries for Other Community Services

Salaries that are direct expenses of community services other than recreational and civic activities

1120 Supplies and Other Expenses for Community Services

1121 Supplies and Other Expenses for Recreational Activities

Supplies, rent, utilities and other nonsalary expenditures related to community recreational activities

1122 Supplies and Other Expenses for Civic Activities

Supplies, rent, utilities and other nonsalary expenditures related to civic activities of the community

1123 Supplies and Other Expenses for Other Community Services

Nonsalary expenses other than recreational and civic activities

1126 Textbooks for Nonpublic School Pupils

This account pertains to federal funds only

1200 CAPITAL OUTLAY

1271 Professional Services for Sites

Landscape architects' fees
Appraisal fees
Search and title insurance
Site surveys
Condemnation proceedings

1272 Sites and Site Additions

Purchase of land

1273 Improvement of Sites

Grading
Landscaping
Seeding and planting of shrubs, trees
Constructing new sidewalks, roadways, retaining walls
Constructing new sewers and storm drains
Installing hydrants
Original surfacing and soil treatment of athletic fields, tennis courts

Furnishing and installing fixed playground apparatus, flagpoles,
gateways, fences, underground storage tanks
Demolition work
Special assessments for streets, curbs, drains
Original gravel, blacktop, saw-dust, etc. for playgrounds

1275 Professional Services for Buildings

Drawings for construction, acquisition, remodeling
Specifications for construction, acquisition, remodeling
Engineering fees
Legal fees
Advertisements for contracts

1276 New Buildings and Additions

Payments to contractors for new building construction
Payments to contractors for construction of additions to existing
buildings
Purchase of buildings already standing

1277 Remodeling

Major permanent structural alterations
Initial or additional installation in existing buildings of:

Heating systems
Ventilation systems
Electrical systems
Other service systems

1278 Equipment

1278.1 Instructional Equipment

Pupils', teachers', principals', desks
Seats
Chairs
Tables
Bookcases
Workbenches
Shop machinery and tools
Musical instruments and stands
Typewriters
Business machines
Phonographs
Radios
Motion picture projectors
Sewing machines
Refrigerators
Science laboratory apparatus
Driver education vehicles

Farm trucks and tractors
Farm livestock
Physical education apparatus
Freight and cartage for equipment
Motor vehicles for instructional staff
Library books for new school libraries
Material accessions involving expansions of school
library
DO NOT INCLUDE CURRENT ADDITIONS TO LIBRARY
BOOKS

1278.2 Noninstructional Equipment

Equipment for:

Administration
Attendance services
Health services
Pupil transportation
Operation and maintenance of plant
Freight and cartage for equipment

1300 DEBT SERVICE FROM CURRENT FUNDS

1381 Debt Principal

1381.1 Principal on Bonded Indebtedness

Retirement of serial bonds
Principal of negotiable interest-bearing warrants

1381.2 Current and Short-Term Loans

Principal of current and short-term loans

Note: All districts (except those on the accrual basis of accounting) which are in a position of budgeting for a beginning deficit should budget the deficit in this account rather than showing a credit figure in "Available Cash On Hand".

1382 Interest on Bonded Indebtedness

Interest on serial bonds
Interest on negotiable interest-bearing warrants

1400 PAYMENTS TO OTHER SCHOOL DISTRICTS

1461 Payments to Other School Districts in the State

1461.1 Tuition

Payments to other districts in Oregon for tuition

1461.2 Transportation

Payments to other districts in Oregon for pupil transportation services

1461.3 Other Payments

Payments to other districts for services other than tuition and pupil transportation, such as shared teacher salaries, health services, etc.

Payments resulting from reorganization

1462 Payments to School Districts in Other States

1462.1 Tuition

1462.2 Transportation

1462.3 Other Payments

Transfer to Other Funds

When disbursements represent a transfer out of one fund into another fund of the school district, the name of the fund to which the sum of money is transferred should be stated.

Even though a check is usually drawn to effect a transfer, the disbursement is not to be considered an expenditure of the source fund.

ANALYSIS OF INCREASES IN BUDGET REQUIREMENTS

Experience has indicated that many districts do not analyze and explain proposed increases in school budgets in a manner that assures general public understanding and as a result, approval of proposed levies is jeopardized. Accordingly, serious thought should be given to clarifying budget information.

There are numerous ways to present this analysis and comparison, but as a minimum, it is suggested that the data should be presented in two ways:

- (1) By expenditure function in the General Fund (Administration, Instruction, Transportation, etc.)
- (2) By financial summary of increased costs in each fund and total taxes to be levied.

Examples of each of these follow (figures based on sample budget in this publication).

1. BY EXPENDITURE FUNCTION (ADMINISTRATION, INSTRUCTION, ETC.)

Example: 1970-71 Requirements for instruction	\$3,209,431
1969-70 Requirements for instruction	<u>\$2,733,134</u>
Increase in costs of instruction	<u>\$ 476,297</u>

The major reasons for this increase are:

- Changes in certificated personnel and classified personnel salary schedule. An eight percent cost of living adjustment was given all employees. \$ 204,346
- An enrolment increase of 500 children will require an additional 19 teachers (25-1 ratio). \$ 121,600
- The addition of a seventh period at three junior high schools will require an additional six teachers. \$ 38,400
- The initiation of a foreign language class in our elementary schools will require an additional two teachers. \$ 12,800

- The district plans to use teacher aides on a much broader scale than last year. Using two aides, we are able to provide released time for certificated staff to devote to class preparation, educational tasks. \$ 51,666
- Increase in costs of teaching supplies, textbooks, library books and supplies due to inflation and increased enrollment. \$ 47,485
\$ 476,297

2. • BY THE FINANCIAL SUMMARY AND TOTAL TAXES TO BE LEVIED

Example: 1970-71 General Fund levy	\$3,390,154	
1969-70 General Fund levy	<u>\$2,645,726</u>	
Increase in General Fund levy		\$ 744,428
1970-71 Debt Service Fund levy	\$ 585,676	
1969-70 Debt Service Fund levy	<u>\$ 445,971</u>	
Increase in Debt Service Fund levy		<u>\$ 139,705</u>
Total increase in levy		<u>\$ 884,133</u>

The major reasons for this increase are:

- Personal Services

Changes in salary schedule	\$ 241,468
Additional personnel	\$ 239,522

- Materials and Services

Increase in employer contributions for employee retirement and insurance	\$ 116,700
Increase in price index	\$ 20,815
Supplies for increased enrollment	\$ 38,710
New programs	\$ 12,750
Increase in utility (telephone, water, sewer) rates	\$ 5,200

- Capital Outlay

Additional instructional equipment (explain)	\$ 10,620
Equipment for additional staff	\$ 9,390
Improvement of sites and remodeling (explain)	\$ 2,430

● **Payments to Other Schools**

Increase in tuition for students attending school in _____ district	\$ 1,758
● Operating contingency (explain)	\$ 5,000
● Additional district contribution to School Lunch Program	<u>\$ 8,885</u>
	<u>\$ 713,248</u>
● Increased Debt Service requirements due to passage of new bond issue during year	<u>\$ 105,804</u>
● Total increased requirements	\$ 819,052
● Less increased resources in General Fund and Debt Service Fund	<u>\$ 15,275</u>
● Net increased requirements	\$ 803,757
● Add taxes to be levied but not received in ensuing year (10 percent of \$803,757)	<u>\$ 80,376</u>
● Increase in taxes to be levied to meet increased requirements (General Fund and Debt Service)	<u>\$ 884,133</u>

NOTICE OF SCHOOL BUDGET HEARING

NOTICE IS HEREBY GIVEN that a meeting of the governing body of
School District No., County of, State of Oregon, will be held
at on the day of, 19.....
at o'clock for the purpose of discussing with interested persons the budget for the fiscal
year beginning July 1, 19..... and ending June 30, 19..... The budget summary was published in
..... On A copy of
(Name of Newspaper) (Date of Publication)
the budget document may be inspected or obtained at between the hours
of and

ATTEST:

.....
Clerk Chairman

81-581-3115 (Rev. 11-71)

SP-6223-541

The above NOTICE is designed for publishing in the newspaper at least 8 days and not more than 14 days prior to the budget hearing. It follows the publishing of the budget summary (on LB1, LB2 and LB3), which is to be published at least 15 days and not more than 25 days prior to the budget hearing.



PUBLISH THIS ENTIRE PAGE

NOTICE OF BUDGET HEARING

The budget for X Y Z School District for the fiscal year 19731974 Beginning July 1, 1973 as detailed and summarized in the accompanying schedules was ~~was not~~ prepared on an accounting basis consistent with that used in prior years. Major changes, if any, and their effects on this budget are set forth in an accompanying statement. A copy of the budget document may be inspected or obtained between the hours of 8:00 a.m. and 5:00 p.m. at Sch. Dist. Office A meeting of the School Board will be held April 3, 1973 At 8:00 a.m. p.m. at High School Auditorium for the purpose of holding a public hearing on this budget. Any person may appear to discuss the budget, or any part of it.

(Chairman of Governing Body)

Able X Y Z School District No. 1
(County) (City)

Total Tax Levy to be Certified to the Assessor on Form LB-50		
* Last Year	* This Year	* Next Year
\$ 264,807	\$ 280,695	\$ 297,536
2,001,914	2,365,031	3,092,618
495,000	495,000	495,000
425,000	445,971	585,676
3,186,721	3,586,697	4,470,830
\$5,372,301	\$5,306,297	\$6,752,625

Levy Within 6% Limitation
Levy Outside 6% Limitation
Levy Outside 6% Limitation (Serial Levy)
Not Subject to Limitation
Total Proposed Levy

Total Budget All Funds

*** Budget Figures**

TYPE OF INDEBTEDNESS	Outstanding July 1		Authorized, Not Incurred, July 1	
	This Year (Actual)	Next Year (Est.)	This Year (Actual)	Next Year (Est.)
Bonds	\$2,333,000	\$1,931,000		\$ 670,000
Interest Bearing Warrants				
Short Term Notes				
Total Indebtedness	\$2,333,000	\$1,931,000		\$ 670,000

PUBLISH ONLY COMPLETED PORTION OF THIS PAGE

FUNDS NOT REQUIRING AN AD VALOREM TAX TO BE LEVIED

Total Personnel Services (Includes all Payroll Costs) . . .
 Total Materials and Services
 Total Capital Outlay
 Total All Other Requirements
 Total Budget Requirements
 Total Budget Resources

SCHOOL LUNCH FUND		
*Last Year	**This Year	** Next Year
\$ 84,962	\$ 87,150	\$ 91,000
111,945	111,522	114,048
1,012	198,672	205,048
197,919	198,672	205,048
\$197,919	\$198,672	\$205,048

Total Personnel Services (Includes all Payroll Costs) . . .
 Total Materials and Services
 Total Capital Outlay
 Total All Other Requirements
 Total Budget Requirements
 Total Budget Resources

BUS REPLACEMENT FUND		
*Last Year	**This Year	** Next Year
	\$10,700	\$4,100
\$8,656		
8,656	10,700	4,100
\$8,656	\$10,700	\$ 4,100

Total Personnel Services (Includes all Payroll Costs) . . .
 Total Materials and Services
 Total Capital Outlay
 Total All Other Requirements
 Total Budget Requirements
 Total Budget Resources

P.L. 89-10 FUND		
*Last Year	**This Year	**Next Year
\$ 76,479	\$58,425	\$ 48,000
19,721	2,450	4,000
34,054	24,125	24,000
130,254	85,000	76,000
\$130,254	\$85,000	\$ 76,000

Total Personnel Services (Includes all Payroll Costs) . . .
 Total Materials and Services
 Total Capital Outlay
 Total All Other Requirements
 Total Budget Requirements
 Total Budget Resources

FUND		
Last Year	This Year	Next Year

Total Personnel Services (Includes all Payroll Costs) . . .
 Total Materials and Services
 Total Capital Outlay
 Total All Other Requirements
 Total Budget Requirements
 Total Budget Resources

FUND		
Last Year	This Year	Next Year

Total Personnel Services (Includes all Payroll Costs) . . .
 Total Materials and Services
 Total Capital Outlay
 Total All Other Requirements
 Total Budget Requirements
 Total Budget Resources

FUND		
Last Year	This Year	Next Year

11-73

* Actual Figures
 ** Budget Figures

FUNDS REQUIRING THE LEVY OF AN AD VALOREM TAX TO BALANCE THE BUDGET

	GENERAL		FUND OR PROGRAM	
	* Last Year	** This Year	** Next Year	
Total Personnel Services (Includes all Payroll Costs) . . .	\$2,890,055	\$3,278,466	\$3,874,856	
Total Materials and Services	414,702	437,400	517,933	
Total Capital Outlay	24,544	28,130	50,570	
Total All Other Requirements	42,008	17,500	31,385	
Total Requirements (Including Transfers)	3,371,309	3,761,496	4,474,744	
Total Resources Except Tax to be Levied	1,454,193	1,356,290	1,392,785	
Ad Valorem Taxes Received	\$1,917,116			
Ad Valorem Tax Required to Balance		2,405,206	3,081,959	
Estimated Tax Not to be Levied		240,520	308,195	
Total Ad Valorem Tax to be Levied		\$2,645,726	\$3,390,154	
Levy Within 6 Percent Limitation		280,695	297,536	
Levy Outside 6 Percent Limitation		\$2,365,031	\$3,092,618	
Levy Outside 6 Percent Limitation (Serial Levy)				
Not Subject to Limitation				

	CAPITAL PROJECTS		FUND OR PROGRAM	
	* Last Year	** This Year	** Next Year	
Total Personnel Services (Includes all Payroll Costs) . . .			\$ 2,800	
Total Materials and Services			1,259,700	
Total Capital Outlay	\$ 736,265	\$ 626,000		
Total All Other Requirements	164,939			
Total Requirements (Including Transfers)	901,204	626,000	1,262,500	
Total Resources Except Tax to be Levied	444,594	176,000	812,500	
Ad Valorem Taxes Received	456,610			
Ad Valorem Tax Required to Balance		450,000	450,000	
Estimated Tax Not to be Levied		45,000	45,000	
Total Ad Valorem Tax to be Levied		\$ 495,000	\$ 495,000	
Levy Within 6 Percent Limitation				
Levy Outside 6 Percent Limitation				
Levy Outside 6 Percent Limitation (Serial Levy)		\$ 495,000	\$ 495,000	
Not Subject to Limitation				

	DEBT SERVICE		FUND OR PROGRAM	
	* Last Year	** This Year	** Next Year	
Total Personnel Services (Includes all Payroll Costs) . . .				
Total Materials and Services				
Total Capital Outlay				
Total All Other Requirements	\$ 642,771	\$ 624,429	\$ 730,233	
Total Requirements (Including Transfers)	642,771	624,429	730,233	
Total Resources Except Tax to be Levied	219,139	219,000	197,800	
Ad Valorem Taxes Received	423,632			
Ad Valorem Tax Required to Balance		405,429	532,433	
Estimated Tax Not to be Levied		40,542	53,243	
Total Ad Valorem Tax to be Levied		\$ 445,971	\$ 585,676	
Levy Within 6 Percent Limitation				
Levy Outside 5 Percent Limitation				
Levy Outside 5 Percent Limitation (Serial Levy)				
Not Subject to Limitation		\$ 445,971	\$ 585,676	

* Actual
** Budget Figures

FINANCIAL SUMMARY

For the Ending Fiscal Year Beginning July 1, 19__

Tax Levy Computation		General Fund		Debt Service		Capital Projects		School Lunch		Bus Replace-		P.L. 89-10	
(1)		(2)		(3)		(4)		(5)		(6)		(7)	
1	Total Requirements	4,474,744	730,233	1,262,500	205,048	4,100	76,000						
2	Total Resources Except Tax to be Levied	1,392,785	197,800	812,500	205,048	4,100	76,000						
3	Revenue Required to Balance Budget (Line 1 - Line 2)	3,081,959	532,433	450,000	-0-	-0-	-0-						
4	Estimated Tax Not to be Received *	308,195	53,243	45,000	-0-	-0-	-0-						
5	Tax to be Levied (Line 3 + Line 4)	3,390,154	585,676	495,000	-0-	-0-	-0-						

Analysis of Taxes to be Levied

6	Within 6% Limitation	297,536											
7	Outside 6% Limitation	3,092,618											
8	Outside 6% Limitation--Serial Levy			495,000									
9	Not Subject to 6% Limitation		585,676										

For the Current Fiscal Year Beginning July 1, 19__

Tax Levy Computation		General Fund		Debt Service		Capital Projects		School Lunch		Bus Replace-		P.L. 89-10	
(1)		(2)		(3)		(4)		(5)		(6)		(7)	
10	Total Requirements	3,761,496	624,429	1,262,500	198,672	10,700	85,000						
11	Total Resources Except Tax to be Levied	1,356,290	219,000	176,000	198,672	10,700	85,000						
12	Revenue Required to Balance Budget (Line 1 - Line 2)	2,405,206	405,429	450,000	-0-	-0-	-0-						
13	Estimated Tax Not to be Received	240,520	40,542	45,000	-0-	-0-	-0-						
14	Tax to be Levied (Line 3 + Line 4)	2,645,726	445,971	495,000	-0-	-0-	-0-						

Analysis of Taxes to be Levied

15	Within 6% Limitation	280,695											
16	Outside 6% Limitation	2,365,031											
17	Outside 6% Limitation--Serial Levy			495,000									
18	Not Subject to 6% Limitation		445,971										

Approved by Budget Committee: _____, 19__
 Signed: _____ Secretary
 Signed: _____ Chairman
 Adopted by District School Board: _____, 19__
 Signed: _____ Secretary
 Signed: _____ Chairman
 Clerk

BUDGET RESOURCES IN DETAIL

School District No. _____

General _____ FUND

County _____

HISTORICAL DATA			BUDGET FOR ENSUING YEAR			
Second Year Preceding (11)	First Year Preceding (12)	Budget Current Year (13)	ITEM (14)	Proposed (15)	Approved (16)	Adopted (17)
53,378	38,602	26,000	Available Cash on Hand (Cash Basis), or Net Working Capital (Accrual Basis)	50,515		
103,890	125,571	77,350	11.2 District Tax—Prior Years' Levies	80,900		
			11.4 From Local Govt. Units Other Than School Districts			
			11.9 Other Taxes and Appropriations			
4,296	1,255	4,266	12.1 Tuition from Patrons—For Reg. Day School Program	840		
10,367	6,705	7,824	12.2 —For Adult Education Program	7,050		
			12.9 Other Tuition from Patrons			
			13 Transportation Fees from Patrons			
			14.1 Earnings of Permanent Funds and Endowments			
12,759	18,064	11,750	14.2 Earnings from Temporary Investments	13,500		
619	2,289	975	14.3 Rent from School-Owned Facilities	1,200		
			14.4 Gifts and Bequests			
			14.5 Student Body Fees			
			14.6 Extracurricular Admissions			
			14.8 Reimbursement of Expenditures			
22,025	22,309	20,950	14.9 Miscellaneous Revenue from Local Sources	21,200		
			TOTAL REVENUE FROM LOCAL SOURCES			
153,956	176,193	123,115	Except Tax to Be Levied	124,690		
71,731	73,293	64,786	21.1 County School Fund—Levy	67,955		
2,464	2,588	2,500	21.2 County School Fund—Federal Forest Fees	2,500		
760,911	819,247	x x x x x	22.1 Intermed. Educ. Dist.—Current Year's Apportionment	x x x x x		
49,972	50,469	48,650	22.2 —Prior Year's Apportionment	52,750		
			22.3 —Distressed District Grant			
			29 Other Revenue from Intermediate Sources	1,800		
			TOTAL REVENUE FROM INTERMEDIATE SOURCES			
885,078	945,597	115,936		125,005		
976,626	1,041,422	1,027,632	31.2 Basic School Support Fund - General	955,496		
(32,866)	(35,570)	(31,500)	31.3 Special Programs	(47,100)		
20,601	22,588	21,600	—Handicapped Children	34,100		
9,960	10,455	9,900	—Mentally Retarded Children	13,000		
2,305	2,527		—Gifted Children			
			31.22 Basic School Support Fund - School Lunch Match*	3,000		
24,967	29,241	27,706	32 Common School Fund	32,000		
2,332	3,682	2,916	34 Driver Educations	6,720		
300	700	450	39 Other Revenue from State Sources	450		
1,037,091	1,110,615	1,090,204	TOTAL REVENUE FROM STATE SOURCES	1,044,766		

*If the General Fund does not subsidize the school lunch program, the BSSF-School Lunch Match should be budgeted in the School Lunch Fund rather than the General Fund.

BUDGET RESOURCES IN DETAIL

School District No. _____

General FUND (continued)

County _____

July 1, 19 to June 30, 19

HISTORICAL DATA			ITEM (4)	BUDGET FOR ENSUING YEAR			
Actual	Second Year Preceding (1)	First Year Preceding (2)		Budget Current Year (3)	Proposed (5)	Approved (6)	Adopted (7)
			41	Public Law 874 Federal Assistance for Operation			
			42	Public Law 815 Federal Assistance for Construction			
			43.1	Vocational Education—High School Program			
	578	160	43.2	—Adult Program			
	395		45.1	National Defense Education Act—Title III			
	1,700	1,035	45.2	—Title V	1,000		
			46	National School Lunch Reimbursement			
			48.1	Elementary and Secondary Education Act—Title I			
			48.2	—Title II			
			48.3	—Title III			
			48.6	—Title VI			
			49	Other Revenue from Federal Sources			
	2,673	160		TOTAL REVENUE FROM FEDERAL SOURCES	35,400		
			50	Sale of Bonds			
			71	Sale of Real Property			
			72	Sale of Equipment			
	106	2,273	73	Insurance Recovery	2,500		
			74	Sale of Supplies			
			77	Sale of Lunches			
	7,176		79	Other			
				TOTAL PROCEEDS FROM SALE OF PROPERTY AND INSURANCE ADJUSTMENTS (A, CS 71 through 79)	2,500		
	7,282	2,273					
			81	Tuition from Other Districts in Oregon	9,909		
			82	Pupil Transportation from Other Districts in Oregon			
			83	Other Receipts from Other Districts in Oregon			
			91	Tuition from Other Districts Outside Oregon			
			92	Pupil Transportation from Districts Outside Oregon			
			93	Other Receipts from Districts Outside Oregon			
				TOTAL RECEIPTS FROM OTHER SCHOOL DISTRICTS	9,909		
				Transfers from Other Funds (Identify fund)			
				TOTAL BUDGET RESOURCES			
	2,139,458	2,273,440		Except Taxes to Be Levied	1,392,785		
	937,520	1,097,870	11.1	District Tax Received in Year Levied			
				District Tax Required to Balance Budget	3,081,959		
	3,076,978	3,371,310		TOTAL BUDGET RESOURCES	4,474,744		

Carry this sum forward to Line 9, Col (1), Form 472-1
This amount should be in agreement with Line 10, Col. (2), Form 472-1

BUDGET REQUIREMENTS IN DETAIL

School District No. _____

General _____ FUND (continued)

County _____

HISTORICAL DATA			BUDGET FOR ENSUING YEAR			
Second Year Preceding (1)	First Year Preceding (2)	Budget Current Year (3)	ITEM (4)	Proposed (5)	Approved (6)	Adopted (7)
(77,635)	(85,255)	(89,655)	110 Salaries and Wages for Administration	(106,860)		
59,247	63,375	68,312	111 Superintendent's Office	81,242		
18,250	19,598	20,838	112 Office of Business Administration	22,863		
138	446	505	113 School Elections	600		
	1,836		114 Census Enumeration	2,155		
3,279	4,517	4,630	119 Other Salaries for Administration			
			120 Supplies and Related Office Expense	4,975		
380	594	460	136 Contracted Services			
			141 Elections and Publicity	475		
560	1,303	900	142 Census Enumeration	175		
1,260	1,015	1,330	143 Legal Service	1,040		
1,732	2,328	2,075	144 Audit	1,425		
1,308	1,467	1,685	145 Travel	3,450		
			190 Other Expenses for Administration	8,725		
86,154	96,578	100,735	100 TOTAL ESTIMATE FOR ADMINISTRATION	127,125		
(2,103,580)	(2,266,525)	(2,554,329)	210 Salaries and Wages for Instruction	(2,983,141)		
157,224	165,900	180,750	211 Principals	220,750		
22,150	34,865	54,750	212 Consultants and Supervisors	60,900		
1,655,739	1,773,939	1,971,810	213 Teachers	2,272,641		
191,084	195,546	236,615	214 Other Instructional Staff	285,586		
75,784	89,943	100,904	215 Secretarial and Clerical Assistants	83,204		
1,599	6,332	9,500	219 Other Salaries for Instruction	60,060		
60,630	69,923	70,220	220 Teaching Supplies	92,515		
24,429	28,608	33,135	226 Textbooks	37,390		
19,166	25,689	25,700	227.1 Library Books and Supplies	31,570		
927	1,334	1,300	227.2 Periodicals, Pamphlets, and Newspapers	2,000		
3,942	5,128	5,030	227.3 Audiovisual Materials	7,000		
7,949	8,173	9,665	236 Contracted Services	22,380		
5,834	5,846	7,115	245 Travel	10,230		
14,285	15,998	26,640	290 Other Expenses for Instruction	23,205		
2,240,742	2,427,224	2,733,134	200 TOTAL ESTIMATE FOR INSTRUCTION	3,209,431		

BUDGET REQUIREMENTS IN DETAIL

School District No. _____

General _____ FUND (continued)

County _____

July 1, 19 _____ to June 30, 19 _____

HISTORICAL DATA			ITEM (14)	BUDGET FOR ENSUING YEAR	
Actual	First Year Forecasting (11)	Budget Current Year (13)		Proposed (15)	Adopted (17)
			310	Salaries and Wages for Attendance Services	(1,400)
	(1,150)	(1,250)	311	Attendance Personnel	1,400
			312	Secretarial and Clerical Assistants	
			320	Supplies	
150	200	250	345	Travel	300
			390	Other Expenses for Attendance Services	
1,200	1,350	1,500	300	TOTAL ESTIMATE FOR ATTENDANCE SERVICES	1,700
			410	Salaries and Wages for Health Services	
			411	Professional and Technical Health Personnel	
			412	Nonprofessional & Nontechnical Health Personnel	
453	549	580	420	Supplies	610
7,949		8,825	436	Contracted Health Services	4,290
			445	Travel	
			490	Other Expenses for Health Services	
8,402	549	8,865	400	TOTAL ESTIMATE FOR HEALTH SERVICES	4,900
(34,037)	(38,708)	(47,442)	510	Salaries and Wages for Pupil Transportation	(60,513)
23,996	27,970	36,336	511	School Bus Drivers	45,168
6,468	6,903	7,128	512	Mechanics & Other Bus Maintenance Employees	11,106
2,388	2,533	2,616	513	Supervisors of Pupil Transportation	2,772
1,185	1,302	1,362	514	Secretarial and Clerical Assistants	1,467
5,800	7,583	5,910	521	Gasoline, Oil, and Lubricants	6,230
1,363	1,112	1,550	522	Tires, Tire Repair, and Batteries	1,150
6,378	7,586	7,795	523	Vehicle Repair, Parts, and Supplies	11,020
			524	Repair of Vehicles by Other Than School District	
			525	Garage Maintenance and Operation	
311	521	325	529	Other Vehicle Expense	225
	7,770	8,250	535	Replacement of Vehicles	8,600
1,202	1,365	1,800	536	Contracted Transportation Services	3,800
1,000	1,100	1,300	545	Travel	1,800
2,537	2,550	2,675	551	Retirement Expense for Pupil Transp. Employees	2,800
			552	Transportation Insurance	
301	292	525	565	Payments In Lieu Of Transportation	575
			590	Other Expenses for Pupil Transportation Services	
52,929	68,567	77,572	500	TOTAL ESTIMATE FOR PUPIL TRANSPORTATION SERVICES	96,713

BUDGET REQUIREMENTS IN DETAIL

School District No. _____

County _____
 General _____ FUND (continued)

July 1, 19 _____ to June 30, 19 _____

HISTORICAL DATA			BUDGET FOR ENSUING YEAR			
Actual	Second Year Preceding (1)	First Year Preceding (2)	Budget Current Year (3)	Proposed (5)	Approved (6)	Adopted (7)
	(185,766)	(215,322)	(231,638)	(244,106)		
	179,280	208,473	224,558	236,600		
	6,486	6,849	7,080	7,506		
	18,017	17,920	23,140	23,745		
	37,529	36,629	39,115	39,255		
	9,136	10,003	9,430	10,375		
	41,080	47,186	43,350	47,355		
	13,789	18,664	18,480	19,370		
		729	1,300	790		
	1,043	347	700	645		
	306,360	346,800	367,153	385,641		
	(43,412)	(43,749)	(48,187)	(50,406)		
	7,486	7,649	7,080	7,506		
	16,938	15,577	18,659	19,380		
	18,988	20,523	22,448	23,520		
	3,998	4,488	4,830	4,695		
	6,728	7,933	6,945	9,530		
	4,127	4,293	4,745	5,415		
	9,975	17,469	13,585	13,180		
	2,448	1,819	3,205	2,800		
	544	1,909	1,345	1,825		
	3,389	10,541	5,565	14,345		
	9,814	8,914	11,155	11,915		
	84,435	101,115	99,562	114,111		



BUDGET REQUIREMENTS IN DETAIL

School District No. _____

General FUND (continued)

County _____

July 1, 19 _____ to June 30, 19 _____

HISTORICAL DATA			BUDGET FOR ENSUING YEAR			
Second Year Preceding (11)	First Year Preceding (12)	Budget Current Year (13)	ITEM (14)	Proposed (15)	Approved (16)	Adopted (17)
			836 Contracted Data Processing Services			
78,334	80,107	84,400	851.1 Public Employees' Retirement System	159,000		
79,846	103,526	109,300	851.2 Social Security	143,700		
14,810	12,334	10,370	852.1 Property Insurance	12,000		
13,972	14,093	66,415	852.2 Employe and Student Insurance	72,815		
837	495	830	852.3 Liability Insurance	875		
249	301	635	852.4 Fidelity Bond Premiums	260		
			853 Judgments Against the School District			
			854.1 Rent for Land and Buildings—Instructional Purposes			
			—Non-Instructional Purposes			
669	845	1,000	855 Interest on Short-Term Loans	1,300		
			890 Other Fixed Charges			
188,717	211,701	272,950	800 TOTAL ESTIMATE FOR FIXED CHARGES	389,950		
			910 Salaries for Food Services			
			921 Food			
			922 Supplies			
			935 Replacement of Equipment for Food Services			
			990 Other Expenses for Food Services			
			900 TOTAL ESTIMATE FOR FOOD SERVICES			
21,270	30,225	34,000	1010 Salaries for Student Body Activities	40,450		
194	264	250	1020 Supplies for Student Body Activities	250		
			1036 Contracted Services			
			1090 Other Expenses for Student Body Activities			
21,464	30,489	34,250	1000 TOTAL ESTIMATE FOR STUDENT BODY ACTIVITIES	40,700		
(12,297)	(11,395)	(11,850)	1110 Salaries and Wages for Community Services	(12,465)		
12,297	11,395	11,850	1111 Recreational Activities	12,465		
			1112 Civic Activities			
			1113 Other Community Services			
62	26	50	1121 Supplies and Other Expense—Recreational Activities	50		
			1122 —Civic Activities			
			1123 —Other Community Activities			
			1126 Textbooks for Non-Public School Pupils			
12,359	11,421	11,900	1100 TOTAL ESTIMATE FOR COMMUNITY SERVICES	12,515		

SUMMARY OF EXPENDITURES FOR PERSONAL SERVICES School District No. _____

General _____

FUND

County _____

July 1, 19____ to June 30, 19____

HISTORICAL DATA			BUDGET FOR ENSUING YEAR						
Actual	First Year Preceding (3)	No. of Empl. (3)	Total Salary Budgeted (4)	PERSONNEL CLASSIFICATION (6)	Range (8)	No. of Empl. (7)	Proposed Do Not Publish This Column (9)	Approved (9)	Adopted Do Not Publish This Column (10)
59,247	63,375			111 Salaries for Supt's office					
		1	20,000	Superintendent		1	22,400		
		2	32,500	Asst. Superintendent	17,000-19,800	2	36,250		
		2	11,076	Secretaries	6,000-7,800	2	12,544		
		1	3,936	Clerks	4,428-5,880	2	9,648		
			800	Part Time Help			400		
			(68,312)	Total Supt's office salaries			(81,242)		
				112 Sal. for Business Office					
		1	8,236	Business Manager		1	9,136		
		2	11,240	Bookkeeper	5,400-7,200	2	12,260		
				Brought Forward From					
				Supplemental Information Sheet			1,467		
			(20,838)	Total Business Office Salary			(22,863)		
18,250	19,598								

NOTE: The grouping of salaries on this form and the form entitled PERSONAL SERVICES SUPPLEMENTAL INFORMATION are for the purpose of complying with ORS 294.351(4).
Salaries for the 200 series, 300 series, etc., would be similarly grouped as illustrated above.
If a school district's budget document contains a list of positions by title and the salary for each position for the current and ensuing years, neither of these forms need be completed.

BUDGET RESOURCES IN DETAIL

School District No. _____

Debt Service FUND

County _____

(Formerly Bond Interest and Redemption Fund)

July 1, 19 _____ to June 30, 19 _____

HISTORICAL DATA		Budget Current Year (13)	ITEM (14)	BUDGET FOR ENSUING YEAR	
Actual	First Year Preceding (2)			Proposed (5)	Approved (6)
192,310	185,175	185,100	Available Cash on Hand (Cash Basis), or Net Working Capital (Accrual Basis)	165,300	
34,294	33,964	34,000	11.2 District Tax—Prior Years' Levies		
			11.4 From Local Govt. Units Other Than School Districts	32,500	
			11.9 Other Taxes and Appropriations		
			12.1 Tuition from Patrons—For Reg. Day School Program		
			12.2 —For Adult Education Program		
			12.9 Other Tuition from Patrons		
			13 Transportation Fees from Patrons		
			14.1 Earnings of Permanent Funds and Endowments		
			14.2 Earnings from Temporary Investments		
			14.3 Rent from School-Owned Facilities		
			14.4 Gifts and Bequests		
			14.5 Student Body Fees		
			14.6 Extracurricular Admissions		
			14.8 Reimbursement of Expenditures		
			14.9 Miscellaneous Revenue from Local Sources		
34,294	33,964	34,000	TOTAL REVENUE FROM LOCAL SOURCES Except Tax to Be Levied	32,500	
			21.1 County School Fund—Levy		
			21.2 County School Fund—Federal Forest Fees		
			22.1 Intermed. Educ. Dist.—Current Year's Apportionment	x x x x x x	x x x x x x
			22.2 —Prior Year's Apportionment		
			22.3 —Distressed District Grant		
			29 Other Revenue from Intermediate Sources		
			TOTAL REVENUE FROM INTERMEDIATE SOURCES		
			31.2 Basic School/Support Fund		
			31.3 Special Programs		
			—Handicapped Children		
			—Mentally Retarded Children		
			32 Community School Fund		
			34 Driver Education		
			35 Other Revenue from State Sources		
			TOTAL REVENUE FROM STATE SOURCES		

BUDGET RESOURCES IN DETAIL

School District No. _____

County _____

Debt Service **FUND**
 (Formerly Bond Interest and Redemption Fund)

July 1, 19 _____ to June 30, 19 _____

HISTORICAL DATA			ITEM (4)	BUDGET FOR ENSUING YEAR			
Actual	Fiscal Year Preceding (11)	Budget Current Year (13)		Proposed (15)	Approved (16)	Adopted (17)	
			41				
			42				
			43.1				
			43.2				
			45.1				
			45.2				
			46				
			48.1				
			48.2				
			48.3				
			48.6				
			49				
			TOTAL REVENUE FROM FEDERAL SOURCES				
			50				
			71				
			72				
			73				
			74				
			77				
			79				
			TOTAL PROCEEDS FROM SALE OF PROPERTY AND INSURANCE ADJUSTMENTS (A CS 71 through 79)				
			81				
			82				
			83				
			91				
			92				
			93				
			TOTAL RECEIPTS FROM OTHER SCHOOL DISTRICTS				
			Transfers from Other Funds (Identify fund)				
			TOTAL BUDGET RESOURCES				
			Except Taxes to Be Levied				
226,604	219,139	219,000			197,800		
415,369	423,632	x x x x x x			x x x x x x		
x x x x x x	x x x x x x	405,429			x x x x x x		
641,973	642,771	624,429			532,433		
					730,233		

BUDGET REQUIREMENTS IN DETAIL

School District No. _____

County _____

July 1, 19 _____ to June 30, 19 _____

DEBT SERVICE FUND
 (Formerly Bond Interest and Redemption Fund)

HISTORICAL DATA		Budget Current Year (3)	ITEM (4)	BUDGET FOR ENSUING YEAR		
Second Year Preceding (1)	First Year Preceding (2)			Proposed Do Not Publish This Column (5)	Approved (6)	Adopted Do Not Publish This Column (7)
168,000	174,000	180,000	Expenditures for Bond Principal			
67,000	70,000	72,000	Issue Dated 6-1-61	186,000		
140,000	145,000	150,000	12-1-62	75,000		
			7-1-65	155,000		
375,000	389,000	402,000	1381.1 Total Principal, Bonded Debt	416,000		
22,120	17,706	13,014	Expenditures for Interest on Bonds			
12,503	10,790	9,015	Issue Dated 6-1-61	7,980		
47,175	40,175	35,100	12-1-62	7,178		
			7-1-65	30,600		
			1969 (Anticipated Bond Sale)	14,250*		
81,798	68,671	57,129	1382 Total Interest on Bonded Debt	60,008		
456,798	457,671	459,129	Total Expenditures for Bonded Debt	476,008		
			Unappropriated Balance for Payments Due in Second Enacting Year:			
		155,000	Principal—Issue Dated 7-1-65	160,000		
			1969 (Anticipated Bond Sale)	67,000*		
		15,300	Interest—Issue Dated 7-1-65	12,975		
			1969 (Anticipated Bond Sale)	14,250*		
185,175	185,100	165,300	Total Unappropriated Balance	254,225		
641,973	642,771	624,429	Total Budget Requirements	730,233		

*These are budgeted interest and principal payments for the anticipated bond sale of \$670,000 budgeted in the Capital Projects Fund. It is planned that one interest payment of the new issue will be due and payable in the ensuing year and that one interest and one principal payment will become due and payable in the second ensuing year prior to November.

BUDGET RESOURCES IN DETAIL

School District No. _____

County _____

July 1, 19 _____ to June 30, 19 _____

Capital Projects FUND

(Formerly Construction Fund and/or Serial Levy Fund)

HISTORICAL DATA			ITEM (4)	BUDGET FOR ENSUING YEAR		
Actual	First Year Preceding (2)	Budget Current Year (3)		Proposed (5)	Approved (6)	Adopted (7)
			41			
			42			
			43.1			
			43.2			
			45.1			
			45.2			
			46			
			48.1			
			48.2			
			48.3			
			48.6			
			49			
			TOTAL REVENUE FROM FEDERAL SOURCES			
			50	670,000*		
			71			
			72			
			73			
			74			
			77			
			79			
			TOTAL PROCEEDS FROM SALE OF PROPERTY AND INSURANCE ADJUSTMENTS (A/CS 71 through 79)			
			81			
			82			
			83			
			91			
			92			
			93			
			TOTAL RECEIPTS FROM OTHER SCHOOL DISTRICTS			
			Transfers from Other Funds (Identify fund)			
			TOTAL BUDGET RESOURCES Except Taxes to Be Levied			
			11.1	812,500		
			District Tax Required to Balance Budget			
				450,000		
			TOTAL BUDGET RESOURCES			
				1,262,500		

NOTE:
This amount in the proposed budget indicates anticipation of selling bonds during the ensuing year. Hence, there should be provided in the Debt Service Fund interest and possibly principal payments that will result from this bond sale. See Debt Services Fund budget.



BUDGET REQUIREMENTS IN DETAIL

School District No. _____

County _____

Capital Projects _____ FUND _____

(Formerly Construction Fund and/or Serial Levy Fund)

July 1, 19 _____ to June 30, 19 _____

Actual		HISTORICAL DATA		ITEM (4)	Proposed (3)	BUDGET FOR ENSUING YEAR	
Second Year Preceding (11)	First Year Preceding (12)	Budget Current Year (13)	Adopted (17)			Approved (16)	Adopted (17)
				110 Salaries and Wages for Administration			
				111 Superintendent's Office			
				112 Office of Business Administration			
				113 School Elections			
				114 Census Enumeration			
				119 Other Salaries for Administration			
				120 Supplies and Related Office Expense			
				136 Contracted Services			
				141 Elections and Publicity			
				142 Census Enumeration			
				143 Legal Service			
				144 Audit			
				145 Travel			
1,628				190 Other Expenses for Administration	2,800		
1,628				100 TOTAL ESTIMATE FOR ADMINISTRATION	2,800		
				210 Salaries and Wages for Instruction			
				211 Principals			
				212 Consultants and Supervisors			
				213 Teachers			
				214 Other Instructional Staff			
				215 Secretarial and Clerical Assistants			
				219 Other Salaries for Instruction			
				220 Teaching Supplies			
				226 Textbooks			
				227.1 Library Books and Supplies			
				227.2 Periodicals, Pamphlets, and Newspapers			
				227.3 Audiovisual Materials			
				236 Contracted Services			
				245 Travel			
				290 Other Expenses for Instruction			
				200 TOTAL ESTIMATE FOR INSTRUCTION			

BUDGET REQUIREMENTS IN DETAIL

School District No. _____

Capital Projects _____ FUND

County _____

(Formerly Construction Fund and/or Serial Levy Fund) July 1, 19____ to June 30, 19____

HISTORICAL DATA			Budget Current Year (3)	ITEM (4)	BUDGET FOR ENSUING YEAR		
Second Year Preceding (1)	First Year Preceding (2)	Proposed (5)			Approved (6)	Adopted (7)	
1,500				1271 Professional Services for Sites			
19,560				1272 Sites and Site Additions	74,100		
19,560	18,100			1273 Improvement of Sites	1,600		
65,303			10,000	1275 Professional Services for Buildings	10,000		
1,235,187	298,710		506,000	1276 New Buildings and Additions	700,000		
246,700	200,112		80,000	1277 Remodeling	200,000		
324,981	194,600		30,000	1278.1 Instructional Equipment	250,000		
98,343	24,743			1278.2 Non-Instructional Equipment	24,000		
1,991,574	736,265		626,000	1200 TOTAL CAPITAL OUTLAY	1,259,700		
				1381.2 Principal, Short-Term Loans			
				1461.1 Pay's to Other School Dist. in Oregon--Tuition			
				1461.2 --Transportation			
				1461.3 --Other Payments			
				1462.1 Pay's to School Dist. Outside Oregon--Tuition			
				1462.2 --Transportation			
				1462.3 --Other Payments			
				TOTAL ESTIMATE TO OTHER SCHOOL DISTRICTS			
				Operating Contingency			
				Transfer to Other Funds (Identify fund)			
1,993,202	736,265		626,000	TOTAL ESTIMATED EXPENDITURES AND TRANSFERS	1,262,500		
246,354	164,939			Unappropriated Balance			
2,239,556	901,204		626,000	TOTAL BUDGET REQUIREMENTS	1,262,500		

BUDGET RESOURCES IN DETAIL

School District No. _____

PL 89-10

FUND

County _____

July 1, 19____ to June 30, 19____

HISTORICAL DATA			ITEM (4)	BUDGET FOR ENSUING YEAR		
Actual	First Year Preceding (2)	Budget Current Year (3)		Proposed (5)	Approved (6)	Adopted (7)
32,715	107,100	65,000	41 Public Law 874 Federal Assistance for Operation			
	23,154	20,000	42 Public Law 815 Federal Assistance for Construction	56,000		
			43.1 Vocational Education—High School Program	20,000		
			43.2 Adult Program			
			45.1 National Defense Education Act—Title III			
			45.2 —Title V			
			46 National School Lunch Reimbursement			
			48.1 Elementary and Secondary Education Act—Title I			
			48.2 —Title II			
			48.3 —Title III			
			48.6 —Title VI			
			49 Other Revenue from Federal Sources			
32,715	130,254	85,000	TOTAL REVENUE FROM FEDERAL SOURCES	76,000		
			50 Salaries/Funds			
			If the amount of the grant cannot be accurately anticipated when the regular budget is being developed, it is suggested that the resources for the next year be estimated at the same level as that of the current year and the budget be made accordingly. Appropriations may be enacted by the school board at the time the amount of the grant is known. If the grant is larger than the amount budgeted, the appropriations may exceed the amount contained in the budget under authority provided in ORS 294.326.			
			04	a. up to a transportation from other districts in Oregon		
			83	Other Receipts from Other Districts in Oregon		
			91	Tuition from Other Districts Outside Oregon		
			92	Pupil Transportation from Districts Outside Oregon		
			93	Other Receipts from Districts Outside Oregon		
			TOTAL RECEIPTS FROM OTHER SCHOOL DISTRICTS			
			Transfers from Other Funds (Identify fund)			
32,715	130,254	85,000	TOTAL BUDGET RESOURCES	76,000		
			Except Taxes to Be Levied			
			11.1	District Tax Received in Year Levied		
			District Tax Required to Balance Budget			
32,715	130,254	85,000	TOTAL BUDGET RESOURCES	76,000		

BUDGET REQUIREMENTS IN DETAIL

School District No. _____

County _____

PL 89-10 _____ FUND _____

July 1, 19 _____ to June 30, 19 _____

HISTORICAL DATA			Budget Current Year (3)	ITEM (4)	BUDGET FOR ENSUING YEAR		
Second Year Preceding (1)	First Year Preceding (2)	Proposed (5)			Adopted (7)		
				110	Salaries and Wages for Administration		
				111	Superintendent's Office		
				112	Office of Business Administration		
				113	School Elections		
				114	Census Enumeration		
				119	Other Salaries for Administration		
				120	Supplies and Related Office Expense		
				136	Contracted Services		
				141	Elections and Publicity		
				142	Census Enumeration		
				143	Legal Service		
	250	250	250	144	Audit	150	
				145	Travel		
				190	Other Expenses for Administration		
	250	250	250	100	TOTAL ESTIMATE FOR ADMINISTRATION	150	
(7,596)	(71,912)	(54,225)		210	Salaries and Wages for Instruction	(44,500)	
				211	Principals		
1,000	2,000	2,000	2,000	212	Consultants and Supervisors	2,000	
6,000	69,033	49,800	49,800	213	Teachers	41,500	
				214	Other Instructional Staff		
596	879	1,000	1,000	215	Secretarial and Clerical Assistants	1,000	
		1,425	1,425	219	Other Salaries for Instruction		
3,898	4,140	600	600	220	Teaching Supplies	600	
	3,155	475	475	226	Textbooks	850	
				227.1	Library Books and Supplies		
				227.2	Periodicals, Pamphlets, and Newspapers		
1,465	4,674			227.3	Audiovisual Materials	1,000	
547	3,815	600	600	236	Contracted Services	1,000	
213	1,553	350	350	245	Travel	300	
684	2,134	175	175	290	Other Expenses for Instruction	100	
14,403	91,383	56,425	56,425	200	TOTAL ESTIMATE FOR INSTRUCTION	48,350	

BUDGET REQUIREMENTS IN DETAIL

School District No. _____

PL 89-10

FUND _____

County _____

July 1, 19 _____ to June 30, 19 _____

HISTORICAL DATA			ITEM (4)	BUDGET FOR ENSUING YEAR		
Second Year Preceding (1)	First Year Preceding (2)	Budget Current Year (3)		Proposed (5)	Approved (6)	Adopted (7)
			836 Contracted Data Processing Services			
245	2,505	2,500	851.1 Public Employees' Retirement System	2,000		
198	2,062	1,700	851.2 Social Security	1,500		
			852.1 Property Insurance			
			852.2 Employee and Student Insurance			
			852.3 Liability Insurance			
			852.4 Fidelity Bond Premiums			
			853 Judgments Against the School District			
			854.1 Rent for Land and Buildings—Instructional Purposes			
			854.2 —Non-Instructional Purposes			
			855 Interest on Short-Term Loans			
			890 Other Fixed Charges			
443	4,567	4,200	900 TOTAL ESTIMATE FOR FIXED CHARGES	3,500		
			910 Salaries for Food Services			
			921 Food			
			922 Supplies			
			935 Replacement of Equipment for Food Services			
			990 Other Expenses for Food Services			
			900 TOTAL ESTIMATE FOR FOOD SERVICES			
			1010 Salaries for Student Body Activities			
			1020 Supplies for Student Body Activities			
			1036 Contracted Services			
			1090 Other Expenses for Student Body Activities			
			1000 TOTAL ESTIMATE FOR STUDENT BODY ACTIVITIES			
			1110 Salaries and Wages for Community Services			
			1111 Recreational Activities			
			1112 Civic Activities			
			1113 Other Community Services			
			1121 Supplies and Other Expense—Recreational Activities			
			1122 —Civic Activities			
			1123 —Other Community Activities			
			1126 Textbooks for Non-Public School Pupils			
			1100 TOTAL ESTIMATE FOR COMMUNITY SERVICES			

BUDGET REQUIREMENTS IN DETAIL

School District No. _____

PL 89-10 _____ FUND

County _____

July 1, 19 _____ to June 30, 19 _____

HISTORICAL DATA			Budget Current Year (3)	ITEM (4)	BUDGET FOR ENSUING YEAR			
Second Year Preceding (1)	First Year Preceding (2)	Proposed (5)			Approved (6)	Adopted (7)		
	23,154		20,000	1278.1 Instructional Equipment (Library Books) II	20,000			
				1271 Professional Services for Sites				
				1272 Sites and Site Additions				
				1273 Improvement of Sites				
				1275 Professional Services for Buildings				
				1276 New Buildings and Additions				
	8,225			1277 Remodeling				
17,869	2,675		4,125	1278.1 Instructional Equipment I	4,000			
				1278.2 Non-Instructional Equipment				
17,869	34,054		24,125	1200 TOTAL CAPITAL OUTLAY	24,000			
				1381.2 Principal Short-Term Loans				
				1461.1 Pay'ls to Other School Dist. in Oregon—Tuition				
				1461.2 —Transportation				
				1461.3 —Other Payments				
				1462.1 Pay'ls to School Dist. Outside Oregon—Tuition				
				1462.2 —Transportation				
				1462.3 —Other Payments				
				TOTAL ESTIMATE TO OTHER SCHOOL DISTRICTS				
				Operating Contingency				
				Transfer to Other Funds (Identify fund)				
32,715	130,254		85,000	TOTAL ESTIMATED EXPENDITURES AND TRANSFERS	76,000			
				Unappropriated Balance				
32,715	130,254		85,000	TOTAL BUDGET REQUIREMENTS	76,000			



Notice of Property Tax Levy

(Both sides must be completed)

- The County Assessor, or other assessing officer, _____ County
- Department of Revenue, State of Oregon
- The County Clerk, or other recording officer _____ County

On _____, 19____, the _____
(Municipal Corporation) _____
(Governing Body) _____ County, Oregon, levied a tax as follows:

Part I: To Be Completed By All Municipal Corporations Authorized To Levy Taxes

1. The amount levied within the tax base as provided by Article XI, Section 11, Oregon Constitution is . . . \$ _____

Tax Base Determination (Check One)

 Not more than largest levy of any of the last three levies within the tax base, plus 6%.
 Not more than tax base approved by voters on _____, 19____.
2. Special levies outside the constitutional limitation approved by a majority of the voters voting in elections held as scheduled on the reverse of this Notice of Tax Levy is \$ _____
3. The amount levied for the payment of bonded indebtedness principal, interest and other charges thereon is \$ _____
4. The amount of money to be raised by taxation (total of Items 1, 2, and 3) is \$ _____

Part II: Also To Be Completed By These Districts Which Are Subject To Statutory Limitations On Tax Levies

- A. The amount of Items 1 and 2 levied within the limitation of ORS _____ is \$ _____
 - B. The amount of Items 1 and 2 levied outside the limitation of Item A, but within the limitation of ORS _____ and approved by a majority of the voters voting in elections held as scheduled on the reverse of this form is \$ _____
- *Two copies of the complete budget document, as adopted by the governing body, on _____, 19____, for the fiscal year 19____ - 19____, beginning July 1, 19____, are attached to this notice.

By: _____ Title: _____
(Signature of Authorized Official)
 Date: _____, 19____
 Reverse side must be completed

*Please review ORS 294.555 and 310.060 as amended in 1973.

THIS NOTICE MUST BE FILED NOT LATER THAN JULY 15.



SPECIAL LEVIES

Date Tax Approved By Voters	Annual Levy Rate (Approved Before July 21, 1953)	Maximum Levy Rate Per \$1,000 TCV (Approved After Sept. 13, 1967 Prior to Jan. 1, 1972)	First Year In Which Tax Levied	Final Year In Which Tax To Be Levied	Continuing Tax Authorized to Be Levied Each Year	Total Tax Authorized To Be Levied	Tax Levied This Year
May 6, 1968		3.20	1968-69	1977-78	495,000	4,950,000	495,000
May 7, 1974			1974-75			3,092,618	3,092,618
	Not applicable to school districts.	The tax rate that appeared on the ballot of a serial levy approved between the dates specified, otherwise, leave this column blank.	Self explanatory	Specify the final year in which a serial levy will be made. No entry should be made in this column for one-year special levies.	For Serial Levies only.	For Serial Levies: Multiply annual levy by the number of years the levy is authorized, for example, \$495,000 x 10 yrs = \$4,950,000. For 1-year special levy: Enter the amount of the levy.	For Serial Levies: State the dollar amount of the levy. For 1-year special levy: State the dollar amount of the levy. NOTE: The sum of the amounts in this column should equal the amount appearing in item 2 on the face of this form.
Levy within 6% limitation 7-1-19				TAX BASE ANALYSIS			
Levy within 6% limitation 7-1-19							
Levy within 6% limitation 7-1-19							
Ensuing Year, 106% of highest levy above							
Tax base voted							
Annexation Increase							
True Cash Value of annexed area							
Rate per \$1,000 assessed value annexing area, year of annexation							

PUBLISH THIS ENTIRE PAGE

**SUPPLEMENTAL
NOTICE OF/BUDGET HEARING**

The budget for _____ for the fiscal year 19__-19__ Beginning July 1, 19__ as detailed and summarized in the accompanying schedules was _____ was not prepared on an accounting basis consistent with that used in prior years. Major changes, if any, and their effects on this budget are set forth in an accompanying statement. A copy of the budget document may be inspected or obtained between the hours of _____ and _____ at _____ A meeting of the _____ will be held _____, 19__. At _____ (Governing Body) _____ a.m. p.m. at _____ for the purpose of holding a public hearing on this budget. Any person may appear to discuss the budget, or any part of it.

(Chairman of Governing Body)

(County)

(City)

A supplemental budget does not require the use of the lower portion of this form.

Levy Within 6% Limitation
Levy Outside 6% Limitation
Levy Outside 6% Limitation (Serial Levy)
Not Subject to Limitation
Total Proposed Levy

Total Tax Levy to be Certified to the Assessor on Form LB-50		
Last Year	This Year	Next Year

Total Budget All Funds

TYPE OF INDEBTEDNESS	Outstanding July 1		Authorized, Not Incurred, July 1	
	This Year (Actual)	Next Year (Est.)	This Year (Actual)	Next Year (Est.)
Bonds				
Interest Bearing Warrants				
Short Term Notes				
Total Indebtedness				



PUBLISH ONLY COMPLETED PORTION OF THIS PAGE

FUNDS NOT REQUIRING AN AD VALOREM TAX TO BE LEVIED

Total Personnel Services (Includes all Payroll Costs)
 Total Materials and Services
 Total Capital Outlay
 Total All Other Requirements
 Total Budget Requirements
 Total Budget Resources

SCHOOL LUNCH		FUND OR PROGRAM
Last Year	This Year	Next Year
		\$ 5,800
		5,800
		\$ 5,800

Total Personnel Services (Includes all Payroll Costs)
 Total Materials and Services
 Total Capital Outlay
 Total All Other Requirements
 Total Budget Requirements
 Total Budget Resources

FUND OR PROGRAM		
Last Year	This Year	Next Year

Total Personnel Services (Includes all Payroll Costs)
 Total Materials and Services
 Total Capital Outlay
 Total All Other Requirements
 Total Budget Requirements
 Total Budget Resources

FUND OR PROGRAM		
Last Year	This Year	Next Year

Total Personnel Services (Includes all Payroll Costs)
 Total Materials and Services
 Total Capital Outlay
 Total All Other Requirements
 Total Budget Requirements
 Total Budget Resources

FUND OR PROGRAM		
Last Year	This Year	Next Year

Total Personnel Services (Includes all Payroll Costs)
 Total Materials and Services
 Total Capital Outlay
 Total All Other Requirements
 Total Budget Requirements
 Total Budget Resources

FUND OR PROGRAM		
Last Year	This Year	Next Year

Total Personnel Services (Includes all Payroll Costs)
 Total Materials and Services
 Total Capital Outlay
 Total All Other Requirements
 Total Budget Requirements
 Total Budget Resources

FUND OR PROGRAM		
Last Year	This Year	Next Year

HIGHLIGHTS OF HB 2037

All school elections are subject to ORS Chapter 259 as amended by HB 2037. New election laws now apply to all school districts, IEDs and community colleges. For election purposes they are all school districts.

The county clerk of the principal county is the election officer for all school district elections.

The principal county of all community colleges, common, union high and administrative districts is the county in which the chief administrative officer of the school district maintains his office.

The registrar of elections in the county where an unzoned IED is located shall be the election officer for the unzoned IED. (Sec. 48 (2))

In IED districts, which are zoned, an election shall be held in those zones from which a member or members are to be elected, and in the district as a whole when members at large are to be elected.

Where an IED encompasses more than one county, the county clerk of the county in which the greater portion of the value of all taxable property in the district is located shall be the election officer responsible for conducting a district election. County clerks in the other counties shall cooperate. (Sec. ORS 259.170 as amended)

Except for districts holding director's elections biennially and districts holding recall elections, the regular district election shall be held on the first Tuesday in May or at the earlier election during the year in cases where a special election for a tax levy over the 6 percent limitation is held earlier.

The regular and special elections of all school districts must be held on the following days (except for recall elections).

- a) 3rd Tuesday in February
- b) 4th Tuesday in March
- c) 1st Tuesday in May (Regular)
- d) 2nd Tuesday in June
- e) 4th Tuesday in September
- f) 1st Tuesday after the 1st Monday in November

District elections procedures are to conform to general election laws except as provided by the amended statutes.

Notice of district elections must be given to the county clerk NOT less than 35 days before the date of a regular district election. (ORS 259.080)

Notice of tax levy elections must be given to the county clerk NOT less than 35 days before the date of the tax levy election. (ORS 310.360, 310.330)

Candidate Nominations - ORS 259.070

Bond Election Notice - ORS 259.090

Newspaper Publication of Election Notices - ORS 259.100

Publication must be in a newspaper published in the district, if any, or if not, in a newspaper of general circulation in the district designated by the board not less than 30 days before date of election.

Publication dates are 15 to 25 days and 8 to 14 days before election.

Notice must be posted in three conspicuous places and at each polling place in the district 10 days before election.

See the statutes for other notice requirements.

Preparation of ballot titles shall be done by the county clerk.

Districts are liable for the election expenses.

NOTICE OF SCHOOL ELECTION
Upon Question of Levying a Tax
Outside the Limitation of the Oregon Constitution

Notice is hereby given that an election will be held in School District No. _____ of _____ County,
State of Oregon, from 8:00 a.m. to 8:00 p.m. on _____, 19____, for the purpose of submitting to the
qualified voters of said district the question of levying a tax for the fiscal year 19____ - 19____ outside the limitation
of Section 11, Article XI, Oregon Constitution in the amount of \$ _____.

The reasons for such levy are:

Polling places:

Dated this _____ day of _____, 19____

Attest:

District Clerk

Chairman Board of Directors

11-73
85

NOTICE OF VOTE

At a School Election Upon the Question of Levying a Tax Outside the Limitation of the Oregon Constitution

_____ County _____, Oregon

School District No. _____, 19____

To the Intermediate Education District Superintendent, of _____ County, Oregon:

At a school election held _____, 19____, upon the question of levying a tax outside the limitation of the Oregon

Constitution, the qualified voters of said district by a vote of _____ for the levy and _____ against the levy
Number voting Number voting

did _____ said levy of \$ _____
Pass or not pass

(Signed) _____ Clerk

581-Form 3116

THE BALLOT MEASURE

The information on the ballot given the voters by which they express their preference for or against a tax levy outside the constitutional limitation should be stated clearly and concisely. The explicit question on the ballot identifies (1) the school district, (2) the fiscal year of the proposed levy, and (3) the sum, stated in dollars and cents, outside the 6 percent limitation. It is normally phrased in the form of a question and followed by labeled boxes:

Yes, I vote in favor of the levy.

No, I vote against the levy.

In addition to the information required on the ballot (usually referred to as the "ballot title"), the law authorizes a statement of up to but not exceeding 150 words in length to be printed on the ballot explaining the question. The explanation is to be worded plainly and factually, avoiding the use of technical language insofar as is practicable. No statement may be included that can be construed as advocating a yes or no vote upon the question.

The purpose of the explanatory statement is to provide the voter with pertinent information concerning the levy on which he is voting. Supplementing the required information described in the preceding paragraph, the statement may make observations concerning any of the following:

1. The district's tax base (or the lack of a tax base).
2. The effect of the intermediate education district offset on the levy.
3. The programs which the levy proposes to finance, etc.

By carefully selecting the words, the explanation can do much to inform the voter of the reasons for the levy.

In addition to the explanatory statement discussed above, there shall appear on the ballot a statement comparing the school district's current operating levy with the proposed operating levy, in substantially the following form:

"If this measure is approved, the operating budget to be financed by local taxes for the year 19__-19__ will be \$_____ greater (or less) than the operating budget financed by local taxes for the preceding year."

OFFICIAL BALLOT

SCHOOL ELECTION

School District No. _____, _____ County, Oregon

To be held Monday, May __, 19 __

1/ TAX LEVY OUTSIDE THE CONSTITUTIONAL LIMITATION

PROPOSAL

Shall the Board of Directors of School District No. _____, _____ be authorized to levy for the fiscal year 19__-19__ the sum of \$_____ outside the limitation set forth in Section II, Article XI of the Oregon Constitution?

EXPLANATION OF THE BALLOT QUESTION

- 2/ Without the approval of the voters the school board has authority to levy only the tax base of the district, which is \$_____. This sum, together with available non-tax revenue, is insufficient to provide an education program adequate to meet the needs of the children of this district.
- 3/ If this measure is approved, the operating budget to be financed by local taxes for the year 19__-19__ will be \$_____ greater (or less) than the operating budget financed by local taxes for the preceding year.

NOTE: A total of 150 words may be used in explanation of the ballot question in addition to a statement comparing current and proposed operating budgets substantially as expressed in the second paragraph above. Otherwise, the district may phrase the explanation to suit the local situation within the constraints imposed by ORS 310.385 (as discussed on the preceding page of this guide).

Mark (X) or (✓) in the square before the answer of your choice.

Yes, I vote in favor of the levy.

No, I vote against the levy.

- 1/ ORS 254.070 restricts this caption to six words.
- 2/ Districts with no tax base may consider substituting the following as the first paragraph of the EXPLANATION: "The district has no tax base, therefore, any tax to be levied by the school board must be approved by the voters. The available non-tax revenue is insufficient to provide an education program adequate to meet the needs of the children of this district."
- 3/ The amounts to be compared are the tax levies for operating purposes of the respective years.



The wording of the foregoing ballot is suggestive only. It should be changed to fit the particular circumstances of the school district concerned.

The County Clerk has responsibility for school district elections (including ballot format). The school election ballot should be cleared with that official.

DETERMINING THE ESTIMATED RATE OF LEVY

The tax rate is frequently the topic of inquiry and discussion during the development of the budget and the period immediately preceding the levy election.

The rate of levy may be determined through use of the formula:

$$R = \frac{T}{.001V}, \text{ where}$$

R = the rate of levy stated in dollars and cents per \$1,000 of true cash value of taxable property in the district

T = the proposed tax levy in excess of the constitutional limitation

V = the true cash value of taxable property in the school district

Step one Estimate the true cash value of the school district for the coming fiscal year.

In a hypothetical school district, let us assume that the current year's (1971-72) true cash value is \$35,562,710. Let us also assume that factors prevalent at the time the estimate is made point toward a drop of an estimated one million dollars, which would reduce the true cash value for 1972-73 to \$34,662,710.

Step two Convert the estimated true cash value to one-thousand-dollar units of valuation.

This may be done by multiplying the valuation times .001, or by simply moving the decimal point to the left three places and dropping the fractional portion.

The assumed valuation for 1972-73 of step one is thereby converted to \$34,662, which becomes the denominator of the fraction in the formula (.001V).

Step three Divide the tax levy by the true cash value expressed in terms of one-thousand-dollar units (the sum arrived at in step two).

Let us assume that this levy in our hypothetical district is estimated for 1972-73 to be \$404,691.

By substituting the assumed factors into the formula, we have:

$$R = \frac{404,691}{34,662} \text{ or } 11.68$$

IF THE LEVY DOES NOT PASS

Revoting Procedure

1. School board determines where budget adjustments, if any, are to be made. Reconvening of budget committee is not legally required, although it may be expedient to do so.
2. Recompute estimated levy and develop ballot.

NOTE: Budget should not be republished unless levy is increased over that previously published.

Another public hearing is not necessary.

3. Set the date of election and appoint election boards.
4. Publish NOTICE OF SCHOOL ELECTION (Form 3117) twice in the newspaper: first publication not more than 25 days nor less than 15 days before election; second publication not more than 14 nor less than eight days before the election - and post notice at least 15 days before election in three conspicuous places in the district and one at each polling place.
5. The tax levy shall be certified to the assessor on or before July 15. If approval of the voters cannot be obtained by this date, a request should be made to the assessor for an extension of time.

Procedure When Appropriations Are Required To Commence Operation On July 1 Before a Levy is Voted

1. If necessary, request an extension of time from the county assessor to file the levy.
2. Formally adopt the district school budget containing the levy most recently submitted to the voters.
3. Enact an appropriation resolution for the fiscal year just commencing similar to the sample on page 16 of this manual, but limit the total appropriations to the sum of available estimated receipts included in the following budget resource accounts:

Beginning Cash Balance	30	State Sources.
10 Local Sources except taxes to be levied	40	Federal Sources
20 Intermediate Sources	50	Bonds
County School Fund	70	Sales
IED Apportionment*	80-90	Receipts from Other Districts

* If district levy within the 6% limitation exceeds the IED Apportionment include such excess.

QUESTIONS AND ANSWERS CONCERNING EFFECTS OF LEVY DEFEATS
ON SCHOOL AND COMMUNITY COLLEGE FUNDS AND OBLIGATIONS

Question 1: How much Basic School Support will a school district receive if the adopted budget fails to fund a standard school?

We believe that the district would receive its apportionment. We reason this way because the distribution from the Basic School Support Fund is essentially a reimbursement program based upon the expenditures of a district for the prior year. We are assuming, therefore, that a district would be entitled to money from the Basic on a reimbursement basis. The problem of the district in regard to Basic Funds would be felt during the following year, at which time the reimbursement would be based on the expenditures during the year in which their levy had failed. The State Board does have some options in this latter regard, but they have not developed a policy statement on the subject.

Question 2: Would a Community College receive state operating funds even though unable to secure approval of a local operating fund tax levy.

Yes. Community colleges are reimbursed on a current full-time equivalent student basis. Thus, state funds are issued based upon student enrollment during each of the four quarters.

Question 3: If a levy is not approved at the first election, what procedure should the school board follow?

A. School board determines where budget adjustments, if any, are to be made. Reconvening of the budget committee is not legally required, although it may be expedient to do so.

B. Recompute estimated levy and develop the ballot.
NOTE: Budget should not be republished unless levy is increased over that previously published.

Another public hearing is not necessary unless proposed levy is increased.

C. Set the date of election and notify county clerk.

D. Publish NOTICE OF SCHOOL ELECTION (Form 3117) twice in the newspaper; first publication not more than 25 days nor less than 15 days before the election; second publication not more than 14 nor less than eight days before the election. Post notice at least 10 days before election in three conspicuous places in the district and one at each polling place.

- E. The tax levy shall be certified to the assessor on or before July 15. If approval of the voters cannot be obtained by this date, a request should be made to the assessor for an extension of time.

Question 4:

If a levy has not passed by July 1, may a district make expenditures for required operation?

Yes, by using the procedures outlined on a preceding page entitled, IF THE LEVY DOES NOT PASS.

Question 5:

Would an elementary or secondary district receive the full IED equalization funds?

Yes. We believe that the district would be entitled to its entire apportionment from the IED equalization fund. There are differing interpretations as to whether this would happen. The law seems unclear in that it does not specifically provide for such situations, and to the best of our knowledge there are no Attorney General's opinions clarifying it at this time. If we understand the intent of the IED equalization fund, however, our legal advice indicates that the district would receive its apportionment even though no local levy was extended.

Question 6:

Are any other state funds available to help districts that continue to vote down their tax levies?

No. This is a popular misconception that prevails around the state. There are no such state funds available. The only way more state funds would become available is by a special session of the legislature making this possible.

Question 7:

What happens financially to a district that fails to operate school for at least 175 classroom days and also fails to meet other state standards?

We foresee that two conditions might result:

1. With reference to the County School Fund, the law states that a district is entitled to apportionment from the County School Fund if it conducts school for 175 days during the previous year. Should your levy fail and, as a result, you were not able to conduct 175 days of school, we believe you would lose your apportionment from the County School Fund during the following school year.
2. With reference to the Basic School Support Fund, if you fail to conduct school for 175 days or to meet other state standards and are thus declared a nonstandard district, the nonstandard condition would become subject to action by the State Board

of Education. The application of standards as they relate to Basic distribution is governed by administrative law and the State Board's policy; rather than statute. Present State Board policy requires 175 classroom days.

Question 8:

What is the school board's responsibility when tax levies continue to be defeated?

It is the responsibility of the local board to continue to try to pass a tax levy to balance the budget. In the event of repeated defeats of a measure to allow the district to levy a tax in excess of the six percent limitation, the district would, by no later than October, have no alternative but to formulate a budget for the then current year utilizing such revenues as are available to it. Certainly the budget might be totally inadequate; nevertheless, the law requires that the district operate its school program within the budgetary provisions. There is no possibility of a deficit financing program, and I would see no alternative but for you to operate your schools as long as the money lasts and close them thereafter.

It is possible for a Board to ask the assessor and/or tax collector to extend a special levy after October, but that is entirely a local option matter. It is our opinion that the local assessor and collector can be required to levy a legal tax, even in December, but let's hope we don't have to push that far into the year.

I know of no available state funds that could be used to pick up a local school or community college operation in such a situation. That would take special legislative action.

THE INTERMEDIATE EDUCATION DISTRICT TAX LEVY

The Intermediate Education District is a tax equalization unit composed of all districts of all types reporting in each of the state's IED's. There are 29 intermediate districts operating in the state - 25 operate under ORS 334.250 to 334.290 and the remaining four under ORS 334.350 to 334.400. The method of achieving the tax equalization under each differs considerably.

IED'S OPERATING UNDER ORS 334.250

Establishing the Levy

To establish the levy that will be extended during an ensuing year, the following steps are necessary:

1. Determine total estimated local school levies for operating purposes in the IED during the current year. This is the sum of the levies extended by the assessor for the current year for all school districts within the IED plus the IED total levy extended:

Amounts included for payment of bonds and interest
Amounts for the acquisition of school sites
Amounts for constructing and equipping new school facilities
and major additions to existing school facilities

2. Estimate pupil increase or decrease between the current and ensuing year. This figure is obtained in the following way:

ADM of IED as of December 31 during current school year
minus
Number of children completing 12th grade during current school year
plus
Number of five-year olds (estimated to) enroll in lowest grade during
ensuing year
equals
Estimated ADM of IED for ensuing year

3. Determine the amount necessary for the Intermediate Education District board's own budget.
4. Using the foregoing computations, the IED levy as extended, subject to the six percent limitation, equals:

$$\begin{array}{l} \text{Total applicable} \\ \text{Local district} \\ \text{Levies for} \\ \text{Current year} \end{array} \times \frac{\text{Estimated ADM} \\ \text{ensuing year}}{\text{December 31 ADM} \\ \text{current year}} \times 50\% + \text{IED board} \\ \text{budget}$$

Distributing the Levy

1. The amount set aside for distribution as tax offset is determined as follows:

$$\begin{array}{l} \text{The amount of the levy} \\ \text{IED administrative budget} \\ \text{Amount set aside for} \\ \text{Amount available for equalization distribution} \end{array} \begin{array}{l} \text{minus} \\ \text{minus} \\ \text{equals} \end{array} \begin{array}{l} \text{Amount set aside for} \\ \text{Amount available for equalization distribution} \end{array}$$

2. The amount of the distressed district fund, if such is established, is determined by the IED board. Funds from the account can only be disbursed to:
 - a. Districts maintaining an elementary school with less than 6,000 total days membership, or high school with less than 13,500 total days membership, the continued existence of such schools being necessary because of their isolation.
 - b. Districts in which the true cash value per pupil in average daily membership of the district is less than 50 percent of the true cash value per pupil in ADM of the IED.

The district's entitlement, whether determined by step "a" or step "b" above, cannot exceed the corresponding entitlement from the distribution of the IED equalization fund.

3. District allocation from the IED equalization fund is determined as follows:

$$\begin{array}{l} \text{Resident ADM of the IED as of December 31, current year} \\ \text{Number of children completing highest grade taught in each of the} \\ \text{districts} \\ \text{Number of children enrolling in lowest grade taught in each of the} \\ \text{districts} \\ \text{Estimated adjusted resident ADM of IED for ensuing year} \end{array} \begin{array}{l} \text{minus} \\ \text{plus} \\ \text{equals} \end{array}$$

A ratio is established for each district. The ratio represents the following:

$$\text{District ratio} = \frac{\text{District's estimated resident ADM}}{\text{Total IED estimated resident ADM}}$$

This ratio, applied to the equalization funds available, determines the portion that each district will receive.

IEDS OPERATING UNDER ORS 334.350 TO 334.400
(Grant, Harney, Wallowa, and Wheeler)

Establishing the Levy

1. Each component district of the IED submits its budget to the IED board.

The IED Board may approve or reject, increase or reduce, any item or amount in any such budget, but shall not reduce the total budgeted current operating expenditures below the foundation program level provided for in the BSSF.
3. The districts are notified of any action taken and a budget hearing held at which time the districts have to be heard. Subsequent to the hearing the IED board determines the final amount of each district's budget that is to be included in the IED levy and each district is so notified.
4. In addition to the amount levied for the component districts' approved budgets, the IED board adds an amount sufficient for the expenditure of the IED board and the IED superintendent. At its discretion the IED board may add to its own budget an amount, not to exceed five percent of the combined budgets of all districts in the IED, to be placed in an Emergency Aid Fund. Example:

Total of approved district budgets plus the IED budget
minus
Estimated receipts and available cash balances (at budget time)
plus
Estimate of taxes levied but not received in ensuing year
equals
IED county-wide levy

Distributing the Levy

1. The estimated operating expenses of the IED are deducted from the levy proceeds.
2. From the remainder each district receives that percentage of the total levy proceeds available as its approved levy bears to the total approved levies of local districts in the IED.

STATISTICS

ESTIMATING 1974-75 APPORTIONMENTS FROM STATE FUNDS

30 REVENUE FROM STATE SOURCES

31 State Appropriations

31.2 Basic School Support Fund

An approximation of the Basic Apportionment for budget purposes may be gained by applying the following measures.

Foundation Program

- Flat Grants - \$240.00 times the estimated weighted (1.0 for grades K-8 and 1.3 for grades 9-12) resident average daily membership for 1973-74. Kindergarten ADM should be computed on the basis of half days.
- Equalization - It is virtually impossible for the local district to estimate receipts for this fund, and state estimates cannot be made until all information from all districts has been received. Each district should postpone this part of its budget estimate until it receives the official state estimate in March.
- Growth \$240.00 times the estimated increase in weighted resident average daily membership for the year 1973-74 to the second quarter ending December 31, 1974.
- Decline ADM_w \$240.00 times 75% of the estimated decrease in weighted resident average daily membership for the year 1973-74 to the second quarter ending December 31, 1974.
- Transportation A reasonably conservative estimate would be 55% of allowable expenditures for transportation in 1973-74.

This procedure should produce a budget estimate for the Basic School Support Fund which can be used in committee deliberations until such time as the official estimates are distributed in March of 1975.

31.3 Special Programs

Handicapped Children's Program

To qualify for reimbursement for special education services, school districts shall submit to the Superintendent of Public Instruction Form 5117, "Estimate of Claim for Reimbursement for Education of Handicapped Children." Formulas for estimating reimbursement under the four areas, Home Instruction or Hospital Instruction, Transfer to Other Districts, Services Supplementary to Those of The Regular Classroom, and Instruction in the Special Class, are as follows:

1. Home Instruction Or Hospital Instruction

The general principle to follow is that a district must pay the first per capita cost and that claim for reimbursement may be made for amounts in excess of the regular per capita cost up to one and one-half times the per capita cost of instruction for other children in the district.

2. Transfer To Other Districts

If the district transfers a child to another district, the resident district must first expend its regular per capita cost; reimbursement for excess cost cannot exceed one and one-half times such per capita cost.

3. Services Supplementary To Those Of The Regular Classroom

This phase of the Handicapped Child Program refers to the itinerant teacher program in local districts providing services to children with speech handicaps or extreme learning problems. Reimbursement is at the rate of 50 percent of the salary of full-time certificated special education personnel who qualify under the Handicapped Child Program: special education teachers, supervisors, directors, school psychologist. No reimbursement will be granted on fixed costs (PERS and FICA), supplies and equipment.

4. Instruction In The Special Class

Reimbursement is based on the ADM of the special unit times the per capita cost of operating the special school or class. Maximum reimbursement is one and one-half times the regular per capita cost.

Approved claims of \$500 or less are paid in full. If funds are insufficient to pay all claims over \$500, a prorata payment will be made.

Mentally Retarded Children's Program

School districts which have operated a special instructional program for the educable mentally retarded (EMR) may wish to use their last paid claim as a basis for budget estimation, since the amount of reimbursement per class is fixed amount.

Districts planning to initiate a new special instructional program have no average reimbursement figure from which to make an estimate; however, their estimate could be based on the minimum figure of \$3,000 per special unit or the maximum amount of \$4,000 per unit.

Interdistrict agreement is one method often used by small districts to provide special instructional services for educable mentally retarded pupils. The district in which the child is a resident should bear the costs of the pupil's education that are not covered by state reimbursement.

State reimbursement to any school district, region, or IED is based on three main requirements--a certified teacher to teach the pupils, certified pupils, and a classroom that meets state standards. Reimbursable expenditure items include:

Teachers Salary: The maximum reimbursement per school year is \$3,000 per teacher regardless of salary paid. The teacher must have held a valid certificate to teach educable mentally retarded children during the reimbursement period.

Special Supplies and Equipment: The maximum reimbursement is \$300 for each special program. Costs represent extra expenditure for education of certified MR children beyond the regular expenditure for regular class children.

Transportation: Maximum reimbursement of \$700 may be claimed for transportation provided to certified MR pupils for special transportation needs beyond the regular transportation provided to all pupils in the district.

Supervisor: A full-time supervisor is one who actively supervises a minimum of eight special instructional programs for the educable mentally retarded and who holds a supervisor's credential in the area of mental retardation. In any fiscal year the amount of reimbursement for a supervisor shall not exceed \$4,000 or 50 percent of such salary, whichever is the lesser.

Work Experience Coordinator: A work experience coordinator is a certified teacher of the educable mentally retarded who is employed full-time to supervise work study programs for

three or more secondary level special instructional programs. In any fiscal year the amount of state reimbursement shall not exceed \$3,000 per work experience coordinator, regardless of the salary.

If monies appropriated are insufficient to pay the full reimbursable amount of all approved claims, the reimbursement to each district shall be prorated according to the ratio that total funds available bears to the total amount required to pay all claims in full.

STATEWIDE SUMMARY
Average Starting and Maximum Salaries 1972-73
(Average of District Salary Schedules)

<u>District Size</u>	<u>BA</u>		<u>BA+45</u>		<u>MA</u>		<u>MA+45</u>	
	<u>Min.</u>	<u>Max.</u>	<u>Min.</u>	<u>Max.</u>	<u>Min.</u>	<u>Max.</u>	<u>Min.</u>	<u>Max.</u>
Oregon	7085	9812	7485	10873	7756	11571	8435	12423
3000+	7150	10286	7585	11351	7901	12227	8750	13004
1000-2999	7122	10033	7457	10981	7760	11748	8233	12238
500-999	7115	9551	7475	10735	7735	11450	8477	12243
100-499	7100	9489	7457	10550	7668	11015	8240	11864
0-99	*	*	*	*	*	*	*	*

*Not enough districts have MA+45 salary schedules to make statistical averages meaningful.

Source: Oregon School Board's Association

STATEWIDE SUMMARY
Average Administrative Salaries 1972-73
(Average of Salaries, As Reported by Districts)

<u>District Size</u>	<u>Superintendent</u>	<u>High School Principal</u>	<u>Jr. High Principal</u>	<u>Elementary Principal</u>
Oregon	18,130	16,563	16,044	14,200
3000+	24,175	18,888	17,545	16,238
1000-2999	18,822	16,092	14,968	14,569
500-999	16,597	14,465	13,246	13,529
100-499	14,025	*	*	11,852
0-99	*	*	*	*

*Not enough districts have these positions to make a statistical average meaningful.

Source of data: Oregon School Boards Association, "Survey of Salaries, Economic Benefits, and Selected Policies of Oregon School Districts, 1972-73," September 1972.

PERCENT OF OREGON CERTIFICATED PERSONNEL BY ASSIGNMENT AND SALARY
1972-73 School Year

Assignment	SALARY RANGE											Unknown			
	6500-7499	7500-8499	8500-9499	9500-10499	10500-11499	11500-12499	12500-13499	13500-14499	14500-15499	15500-16499	16500-17499		17500-18499	18500-20000	Over
Superintendent	.4	.4	.4	2.5	2.9	7.8	5.7	8.6	10.2	11.1	7.0	11.9	12.7	18.0	.4
Asst. Supt.					6.1	4.5	1.5	4.5	4.5	7.6	10.6	13.6	13.6	36.4	1.5
Principal	.2	.3	2.0	5.5	9.3	10.8	9.8	10.9	10.9	16.3	10.5	8.4	12.7	3.0	.3
Asst. Prin.	.4	1.2	2.9	6.2	15.3	13.6	12.8	12.0	11.6	12.4	9.1	2.1	2.1	-	.4
Head Teacher	4.3	13.0	21.7	39.1	4.3	8.7	-	4.3	-	-	-	-	-	-	-
Direct/Superv.	.9	2.1	2.6	3.2	10.9	16.1	14.1	9.4	8.2	6.5	10.0	4.1	5.0	6.5	.4
Coord/Consul.	.8	4.4	3.6	7.5	9.5	10.7	13.9	13.1	8.3	8.7	5.6	2.4	3.2	7.9	.4
Teacher															
Elem.	13.2	23.1	18.1	18.3	15.0	8.1	3.5	.4	.1	*	*	-	*	.1	.1
Jr. High	9.9	20.7	15.6	16.1	15.1	12.5	8.7	.9	.2	-	.1	-	-	*	.1
High Sch.	11.9	18.7	17.2	15.8	14.8	12.1	7.5	1.3	.3	*	*	-	*	.1	.2
Other	5.4	17.4	13.0	11.8	15.1	12.3	10.8	7.8	.3	.3	.2	.2	.5	*	4.7
Librarian	4.4	11.9	14.3	20.6	20.1	13.7	10.1	3.1	.7	.1	.1	-	-	-	.7
Counselor	1.0	5.5	11.1	17.2	17.5	19.1	18.8	7.9	.5	.4	.4	-	.1	.2	.1
Admn. Asst.	-	2.5	2.5	10.3	5.1	15.4	12.8	15.4	7.7	-	10.3	7.7	2.5	2.5	5.1
Other	3.9	10.6	10.6	11.2	8.9	17.3	8.9	8.4	2.8	3.9	5.6	1.7	2.8	3.4	-
Total	9.7	18.4	15.2	15.3	14.5	10.9	7.3	2.9	1.0	1.0	.8	.6	.8	.6	.9

*Less than .1%

1973-74 Compensation Plan for
Selected Positions in State
Classified Service - Oregon

<u>Class Title</u>	<u>Salary Range</u>			<u>Class Title</u>	<u>Salary Range</u>	
	<u>1</u>	<u>3</u>	<u>6</u>		<u>Entry</u>	<u>Top</u>
Clerk 1	356	388	445	Custodial Worker	513	561
Clerk 1 Typing	372	407	467	Custodial Sup. 1	618	682
Clerk 2	407	445	513	Custodial Sup. 2	682	751
Clerk 2 Typing	407	445	513			
Clerk 3	461	509	588	Baker 1	618	682
Clerk 4	509	560	649	Baker 2	682	751
Secretary 1 Shorthand	388	427	489	Cook 1	513	561
Secretary 2 Shorthand	427	467	536	Cook 2	588	649
Secretary 3	484	534	618	Cook 3	649	716
Secretary 4	534	588	682			
Secretary 5	588	649	751	Dietitian 1	716	913
				Dietitian 2	789	1007
Accounting Clerk 1	461	509	588			
Accounting Clerk 2	560	618	716	Food Ser. Mgr. 1	789	1007
				Food Ser. Mgr. 2	959	1225
PBX Operator 1	427	467	536			
PBX Operator 2	461	509	588			
Key Punch Operator 1	407	445	513			
Key Punch Supervisor 1	509	560	649			

Salaries of Selected State Department of Education Employees: 1973-74

<u>Classification</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
Education Program Specialist 1	1056	1110	1167	1225	1286	1350
Education Program Specialist 2	1167	1225	1286	1350	1418	1490
Education Program Coordinator	1225	1286	1350	1418	1490	1564
Education Program Director 1	1350	1418	1490	1564	1641	1723
Education Program Director 2	1418	1490	1564	1641	1723	1810
Education Community Relations Representative	1110	1167	1225	1286	1350	1418
School Lunch Field Consultant	1007	1056	1110	1167	1225	1286
School Lunch Director	1110	1167	1225	1286	1350	1418
Education Fiscal Services Director	1418	1490	1564	1641	1723	1810
Pupil Transportation Consultant 1	751	789	829	870	913	959
Accountant 1	716	751	789	829	870	913
Accountant 2	789	829	870	913	959	1007
Fiscal Officer 1	959	1007	1056	1110	1167	1225
Fiscal Officer 2	1110	1167	1225	1286	1350	1418

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SCHOOL DISTRICT "A"

ADOPTED SALARY SCHEDULE 1973-74
AS IT APPLIES TO ALL CERTIFIED STAFF MEMBERS

YEAR	BA	BA+24	5th/45	5th+24	MA	MA+24
0	7,200		7,452		7,713	
1	7,452		7,713		7,983	
2	7,713		7,983		8,262	
3	7,983	8,123	8,262	8,407	8,551	8,701
4	8,262	8,407	8,551	8,701	8,850	9,006
5	8,551	8,701	8,850	9,006	9,160	9,321
6	8,850	9,006	9,160	9,321	9,481	9,647
7	9,160	9,321	9,481	9,647	9,813	9,985
8	9,481	9,647	9,813	9,985	10,156	10,334
9	9,813	9,985	10,156	10,334	10,511	10,696
10	10,156	10,334	10,511	10,696	10,879	11,070
11	10,511	10,696	10,879	11,070	11,260	11,457
12		11,070	11,260	11,457	11,654	11,858
13			11,654	11,858	12,062	12,273
14				12,273	12,484	12,703
15					12,921	13,148

SCHOOL DISTRICT "A"

CLASSIFIED SALARY SCHEDULE

AIDES

	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
LIBRARY I	1.95	2.00	2.05	2.10	2.15	2.21	2.27	2.33
TEACHER II	1.80	1.85	1.90	1.95	2.00	2.05	2.10	2.15
PLAYGROUND III	1.75	1.79	1.84	1.88	1.93	1.98	2.03	2.08
FOOD SERVICE IV	1.75	1.79	1.84	1.88	1.93	1.98	2.03	2.08

CAFETERIA PERSONNEL

HIGH SCHOOL I								
a. Head Cook	2.75	2.82	2.89	2.96	3.04	3.12	3.19	3.27
b. Reg. Cook	2.20	2.26	2.31	2.37	2.43	2.49	2.55	2.62
ELEMENTARY II								
a. Head Cook	2.65	2.72	2.78	2.85	2.93	3.00	3.08	3.16
b. Reg. Cook	2.20	2.26	2.31	2.37	2.43	2.49	2.55	2.62

TRANSPORTATION DEPARTMENT

SUPERVISOR I	4.00	4.10	4.20	4.31	4.42	4.53	4.64	4.75
HEAD MECHANIC II	3.40	3.49	3.57	3.66	3.75	3.85	3.94	4.04
ASSIST. MECH. III	3.15	3.23	3.31	3.39	3.48	3.56	3.65	3.74
BUS DRIVERS IV	3.10	3.18	3.26	3.34	3.42	3.51	3.60	3.68
STANDBY TIME	1.75							

SCHOOL DISTRICT "A"

CLASSIFIED SALARY SCHEDULE

**SECRETARIAL
ADMINISTRATION OFFICE**

	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
SECRETARY I Superintendent	3.15	3.23	3.31	3.39	3.48	3.57	3.66	3.75
SECRETARY II Business Mgr.	3.10	3.18	3.26	3.34	3.42	3.51	3.60	3.69
BOOKKEEPER III	2.85	2.92	2.99	3.07	3.15	3.23	3.31	3.39
PAYROLL CLERK IV	2.85	2.92	2.99	3.07	3.15	3.23	3.31	3.39
OFFSET PRESS OPERATOR V	2.80	2.87	2.94	3.02	3.09	3.17	3.25	3.33
RECEPTIONIST VI Substitute	2.70 1.80	2.77 1.85	2.84 1.89	2.91 1.94	2.98 1.99	3.05 2.04	3.13 2.09	3.21 2.14
IMC & PPS VII	2.70	2.77	2.84	2.91	2.98	3.05	3.13	3.21
BOOKKEEPER ASSISTANT VIII	2.55	2.61	2.68	2.75	2.81	2.89	2.96	3.03
RECORDING SECT. IX	2.75	2.82	2.89	2.96	3.04	3.11	3.19	3.27

SCHOOL SECRETARIES

<u>ENROLL. 600-1000</u>								
SECRETARY I								
a. Head	2.60	2.67	2.73	2.80	2.87	2.94	3.02	3.09
b. Other	2.50	2.56	2.63	2.69	2.76	2.83	2.90	2.97
c. Bookkeeper	2.50	2.56	2.63	2.69	2.76	2.83	2.90	2.97
<u>ENROLL. 300-599</u>								
SECRETARY II								
a. Head	2.55	2.61	2.68	2.75	2.81	2.88	2.95	3.03
b. Other	2.40	2.46	2.52	2.58	2.65	2.72	2.78	2.85
<u>ENROLL. 1-299</u>								
SECRETARY III	2.50	2.56	2.63	2.69	2.76	2.83	2.90	2.97

SCHOOL DISTRICT "A"
CLASSIFIED SALARY SCHEDULE

CUSTODIAL

	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
55,000 sq. ft.								
CUSTODIAN I								
a. Head	3.10	3.18	3.26	3.34	3.42	3.51	3.59	3.68
b. Regular	3.00	3.08	3.15	3.23	3.31	3.39	3.48	3.56
35,000-55,000 sq. ft.								
CUSTODIAN II								
a. Head	3.05	3.13	3.20	3.28	3.37	3.45	3.54	3.63
b. Regular	2.95	3.02	3.10	3.18	3.26	3.34	3.43	3.51
Up to 35,000 sq. ft.								
CUSTODIAN III								
a. Head	3.00	3.08	3.15	3.23	3.31	3.39	3.48	3.56
b. Regular	2.90	2.97	3.05	3.12	3.20	3.28	3.36	3.45
LAUNDRY OPERATOR District IV	2.50	2.56	2.63	2.69	2.76	2.83	2.90	2.97

MAINTENANCE

SUPERVISOR I	4.00	4.10	4.20	4.31	4.42	4.53	4.64	4.76
MAINTENANCE II Carpenter	3.15	3.23	3.31	3.39	3.48	3.57	3.66	3.75
MAINTENANCE III Electrician	3.15	3.23	3.31	3.39	3.48	3.57	3.66	3.75
MAINTENANCE IV Specialized	3.10	3.18	3.26	3.34	3.42	3.51	3.59	3.68
MAINTENANCE V General Grounds	3.05	3.13	3.20	3.28	3.37	3.45	3.54	3.63
MAINTENANCE VI Supply-delivery	2.90	2.97	3.05	3.12	3.20	3.28	3.36	3.45

VACATION SCHEDULE

Length of Work Year - 12 months

	Length of service in years										
	1-5	6	7	8	9	10	11	12	13	14	15
No. of days allowed vacation	10	11	12	13	14	15	16	17	18	19	20

The employee will be paid the same rate of pay as that which would have been earned had he worked.

CLASSIFIED EMPLOYEES INCREASE ONE STEP PER YEAR UNTIL EIGHTH STEP IS REACHED.

SCHOOL DISTRICT "A"

EXTENDED DUTY SCHEDULE

SCHEDULE	A	B	C	D	E	F	G	H	I
Initial %	.14	.12	.09	.08	.07	.06	.05	.03	.016
% After 3 Years	.168	.143	.105	.093	.08	.068	.058	.035	.019

- | | |
|--|--|
| <p>A. Head Football (H.S.)
Head Basketball (H.S.)</p> <p>B. Head Wrestling (H.S.)
Head Baseball (H.S.)
Head Track (H.S.)
Head Swimming (H.S.)
Head Cross Country (H.S.)</p> <p>C. Assistant Football (H.S.)</p> <p>D. Assistant Basketball (H.S.)
Assistant Wrestling (H.S.)
Assistant Baseball (H.S.)
Assistant Track (H.S.)
Assistant Swimming (H.S.)
Girls Track (H.S.)</p> <p>E. Head Football (Jr. Hi.)
Head Basketball (Jr. Hi.)
Head Wrestling (Jr. Hi.)
Head Baseball (Jr. Hi.)
Head Track (Jr. Hi.)
Band Director (H.S.)
Rally Squad Advisor (H.S.)
Drill Team Advisor (H.S.)</p> | <p>F. Assistant Sports (Jr. Hi.)
Play Director (H.S.) Per play
Girls Track (Jr. Hi.)
Vocal Music (H.S.)</p> <p>G. Department Heads
Special Education (EMR Only)
Publication (H.S.)
Speech Teachers (Interscholastic)
Director of Student Affairs</p> <p>H. Elementary Intra-District Athletics
Band Director (Jr. Hi.)
Jr. & Sr. Class Advisor Chairmen
Vocal Music (Jr. Hi.)
Elementary Music</p> <p>I. Intramurals</p> <p><u>Other</u></p> <p>Instructional Materials
AV Equipment Coordinator (H.S.)
District TV Equipment Coordinator</p> <p>\$100-500 depending upon an agreement between the individual and the administration with regard to released time.</p> |
|--|--|

SALARY SCHEDULE FOR CERTIFICATED STAFF, 1973-74

Step	BA Degree Range 102	BA Degree Plus 24 Hrs# Range 103	BA Degree Plus 45 Hrs# Range 104	BA Degree Plus 69 Hrs# or MA Degree Range 105	MA Degree Plus 24 Hrs# Range 106	MA Degree Plus 45 Hrs# Range 107
0	7400	7587	7744	7998		
1	7760	7897	8034	8308		
2	8040	8177	8314	8588		
3	8290	8427	8564	8838	9093	
4	8528	8675	8822	9115	9343	
5	8895	9049	9204	9511	9661	10202
6	9203	9363	9525	9844	10000	10452
7	9524	9690	9858	10190	10352	10781
8	9857	10030	10118	10460	10718	11165
9	10117	10295	10386	10738	11004	11464
10	10385	10568	10662	11024	11298	11772
11	10661	10849	10946	11319	11601	12022
12	10945HB**	11139HB**	11239HB**	11623HB**	11913HB**	12308HB**
13	11195	11389	11540	11936	12235	12642
14	11390	11588	11790	12258	12566	12892
15	11490	11689	11997	12590	12816	13121
16	11693	11895	12210	13068	13276	13355
17						13836

Salary for Interns = \$4933 (2/3 of \$7400)

HB = Highest Beginning Allowance. (**)

= Refers to term or quarter hours.

Each salary represents a year of experience credit; i.e., Step 0 = no experience credit; Step 6 = six years of experience credit, etc. Experience means that previous teaching experience as a teacher is allowed upon entering the District according to the policy in effect at that time, plus experience within the District.

This schedule does not constitute a contract with any employee, or group of employees, but is a guide to the District School Board in fixing salaries. The professional study requirements adopted by the District School Board are a part of, and apply to, this schedule. For the 1973-74 school year the contract days are 190.

SCHOOL DISTRICT "B"

1973-74 ADMINISTRATIVE SALARY SCHEDULE

	Position	Days on Duty Beyond Teacher Contract	STEPS			
			I	II	III	IV
A	Chief School Psychologist Coordinator	10	13,500	14,250	15,000	15,750
B	Specialist	10	14,000	14,750	15,500	16,250
C	Dean	20	14,250	15,000	15,750	16,500
D	Elementary Principal (8-15 teachers)	20	14,500	15,250	16,000	16,750
E	Junior High Assistant Principal	30	15,250	16,000	16,750	17,500
F	Elementary Principal (16+ teachers)	20	15,500	16,250	17,000	17,750
G	Supervisor	20	15,750	16,500	17,250	18,000
H	Senior High Assistant Principal	30	16,250	17,000	17,750	18,500
I	Junior High Principal	30	17,250	18,000	18,750	19,500
J	Senior High Principal	30	19,000	19,750	20,500	21,250
K	Personnel Director	50	20,750	Increases to be based on performance.		
L	Area Manager	50	21,750	Increases to be based on performance.		

SCHOOL DISTRICT "B"

NOTES REGARDING ADMINISTRATIVE SALARY SCHEDULE

1. Teaching Principals will be compensated by adding a differential to the salary they would receive as a classroom teacher.

1 - 3 Teachers	\$1,100.00
4 - 7 Teachers	\$1,350.00

2. Other administrative positions which are now placed on the administrative differential schedule will be compensated as follows:
 - a. An administrator new to the District will be placed at the step within the salary range for the position as recommended by the Superintendent.
 - b. An administrator promoted to a new position from within the staff will be placed on a step within the range for the new position at a dollar figure no less than the salary he would have received the following year had he remained in his former position.
 - c. Contingent upon satisfactory performance, an administrator will move annually from one step to the next within the range until the top step is reached.
 - d. The Superintendent annually shall review and recommend equity adjustment in salaries to insure that comparable salaries will be paid for positions of equal responsibility held by individuals with comparable experience.
3. This schedule will be adjusted appropriately to changes which take place in the teacher salary schedule.

SCHOOL DISTRICT "B"

1973-74

SALARY DIFFERENTIALS FOR ATHLETICS AND INTRA-MURAL SPORTS

<u>ACTIVITY</u>	<u>Amount</u>	<u>ACTIVITY</u>	<u>Amount</u>
<u>Baseball</u>		<u>Intra-Murals</u>	
Senior High		Senior High - Girls	
Varsity	\$ 750.00	Schools 1 and 2	\$630.00
Assistant	500.00	School 3	720.00
		School 4	498.00
Junior High		Senior High - Boys	
Head	360.00	Schools 1 and 2	630.00
		School 3	354.00
		School 4	630.00
<u>Basketball</u>		Junior High - Girls	
Senior High		School 1J	864.00
Varsity	1,000.00	School 2J	630.00
Assistant	630.00	School 3J	630.00
Sophomore	500.00	School 4J	432.00
Junior High		School 5J	630.00
Head	420.00	School 6J	630.00
		Junior High - Boys	
		All Junior Highs	
		(Each School)	630.00
<u>Cross Country</u>		<u>Swimming</u>	
Senior High		Senior High & Junior High	
Varsity	360.00	Boys	360.00
		Girls	360.00
<u>Football</u>		<u>Tennis</u>	
Senior High		Senior High	
Varsity	1,000.00	Boys	360.00
Assistant	630.00	Girls	360.00
Junior High		<u>Track</u>	
Head	420.00	Senior High	
7th & 8th Grades	250.00	Varsity	750.00
Assistant	250.00	Assistant	500.00
		Girls	360.00
<u>Golf</u>		Junior High	
Senior High		Head	360.00
Boys	360.00	Assistant	250.00
<u>Gymnastics</u>		<u>Wrestling</u>	
Senior High		Senior High	
Boys	630.00	Varsity	750.00
Girls	630.00	Assistant	500.00
		Junior High	360.00

SCHOOL DISTRICT "B"

**MONTHLY SALARY SCHEDULE FOR CLASSIFIED EMPLOYEES
1973-74**

<u>Range Number</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>
001	330	346	363	381	400	420
002	346	363	381	400	420	441
003	363	381	400	420	441	463
004	381	400	420	441	463	486
005	400	420	441	463	486	510
006	420	441	463	486	510	536
007	441	463	486	510	536	563
008	463	486	510	536	563	591
009	486	510	536	563	591	621
010	510	536	563	591	621	652
011	536	563	591	621	652	685
012	563	591	621	652	685	719
013	591	621	652	685	719	755
014	621	652	685	719	755	793
015	652	685	719	755	793	833
016	685	719	755	793	833	875
017	719	755	793	833	875	919
018	755	793	833	875	919	965
019	793	833	875	919	965	1,013
020	833	875	919	965	1,013	1,064
021	875	919	965	1,013	1,064	1,117
022	919	965	1,013	1,064	1,117	1,173
023	965	1,013	1,064	1,117	1,173	1,232
024	1,013	1,064	1,117	1,173	1,232	1,294
025	1,064	1,117	1,173	1,232	1,294	1,359
026	1,117	1,173	1,232	1,294	1,359	1,427
027	1,173	1,232	1,294	1,359	1,427	1,498
028	1,232	1,294	1,359	1,427	1,498	1,573
029	1,294	1,359	1,427	1,498	1,573	1,652
030	1,359	1,427	1,498	1,573	1,652	1,735
031	1,427	1,498	1,573	1,652	1,735	1,822
032	1,498	1,573	1,652	1,735	1,822	1,913
033	1,573	1,652	1,735	1,822	1,913	2,009
034	1,652	1,735	1,822	1,913	2,009	2,109
035	1,735	1,822	1,913	2,009	2,109	2,214
036	1,822	1,913	2,009	2,109	2,214	2,325

(Continued)

SCHOOL DISTRICT "B"
MONTHLY SALARY SCHEDULE FOR CLASSIFIED EMPLOYEES
1973-74

(Continued)

The salary schedule provides for the classification of all employees according to the nature of the work that is performed. This schedule does not constitute a contract with any employee.

Changes in position involving a new duty or responsibility shall be accomplished by moving the employee affected to the comparable salary step in the new salary range which provides a salary one step higher than the salary he was receiving prior to the change, or to the first step on the new salary range, whichever is greater.

The individual selected shall not be placed on a step in excess of his level of training and experience and not to exceed Step 3. Credit for years of experience is limited to three years as per school district policy.

If an employee is not initially employed prior to the fifteenth of any month, the anniversary date of his six month probationary period shall begin the first working day of the following month.

Annual increases: Except for the increase authorized at the end of the probationary service, unless otherwise defined in the Administrative Code, consideration for the annual increase shall normally come at twelve month intervals from anniversary date of the last increase for employees not on the top step of their assigned salary range.

Assigned substitutes who are replacing a regular employee for 20 consecutive days shall be assigned to the comparable salary step in the new salary range which provides a salary one step higher than the salary he was receiving prior to the change, or to the first step on the new salary range, whichever is greater.

SCHOOL DISTRICT "B"

CLASSIFICATION SCHEDULE
1973-74

POSITION CODE	CLASSIFICATION	SALARY RANGE	POSITION CODE	CLASSIFICATION	SALARY RANGE
001	Clerk Typist 1	003	098	School Social Worker 1	015
002	Clerk Typist 2	005	099	School Social Worker 2	018
003	Clerk Typist 3	007	101	Matron	005
011	Secretary 1	005	103	School Custodian 1	008
012	Secretary 2	007	104	School Custodian 2	010
013	Secretary 3	009	105	School Custodian 3	012
014	Secretary 4	011	107	Engineer 1	013
021	Clerk 1	002	108	Engineer 2	015
022	Clerk 2	005	109	Engineer 3	017
029	Attendance Clerk	006	110	Engineer 3 (Head)	018
031	Accounting Clerk 1	007	121	Maintenance Repairman 1	013
032	Accounting Clerk 2	010	122	Maintenance Repairman 2	015
033	Accounting Clerk 3	013	123	Maintenance Repairman 3	017
034	Accountant	017	125	Paint Foreman	018
035	Accounting Supervisor	024	126	Clerk of Works	023
037	Chief of Fiscal Services	030	127	Maintenance Foreman	020
041	PBX Operator 1	006	128	Maintenance Supervisor	023
042	PBX Operator 2	009	129	Chief of Facilities	028
046	Multilith Operator	011	149	School Bus Driver	009
049	Duplicating Services Tech.	016	150	Transportation Dispatcher	013
051	Keypunch Operator 1	005	151	Automotive Serviceman	011
052	Keypunch Operator 2	008	152	Mechanic 1	013
053	Keypunch Supervisor	009	153	Mechanic 2	014
054	Programmer Trainee	012	155	Mechanic Foreman	017
055	Programmer 1	017	157	Driver Foreman	017
056	Programmer 2	020	159	Chief of Transportation	025
057	Systems Technician 1	018	201	Food Service Assistant 1	001
058	Systems Technician 2	022	202	Food Service Assistant 2	002
059	EDP Operations Technician	022	203	Food Service Assistant 3	004
060	Chief of Data Information	025	209	Baker	003
061	Computer Operator 1	011	221	Cook Manager 1	006
062	Computer Operator 2	015	222	Cook Manager 2	008
071	Supply and Delivery Clerk 1	012	223	Cook Manager 3	011
072	Supply and Delivery Clerk 2	014	229	Chief of Food Service	026
074	Warehouse Foreman	016	301	Teacher Trainee	003
077	Buyer 1	017	302	Teacher Aide	005
078	Buyer 2	019	303	Assistant Teacher (COP)	008
079	Chief of Materials	024	331	Library Aide 1	003
081	Administrative Assistant 1	017	332	Library Aide 2	005
082	Administrative Assistant 2	019	333	Library Aide 3	008
083	Administrative Assistant 3	022	340	Chief of Instruc. Proc. & Del.	027
084	Administrative Assistant 4	024	341	Cataloguer 1	019
085	Classified Personnel Spec.	025	342	Cataloguer 2	021
092	Community Education Aide	005	343	Audio Visual Technician	016
093	Community Ed. Coordinator 1	015	344	Audio Visual Technician Asst.	013
094	Community Ed. Coordinator 2	018	345	Graphic Artist Technician	010
095	Community Ed. Specialist	024	346	Photographic Technician	015
096	Volunteer Program Coordinator	017	347	Staff Writer	015

SCHOOL DISTRICT "B"

HOURLY SALARY RATES
1973-74

CLASSIFIED CLASSIFICATIONS

CLERICAL

Clerk 1 (Unskilled)	\$2.00
Clerk Typist 2 (Skilled)	2.31
Secretary 2 (Skilled, Experience)	2.54
Substitute Library Aides	2.31
Substitute Teacher Aides	2.31
Graphic Arts Technician	2.94
Census Enumerators (Without car)	2.09
Census Enumerators (With car)	2.31

STUDENT HELPERS

Student Readers for the Blind	1.60
Student Work Study Program	1.60
Student Aides under Federal Projects	1.60
All Other Student Helpers	1.60
College Tutors	2.54
Community School Aides	2.31

MAINTENANCE

Substitute Matron	2.31
Unskilled Laborers (Summer Help)	2.94
Laborers (Summer Help)	3.25
Semi-skilled Laborers	3.58
Skilled Laborers	3.95

(Continued)

SCHOOL DISTRICT "B"

HOURLY SALARY RATES
1973-74

(Continued)

CLASSIFIED CLASSIFICATIONS

TRANSPORTATION

Bus Drivers	1st Year	\$2.80
	2nd Year	2.94
	3rd Year	3.09
	4th Year	3.25
	5th Year	3.41
	6th Year	3.58
Substitute Bus Drivers		2.80
Station Wagon Drivers	1st Year	2.80
	2nd Year	2.94
	3rd Year	3.09
	4th Year	3.25
	5th Year	3.41
	6th Year	3.58
Substitute Station Wagon Drivers		2.80
Part-time Serviceman		3.09

SCHOOL LUNCH

Substitutes	1.60
Food Service Assistant 1	1.90
Food Service Assistant 2	2.00
Food Service Assistant 3	2.20

CERTIFICATED CLASSIFICATIONS

Attendance at In-Service and Related Activities:	
Certificated Teachers	5.50
Interns	3.00
Auxiliary Teachers	4.50
In-Service Instruction	6.50
Summer School Instruction	5.50
Tutors (includes inter-assignment mileage)	4.25
Driver Education Instruction	5.50
Title I: Summer School Teachers	5.50
Summer School Leaders	6.00

SCHOOL DISTRICT "C"

ADMINISTRATIVE SALARY SCHEDULE

1973-74

Administrative salaries shall be determined upon application of a base salary of \$13,024 for each administrator (equivalent to the salary to be paid a certificated staff member for 1973-74 who has a M.A. + 45 Hrs.) plus extra days devoted to work beyond the 190 days contracted for by certificated staff (extra days at the rate of \$69 per day), plus the amount resulting from application of the appropriate complexity and responsibility factor to the starting salary (\$7,400) of certificated staff members for 1973-74.

Ratios for determining complexity and responsibility factor:

Levels	Elementary Principal Assistant Principal	Junior High Principal Research Director Psychologist	Senior High Principal
A	.12	.16	.32
B	.16	.20	.36
C	.20	.24	.40
D	.24	.28	.44
E	.28	.32	.48
F	.32	.36	.52

SCHOOL DISTRICT "C"

TEACHERS SALARY SCHEDULE
1973-74

Years of Service	B.S.	B.S. + 45 Hrs.	M.A. or B.S. + 90 Hrs.	M.A. + 23 Hrs.	M.A. + 45 Hrs.	M.S. + 68 or Doctorate
0	7,400	7,770	8,140	8,510	8,880	9,250
1	7,696	8,066	8,436	8,806	9,176	9,546
2	7,992	8,362	8,732	9,102	9,472	9,842
3	8,288	8,658	9,028	9,398	9,768	10,138
4	8,584	8,954	9,324	9,694	10,064	10,434
5	8,880	9,250	9,620	9,990	10,360	10,730
6	9,176	9,546	9,916	10,286	10,656	11,026
7	9,472	9,842	10,212	10,582	10,952	11,322
8	9,768	10,138	10,508	10,878	11,248	11,618
9	10,064	10,434	10,804	11,174	11,544	11,914
10	10,360	10,730	11,100	11,470	11,840	12,210
11		11,026	11,395	11,766	12,136	12,506
12			11,692	12,062	12,432	12,802
13				12,358	12,728	13,098
14					13,024	13,394
15						13,690

4% of \$7,400 = \$296

SCHOOL DISTRICT "C"

PLAYGROUND AIDE, LIBRARIAN AIDE AND SECRETARY SALARY SCHEDULE
1973-74

Previous experience allowance:

One academic and/or fiscal year in an educational clerical position or teaching is considered one year of experience.

One year business college is equated to one year of experience.

Two or more years of college is equated to one year of experience.

One salary step will be allowed for each two years of prior secretarial or bookkeeping experience up to a maximum of four steps.

A maximum of five steps shall be allowed.*

A service recognition increment will be given to all classifications of employes on their 16th, 20th and 25th years as follows: 16th year \$5.00 per month, 20th year \$10.00 per month, 25th year \$15.00 per month.

Level	Playground Aide Per Hour	Librarian Aide Per Hour	Secretary				
			Secretary I	Secretary II	Bookkeeper I	Bookkeeper II	Administrative Secretary
1	1.90	2.01	329.70	340.80	385.45	407.80	376.35
2	1.97	2.08	340.80	351.95	396.65	419.00	401.35
3	2.05	2.15	351.95	363.10	407.80	430.15	426.35
4	2.12	2.22	363.10	374.30	419.00	441.30	451.35
* 5	2.19	2.29	374.30	385.45	430.15	452.50	486.35
6	2.27	2.36	391.05	402.20	446.90	469.25	528.00
7			407.80	419.00	463.65	486.00	569.65
8			424.55	435.70	480.40	502.75	611.35
9			441.30	452.50	497.15	519.50	653.00
10			458.10	469.25	513.95	536.25	694.65
11			474.80	486.00	530.70	553.70	736.00
12			491.50	502.75	547.45	569.85	777.35
13			508.20	519.50	564.20	586.65	818.70
** 14			524.90	536.25	580.95	603.45	860.05
15			541.60	553.00	597.70	620.25	901.40

*Maximum experience allowed

**There are no employes beyond the 13th level

SCHOOL DISTRICT "C"

CUSTODIAL-MAINTENANCE SALARY SCHEDULE
1973-74

Year	Salary	Maintenance Supervisor Ratio	Supervisor Salary
1	\$5,765	2.00	\$11,530.00
2	5,986	2.05	11,818.25
3	6,207	2.10	12,106.50
*			
4	6,427	2.15	12,394.75
5	6,648	2.20	12,683.00
6	6,868	2.25	12,971.25
7	7,088	2.30	13,259.50
8	7,309		
9	7,529		
10	7,750		
11	7,970		

*Maximum experience allowed for 1973-74

Implementation: The supervisor may, after 6 months, place new employees at Step #3.

SCHOOL DISTRICT "C"

FOOD SERVICE SALARY SCHEDULE
1973-74

Step	Job Classification 1	Job Classification 2	Job Classification 3	Job Classification 4	Job Classification 5	Job Classification 6	Job Classification 7
1	1755.70	1462.48	2820.72	3615.84	4030.72	4286.40	4406.72
2	1828.10	1520.40	2923.76	3749.76	4151.04	4406.72	4527.04
3	1900.50	1585.56	3026.80	3868.80	4286.40	4527.04	4647.36
4	1981.95	1643.48	3129.84	3987.84	4406.72	4647.36	4883.72

Job Classification 1 Assistant Cook Elementary, Helper High School, Helper Junior High
181 days, 5 hour day

Job Classification 2 Transport Cook
181 days, 2 working 4 hour day, 1 working 2 hour day

Job Classification 3 Assistant Cook High School, First Cook Elementary, Snack Bar Operator, Baker
184 days, 7 hour day

Job Classification 4 First Cook High School
186 days, 8 hour day

Job Classification 5 Elementary Cook Managers, Junior High Cook Managers
188 days, 8 hour day

Job Classification 6 Elementary Cook Managers + 100 transport meals
188 days, 8 hour day

Job Classification 7 Senior High Cook Manager
188 days, 8 hour day

For 1973-74 each employee will be placed at Step 1

SCHOOL DISTRICT "D"
TEACHER SALARY SCHEDULE
1973-74

STEP	BA	BA+24	BA+45	BA+60	BA+75		MA+45							
					MA	MA+24								
0	1.00	7325	1.03	7545	1.05	7691	1.08	7911	1.10	8058	1.13	8277	1.15	8424
1	1.04	7618	1.06	7765	1.09	7984	1.12	8204	1.14	8351	1.17	8570	1.19	8717
2	1.07	7838	1.09	7984	1.12	8204	1.15	8424	1.17	8570	1.20	8790	1.23	9010
3	1.13	8277	1.16	8497	1.19	8717	1.22	8937	1.24	9083	1.27	9303	1.30	9523
4	1.17	8570	1.20	8790	1.23	9010	1.26	9230	1.29	9449	1.32	9669	1.35	9889
5	1.22	8937	1.25	9156	1.27	9303	1.31	9596	1.34	9816	1.37	10035	1.40	10225
6	1.26	9230	1.29	9449	1.32	9669	1.35	9889	1.39	10182	1.43	10475	1.46	10695
7	1.30	9523	1.33	9742	1.36	9962	1.40	10255	1.44	10548	1.48	10841	1.51	11061
8	1.34	9816	1.38	10109	1.41	10328	1.44	10548	1.49	10914	1.53	11207	1.56	11427
9	1.38	10109	1.42	10402	1.45	10621	1.49	10914	1.55	11354	1.59	11647	1.62	11867
10	1.43	10475	1.46	10695	1.50	10988	1.53	11207	1.60	11720	1.64	12013	1.67	12233
11	1.47	10768	1.50	10988	1.54	11281	1.58	11574	1.65	12086	1.69	12379	1.72	12599
12	1.51	11061	1.55	11354	1.58	11574	1.62	11867	1.71	12526	1.75	12819	1.78	13039
13	1.56	11427	1.59	11647	1.63	11940	1.67	12233	1.76	12892	1.80	13185	1.83	13405
14			1.64	12013	1.68	12306	1.72	12599	1.81	13258	1.85	13551	1.89	13844

11.73
125

SCHOOL DISTRICT "D"

SCHEDULE OF EXTRA PAY FOR EXTRA DUTY
1973-74

	Step 1	Step 2	Step 3	Step 4	Step 5
A.	(14%) 1029	(14 1/2%) 1066	(15%) 1102	(15 1/2%) 1139	(16%) 1176
B.	(11 1/2%) 845	(12%) 882	(12 1/2%) 919	(13%) 956	(13 1/2%) 992
C.	(9%) 662	(9 1/2%) 698	(10%) 735	(10 1/2%) 772	(11%) 809
D.	(6 1/2%) 478	(7%) 515	(7 1/2%) 551	(8%) 588	(8 1/2%) 625
E.	(4%) 294	(4 1/2%) 331	(5%) 368	(5 1/2%) 404	(6%) 441

1. Horizontal placement of individuals is based upon experience and performance in each particular assignment. It is possible to be retained on the same step in successive years and is also possible to advance more than one step in one year. Recommendations for placement are made by the combined decision of building principals, district director of personnel, and in the case of athletic assignments, by the district athletic director.

2. Vertical steps reflect difficulties and responsibilities of various extra duties.

3. The entire schedule is based upon the entry level of the salary schedule adopted for the district certified staff in any given school year.

SCHOOL DISTRICT "D"

ADMINISTRATIVE SALARY SCHEDULE
1973-74

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>
A. Specialists, Vice-Principals	14,514	14,966	15,529	16,094	16,659	17,222	17,899	18,576
B. Elementary Principals & Coordinators	15,493	15,943	16,508	17,072	17,635	18,201	18,877	19,554
C. Intermediate Principals	16,470	16,921	17,486	18,049	18,613	19,178	19,855	20,532
D. High School Principals	17,447	17,899	18,463	19,028	19,592	20,155	20,832	21,509
E. Directors	18,285	18,736	19,301	19,865	20,429	20,993	21,670	22,348

Placement of new administrators on the schedule will be determined by the School Board on recommendation of the Superintendent.

Normal progression shall be one step per year based on satisfactory performance and professional growth as determined by the Superintendent. Any deviation from normal progression will be the result of the Superintendent's evaluation.

The work year for administrative-supervisory personnel shall be 12 months and includes the following eight paid holidays: Labor Day, Veterans Day, Thanksgiving, day following Thanksgiving, Christmas, New Years Day, Memorial Day and Fourth of July; plus twenty days of vacation.

SCHOOL DISTRICT "D"
SECRETARY-CLERICAL SALARY SCHEDULE
1973-74

Range	Start	2	3	4	5	6	7	8	9
A	3213	3312	3413	3518	3626	3736	3851	3968	4088
B	4160	4292	4429	4569	4715	4864	5020	5179	5343
C	4381	4516	4654	4798	4945	5097	5252	5414	5578
D	4538	4670	4805	4945	5089	5237	5390	5547	5708
E	4693	4838	4986	5140	5298	5460	5629	5802	5981
F	5266	5425	5588	5757	5932	6112	6297	6488	6682
G	5448	5606	5771	5940	6115	6294	6479	6669	6864
H	5630	5802	5979	6162	6352	6545	6746	6951	7163
I	5824	6008	6196	6391	6593	6800	7013	7234	7462
J	6032	6229	6430	6639	6855	7077	7307	7544	7788
K	6267	6474	6689	6911	7141	7378	7623	7877	8139
L	6513	6732	6959	7193	7436	7687	7944	8213	8490
M	6761	6992	7232	7480	7737	8003	8276	8561	8853
N	7008	7253	7508	7771	8044	8325	8617	8919	9231
O	7307	7564	7829	8104	8389	8683	8989	9305	9633

SCHOOL DISTRICT "D"

SECRETARIAL-CLERICAL
CLASSIFICATION BY RANGES
1973-74

(Ranges 'A' and 'F' are based on hourly rate - 190 days; Ranges 'B, C, D, and E' are 210 day positions; all others are 12 month positions.)

RANGE

A. Clerical Aides (hourly)

B.

C.

D. Intermediate and High School Library Assistants; Intermediate and High School Media Assistants; High School Attendance Clerks

E. Elementary School Principal Secretaries

F. Supervisory Aides (hourly)

G. CMC Card Typist Aide
CMC Book Ordering Aide
CMC Cataloging Aide

CMC Production Aide
CMC Booking Aide
CMC Shipping Aide/Inspection Aide

H. CMC Production Clerk
CMC Computer Console Operator
High School Student Body Accountant

Substitute Teacher-Personnel Clerk
PBX Receptionist - Admin. Office
Steno Clerk - Intermediate and High School

(Continued)

SCHOOL DISTRICT "D"

SECRETARIAL-CLERICAL
CLASSIFICATION BY RANGES
1973-74

(Continued)

- | | | |
|----|--|--|
| I. | Asst. to Secretary-Special Education
CMC Media Specialist Secretary
High School Counseling Secretary | CMC Library Specialist Secretary
CMC Production Specialist Secretary |
| J. | Special Education Secretary
Secretary to Director of Adm. Services
CMC Coordinator's Secretary
Intermediate Principal's Secretary
High School Principal's Secretary
Receptionist-Secretary, Personnel
Asst. to Office Manager, Personnel
Key Punch Operator | Assistant to Office Coordinator, Instruction
Secretary to Director of Secondary Education/
and Secondary Curriculum Specialist
Secretary to Director of Elementary Education/
and Elementary Curriculum Specialist
Assistant Payroll Clerk
Accounting Clerk - Fiscal Services
Purchasing Clerk
Accounting Clerk - Purchasing |
| K. | | |
| L. | Personnel Records Clerk; Payroll Clerk; Bookkeeper-Data Processing Clerk | |
| M. | Administrative Secretary-Office Manager, Personnel; Administrative Secretary-Office Coordinator,
Instruction Office; Supervisor of Food Services | |
| N. | Secretary to Superintendent; Disbursement Officer | |
| O. | | |

SCHOOL DISTRICT "D"
CUSTODIAL-MAINTENANCE SALARY SCHEDULE
1973-74

Range	Start	2	3	4	5	6	7	8	9	10	11
A	5032	5143	5339	5550	5684	5819	5967	6102	6237		
B	5241	5339	5550	5758	5967	6102	6237	6375	6520		
C	5905	6028	6311	6520	6717	6916	7061	7184	7332		
D	6102	6237	6520	6791	6988	7197	7394	7578	7713		
E	6311	6434	6717	6988	7197	7406	7615	7812	7996		
F	6422	6557	6828	7111	7320	7517	7726	7935	8132		
G	6754	6889	7086	7209	7406	7615	7824	8033	8242		
H	6754	6889	7209	7406	7689	7898	8106	8304	8501		
I	6828	6963	7344	7517	7787	8070	8279	8488	8697	8906	
J	6926	7074	7344	7615	7898	8168	8378	8574	8783	8993	
K	7025	7172	7455	7726	7996	8279	8550	8759	8968	9177	9374
L		7394	7553	7824	8106	8378	8660	8857	9066	9275	9485
M			7873	8033	8304	8574	8857	9128	9337	9546	9755
N				8341	8513	8783	9066	9337	9620	9829	10038

11-73

SCHOOL DISTRICT "D"

CUSTODIAL-MAINTENANCE SCHEDULE
1973-74

DISTRIBUTION BY RANGES

RANGE

A	Intermediate School Matrons
B	High School Matrons; Laundresses
C	Sweeper
D	Laborer
E	Substitute Custodian
F	Auto Service Man
G	Custodians; Mail Delivery; A.V. Courier
H	Central Warehouse and Delivery Clerk
I	A.V. Maintenance; School Maintenance; Maintenance Crewman; Elementary Head Custodian; Maintenance Courier
J	In-Plant Equipment Operator; Night Foreman
K	Intermediate; School Head Custodian; Maintenance Lead Man; Graphic Arts Layout and Production Man
L	General Custodial Foreman
M	High School Head Custodian; School Bus Mechanic
N	Maintenance Foreman

SCHOOL DISTRICT "D"

FOOD SERVICE SALARY SCHEDULE
1973-74

STEP	HELPER	ELEM. COOK	JR. HIGH COOK	SR. HIGH COOK	ELEM. MGR.	JR. HIGH MGR.	SR. HIGH MGR.
Start	3128	3190	3254	3319	3747	3822	3898
2	3191	3265	3330	3397	3835	3912	3990
3	3254	3405	3473	3542	3974	4054	4135
4	3315	3542	3613	3685	4111	4193	4277
5	3378	3683	3757	3832	4253	4338	4425
6		3835	3912	3990	4404	4492	4582
7		3974	4053	4134	4531	4622	4714
8		4111	4193	4277	4683	4777	4873 "A" Max.
9					4835	4932	5031
10					4974	5073	5174 "B" Max.
11					5113	5215	5319
12					5253	5358	5465 "C" Max.

1. "A" Maximum-Cafeterias with one or two cooks
2. "B" Maximum-Cafeterias with three or four cooks
3. "C" Maximum-Cafeterias with more than four cooks
4. Schedule is based on a forty hour work week; work year of 190 days
5. Food Services personnel hired by School District "D" who have prior experience in other districts may be given up to 3 years credit for the prior experience.

SCHOOL DISTRICT "D"
TRANSPORTATION SALARY SCHEDULE
1973-74

<u>Step</u>	<u>Bus Drivers</u>	<u>Auto Service Man</u>	<u>School Bus Mechanic</u>	<u>Head Mechanic</u>	<u>Foreman</u>
Start	3.17	6,185	7,686		
2	3.39	6,325	7,860		
3	3.45	6,605	8,140		
4	3.61	6,899	8,420		
5	3.72	7,113	8,714		
6		7,327	8,994		
7		7,540	9,207		
8		7,753	9,421	9,291	9,657
9		7,953		9,501	9,875
10				9,888	10,181

COMPARISON OF GENERAL FUND BUDGETS FOR OREGON SCHOOL DISTRICTS
1967-68 through 1972-73

Acct. Code	Item	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73
110	Salaries for Administration	\$ 7,256,951	\$ 8,341,126	\$ 9,094,988	\$ 10,216,558	\$ 10,925,009	\$ 11,394,542
120	Supplies for Administration	453,504	519,277	830,539	585,812	909,149	1,054,067
136	Contracted Services	-	-	-	205,563	136,340	151,091
141	Elections and Publicity	175,674	232,428	191,137	225,191	246,721	288,305
142	Census Enumeration	11,212	102,881	11,407	151,663	8,725	8,961
143	Legal Service	166,178	182,873	197,247	203,058	281,400	378,639
144	Audit	290,680	316,911	348,085	391,919	463,861	482,298
145	Travel	282,723	304,010	323,123	411,004	422,149	448,652
190	Other Expenses for Admin.	413,947	617,214	459,768	472,118	590,954	485,142
100	TOTAL EST. FOR ADMINISTRATION	\$ 9,050,869	\$ 10,616,720	\$ 11,456,309	\$ 12,862,886	\$ 13,984,308	\$ 14,691,697
210	Salaries for Instruction	200,767,682	227,352,935	252,551,080	274,282,806	285,184,772	300,110,780
220	Teaching Supplies	5,498,983	6,087,360	6,755,581	7,194,502	7,946,928	8,338,901
226	Textbooks	2,831,842	3,083,759	3,912,791	3,368,081	4,383,527	3,877,834
227.1	Library Books & Supplies	1,637,823	2,154,407	2,480,136	2,449,997	2,493,697	2,512,774
227.2	Periodicals, Pam., & Newspapers	340,658	350,305	360,474	407,182	460,129	522,709
227.3	Audiovisual Materials	711,104	808,238	991,839	1,138,408	1,301,597	1,375,215
236	Contracted Services	415,148	467,992	514,813	666,530	680,807	745,779
245	Travel	515,178	627,170	782,494	842,922	868,049	1,022,397
290	Other Expenses for Instruction	1,562,120	2,249,539	2,031,446	2,129,235	2,980,879	3,366,849
200	TOTAL EST. FOR INSTRUCTION	\$214,280,538	\$243,181,705	\$270,380,654	\$292,479,663	\$306,300,385	\$321,873,238
310	Salaries for Attendance Serv.	322,862	540,301	603,304	611,348	397,370	295,551
320	Supplies	9,037	10,648	32,099	11,143	8,573	6,811
345	Travel	11,735	18,845	7,970	21,115	16,037	10,287
390	Other Expenses for Attendance	1,510	8,615	1,679	10,855	1,100	2,590
300	TOTAL EST. FOR ATTEND. SERV.	\$ 345,144	\$ 578,409	\$ 645,052	\$ 654,461	\$ 423,080	\$ 315,239
410	Salaries for Health Service	510,864	550,286	617,073	663,803	672,041	744,342
420	Supplies	91,194	95,381	132,027	83,550	104,706	97,685
436	Contracted Services	162,103	152,103	119,059	200,264	190,242	195,951
445	Travel	15,005	15,423	16,043	18,469	22,110	30,452
490	Other Expenses for Health Serv.	27,927	28,226	22,501	31,416	35,673	29,280
400	TOTAL EST. FOR HEALTH SERVICES	\$ 807,093	\$ 841,419	\$ 906,703	\$ 997,502	\$ 1,024,772	\$ 1,097,710

Acct. Code	Item	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73
510	Salaries for Pupil Trans.	\$ 4,742,623	\$ 5,074,331	\$ 5,722,870	\$ 6,158,266	\$ 6,772,119	\$ 7,443,634
520	Supp., Rep., & Main. of Vehicles	2,177,109	2,365,469	2,514,265	2,759,875	2,971,389	3,107,750
535	Replacement of Vehicles	1,021,110	1,000,452	1,082,292	1,277,462	1,276,150	1,363,095
536	Contracted Services	2,477,167	3,154,940	3,607,953	3,807,197	4,221,077	4,474,363
545	Travel	-	6,116	26,291	106,647	29,435	40,103
551	Retirement and Social Security	-	-	344,479	432,248	509,407	553,678
552	Transportation Insurance	329,108	338,295	390,548	440,220	543,501	558,814
565	Payments in Lieu of Trans.	524,754	184,710	133,337	153,685	93,388	209,188
566	Trans. Other Than Home to School	393,791	402,259	(moved to 1010 and 1020)		84,125	82,871
590	Other Expenses for Pupil Trans.	342,090	356,459	428,631	480,797	421,098	515,857
500	TOTAL EST. FOR PUPIL TRANS.	\$ 12,007,752	\$ 12,883,031	\$ 14,250,666	\$ 15,616,397	\$ 16,921,689	\$ 18,349,353
610	Salaries for Oper. of Plant	14,939,935	16,554,644	18,377,215	19,868,935	21,330,931	22,495,457
620	Supplies, Except Utilities	1,675,576	1,825,912	1,980,563	2,074,384	2,186,767	2,375,135
628	Heat for Buildings	2,858,640	3,000,350	3,084,827	3,191,344	3,799,311	4,449,118
631	Water and Sewage	710,947	763,894	792,547	855,730	1,261,274	1,411,276
632	Electricity	3,483,329	3,827,420	4,124,529	4,483,588	5,131,324	5,511,828
633	Telephone and Telegraph	848,153	942,064	1,095,723	1,156,501	1,289,746	1,493,078
634	Other Utilities	164,296	200,995	165,541	246,168	343,575	430,498
636	Contracted Services	225,892	208,344	294,498	303,582	397,027	420,597
690	Other Expenses for Oper. of Plant	149,137	136,340	231,290	149,444	216,960	201,688
600	TOTAL EST. FOR OPER. OF PLANT	\$ 25,055,905	\$ 27,459,063	\$ 30,146,733	\$ 32,329,676	\$ 35,956,915	\$ 38,788,675
710	Salaries for Main. of Plant:	3,815,909	5,747,875	5,478,053	5,902,343	5,572,042	8,767,176
721	Supp. & Mat.--Upkeep of Grounds	684,835	486,319	760,598	745,065	620,367	703,429
722	Supp. & Mat.--Repair & Main. Bldg.	3,244,511	1,808,052	3,853,339	3,698,327	2,317,707	2,827,462
723	Supp. & Mat.--Repair of Equip.	584,854	576,348	626,765	709,674	673,443	835,338
735.1	Replace. of Equip.--Instructional	1,269,701	2,022,419	1,516,915	1,614,986	2,578,807	2,015,377
735.2	Replace. of Equip.--Non-Inst'l.	514,787	606,916	616,390	596,273	997,194	959,857
736.1	Cont. Serv.--Upkeep of Grounds	245,984	228,557	244,207	301,800	497,187	349,980
736.2	Cont. Serv.--Repair & Main. Bldg.	1,063,031	1,211,608	1,542,012	1,734,057	4,157,406	2,295,765
736.3	Cont. Serv.--Repair of Equipment	495,064	605,404	754,835	858,363	939,932	1,220,175
790	Other Expenses for Main. of Plant	24,105	89,738	146,499	135,105	194,102	288,525
700	TOTAL EST. FOR MAIN. OF PLANT	\$ 11,942,781	\$ 13,383,236	\$ 15,539,613	\$ 16,295,993	\$ 18,548,187	\$ 20,263,084

Acct. e	Item	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73
	Cont. Data Processing Services	\$ -	\$ -	\$ -	\$ 135,457	\$ 151,749	\$ 305,796
851.1	P.E.R.S.	8,331,394	11,210,912	14,243,018	15,807,557	17,137,135	21,698,717
851.2	Social Security	8,964,172	10,821,069	12,478,996	13,784,858	15,489,162	17,120,787
852.1	Property Insurance	1,829,584	2,057,923	2,305,688	3,006,585	3,246,978	3,767,625
852.2	Employee Insurance	1,758,760	3,269,338	4,593,163	5,565,102	6,861,453	8,701,341
852.3	Liability Insurance	371,891	337,309	311,491	424,065	472,856	491,811
852.4	Fidelity Bonds Premium	54,708	56,904	71,272	115,562	57,820	86,982
853	Judgments Against the School Dist.	965	1,041	1,496	670	6,426	3,360
854.1	Rent for Land & Bldg.--Inst'l.	167,843	222,043	320,991	418,414	411,211	450,982
854.2	Rent for Land & Bldg.--Non-Inst'l.	35,849	36,192	61,638	69,436	90,523	124,584
855	Interest on Current Loans	163,074	174,611	209,600	237,727	314,208	325,288
890	Other Expenses for Fixed Charges	222,166	179,633	284,687	175,093	185,836	1,566,788
800	TOTAL EST. FOR FIXED CHARGES	\$ 21,900,406	\$ 28,366,975	\$ 34,882,040	\$ 39,740,526	\$ 44,425,357	\$ 54,644,061
910	Salaries for Food Services	1,740,080	1,835,380	1,984,181	2,301,018	2,367,978	2,271,119
921	Food	1,413,092	1,395,272	1,441,139	1,641,505	1,581,276	1,502,517
922	Supplies	72,046	75,869	83,675	106,559	222,205	96,547
935	Replacement of Equip. for Food Serv.	62,355	48,273	70,487	76,723	84,977	85,241
990	Other Expenses for Food Services	62,561	245,393	76,255	173,505	56,517	48,732
900	TOTAL EST. FOR FOOD SERVICES	\$ 3,350,134	\$ 3,600,187	\$ 3,655,737	\$ 4,299,310	\$ 4,312,953	\$ 4,004,156
1010	Salaries for Student Body Act.	553,581	879,186	1,998,137	2,463,573	2,800,795	3,314,711
1020	Supplies for Student Body Act.	519,144	656,337	806,467	835,380	875,730	981,151
1036	Contracted Services	-	-	-	208,018	396,382	447,348
1090	Other Expenses for Student Body Act.	85,196	281,600	452,355	409,572	406,635	440,376
1000	TOTAL EST. FOR STUDENT BODY ACT.	\$ 1,157,921	\$ 1,817,123	\$ 3,256,959	\$ 3,916,543	\$ 4,479,542	\$ 5,183,586
1110	Salaries for Community Services	425,122	330,446	344,188	342,526	479,276	495,101
1121	Supp. & Other Exp.--Recreation Act.	152,166	60,592	49,976	56,099	174,116	193,697
1122	Supp. & Other Exp.--Civic Act.	23,612	89,632	72,565	64,100	13,229	1,272
1123	Supp. & Other Exp.--Community Act.	81,389	92,142	50,337	145,617	16,137	27,043
1100	TOTAL EST. FOR COMMUNITY SERVICES	\$ 682,289	\$ 572,812	\$ 517,066	\$ 608,342	\$ 682,758	\$ 717,113
1271	Profess. Serv. for Sites	86,122	77,111	56,607	55,066	48,043	91,279
1272	Sites and Additions	460,530	587,790	772,532	551,886	480,064	506,587
1273	Improvement of Sites	836,564	977,969	1,030,249	851,572	754,883	989,153
1275	Profess. Serv. for Bldgs.	162,363	105,795	255,089	311,458	268,728	194,633
1276	New Bldgs. and Additions	811,492	1,605,682	1,536,531	1,118,246	1,368,522	1,214,367
1277	Remodeling	825,203	1,030,327	1,067,859	1,258,216	1,196,584	1,588,731
1278.1	Instructional Equipment	4,109,720	4,243,983	4,664,718	4,607,735	4,398,864	4,315,567
1278.2	Non-Instructional Equipment	1,094,786	1,105,427	1,326,238	1,052,883	1,068,858	1,040,973
1200	TOTAL EST. FOR CAPITAL OUTLAY	\$ 8,386,780	\$ 9,734,084	\$ 10,709,823	\$ 9,807,062	\$ 9,584,546	\$ 9,941,290

Code	Item	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73
	1381.2 Principal, Short-Term Loans	\$ 33,348	\$ 32,510	\$ 151,197	\$ 369,626	\$ 468,317	\$ 646,249
	1300 TOTAL EST. FOR PRINCIPAL	\$ 33,348	\$ 32,510	\$ 151,197	\$ 369,626	\$ 468,317	\$ 646,249
	1461.1 Pymts to Oreg. Dists--Tuition	1,582,856	1,710,828	2,237,816	2,461,971	2,357,156	2,790,362
	1461.2 Pymts to Oreg. Dists--Transp.	122,210	130,259	104,521	141,977	90,235	70,248
	1461.3 Pymts to Oreg. Dists--Other	63,290	122,790	165,165	205,666	313,003	155,622
	1462.1 Pymts to Out-State Dists--Tuition	157,705	169,393	177,663	245,290	79,172	226,338
	1462.2 Pymts to Out-State Dists--Transp.	973	945	2,025	3,300	981	2,650
	1462.3 Pymts to Out-State Dists--Other	-	-	3,632	3,805	7,054	3,500
	1400 TOTAL EST. TO OTHER DISTRICTS	\$ 1,927,034	\$ 2,134,215	\$ 2,690,822	\$ 3,062,009	\$ 2,847,601	\$ 3,248,720
	EST. FOR OPERATING CONTINGENCY	\$ 3,353,565	\$ 3,763,738	\$ 4,070,006	\$ 4,308,795	\$ 4,696,297	\$ 4,571,098
	TRANSFERS TO OTHER FUNDS	\$ 913,621	\$ 696,833	\$ 908,155	\$ 1,370,551	\$ 1,742,882	\$ 1,872,574
	UNAPPROPRIATED BALANCE	\$ 1,896,394	\$ 2,217,565	\$ 2,527,810	\$ 2,687,700	\$ 2,656,320	\$ 2,755,322
	TOTAL BUDGET REQUIREMENTS	\$317,091,574	\$361,879,625	\$406,695,345	\$441,407,042	\$469,055,909	\$502,963,165
BUDGET RESOURCES							
	1 Available Cash Balance/ Net Working Capital	\$ 14,350,378	\$ 14,278,278	\$ 17,038,494	\$ 18,909,207	\$ 16,294,810	\$ 18,610,148
	10 Revenue--Local Sources except Tax To Be Levied	13,079,304	14,070,212	16,181,194	19,387,100	22,140,814	26,536,173
	20 Revenue--Intermediate Sources	14,469,357	15,843,987	20,272,686	21,370,756	20,537,366	22,330,614
	30 Revenue--State Sources	84,128,128	84,453,117	95,402,949	95,291,828	105,325,483	110,548,812
	40 Revenue--Federal Sources	1,840,322	1,885,326	3,395,985	2,901,694	4,179,676	4,261,137
	70 Proceeds From Sales	1,623,091	1,636,326	1,945,550	2,338,797	2,279,070	2,031,761
	80 Receipts From Other Sch. Dists.	1,684,231	1,879,115	2,347,655	2,595,224	2,605,248	2,808,173
	90 Transfers From Other Funds	289,771	1,565,630	311,489	476,539	383,057	430,818
	TOTAL BUDGET RESOURCES	\$131,464,582	\$135,611,991	\$156,896,002	\$163,271,145	\$173,745,524	\$187,557,636

TAX LEVY COMPUTATION--ALL FUNDS

1967-68

Fund	Total Budget Requirements	Deduct: Budget Resources	Rev. Needed To Balance Budget	Taxes To Be Levied For Ensuing Year	Within 6% Limitation	Outside 6% Limitation	Not Subject to 6% Limitation
TOTAL ALL FUNDS	\$407,462,659	\$192,035,837	\$215,426,822	\$233,778,935	\$ 66,176,554	\$143,334,201	\$24,268,180
General Fund	317,091,574	131,464,582	185,626,992	201,702,994	66,176,554	135,526,440	-
Serial Levy Fund	14,502,124	7,350,191	7,151,933	7,644,266	-	7,644,266	-
Special Reserve Fund	2,172,166	2,098,336	73,830	75,734	-	75,734	-
Construction Fund	30,331,024	30,257,356	73,668	73,668	-	73,668	-
Bond Int. & Redemption Fund	26,026,228	3,539,778	22,486,450	24,268,180	-	-	24,268,180
Working Capital Fund	2,257,537	2,257,537	-	-	-	-	-
School Lunch Fund	15,082,006	15,068,057	13,949	14,093	-	14,093	-

1968-69

TOTAL ALL FUNDS	\$454,290,686	\$200,907,730	\$253,382,956	\$275,914,490	\$ 80,158,147	\$171,343,306	\$24,413,037
General Fund	361,879,625	135,611,991	226,267,634	246,457,237	80,158,147	166,299,090	-
Serial Levy Fund	5,870,190	2,720,528	3,149,662	3,400,703	-	3,400,703	-
Special Reserve Fund	1,386,185	1,356,786	29,399	29,399	-	29,399	-
Construction Fund	36,436,779	34,961,779	1,475,000	1,600,000	-	1,600,000	-
Bond Int. & Redemption Fund	27,202,848	4,755,014	22,447,834	24,413,037	-	-	24,413,037
Working Capital Fund	3,650,879	3,650,879	-	-	-	-	-
School Lunch Fund	14,972,225	14,958,798	13,427	14,114	-	14,114	-
Federal Programs	2,891,955	2,891,955	-	-	-	-	-

1969-70

TOTAL ALL FUNDS	\$521,382,876	\$243,751,741	\$277,631,135	\$303,137,874	\$ 87,610,431	\$187,945,834	\$27,581,609
General Fund	406,695,345	156,896,002	249,799,343	272,721,065	87,604,091	185,116,974	-
Serial Levy Fund	3,791,188	1,441,687	2,349,501	2,551,685	-	2,551,685	-
Special Reserve Fund	22,260,161	22,144,975	115,186	125,739	-	125,739	-
Construction Fund	38,126,364	38,044,054	82,310	90,541	-	90,541	-
Bond Int. & Redemption Fund	29,537,187	4,317,539	25,219,648	27,581,609	-	-	27,581,609
Working Capital Fund	2,171,074	2,171,074	-	-	-	-	-
School Lunch Fund	15,973,293	15,908,146	65,147	67,235	6,340	60,895	-
Federal Programs	2,828,264	2,828,264	-	-	-	-	-

Fund	Total Budget Requirements	Deduct: Budget Resources	Rev. Needed To Balance Budget	Taxes To Be Levied For Ensuing Year	Within 6% Limitation	Outside 6% Limitation	Not Subject to 6% Limitation
TOTAL ALL FUNDS	\$552,692,536	\$244,665,684	\$308,026,852	\$337,486,159	\$ 91,572,896	\$216,911,233	\$29,002,030
General Fund	441,407,042	163,271,145	278,135,897	304,767,625	91,572,896	213,194,729	-
Serial Levy Fund	5,248,696	2,120,551	3,128,145	3,391,003	-	3,391,003	-
Special Reserve Fund	5,653,611	5,475,725	177,886	192,425	-	192,425	-
Bond Construction Fund	43,306,848	43,306,848	-	-	-	-	-
Bond Int. & Redemption Fund	31,723,431	5,262,204	26,461,227	29,002,030	-	-	29,002,030
Working Capital Fund	4,087,329	4,024,399	62,930	68,851	-	68,851	-
School Lunch Fund	18,011,718	17,950,951	60,767	64,225	-	64,225	-
Federal Programs	3,253,861	3,253,861	-	-	-	-	-
1971-72							
TOTAL ALL FUNDS	\$562,550,088	\$228,738,472	\$324,211,616	\$358,219,609	\$108,166,607	\$221,364,241	\$28,688,761
General Fund	469,055,910	173,745,525	295,310,386	326,390,898	108,165,974	218,224,924	-
Debt Service Fund	31,332,170	5,338,155	25,994,015	28,688,761	-	-	28,688,761
Capital Projects Fund	31,558,109	28,886,429	2,671,680	2,883,272	-	2,883,272	-
School Lunch Fund	19,931,861	19,866,949	64,912	70,855	-	70,855	-
Bus Replacement Fund	983,475	966,475	17,000	17,000	-	17,000	-
Misc. Operating Fund	1,056,072	906,903	147,168	162,168	-	162,168	-
Misc. Non-Operat. Fund	1,694,930	1,688,475	6,455	6,655	633	6,022	-
Federal Programs	7,337,561	7,337,561	-	-	-	-	-
1972-73							
TOTAL ALL FUNDS	\$603,407,639	\$258,937,507	\$344,470,132	\$383,914,569	\$101,420,094	\$252,812,016	\$29,687,459
General Fund	502,963,165	187,557,636	315,405,529	351,625,890	101,420,094	250,205,796	-
Debt Service Fund	33,407,493	6,731,003	26,676,490	29,682,459	-	-	29,682,459
Capital Projects Fund	27,925,760	25,774,509	2,151,251	2,361,809	-	2,361,809	-
School Lunch Fund	21,468,703	21,436,921	31,782	34,511	-	34,511	-
Bus Replacement Fund	1,405,489	1,384,489	21,000	21,800	-	21,800	-
Misc. Operating Fund	1,253,304	1,069,224	184,080	188,100	-	188,100	-
Misc. Non-Operat. Fund	1,455,305	1,455,305	-	-	-	-	-
Federal Programs	13,528,420	13,528,420	-	-	-	-	-

COMPARISON OF GENERAL FUND BUDGETS FOR OREGON SCHOOL DISTRICTS
1967-68 through 1972-73

By Percent of Annual Increase/Decrease

Item	1967-68 to 1968-69	1968-69 to 1969-70	1969-70 to 1970-71	1970-71 to 1971-72	1971-72 to 1972-73
Administration	17.30%	7.91%	12.28%	8.72%	5.06%
Instruction	13.49	11.18	8.17	4.73	5.08
Attendance Services	67.58	11.52	1.46	(35.35)	(25.49)
Health Services	4.25	7.76	10.01	2.73	7.12
Pupil Transportation Services	7.29	10.62	9.58	8.36	8.44
Operation of Plant	9.59	9.79	7.24	11.22	7.88
Maintenance of Plant	12.06	16.11	4.87	13.82	9.25
Fixed Charges	29.53	22.97	13.93	11.79	23.00
Food Services	7.46	1.54	17.60	0.32	(7.16)
Student Body Activities	56.93	79.24	20.25	14.37	15.72
Community Services	(16.05)	(9.73)	17.65	12.23	5.03
Capital Outlay	16.07	10.02	(8.43)	(2.27)	3.72
Principal, Short-Term Loans	(2.51)	365.08	144.47	26.70	37.99
Total Budget Requirements	14.12	12.38	8.53	6.26	7.23
Total Budget Resources	3.15	15.69	4.06	6.42	7.95

**GENERAL FUND
CURRENT EXPENDITURES FOR ALL PUPILS
At Two Year Intervals**

	1954-55	1956-57	1958-59
100 Administration	\$ 3,454,345	\$ 4,165,355	\$ 4,586,527
200 Instruction	65,732,604	79,588,924	94,538,770
300 Attendance Services	385,649	448,089	705,840
400 Health Services	5,526,614	6,163,155	6,891,000
500 Transportation Serv.	10,052,318	11,999,249	13,564,644
600 Operation of Plant	4,293,709	5,114,152	5,732,522
700 Maintenance of Plant	5,398,820	6,536,825	8,034,677
800 Fixed Charges			
Current Expenditures	\$ 94,844,059	\$114,015,749	\$134,053,980
ADM of all pupils, K-12	303,998.2	327,734.5	351,384.3
Current Exp. per ADM, K-12	\$311.99	\$347.89	\$381.50

**Per Pupil Breakdown
By Account Series:**

100	\$ 11.36	\$ 12.71	\$ 13.05
200	216.23	242.85	269.05
300	1.27	1.37	2.01
400	18.18	18.81	19.61
500	33.07	36.61	38.60
600	14.12	15.60	16.31
700	17.76	19.95	22.87
800			

**Percentage Breakdown
By Account Series:**

100	\$ 3.64	\$ 3.65	\$ 3.42
200	69.31	69.81	70.52
300	.41	.39	.53
400	5.83	5.41	5.14
500	10.60	10.52	10.12
600	4.53	4.48	4.28
700	5.69	5.73	5.99
800			

	1960-61	1962-63	1964-65	1966-67
100 Administration	\$ 5,307,774	\$ 5,981,198	\$ 6,957,130	\$ 8,376,530
200 Instruction	114,835,596	136,172,958	159,354,785	188,376,438
300 Attendance Services	295,918	402,705	466,845	559,489
400 Health Services	426,768	570,496	675,321	687,117
500 Transportation Serv.	7,976,759	8,718,347	9,761,271	11,144,320
600 Operation of Plant	15,676,000	17,625,813	19,924,858	23,185,603
700 Maintenance of Plant	6,518,372	8,960,997	8,944,444	11,542,224
800 Fixed Charges	10,349,868	11,986,271	14,140,144	19,250,595
Current Expenditures	\$161,387,055	\$190,418,785	\$220,224,797	\$263,122,316
ADM of all pupils, K-12	377,400.1	404,558.4	431,812.3	446,602.0
Current Exp. per ADM, K-12	427.63	470.68	510.00	589.16

**Per Pupil Breakdown
By Account Series:**

100	\$ 14.06	\$ 14.78	\$ 16.11	\$ 18.76
200	304.28	330.60	369.04	421.80
300	.78	1.00	1.08	1.25
400	1.13	1.41	1.56	1.54
500	21.14	21.55	22.61	24.95
600	41.54	43.57	46.14	51.92
700	17.27	22.15	20.71	25.84
800	27.42	29.63	32.75	43.10

**Percentage Breakdown
By Account Series:**

100	3.29	3.14	3.16	3.18
200	71.15	71.51	72.36	71.59
300	.18	.21	.21	.21
400	.26	.30	.31	.26
500	4.94	4.58	4.43	4.24
600	9.71	9.26	9.05	8.81
700	4.04	4.71	4.06	4.39
800	6.41	6.30	6.42	7.32

	1968-69	1970-71	est. 1972-73
100 Administration	\$ 10,390,988	\$ 13,225,765	\$ 14,691,697
200 Instruction	237,688,831	286,049,431	321,873,238
300 Attendance Services	432,899	427,096	315,239
400 Health Services	790,618	919,023	1,097,710
500 Transportation Serv.	12,744,880	15,497,524	18,349,353
600 Operation of Plant	27,331,551	33,059,693	38,788,675
700 Maintenance of Plant	12,887,648	15,909,300	20,263,083
800 Fixed Charges	28,369,748	38,690,213	54,644,061
Current Expenditures	\$330,637,164	\$403,778,045	\$470,023,056
ADM of all pupils, K-12	460,370.8	468,725.4	466,983.2
Current Exp. per ADM, K-12	\$718.20	\$861.44	\$1,006.51

**Per Pupil Breakdown
By Account Series:**

100	\$ 22.57	\$ 28.22	\$ 31.46
200	516.30	610.27	689.26
300	.94	.91	.68
400	1.72	1.96	2.35
500	27.68	33.06	39.29
600	59.37	70.53	83.06
700	27.99	33.94	43.39
800	61.62	82.54	117.02

**Percentage Breakdown
By Account Series:**

100	3.14	3.28	3.13
200	71.89	70.84	68.48
300	.13	.11	.07
400	.24	.23	.23
500	3.85	3.84	3.90
600	8.27	8.19	8.25
700	4.10	3.94	4.31
800	8.58	9.58	11.63

**A COMPARISON OF BUDGET AND AUDIT FIGURES
FOR GENERAL FUND CURRENT EXPENDITURES**

1970-71 DATA

Accounting Code*	Budget	Audit	Difference	
			Dollars	Percent
100	\$ 12,862,886	\$ 13,225,765	\$ (362,879)	(2.8)
200	292,479,663	286,049,431	6,430,232	2.2
300	654,461	427,096	227,365	34.7
400	997,502	919,023	78,479	7.9
500	15,616,397	15,497,524	118,873	.8
600	32,329,676	33,059,693	(730,017)	2.2
700	16,295,993	15,909,300	386,693	2.4
800	39,740,526	38,690,213	1,050,313	2.6
TOTAL	\$410,977,104	\$403,778,045	\$7,199,059	1.8

1971-72 DATA

Accounting Code*	Budget	Audit	Difference	
			Dollars	Percent
100	\$ 13,984,308	\$ 13,864,714	\$ 119,594	.9
200	306,300,385	300,886,233	5,414,152	1.8
300	423,080	422,314	766	.2
400	1,024,772	954,336	70,436	6.9
500	16,921,689	16,839,304	82,385	.5
600	35,956,915	36,603,447	(646,532)	(1.8)
700	18,548,187	18,033,806	514,381	2.8
800	44,425,357	41,937,991	2,487,366	5.6
TOTAL	\$437,584,693	\$429,542,145	\$8,042,548	1.8

*100 Administration; 200 Instruction; 300 Attendance Services; 400 Health Services; 500 Pupil Transportation Services; 600 Operation of Plant; 700 Maintenance of Plant; 800 Fixed Charges

**BASIC SCHOOL SUPPORT FUND APPROPRIATION
IN RELATION TO CURRENT EXPENDITURES**

	Current Expenditures*	BSSF**	Percent
1947-48	\$ 43,512,586	\$ 15,945,600	36.65
1948-49	51,799,713	16,953,900	32.73
1949-50	58,799,084	17,348,850	29.51
1950-51	63,213,348	18,304,750	28.96
1951-52	72,329,629	29,281,006	40.48
1952-53	78,720,258	30,682,569	38.98
1953-54	87,690,522	32,133,936	36.64
1954-55	94,844,059	33,245,063	35.05
1955-56	102,336,171	34,809,211	34.01
1956-57	114,015,748	36,017,720	31.59
1957-58	122,596,710	44,577,841	36.36
1958-59	134,053,980	45,514,151	33.95
1959-60	152,022,411	51,936,613	34.16
1960-61	161,451,137	54,351,007	33.66
1961-62	177,525,938	61,037,656	34.38
1962-63	190,418,785	64,656,885	33.96
1963-64	208,684,981	65,183,976	31.23
1964-65	220,224,797	61,166,827	27.77
1965-66	239,193,010	72,088,280	30.14
1966-67	262,427,781	75,898,400	28.92
1967-68	286,729,360	77,785,920	27.13
1968-69	325,535,605	77,431,040	23.79
1969-70	363,362,991	88,927,521	24.47
1970-71	398,012,957	88,927,521	22.34
1971-72	421,634,623	99,427,521	23.58
1972-73	455,622,000 Est.	104,062,947	22.84
1973-74	478,400,000 Est.	143,520,000	30.00

*For the years 1947-48 through 1964-65, current expenditures are for all pupils attending. Since 1965-66, current expenditures for resident pupils in grades 1-12 have been used.

**Amount appropriated for Basic School Support Fund less those funds set aside for purposes other than distribution to school districts. These purposes include Administration, School District Reorganization, Reserve for Study of Basic, Distribution to State Institutions, and Community College Account.

OREGON PUBLIC SCHOOL
MEMBERSHIP AND ENROLLMENT
June 30, 1973

COUNTY TOTALS	ADM*			ENROLLMENT
	Total Kg.-8	Total 9-12	Total Kg.-12	Total Kg.-12
Baker	2,419.5	1,177.6	3,597.1	3,809
Benton	7,127.1	3,075.4	10,202.5	11,039
Clackamas	30,097.0	13,367.3	43,464.3	46,343
Clatsop	3,178.5	1,683.0	4,861.5	5,163
Columbia	5,620.5	2,609.1	8,229.6	8,672
Coos	9,450.7	4,312.1	13,762.8	14,633
Crook	1,809.9	789.0	2,598.9	2,747
Curry	2,131.3	1,072.9	3,204.2	3,460
Deschutes	5,948.5	2,663.1	8,611.6	9,251
Douglas	13,015.0	5,870.9	18,885.9	20,244
Gilliam	281.1	184.3	465.4	486
Grant	1,174.7	600.4	1,775.1	1,827
Harney	1,212.7	590.5	1,803.2	1,930
Hood River	2,031.7	1,147.0	3,178.7	3,488
Jackson	15,439.3	7,354.3	22,793.6	24,430
Jefferson	1,737.0	734.1	2,471.1	2,709
Josephine	6,458.1	2,966.6	9,424.7	10,224
Klamath	7,828.3	3,527.6	11,355.9	12,304
Lake	1,031.3	551.4	1,582.7	1,691
Lane	33,088.7	15,140.5	48,229.2	50,696
Lincoln	3,545.3	1,850.4	5,395.7	5,748
Linn	12,402.6	5,770.1	18,172.7	19,252
Malheur	4,160.2	1,938.5	6,098.7	6,724
Marion	23,413.6	11,237.0	34,650.6	36,762
Morrow	727.5	381.0	1,108.5	1,150
Multnomah	65,741.5	31,493.1	97,234.6	107,924
Polk	3,718.1	1,712.7	5,430.8	5,721
Sherman	322.9	178.2	501.1	560
Tillamook	2,431.8	1,333.9	3,765.7	3,998
Umatilla	6,758.9	3,344.3	10,103.2	11,014
Union	3,072.9	1,580.0	4,652.9	4,857
Wallowa	962.3	496.6	1,458.9	1,513
Wasco	2,833.8	1,557.6	4,391.4	4,633
Washington	27,148.1	12,363.4	39,511.5	41,660
Wheeler	270.6	128.3	398.9	417
Yamhill	7,250.2	3,565.2	10,815.4	11,529
State Total	315,841.2	148,347.4	464,188.6	498,608

*Average Daily Membership of all pupils attending.

POPULATION OF OREGON BY COUNTIES*
1930, 1940, 1950, 1960, 1970

	<u>1930</u>	<u>1940</u>	<u>1950</u>	<u>1960</u>	<u>1970</u>
THE STATE	953,786	1,089,684	1,521,341	1,768,687	2,414,000
Baker	16,754	18,297	16,175	17,295	14,919
Benton	16,555	18,629	31,570	39,165	53,776
Clackamas	46,205	57,130	86,716	113,038	166,088
Clatsop	21,124	24,697	30,776	27,380	28,473
Columbia	20,047	20,971	22,967	22,379	28,790
Coos	28,373	32,466	42,265	54,955	56,515
Crook	3,336	5,533	8,991	9,430	9,985
Curry	3,257	4,301	6,048	13,983	13,006
Deschutes	14,749	18,631	21,812	23,100	30,442
Douglas	21,965	25,728	34,549	68,458	71,743
Gilliam	3,467	2,844	2,817	3,069	2,342
Grant	5,940	6,380	8,329	7,726	6,996
Harney	5,920	5,374	6,113	6,744	7,215
Hood River	8,938	11,580	12,740	13,395	13,187
Jackson	32,918	36,213	58,510	73,962	94,533
Jefferson	2,291	2,042	5,536	7,130	8,548
Josephine	11,498	16,301	26,542	29,917	35,746
Klamath	32,407	40,497	42,150	47,475	50,021
Lake	4,833	6,293	6,649	7,158	6,343
Lane	54,493	69,096	125,776	162,890	213,358
Lincoln	9,903	14,549	21,308	24,635	25,755
Linn	24,700	30,485	54,317	58,867	71,914
Malheur	11,269	19,767	23,223	22,764	23,169
Marion	60,541	75,246	101,401	120,888	151,309
Morrow	4,941	4,337	4,783	4,871	4,465
Multnomah	338,241	355,099	471,537	522,813	556,667
Polk	16,858	19,989	26,317	26,523	35,349
Sherman	2,978	2,321	2,271	2,446	2,139
Tillamook	11,824	12,263	18,606	18,955	17,930
Umatilla	24,399	26,030	41,703	44,352	44,923
Union	17,492	17,399	17,962	18,180	19,377
Wallowa	7,814	7,623	7,264	7,102	6,247
Wasco	12,646	13,069	15,552	20,205	20,133
Washington	30,275	39,194	61,129	92,237	157,920
Wheeler	2,799	2,974	3,313	2,722	1,849
Yamhill	22,036	26,336	33,484	32,478	40,213

*All figures are from the U.S. Federal Census.