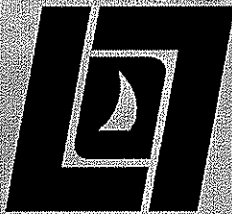


ADOPTED BUDGET

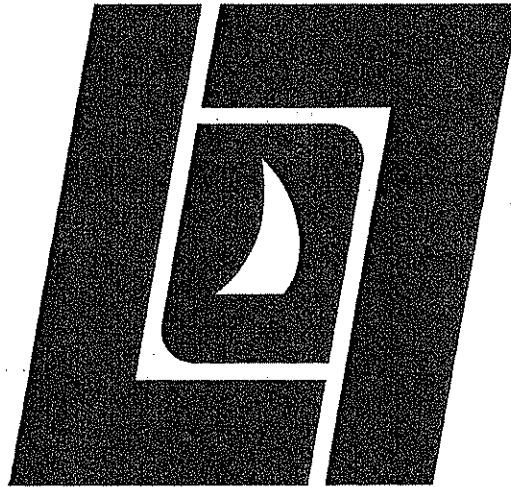
2008-09



Lake Oswego School District 7J
Clackamas County, Oregon

LAKE OSWEGO SCHOOL DISTRICT 7J

**2455 S.W. Country Club Road
Lake Oswego, OR 97034**



2008-09

(For the Fiscal Year Ending June 30, 2009)

ADOPTED BUDGET

Prepared by the Business Services Department

Stuart Ketzler, Director of Finance

Budget Message

Overview

The Lake Oswego School District's attention to long-term strategic planning is one of the keys to the continued vitality and success of its schools. A critical component driving effective strategic planning is the ability to determine and rely on underlying financial and funding assumptions that support the district's program and services.

For the past two years, the district has benefited from improved and relatively stable funding, reflecting an increased level of support from the State School Fund (SSF), and strong Foundation efforts. This has allowed the district to add teaching positions, lower class sizes, and increase elective offerings.

The strategic challenge for the district is to maintain this position of strength in the face of growing concerns regarding the stability of future funding. While some budget conditions are known, others will be influenced by prevailing economic conditions:

- Of continued strategic significance is the fact that state funding for the Lake Oswego School District does not match our per-pupil expenditures; it is not anticipated that state funding will ever be sufficient to provide the level of programs and services expected by the Lake Oswego community. Planned district expenditures continue to exceed the revenue provided through the state's funding formula. Supplemental revenues, provided primarily through community support of the local option levy and the Foundation, are increasingly critical to the district's ability to pursue its mission.
- A down-turning economy and the possibility of an extended recession would likely depress state revenues as well as individual donations to the LOSD Foundation.
- The district's 5-year local option levy will go before voters for renewal in November, 2008. The current levy, which represents over 10% of the districts general fund budget, will expire at the end of the 2009-2010 school year; renewal would ensure continuation of this funding source for the 2010-2015 timeframe.
- The district and its employee associations reached agreement on new 3-year contracts effective July 1, 2007. These contracts, which provide employees with annual salary increases of 3.75%, will allow the district to remain competitive with neighboring districts in its efforts to recruit and retain high-quality staff, and to plan accurately and strategically over the next three years as it focuses on an aggressive improvement agenda.
- Declining student enrollment continues to be a concern. This is a trend that has been predicted in enrollment forecasts, and which is becoming a reality, noticeably at the elementary level. This trend is attributable to the predictable demographic cycle of aging neighborhoods, the lack of growth in the built-out Lake Oswego community, and the high cost of housing in Lake Oswego. The district is pursuing multiple strategies to address enrollment concerns:
 - The district is actively marketing its schools in an effort to attract tuition-paying students.
 - The district has appointed a Program Committee to consider additional program offerings.
 - The district has appointed a Configuration Committee to study the long-term implications of declining enrollment.

Strategic Perspectives

2007-08	2008-09	2009-10
<p>Local Option</p> <ul style="list-style-type: none">• Develop information materials <p>Foundation</p> <ul style="list-style-type: none">• Significant class size reductions and new program offerings <p>Marketing</p> <ul style="list-style-type: none">• Phase one-develop and implement initial marketing efforts <p>Educational Program</p> <ul style="list-style-type: none">• Phase one-initiate initial program development changes<ul style="list-style-type: none">-- English/LA program-- Health and PE-- TAG program-- Special Services-- Academic electives-- Community School-- Raising Minds™-- Scholars Alliance™ <p>Instruction</p> <ul style="list-style-type: none">• Phase one-initiate Oswego Synergy Project to develop a conceptual knowledge and thinking strategies partnership with the Lake Oswego community <p>Management</p> <ul style="list-style-type: none">• Changes include CO administrators, Community School directors, an elementary principal, HS and JHS VPs, and HS athletic directors <p>Community School/Sports</p> <ul style="list-style-type: none">• Reorganize to improve support for enrichment offerings and youth sports <p>Advisory Committees</p> <ul style="list-style-type: none">• School-based Advisory Committees• School-based Site Councils• District Special Services Advisory Committee• District Talented and Gifted Advisory Committee• District Legal Budget Committee• District Coordinating Council• District Respectful Culture Committee• District Educational Program Committee• District Configuration Committee	<p>Local Option</p> <ul style="list-style-type: none">• Communicate for Nov. vote <p>Foundation</p> <ul style="list-style-type: none">• Maintain staffing levels and strive to add teaching positions <p>Marketing</p> <ul style="list-style-type: none">• Phase two-strengthen systematic efforts and target strategic opportunities <p>Educational Program</p> <ul style="list-style-type: none">• Phase two-continue evolution of targeted program developments<ul style="list-style-type: none">-- Science program-- TAG program-- Special Services-- Academic electives-- Community School-- Raising Minds™-- Scholars Alliance™ <p>Instruction</p> <ul style="list-style-type: none">• Phase two-continue developing Oswego Synergy Project focusing on cross-disciplinary foundational concepts <p>Management</p> <ul style="list-style-type: none">• Multiple changes not being anticipated, we will continue developing and strengthening leadership teams at all levels <p>Community School/Sports</p> <ul style="list-style-type: none">• Assess gains and continue building programs and improving services <p>Advisory Committees</p> <ul style="list-style-type: none">• School-based Advisory Committees• School-based Site Councils• District Special Services Advisory Committee• District Talented and Gifted Advisory Committee• District Legal Budget Committee• District Coordinating Council• District Respectful Culture Committee• District Educational Program Committee• District Configuration Committee	<p>Local Option</p> <ul style="list-style-type: none">• Last year of current levy <p>Foundation</p> <ul style="list-style-type: none">• Maintain staffing levels and strive to add teaching positions <p>Marketing</p> <ul style="list-style-type: none">• Phase three-assess and focus efforts for greatest gains <p>Educational Program</p> <ul style="list-style-type: none">• Phase three-evaluate progress and build from program strengths<ul style="list-style-type: none">-- Math program-- TAG program-- Special Services-- Academic electives-- Community School-- Raising Minds™-- Scholars Alliance™ <p>Instruction</p> <ul style="list-style-type: none">• Phase three-continue incorporating the foundational concepts and thinking strategies model into the district's curriculum, K-12 <p>Management</p> <ul style="list-style-type: none">• Significant changes being anticipated, we will seek outstanding people to assume administrative roles resulting from retirements <p>Community School/Sports</p> <ul style="list-style-type: none">• Assess gains and continue building programs and improving services <p>Advisory Committees</p> <ul style="list-style-type: none">• School-based Advisory Committees• School-based Site Councils• District Special Services Advisory Committee• District Talented and Gifted Advisory Committee• District Legal Budget Committee• District Coordinating Council• District Respectful Culture Committee• District Educational Program Committee• District Configuration Committee

Financial Model

Based on the data currently available, the district has prepared a financial model (page 5) for 2007-08, 2008-09, and 2009-10 showing the relationship between general operating revenues and expenditures. The model incorporates current year projections for revenue and expenditure based on year-to-date data for 2007-08, and 3.75% base salary and 7.5% benefit increases in each subsequent projection year. All revenue estimates have been updated to the best most current data, including a preliminary Foundation revenue component of \$1.5 million for each of the next two fiscal years. For fiscal years 2007-08 and 2008-09, the most recent district formula revenue projections from the Oregon Department of Education are used; for 2009-10, the model uses a statewide legislative appropriation to K-12 education of approximately \$6.7 billion, an overall increase of approximately 7% over the current biennium. For modeling purposes, employment levels are held constant for each year within the projection period 2007-10, even though enrollment is projected to decline slightly throughout the forecast period. Accrual is not needed to balance the budget for any year within the projection period, though revenue uncertainties exist for 2008-09 and beyond due to the possibility of a recession that could cause State income tax revenues to decline. Projected Foundation resources of \$1.5 million are also uncertain, though the Foundation raised \$1.9 million for 2007-08 and its fundraising goal for 2008-09 is \$2.2 million, of which the Foundation has already received pledges in excess of \$1.2 million. Foundation fundraising operates essentially on a calendar year basis such that the final amount raised for 2008-09 will not be known until approximately December 2008.

Reclassifications/Fund Change

Based on the recommendation of the Oregon Department of Education (ODE), several expenditure functions, primarily within Special Services, were reclassified in fiscal year 2006-07 to better conform to the state Program Budget & Accounting Manual. Historical data for 2005-06 has not been reclassified to conform to the new format.

Capital Improvement Projects

Facilities improvement programs funded by the 2000 capital improvement bond were largely concluded in 2005-06. With City, district, and donated resources, the district completed field improvements at both high schools in 2006-07. Energy enhancement projects funded under the state SB 1149 program will continue to be undertaken for the next several years. Several re-roofing projects and other targeted maintenance projects were completed in 2007-08. The bulk of facility improvement projects planned for the 2008-09 fiscal year will be at Lake Grove Elementary School to replace the school's storm-water drainage system.

Through our transportation contract with First student, 5 new buses will be purchased by Laidlaw and put into service. These new vehicles will replace older units still remaining in the fleet.

Projected Tax Rates

Overall, due to legislation passed in the 2007 Oregon legislative session, district property tax rates are projected to increase 21 cents in 2008-09 to \$7.08 per \$1,000 taxable value. The actual tax rate and rate increase for a particular tax lot may be less due to the varying range of impact from Measure 5 compression. Tax rates for 2009-10 are presently projected at \$7.07 per \$1,000 taxable value. Assuming renewal of the current local option levy authority, this rate is projected to decline to \$6.82 in 2010-11 due to the retirement of a debt as more fully discussed below.

A property tax rate of \$5.86 per \$1,000 taxable value will be levied for the General Fund budget. Approximately \$4.47 of this amount is the permanent local tax rate as limited by Measures 5 and 50. The balance, \$1.39, is the portion attributable to the local option under the current voter-approved authority. The caps on school local option levies that limit the amount each district may raise with a local option levy were increased during the 2007 legislative session, allowing the district to levy its full local option authority. This will increase local option revenues to

approximately \$6.85 million in 2008-09 from the \$5.6 million projected for 2007-08. The \$1.39 per \$1,000 authority expires at the end of fiscal year 2009-10, though the District will be asking its voters to renew its local option authority this coming November. These rates will result in a total General Fund levy of approximately \$33,000,000, of which \$30,740,000 is estimated to be collected in 2008-09. The balance is either lost to discounts, compression under Measure 5, or will be collected in future years.

The debt service levy for 2008-09 is proposed to be \$7,150,000, \$6,721,000 of which is estimated to be collected in 2008-09. This will result in a total debt service tax rate of approximately \$1.22 per \$1,000 taxable value, approximately the same tax rate as 2007-08. \$.95 supports the debt service for the most recent facilities improvement bond and the balance, \$.27, supports prior debt service. This prior debt will be retired at the end of the 2009-10 fiscal year such that the debt service tax rate will decline by approximately \$.25 per \$1,000 in the 2010-11 fiscal year.

The Lake Grove Swim Park tax rate will be \$.042 for the 2008-09 fiscal year. This will result in a levy of approximately \$147,000 for the Park, \$138,000 of which is estimated to be collected in 2008-09.

William A. Korach, Superintendent
Stuart Ketzler, Director of Finance

Lake Oswego School District

Revenues and Expenditures Forecast

	Audited		Projected	
	2006-07	2007-08	2008-09	2009-10
State Budget Biennium	[-----]	[-----]	[-----]	[-----]
LOEA & LOSEA Contracts	[-----]	[-----]	[-----]	[-----]
Demographics				
Total Oct. 1 Student Enrollment	6728	6775	6675	6608
Total GF & Foundation FTE	590	610	610	610
Standard Revenues				
SSF Funding per ADMw	\$5,766	\$6,244	\$6,420	\$6,620
State Formula Revenue	\$42,535,000	\$46,090,000	\$46,875,000	\$48,210,000
High Cost Special Ed Fund	\$287,000	\$360,000	\$280,000	\$280,000
Local Non-Formula Revenue	\$2,271,000	\$2,000,000	\$1,600,000	\$1,600,000
Total Standard Revenues	\$45,093,000	\$48,450,000	\$48,755,000	\$50,090,000
Supplemental Revenues				
Local Option	\$5,845,000	\$5,600,000	\$6,850,000	\$7,000,000
Foundation	\$1,850,000	\$1,900,000	\$1,500,000	\$1,500,000
Total w/ Supplemental Revenues	\$52,788,000	\$55,950,000	\$57,105,000	\$58,590,000
Expenditures				
Total GF & Foundation Salaries	\$28,907,000	\$31,200,000	\$32,525,000	\$33,905,000
Total Assoc. Salary Costs	\$11,843,000	\$12,150,000	\$13,450,000	\$14,290,000
PERS Bond Payments	\$2,150,000	\$2,240,000	\$2,360,000	\$2,470,000
Total Supplies/Equip/Services	\$9,473,000	\$9,500,000	\$10,150,000	\$9,900,000
Total Planned Expenditures	\$52,373,000	\$55,090,000	\$58,485,000	\$60,565,000
Ending Balances				
Revenue/Expenditures Shortfall	\$415,000	\$860,000	(\$1,380,000)	(\$1,975,000)
Beginning Cash Balance	\$2,800,000	\$3,215,000	\$4,075,000	\$2,695,000
Ending Cash Balance	\$3,215,000	\$4,075,000	\$2,695,000	\$720,000
Accrued Future Revenues (capped at approximately \$2 million)				
Subsequent Year SSF	\$0	\$0	\$0	\$0

Notes:

Projected data is based on many variable assumptions and are considered approximations
 Staffing and related costs updated to current available data
 Staffing is held constant over the projection period to simplify variables. Decreases are expected after 2007-08.
 ADMw Funding from current ODE estimates with following adjustments:
 2007-08: Based on 11/20/07 State Estimate of \$6,062 ADMw + \$182 SIF and 05-06 Balance
 2008-09: Based on 3/2/08 State Estimate of \$6,232 + \$188 SIF
 2009-10: Estimate based on 2008-09 funding plus \$200/ADMw (State Budget of Approx \$6.7 Billion)
 Salaries increase 3.75% on Base per Contract Terms (effectively 4.25% due to step increases, top-step employees, and normal turnover)
 Health Benefits Increase 7.5% per year over 07-08 Projected Total

General Fund - Revenues by Source

Source	Actual 2005-06	Actual 2006-07	Budgeted 2007-08	Proposed &		
				Approved 2008-09	Adopted 2008-09	
1000 From Local Sources						
01111	CURRENT YEAR'S PROPERTY TAXES	20,406,117	21,343,387	21,855,000	24,040,000	24,040,000
01112	PRIOR YEARS' PROPERTY TAXES	505,235	511,943	500,000	520,000	520,000
01121	LOCAL OPTION PROPERTY TAXES	5,915,737	5,709,812	5,350,000	6,700,000	6,700,000
01122	LOCAL OPTION PRIOR YEAR P. TAXES	136,297	135,010	150,000	150,000	150,000
01311	TUITION-PUPILS OR PARENTS	215,865	366,315	200,000	500,000	500,000
01315	TUITION-OTHR LEA TRANS ED	45,000	61,500	0	60,000	60,000
01510	INTEREST ON INVESTMENTS	491,434	1,017,782	675,000	675,000	675,000
01710	COCURRIC GATE/ADMISSN FEE	144,035	70,153	90,000	90,000	90,000
01730	COCURRIC PARTICIPATN FEE	390,627	464,758	475,000	475,000	475,000
01740	ASB STUDENT FEES	31,255	24,563	27,000	30,000	30,000
01911	FACILITY RENTAL FEES	9,000	7,500	10,000	10,000	10,000
01915	PROPERTY LEASE FEES	189,109	222,379	213,000	250,000	250,000
01980	INDIRECT COST CHARGES	41,625	0	45,000	45,000	45,000
01990	MISCELLANEOUS INCOME	51,967	35,505	50,000	50,000	50,000
	Sub-Total From Local Sources	28,573,303	29,970,607	29,640,000	33,595,000	33,595,000
2000 From Intermediate Sources						
02101	COUNTY SCHOOL FUND/OTHER	7,120	15,361	25,000	25,000	25,000
02200	HANDICAPPED FUNDS	467,592	456,876	500,000	500,000	500,000
	Sub-Total From Intermediate Sources	474,712	472,237	525,000	525,000	525,000
3000 From State Sources						
03101	BASIC SCHOOL SUPPORT	19,462,966	19,740,552	21,708,000	21,237,000	21,237,000
03103	COMMON SCHOOL FUND	548,831	581,274	550,000	600,000	600,000
	Sub-Total From State Sources	20,011,797	20,321,826	22,258,000	21,837,000	21,837,000
4000 From Federal Sources						
04801	FEDERAL FOREST FEES	173,474	173,026	185,000	185,000	185,000
	Sub-Total From Federal Sources	173,474	173,026	185,000	185,000	185,000
5000 From Other Sources						
05300	SALE/COMP LOSS FXD ASSETS	0	0	10,000	10,000	10,000
05400	BEGINNING FUND BALANCE	549,974	2,796,287	3,200,000	4,075,000	4,075,000
	Sub-Total From Other Sources	549,974	2,796,287	3,210,000	4,085,000	4,085,000
	Grand Totals	49,783,260	53,733,983	55,818,000	60,227,000	60,227,000

Local Sources 53.71%

General Fund - Expenditures

Functi Object	Description	Actual 2005-06	Actual 2006-07	Budgeted 2007-08	Proposed, Approved		
					07-08 FTE	& Adopted 2008-09	08-09 FTE
Primary, K-3 Programs							
1111 00111	CERTIFICATED SALARIES	3,188,253	3,479,096	3,992,195	73.09	4,236,698	74.48
1111 00112	NONCERTIFICATED SALARIES	442,132	473,028	528,511	23.96	529,420	23.11
1111 00121	CERTIF SALARIES SUBS	182,698	198,312	200,000		200,000	
1111 00122	NONCERTIF SALARIES SUBS	22,001	22,616	30,000		30,000	
1111 00132	LEADERSHIP STIPEND	44,124	36,655	41,040		41,040	
1111 00136	EXTENDED CONTRACTS	0	0	1,000		1,000	
1111 00210	PERS	424,314	451,487	433,155		452,534	
1111 00220	SOCIAL SECURITY	284,285	314,278	367,507		384,654	
1111 00231	WORKER'S COMP INSURANCE	16,230	18,359	17,342		18,101	
1111 00233	UNEMPLOYMENT INSURANCE	9,376	10,338	5,220		5,028	
1111 00241	INSURANCE BENEFIT-CERT	597,892	676,761	840,250		1,005,278	
1111 00242	INSURANCE BENEFIT-CLASS	183,396	193,274	275,483		315,151	
1111 00322	REPAIRS/MAINT SERVICES	6,745	9,823	9,300		6,260	
1111 00324	RENTALS	23,992	21,779	23,764		28,013	
1111 00410	CONSUMABLE SUPPLIES	78,841	109,360	73,190		71,347	
1111 00420	TEXTBOOKS	42,912	78,257	105,850		90,900	
1111 00460	NON CONSUMABLE SUPPLIES	6,489	7,176	14,657		12,563	
1111 00470	COMPUTER SOFTWARE	0	2,343	0		0	
1111 00542	REPLACEMENT EQUIPMENT	268	363	4,250		3,900	
1111 00550	TECHNOLOGY EQUIPMENT	7,742	22,906	8,990		12,340	
Sub-Totals for Primary, K-3 Programs		5,561,690	6,126,211	6,971,704	97.05	7,444,228	97.59
Intermediate, 4-6 Programs							
1112 00111	CERTIFICATED SALARIES	3,524,040	3,465,162	3,818,441	68.35	4,033,044	68.90
1112 00112	NONCERTIFICATED SALARIES	163,760	152,833	210,747	9.29	190,301	8.27
1112 00121	CERTIF SALARIES SUBS	105,835	175,747	130,000		200,000	
1112 00122	NONCERTIF SALARIES SUBS	638	2,491	5,000		5,000	
1112 00132	LEADERSHIP STIPEND	29,305	39,119	41,040		41,040	
1112 00210	PERS	445,448	423,164	377,982		404,099	
1112 00220	SOCIAL SECURITY	287,968	289,561	320,935		343,484	
1112 00231	WORKER'S COMP INSURANCE	15,619	16,645	15,128		16,164	
1112 00233	UNEMPLOYMENT INSURANCE	9,407	9,538	4,381		4,490	
1112 00241	INSURANCE BENEFIT-CERT	647,588	621,781	785,740		929,948	
1112 00242	INSURANCE BENEFIT-CLASS	63,533	57,375	106,834		111,698	
1112 00312	INSTR PROG IMPROV-TCHR	100	0	200		200	
1112 00322	REPAIRS/MAINT SERVICES	3,794	11,939	19,400		16,560	
1112 00324	RENTALS	19,117	22,004	24,668		28,917	
1112 00341	TRAVEL LOCAL IN DISTRICT	348	325	400		400	
1112 00410	CONSUMABLE SUPPLIES	80,741	86,635	75,631		74,893	
1112 00420	TEXTBOOKS	11,896	283,342	307,950		77,880	
1112 00460	NON CONSUMABLE SUPPLIES	6,603	8,275	14,599		0	
1112 00470	COMPUTER SOFTWARE	(128)	720	0		0	
1112 00541	INITIAL/ADDL EQUIPMENT	2,500	0	10,000		10,000	
1112 00542	REPLACEMENT EQUIPMENT	4,495	100	6,000		3,900	
1112 00550	TECHNOLOGY EQUIPMENT	33,838	19,485	45,990		14,640	
Sub-Totals for Intermediate, 4-6 Programs		5,456,445	5,686,241	6,321,066	77.64	6,506,657	77.17
Sub-Totals for 111X Elementary Programs		11,018,135	11,812,452	13,292,770	174.69	13,950,885	174.76
Jr High Programs							
1121 00111	CERTIFICATED SALARIES	2,069,142	2,355,253	2,470,063	48.78	2,736,606	49.80
1121 00112	NONCERTIFICATED SALARIES	22,772	16,794	50,903	2.32	55,958	2.37
1121 00121	CERTIF SALARIES SUBS	124,736	104,029	95,000		112,500	
1121 00122	NONCERTIF SALARIES SUBS	1,664	163	2,000		2,000	

Funcni Object	Description	Actual 2005-06	Actual 2006-07	Budgeted 2007-08	Proposed, Approved		
					07-08 FTE	& Adopted 2008-09 FTE	
1121 00132	LEADERSHIP STIPEND	35,534	28,988	44,000		44,000	
1121 00136	EXTENDED CONTRACTS	48	49	0		0	
1121 00210	PERS	252,488	261,533	245,763		264,998	
1121 00220	SOCIAL SECURITY	169,805	186,924	206,154		224,898	
1121 00231	WORKER'S COMP INSURANCE	9,132	10,645	9,701		10,960	
1121 00233	UNEMPLOYMENT INSURANCE	5,591	6,163	2,792		3,044	
1121 00241	INSURANCE BENEFIT-CERT	436,038	477,787	510,970		672,300	
1121 00242	INSURANCE BENEFIT-CLASS	11,351	5,087	26,594		32,049	
1121 00322	REPAIRS/MAINT SERVICES	2,669	2,234	0		0	
1121 00324	RENTALS	29,735	31,731	34,827		31,075	
1121 00341	TRAVEL LOCAL IN DISTRICT	823	776	0		0	
1121 00410	CONSUMABLE SUPPLIES	43,140	51,965	55,752		51,893	
1121 00420	TEXTBOOKS	56,957	75,776	97,000		21,000	
1121 00460	NON CONSUMABLE SUPPLIES	10,864	2,012	0		0	
1121 00541	INITIAL/ADDL EQUIPMENT	1,817	0	0		0	
1121 00470	COMPUTER SOFTWARE	135	1,400	0		0	
1121 00550	TECHNOLOGY EQUIPMENT	16,477	24,333	0		6,707	
Sub-Totals for Jr High Programs		3,300,918	3,643,642	3,851,519	51.10	4,269,988	52.17
Jr. High Co-curricular							
1122 00112	NONCERTIFICATED SALARIES	13,425	14,196	15,102	0.62	15,777	0.62
1122 00133	COCURRICULAR STIPENDS	113,341	122,783	152,000		152,000	
1122 00210	PERS	8,916	10,885	18,200		15,100	
1122 00220	SOCIAL SECURITY	9,484	10,560	12,970		12,835	
1122 00231	WORKER'S COMP INSURANCE	741	776	628		604	
1122 00233	UNEMPLOYMENT INSURANCE	310	345	292		168	
1122 00242	INSURANCE BENEFIT-CLASS	8,025	8,020	7,188		8,451	
1122 00322	REPAIRS/MAINT SERVICES	1,090	1,280	1,300		1,300	
1122 00389	NON INSTRUCT PROF/TECH	11,502	11,593	14,000		14,000	
1122 00410	CONSUMABLE SUPPLIES	3,021	2,285	2,300		2,450	
1122 00460	NON CONSUMABLE SUPPLIES	0	878	500		500	
Sub-Totals for Jr. High Co-curricular		169,855	183,601	224,480	0.62	223,185	0.62
Junior High Co-curricular Music							
1126 00133	COCURRICULAR STIPENDS	14,148	14,432	18,560		19,302	
1126 00210	PERS	1,745	1,753	2,242		1,737	
1126 00220	SOCIAL SECURITY	1,079	1,099	1,407		1,477	
1126 00231	WORKER'S COMP INSURANCE	56	71	70		70	
1126 00233	UNEMPLOYMENT INSURANCE	34	36	25		20	
1126 00322	REPAIRS/MAINT SERVICES	0	240	250		250	
1126 00389	NON INSTRUCT PROF/TECH	0	0	150		0	
1126 00410	CONSUMABLE SUPPLIES	4,640	3,877	3,810		3,510	
1126 00420	TEXTBOOKS	2,741	2,214	3,000		3,000	
1126 00460	NON CONSUMABLE SUPPLIES	0	1,582	0		0	
Sub-Totals for Junior High Co-curricular Music		24,443	25,304	29,514	0.00	29,366	0.00
Sub-Totals for 112X Junior High Programs		3,495,216	3,852,547	4,105,513	51.72	4,522,539	52.79
High School Programs							
1131 00111	CERTIFICATED SALARIES	4,164,116	4,589,112	5,041,335	95.40	5,739,511	101.87
1131 00112	NONCERTIFICATED SALARIES	78,770	64,351	82,884	3.54	101,763	4.13
1131 00121	CERTIF SALARIES SUBS	167,272	116,682	150,000		200,000	
1131 00122	NONCERTIF SALARIES SUBS	2,827	6,049	5,000		10,000	
1131 00132	LEADERSHIP STIPEND	61,636	35,688	64,000		64,000	
1131 00136	EXTENDED CONTRACTS	305	45	0		0	

Funcnt	Object	Description	Actual 2005-06	Actual 2006-07	Budgeted 2007-08	Proposed, Approved		
						07-08 FTE	& Adopted 2008-09 FTE	
1131	00210	PERS	499,451	526,203	484,819		553,975	
1131	00220	SOCIAL SECURITY	336,694	360,392	407,992		470,879	
1131	00231	WORKER'S COMP INSURANCE	18,380	20,403	19,200		22,159	
1131	00233	UNEMPLOYMENT INSURANCE	11,081	11,891	5,478		6,155	
1131	00241	INSURANCE BENEFIT-CERT	847,849	909,167	1,097,100		1,375,110	
1131	00242	INSURANCE BENEFIT-CLASS	45,741	29,792	40,690		55,688	
1131	00311	INSTR PROG IMPROV-PUPIL	11,875	13,711	15,000		15,000	
1131	00322	REPAIRS/MAINT SERVICES	28,263	36,686	13,606		13,771	
1131	00324	RENTALS	48,596	35,705	53,951		53,951	
1131	00373	TUITION SB300	0	0	150,000		150,000	
1131	00390	OTHER PROF/TECH NON INST	490	490	500		500	
1131	00410	CONSUMABLE SUPPLIES	101,632	121,410	130,764		130,585	
1131	00420	TEXTBOOKS	130,186	281,497	330,184		86,737	
1131	00460	NON CONSUMABLE SUPPLIES	39,093	18,108	28,968		30,420	
1131	00470	COMPUTER SOFTWARE	16,293	19,389	20,292		22,360	
1131	00541	INITIAL/ADDL EQUIPMENT	3,540	7,379	7,850		10,895	
1131	00542	REPLACEMENT EQUIPMENT	1,194	0	2,000		2,100	
1131	00550	TECHNOLOGY EQUIPMENT	33,713	35,676	47,500		20,794	
Sub-Totals for High School Programs			6,648,997	7,239,826	8,199,113	98.94	9,136,353	106.00

High School Co-curricular

1132	00111	CERTIFICATED SALARIES	46,311	167,810	172,844	2.00	180,629	2.00
1132	00112	NONCERTIFICATED SALARIES	53,376	83,846	61,706	2.00	84,218	2.50
1132	00121	CERTIFICATED SALARIES SUB:	210	510	0		0	
1132	00122	NONCERTIF SALARIES SUBS	102	0	0		0	
1132	00132	LEADERSHIP STIPEND	36,336	0	34,912		34,912	
1132	00133	COCURRICULAR STIPENDS	527,697	573,511	560,000		560,000	
1132	00136	EXTENDED CONTRACTS	3,455	55	2,500		2,500	
1132	00210	PERS	40,802	55,638	74,877		77,603	
1132	00220	SOCIAL SECURITY	49,651	62,242	63,645		65,963	
1132	00231	WORKER'S COMP INSURANCE	3,005	3,748	2,995		3,104	
1132	00233	UNEMPLOYMENT INSURANCE	1,625	2,034	832		862	
1132	00241	INSURANCE BENEFIT-CERT	10,504	21,109	23,000		27,000	
1132	00242	INSURANCE BENEFIT-CLASS	13,705	19,580	23,000		33,750	
1132	00322	REPAIRS/MAINT SERVICES	14,280	7,451	9,900		10,400	
1132	00324	RENTALS	1,594	1,198	1,800		1,800	
1132	00329	LAUNDRY SERVICE	4,500	4,500	4,500		4,500	
1132	00342	TRAVEL OUT OF DISTRICT	3,638	2,860	3,100		2,900	
1132	00351	TELEPHONE/CELL PHONE	715	1,128	300		300	
1132	00355	PRINTING	72	215	200		200	
1132	00389	NON INSTRUCT PROF/TECH	41,929	63,312	49,500		49,500	
1132	00410	CONSUMABLE SUPPLIES	30,992	22,915	25,572		25,572	
1132	00460	NON CONSUMABLE SUPPLIES	53,338	49,051	48,287		55,787	
1132	00541	INITIAL/ADDL EQUIPMENT	1,264	2,483	5,000		5,000	
1132	00542	REPLACEMENT EQUIPMENT	8,479	3,720	4,000		4,000	
1132	00550	TECHNOLOGY EQUIPMENT	0	953	2,000		1,500	
1132	00640	DUES AND FEES	17,244	17,989	17,900		17,900	
Sub-Totals for High School Co-curricular			964,824	1,167,858	1,192,370	4.00	1,249,901	4.50

High School Co-curricular Music

1136	00133	COCURRICULAR STIPENDS	21,551	27,933	35,277		36,688	
1136	00210	PERS	2,223	3,416	4,191		3,302	
1136	00220	SOCIAL SECURITY	1,635	2,128	2,671		2,807	
1136	00231	WORKER'S COMP INSURANCE	90	131	129		1,321	
1136	00233	UNEMPLOYMENT INSURANCE	53	70	55		37	

Func	Object	Description	Proposed, Approved					
			Actual 2005-06	Actual 2006-07	Budgeted 2007-08	07-08 FTE	& Adopted 2008-09	08-09 FTE
1136	00329	LAUNDRY SERVICE	0	265	600		500	
1136	00389	NON INSTRUCT PROF/TECH	4,679	243	0		0	
1136	00410	CONSUMABLE SUPPLIES	113	996	875		0	
1136	00420	TEXTBOOKS	6,117	4,709	6,890		6,335	
1136	00460	NON CONSUMABLE SUPPLIES	1,408	1,310	517		487	
1136	00470	COMPUTER SOFTWARE	90	325	220		725	
Sub-Totals for High School Co-curricular Music			37,959	41,526	51,425	0.00	52,202	0.00
Sub-Totals for 113X High School Programs			7,651,780	8,449,210	9,442,908	102.94	10,438,456	110.50
Regular District-Wide Programs								
1199	00341	TRAVEL LOCAL IN DISTRICT	616	889	3,500		3,500	
Sub-Totals for Regular District-Wide Programs			616	889	3,500	0.00	3,500	0.00
Talented and Gifted Programs								
1210	00111	CERTIFICATED SALARIES	252,457	258,966	266,898	4.10	315,309	4.83
1210	00121	CERTIF SALARIES TEMPORARY	4,617	7,980	8,000		8,000	
1210	00136	EXTENDED CONTRACTS	62	449	1,000		1,000	
1210	00210	PERS	31,146	31,546	24,831		29,188	
1210	00220	SOCIAL SECURITY	18,890	19,695	21,106		24,810	
1210	00231	WORKER'S COMP INSURANCE	1,005	1,114	993		1,168	
1210	00233	UNEMPLOYMENT INSURANCE	617	644	276		324	
1210	00241	INSURANCE BENEFIT-CERT	43,559	33,967	47,150		65,205	
1210	00324	RENTALS	180	200	0		0	
1210	00341	TRAVEL LOCAL IN DISTRICT	0	112	100		100	
1210	00410	CONSUMABLE SUPPLIES	1,939	3,313	3,140		3,290	
1210	00420	TEXTBOOKS	113	0	400		400	
1210	00440	PERIODICALS	105	85	200		200	
1210	00460	NON CONSUMABLE SUPPLIES	85	0	0		0	
1210	00640	DUES AND FEES	120	95	400		400	
Sub-Totals for Talented and Gifted Programs			354,895	358,166	374,494	4.10	449,393	4.83
Restrictive Programs for Students with Disabilities (Formerly Mentally Handicapped Services)								
1220	00111	CERTIFICATED SALARIES	258,653	120,206	295,897	6.00	160,252	3.41
1220	00112	NONCERTIFICATED SALARIES	240,897	419,707	442,135	19.53	244,806	10.95
1220	00121	CERTIF SALARIES TEMPORARY	13,524	16,920	9,500		9,500	
1220	00122	NONCERTIF SALARIES TEMPRY	11,212	12,121	20,000		8,000	
1220	00136	EXTENDED CONTRACTS	13,013	11,959	12,000		12,000	
1220	00138	SPECIALIST SALARIES	0	210,708	217,029	4.29	224,414	4.29
1220	00210	PERS	56,330	78,941	89,150		58,677	
1220	00220	SOCIAL SECURITY	38,330	57,273	75,778		49,876	
1220	00231	WORKER'S COMP INSURANCE	2,293	3,594	3,566		2,347	
1220	00233	UNEMPLOYMENT INSURANCE	1,251	1,877	991		652	
1220	00241	INSURANCE BENEFIT-CERT	58,268	14,372	118,312		103,869	
1220	00242	INSURANCE BENEFIT-CLASS	106,867	216,656	224,569		146,448	
1220	00341	TRAVEL LOCAL IN DISTRICT	0	2,870	1,200		2,800	
1220	00371	TUITION DIST IN STATE	3,264	728,080	1,075,000		1,100,000	
1220	00373	TUITION PRIVATE SCHOOLS	103,474	97,707	75,000		200,000	
1220	00410	CONSUMABLE SUPPLIES	1,413	2,878	2,200		2,200	
1220	00420	TEXTBOOKS	1,213	138	400		400	
1220	00460	NON CONSUMABLE SUPPLIES	1,400	3,617	3,300		3,300	
1220	00470	COMPUTER SOFTWARE	0	2,180	2,500		2,500	
1220	00541	NEW EQUIPMENT	70	924	3,000		3,000	
1220	00550	TECHNOLOGY EQUIPMENT	0	1,511	3,000		3,000	
Sub-totals for Restrictive Programs for Disabilities			911,472	2,004,239	2,674,527	29.82	2,338,041	18.65

Functl Object	Description	Actual 2005-06	Actual 2006-07	Budgeted 2007-08	Proposed, Approved	
					07-08 FTE	& Adopted 2008-09 FTE
Physically Handicapped Services (Transferred to 1220 for FY 06-07)						
1230 00112	NONCERTIFICATED SALARIES	178,141	0	0		0
1230 00122	NONCERTIF SALARIES TEMPR\	9,370	0	0		0
1230 00136	EXTENDED CONTRACTS	2,402	0	0		0
1230 00138	SPECIALIST SALARIES	203,706	0	0		0
1230 00210	PERS	41,709	0	0		0
1230 00220	SOCIAL SECURITY	28,763	0	0		0
1230 00231	WORKER'S COMP INSURANCE	1,689	0	0		0
1230 00233	UNEMPLOYMENT INSURANCE	941	0	0		0
1230 00242	INSURANCE BENEFIT-CLASS	117,501	0	0		0
1230 00341	TRAVEL LOCAL IN DISTRICT	2,831	0	0		0
1230 00389	NON INSTRUCT PROF/TECH	60	0	0		0
1230 00410	CONSUMABLE SUPPLIES	2,132	0	0		0
1230 00460	NON CONSUMABLE SUPPLIES	999	0	0		0
1230 00470	COMPUTER SOFTWARE	1,449	0	0		0
1230 00541	INITIAL/ADDL EQUIPMENT	490	0	0		0
1230 00550	TECHNOLOGY EQUIPMENT	4,790	0	0		0
Sub-Totals for Physically Handicapped Services		596,973	0	0	0.00	0

Less Restrictive Programs For Students with Disabilities (Formerly Learning Disabilities Services)							
1250 00111	CERTIFICATED SALARIES	854,081	1,024,085	967,817	16.96	1,023,269	17.27
1250 00112	NONCERTIFICATED SALARIES	546,433	547,228	759,104	36.71	1,063,736	46.96
1250 00121	CERTIF SALARIES TEMPORARY	39,550	41,628	35,000		35,000	
1250 00122	NONCERTIF SALARIES TEMPR\	27,567	31,380	12,000		12,000	
1250 00135	HOME TEACHERS	31,872	22,757	25,000		30,000	
1250 00136	EXTENDED CONTRACTS	18,543	24,990	12,000		25,000	
1250 00210	PERS	160,702	165,727	162,748		195,390	
1250 00220	SOCIAL SECURITY	111,565	121,731	138,337		166,082	
1250 00231	WORKER'S COMP INSURANCE	6,409	7,573	6,509		7,816	
1250 00233	UNEMPLOYMENT INSURANCE	3,648	3,976	1,799		2,171	
1250 00241	INSURANCE BENEFIT-CERT	135,471	222,718	173,140		233,145	
1250 00242	INSURANCE BENEFIT-CLASS	247,566	252,005	427,731		633,969	
1250 00341	TRAVEL LOCAL IN DISTRICT	2,787	2,406	1,500		1,500	
1250 00370	TUITION	31,395	0	0		0	
1250 00371	TUITION DIST IN STATE	17,098	0	0		0	
1250 00373	TUITION PRIVATE SCHOOLS	656,245	0	0		0	
1250 00389	NON INSTRUCT PROF/TECH	205	0	0		0	
1250 00410	CONSUMABLE SUPPLIES	5,138	4,689	6,000		6,000	
1250 00420	TEXTBOOKS	6,360	5,427	6,000		6,000	
1250 00460	NON CONSUMABLE SUPPLIES	3,190	2,839	5,500		5,500	
1250 00470	COMPUTER SOFTWARE	424	0	1,500		1,500	
1250 00541	INITIAL/ADDL EQUIPMENT	0	0	4,000		4,000	
1250 00550	TECHNOLOGY EQUIPMENT	0	896	3,000		3,000	
Sub-Totals for Less Restrictive Programs for Disabilities		2,906,249	2,482,055	2,748,685	53.67	3,455,078	64.23

Alternative Learning Programs

1280 00135	HOME SCHOOL TEACHERS	0	6,329	12,500		16,500	
1280 00210	PERS	0	64	1,125		1,476	
1280 00220	SOCIAL SECURITY	0	484	956		1,262	
1280 00231	WORKER'S COMP INSURANCE	0	27	48		59	
1280 00233	UNEMPLOYMENT INSURANCE	0	16	20		16	
1280 00341	TRAVEL LOCAL IN DISTRICT	0	39	800		800	
1280 00371	TUITION DIST IN STATE	3,924	63,353	70,000		90,000	
1280 00373	TUITION PRIVATE SCHOOLS	0	25,053	0		0	

Funcnti Object	Description	Actual 2005-06	Actual 2006-07	Budgeted 2007-08	Proposed, Approved		
					07-08 FTE	& Adopted 2008-09	08-09 FTE
1280 00420	TEXTBOOKS	130	640	2,000		2,000	
Sub-Totals for Alternative Learning Programs		4,054	96,005	87,449		112,113	

English Second Language Programs

1291 00111	CERTIFICATED SALARIES	94,863	95,667	98,035	1.50	111,294	1.67
1291 00121	CERTIF SALARIES TEMPORARY	560	576	0		0	
1291 00135	HOME SCHOOL TEACHERS	3,216	0	0		0	
1291 00136	EXTENDED CONTRACTS	1,202	2,106	0		12,500	
1291 00210	PERS	12,004	11,767	9,948		11,141	
1291 00220	SOCIAL SECURITY	7,581	7,451	8,456		9,470	
1291 00231	WORKER'S COMP INSURANCE	391	410	398		446	
1291 00233	UNEMPLOYMENT INSURANCE	248	243	111		124	
1291 00241	INSURANCE BENEFIT-CERT	16,106	13,499	17,250		22,545	
1291 00341	TRAVEL LOCAL IN DISTRICT	268	45	0		0	
1291 00370	TUITION	63,989	0	0		0	
1291 00420	TEXTBOOKS	2,323	2,358	2,000		500	
Sub-Totals for English Second Language Programs		202,751	134,122	136,198	1.50	168,020	1.67

Total Instruction	27,142,141	29,189,685	32,866,044	418.44	35,438,025	427.43
--------------------------	-------------------	-------------------	-------------------	---------------	-------------------	---------------

Support Services

Counseling Programs

2120 00111	CERTIFICATED SALARIES	544,698	562,243	676,976	12.38	691,612	11.83
2120 00112	NONCERTIFICATED SALARIES	130,772	125,461	133,411	5.00	201,303	7.25
2120 00121	CERTIF SALARIES TEMPORARY	3,826	144	2,000		2,000	
2120 00122	NONCERTIF SALARIES TEMPRARY	87	1,113	0		0	
2120 00136	EXTENDED CONTRACTS	14,656	16,637	15,000		20,000	
2120 00210	PERS	82,441	77,679	74,921		82,342	
2120 00220	SOCIAL SECURITY	51,350	52,342	63,686		69,991	
2120 00231	WORKER'S COMP INSURANCE	2,825	3,035	2,999		3,294	
2120 00233	UNEMPLOYMENT INSURANCE	1,684	1,710	833		915	
2120 00241	INSURANCE BENEFIT-CERT	104,861	105,416	142,370		159,705	
2120 00242	INSURANCE BENEFIT-CLASS	48,376	52,374	57,500		97,875	
2120 00355	PRINTING	0	107	800		908	
2120 00410	CONSUMABLE SUPPLIES	1,687	1,980	2,745		4,679	
2120 00420	TEXTBOOKS	187	501	1,208		2,016	
2120 00460	NON CONSUMABLE SUPPLIES	80	0	0		0	
Sub-Totals for Counseling Programs		987,530	1,000,742	1,174,449	17.38	1,336,640	19.08

Nursing Services

2134 00112	NONCERTIFICATED SALARIES	41,640	44,928	46,507	1.00	0	0.00
2134 00114	SUPERVISOR SALARIES	0	0	0	0.00	76,609	1.40
2134 00136	EXTENDED CONTRACTS	131	288	500		500	
2134 00210	PERS	4,496	3,550	4,231		6,940	
2134 00220	SOCIAL SECURITY	3,171	3,433	3,596		5,899	
2134 00231	WORKER'S COMP INSURANCE	170	196	169		278	
2134 00233	UNEMPLOYMENT INSURANCE	104	112	47		77	
2134 00240	INSURANCE BENEFIT-ADMIN	13,033	13,023	11,500		18,900	
2134 00341	TRAVEL LOCAL IN DISTRICT	609	604	600		600	
2134 00353	POSTAGE	249	234	400		400	
2134 00410	CONSUMABLE SUPPLIES	3,649	1,621	3,836		3,836	
2134 00460	NONCONSUMABLE SUPPLIES	885	19,970	2,200		2,200	

Functl Object	Description	Actual 2005-06	Actual 2006-07	Budgeted 2007-08	Proposed, Approved		
					07-08 FTE	& Adopted 2008-09	08-09 FTE
2134 00541	INITIAL/ADDL EQUIPMENT	118	1,094	0		0	
	Sub-Totals for Nursing Services	68,255	89,053	73,586	1.00	116,239	1.40

Psychological Services

2140 00111	CERTIFICATED SALARIES	223,078	226,654	238,985	4.09	247,647	4.10
2140 00136	EXTENDED CONTRACTS	6,946	6,522	8,000		8,000	
2140 00210	PERS	24,935	24,158	22,229		23,008	
2140 00220	SOCIAL SECURITY	16,927	17,520	18,894		19,557	
2140 00231	WORKER'S COMP INSURANCE	913	973	889		920	
2140 00233	UNEMPLOYMENT INSURANCE	553	572	247		256	
2140 00241	INSURANCE BENEFIT-CERT	35,131	41,734	47,035		55,350	
2140 00312	INSTR PROG IMPROV-TCHR	26	476	400		400	
2140 00341	TRAVEL LOCAL IN DISTRICT	229	503	500		500	
2140 00410	CONSUMABLE SUPPLIES	4,171	2,095	3,800		8,800	
2140 00460	NON CONSUMABLE SUPPLIES	837	2,227	2,000		2,000	
2140 00470	COMPUTER SOFTWARE	169	0	650		650	
	Sub-Totals for Psychological Services	313,915	323,434	343,629	4.09	367,089	4.10

Speech and Hearing Services

2150 00111	CERTIFICATED SALARIES	376,647	384,864	332,588	5.30	342,026	5.36
2150 00112	NONCERTIFICATED SALARIES	36,880	49,806	51,825	2.35	61,964	2.36
2150 00121	CERTIF SALARIES TEMPORARY	3,896	2,304	1,000		1,000	
2150 00122	NONCERTIF SALARIES TEMPRARY	2,645	3,311	1,000		1,000	
2150 00136	EXTENDED CONTRACTS	10,053	13,002	2,000		10,000	
2150 00210	PERS	50,142	54,082	34,912		36,674	
2150 00220	SOCIAL SECURITY	32,162	33,743	29,675		31,173	
2150 00231	WORKER'S COMP INSURANCE	1,706	1,914	1,396		1,467	
2150 00233	UNEMPLOYMENT INSURANCE	1,052	1,102	388		407	
2150 00241	INSURANCE BENEFIT-CERT	57,763	57,911	60,950		72,306	
2150 00242	INSURANCE BENEFIT-CLASS	12,582	18,129	26,977		31,837	
2150 00322	REPAIRS/MAINT SERVICES	0	0	200		200	
2150 00341	TRAVEL LOCAL IN DISTRICT	231	266	500		500	
2150 00410	CONSUMABLE SUPPLIES	1,647	1,441	2,000		2,000	
2150 00420	TEXTBOOKS	689	494	750		750	
2150 00460	NON CONSUMABLE SUPPLIES	736	585	450		450	
	Sub-Totals for Speech and Hearing Services	588,831	622,954	546,611	7.65	593,755	7.72

Special Services Administration

2190 00113	ADMINISTRATIVE SALARIES	91,907	118,326	98,735	1.00	107,900	1.00
2190 00112	NONCERTIFICATED SALARIES	45,262	40,215	41,421	1.00	43,261	1.00
2190 00122	NONCERTIF SALARIES TEMPRARY	2,353	232	1,000		0	
2190 00136	EXTENDED CONTRACTS	481	548	0		1,000	
2190 00210	PERS	17,382	19,773	12,704		13,694	
2190 00220	SOCIAL SECURITY	10,881	12,179	10,798		11,640	
2190 00231	WORKER'S COMP INSURANCE	553	519	508		548	
2190 00233	UNEMPLOYMENT INSURANCE	357	398	141		152	
2190 00240	INSURANCE BENEFIT-ADMIN	8,714	9,333	11,500		13,500	
2190 00242	INSURANCE BENEFIT-CLASS	5,162	8,316	11,500		13,500	
2190 00290	ADMINISTRATIVE DUES	0	1,020	500		0	
2190 00322	REPAIRS/MAINT SERVICES	0	0	100		0	
2190 00324	RENTALS	3,215	3,324	3,500		3,500	
2190 00341	TRAVEL LOCAL IN DISTRICT	1,644	2,881	3,000		3,000	
2190 00342	TRAVEL OUT OF DISTRICT	1,279	1,519	1,500		1,500	
2190 00351	TELEPHONE/CELL PHONE	1,008	1,100	0		0	
2190 00353	POSTAGE	110	550	500		500	

Funcnt Object	Description	Actual 2005-06	Actual 2006-07	Budgeted 2007-08	Proposed, Approved		
					07-08 FTE	& Adopted 2008-09 FTE	
2190 00390	OTHER PROF/TECH NON INSTF	-167	0	0		10,000	
2190 00410	CONSUMABLE SUPPLIES	4,027	4,863	5,000		5,000	
2190 00430	LIBRARY BOOKS	486	926	700		700	
2190 00460	NON CONSUMABLE SUPPLIES	897	938	1,750		6,750	
2190 00470	COMPUTER SOFTWARE	0	87	0		0	
2190 00480	FOOD PURCHASES	0	159	0		0	
2190 00550	TECHNOLOGY EQUIPMENT	2,662	1,469	600		600	
2190 00640	DUES AND FEES	293	601	1,100		1,100	
Sub-Totals for Special Services Administration		198,506	229,276	206,557	2.00	237,846	2.00

Instructional Improvement Services

2210 00113	ADMINISTRATIVE SALARIES	187,917	210,250	206,101	2.00	210,133	2.00
2210 00112	NONCERTIFICATED SALARIES	98,268	90,172	98,392	2.69	84,851	2.25
2210 00121	CERTIF SALARIES TEMPORARY	11,830	13,073	30,200		33,850	
2210 00131	CURRIC DEVELPMT WAGES	55,895	49,277	102,000		75,000	
2210 00136	EXTENDED CONTRACTS	61,162	65,109	145,000		75,000	
2210 00210	PERS	47,672	48,800	51,764		44,239	
2210 00220	SOCIAL SECURITY	30,679	32,124	41,883		35,801	
2210 00231	WORKER'S COMP INSURANCE	2,202	2,271	1,985		1,685	
2210 00233	UNEMPLOYMENT INSURANCE	1,011	1,061	688		468	
2210 00240	INSURANCE BENEFIT-ADMIN	26,719	29,303	23,000		27,000	
2210 00242	INSURANCE BENEFIT-CLASS	17,998	16,060	30,964		30,375	
2210 00244	TUITION REIMBURSEMENT-CEI	150,870	152,046	150,000		150,000	
2210 00290	ADMINISTRATIVE DUES	0	2,040	1,000		1,000	
2210 00312	INSTR PROG IMPROV-TCHR	42,771	31,761	101,500		101,500	
2210 00322	REPAIRS/MAINT SERVICES	0	0	320		320	
2210 00324	RENTALS	650	300	0		0	
2210 00341	TRAVEL LOCAL IN DISTRICT	2,230	2,205	1,780		1,780	
2210 00342	TRAVEL OUT OF DISTRICT	13,258	11,019	6,000		6,000	
2210 00389	NON INSTRUCT PROF/TECH	1,035	5,786	0		0	
2210 00390	OTHER PROF/TECH NON INSTF	4,871	188	2,000		2,000	
2210 00410	CONSUMABLE SUPPLIES	17,751	26,774	25,000		25,000	
2210 00420	TEXTBOOKS	2,509	28	0		0	
2210 00430	LIBRARY BOOKS	1,200	1,397	2,000		2,000	
2210 00440	PERIODICALS	342	323	500		500	
2210 00460	NON CONSUMABLE SUPPLIES	842	1,715	1,000		1,000	
2210 00470	COMPUTER SOFTWARE	0	97	0		0	
2210 00541	INITIAL/ADDL EQUIPMENT	253	0	2,000		2,000	
2210 00550	TECHNOLOGY EQUIPMENT	0	7,185	0		0	
2210 00640	DUES AND FEES	440	872	1,500		1,500	
Sub-Totals for Instructional Improvement Services		780,375	801,236	1,026,577	4.69	913,001	4.25

Media Services

2220 00112	NONCERTIFICATED SALARIES	305,671	309,284	338,858	12.70	342,765	12.74
2220 00122	NONCERTIF SALARIES TEMPRY	4,259	1,149	6,200		5,800	
2220 00128	TEXTBOOK WORKERS	7,611	6,494	21,000		21,000	
2220 00136	EXTENDED CONTRACTS	516	127	0		0	
2220 00210	PERS	35,800	34,750	30,842		33,169	
2220 00220	SOCIAL SECURITY	23,743	23,613	26,215		28,271	
2220 00231	WORKER'S COMP INSURANCE	1,436	1,501	1,236		1,329	
2220 00233	UNEMPLOYMENT INSURANCE	775	772	341		369	
2220 00240	INSURANCE BENEFIT-ADMIN	923	0	0		0	
2220 00242	INSURANCE BENEFIT-CLASS	99,146	109,359	144,821		171,454	
2220 00322	REPAIRS/MAINT SERVICES	14,743	14,658	21,256		20,274	
2220 00324	RENTALS	1,449	170	485		540	

Funcnt	Object	Description	Actual 2005-06	Actual 2006-07	Budgeted 2007-08	Proposed, Approved	
						07-08 FTE	& Adopted 2008-09 FTE
2220	00389	NON INSTRUCT PROF/TECH	1,715	0	0		0
2220	00410	CONSUMABLE SUPPLIES	7,370	11,792	11,229		9,566
2220	00420	TEXTBOOKS	6,519	7,162	14,790		10,000
2220	00430	LIBRARY BOOKS	34,432	36,030	30,185		34,879
2220	00440	PERIODICALS	10,513	9,497	7,994		8,625
2220	00460	NON CONSUMABLE SUPPLIES	10,299	8,585	13,464		9,149
2220	00470	COMPUTER SOFTWARE	22,213	28,234	32,179		34,759
Sub-Totals for Media Services			589,133	603,177	701,095	12.70	732,599 12.74

Media Specialists

2221	00111	CERTIFICATED SALARIES	174,414	178,676	186,715	3.00	196,839	3.00
2221	00121	CERTIF SALARIES TEMPORARY	2,800	2,880	5,400		5,200	
2221	00132	LEADERSHIP STIPEND	0	2,285	0		0	
2221	00136	EXTENDED CONTRACTS	6,025	6,736	8,800		9,000	
2221	00210	PERS	22,267	23,020	18,083		18,993	
2221	00220	SOCIAL SECURITY	13,952	14,515	15,369		16,145	
2221	00231	WORKER'S COMP INSURANCE	719	789	723		759	
2221	00233	UNEMPLOYMENT INSURANCE	456	474	200		211	
2221	00241	INSURANCE BENEFIT-CERT	38,888	38,992	34,500		40,500	
Sub-Totals for Media Specialists			259,521	268,367	269,790	3.00	287,647 3.00	

Student Assessment Services

2230	00389	NON INSTRUCT PROF/TECH	0	0	6,000		6,000	
2230	00410	CONSUMABLE SUPPLIES	3,487	3,167	3,750		3,750	
2230	00640	DUES AND FEES	0	0	250		250	
Sub-Totals for Student Assessment Services			3,487	3,167	10,000		10,000	

Board of Education Services

2310	00341	TRAVEL LOCAL IN DISTRICT	0	10	100		100	
2310	00342	TRAVEL OUT OF DISTRICT	24	580	400		400	
2310	00381	AUDIT SERVICES	16,590	20,325	28,500		45,000	
2310	00382	LEGAL SERVICES	82,334	105,683	80,000		60,000	
2310	00388	ELECTIONS	0	5,098	20,000		20,000	
2310	00410	CONSUMABLE SUPPLIES	0	0	500		500	
2310	00640	DUES AND FEES	10,065	10,658	11,000		16,000	
Sub-Totals for Board of Education Services			109,013	142,354	140,500		142,000	

Executive Services

2321	00113	ADMINISTRATIVE SALARIES	128,588	130,960	134,589	1.00	135,871	1.00
2321	00112	NONCERTIFICATED SALARIES	82,038	83,665	86,175	2.00	95,235	2.00
2321	00122	NONCERTIF SALARIES TEMPR	717	1,121	1,000		1,000	
2321	00136	EXTENDED CONTRACTS	2,410	7,244	6,000		6,000	
2321	00210	PERS	26,563	27,652	19,599		20,988	
2321	00220	SOCIAL SECURITY	13,908	14,753	16,659		17,839	
2321	00231	WORKER'S COMP INSURANCE	792	856	784		840	
2321	00233	UNEMPLOYMENT INSURANCE	540	564	218		233	
2321	00240	INSURANCE BENEFIT-ADMIN	22,766	23,540	23,000		27,000	
2321	00242	INSURANCE BENEFIT-CLASS	8,061	8,485	11,500		13,500	
2321	00290	ADMINISTRATIVE DUES	0	1,020	500		0	
2321	00319	OTHER INSTRUCT PRO/TECH	0	0	3,000		3,000	
2321	00341	TRAVEL LOCAL IN DISTRICT	2,419	2,438	3,500		3,500	
2321	00342	TRAVEL OUT OF DISTRICT	0	280	1,250		1,250	
2321	00353	POSTAGE	0	0	7,000		7,000	
2321	00355	PRINTING & BINDING	2,559	3,567	0		0	
2321	00410	CONSUMABLE SUPPLIES	4,110	5,246	8,000		6,000	

Funcnt	Object	Description	Actual 2005-06	Actual 2006-07	Budgeted 2007-08	Proposed, Approved		
						07-08 FTE	& Adopted 2008-09	08-09 FTE
2321	00430	LIBRARY BOOKS	0	352	400		0	
2321	00440	PERIODICALS	380	0	0		400	
2321	00460	CONSUMABLE SUPPLIES	0	495	4,000		4,000	
2321	00640	DUES AND FEES	616	1,515	2,850		2,850	
2321	00652	FIDELITY BOND INSURANCE	0	0	350		350	
Sub-Totals for Executive Services			296,467	313,753	330,374	3.00	346,856	3.00

Principal Administrative Services

2410	00113	ADMINISTRATIVE SALARIES	1,691,461	1,726,025	1,795,951	19.00	1,873,215	19.00
2410	00112	NONCERTIFICATED SALARIES	645,525	667,139	719,273	25.12	707,709	23.24
2410	00122	NONCERTIF SALARIES TEMPR	3,904	8,261	13,000		13,000	
2410	00136	EXTENDED CONTRACTS	41,353	49,434	49,400		55,900	
2410	00139	CHAPERONES	6,117	6,790	0		0	
2410	00210	PERS	284,969	283,017	231,988		237,854	
2410	00220	SOCIAL SECURITY	180,978	186,283	197,191		202,173	
2410	00231	WORKER'S COMP INSURANCE	9,491	10,039	9,282		9,513	
2410	00233	UNEMPLOYMENT INSURANCE	5,972	6,117	2,577		2,643	
2410	00240	INSURANCE BENEFIT-ADMIN	209,827	191,559	218,500		256,500	
2410	00242	INSURANCE BENEFIT-CLASS	261,711	277,720	288,811		313,714	
2410	00290	ADMINISTRATIVE DUES	0	19,379	9,500		0	
2410	00322	REPAIRS/MAINT SERVICES	9,516	5,769	7,550		3,700	
2410	00324	RENTALS	3,293	965	2,750		2,875	
2410	00341	TRAVEL LOCAL IN DISTRICT	16,588	16,641	16,400		16,740	
2410	00353	POSTAGE	29,393	26,289	35,277		31,797	
2410	00381	AUDIT SERVICES	5,674	4,450	4,565		6,031	
2410	00389	NON INSTRUCT PROF/TECH	3,883	568	0		0	
2410	00410	CONSUMABLE SUPPLIES	43,507	47,411	54,253		43,123	
2410	00440	PERIODICALS	155	22	100		100	
2410	00460	NON CONSUMABLE SUPPLIES	8,389	11,478	9,285		8,360	
2410	00550	TECHNOLOGY EQUIPMENT	9,662	6,170	3,000		11,188	
2410	00640	DUES AND FEES	2,426	3,074	1,348		2,259	
Sub-Totals for Principal Administrative Services			3,473,794	3,554,600	3,670,001	44.12	3,799,894	42.24

Business Services

2520	00113	ADMINISTRATIVE SALARIES	91,915	94,774	98,735	1.00	112,204	1.00
2520	00112	NONCERTIFICATED SALARIES	241,622	260,987	287,085	6.70	307,872	6.70
2520	00136	EXTENDED CONTRACTS	17,247	13,673	15,000		15,000	
2520	00210	PERS	43,369	42,256	36,074		39,157	
2520	00220	SOCIAL SECURITY	26,380	27,934	30,063		33,283	
2520	00231	WORKER'S COMP INSURANCE	801	1,512	1,443		1,566	
2520	00233	UNEMPLOYMENT INSURANCE	861	913	400		435	
2520	00240	INSURANCE BENEFIT-ADMIN	33,054	37,065	11,500		13,500	
2520	00242	INSURANCE BENEFIT-CLASS	49,270	41,936	77,050		90,450	
2520	00290	ADMINISTRATIVE DUES	0	1,020	500		0	
2520	00322	REPAIRS/MAINT SERVICES	7,667	8,665	7,000		8,000	
2520	00324	RENTALS	6,334	6,488	6,000		6,500	
2520	00341	TRAVEL LOCAL IN DISTRICT	840	874	1,100		1,100	
2520	00342	TRAVEL OUT OF DISTRICT	713	0	500		500	
2520	00353	POSTAGE	11,521	7,730	14,500		13,000	
2520	00354	ADVERTISING	436	578	500		500	
2520	00389	NON INSTRUCT PROF/TECH	5,792	7,006	4,500		5,500	
2520	00410	CONSUMABLE SUPPLIES	6,258	3,598	6,000		5,000	
2520	00440	PERIODICALS	95	130	150		150	
2520	00460	NON CONSUMABLE SUPPLIES	275	172	250		250	
2520	00542	REPLACEMENT EQUIPMENT	0	4,490	0		0	

Functi	Object	Description	Actual 2005-06	Actual 2006-07	Budgeted 2007-08	Proposed, Approved	
						07-08 FTE	& Adopted 2008-09
2520	00640	DUES AND FEES	290	3,410	500		500
2520	00652	FIDELITY BOND INSURANCE	750	750	1,000		1,000
Sub-Totals for Business Services			545,490	565,961	599,850	7.70	655,467

Operation/Maint. of Plant

2540	00325	ELECTRICITY	642,224	717,336	820,000		910,000
2540	00326	FUEL	420,025	420,578	530,000		560,000
2540	00327	WATER AND SEWAGE	158,453	189,550	200,000		220,000
2540	00328	GARBAGE	74,212	72,665	95,000		105,000
2540	00351	TELEPHONE/CELL PHONE	148,633	206,132	180,000		240,000
2540	00389	NON INSTRUCT PROF/TECH	130	850	0		0
2540	00390	OTHER PROF/TECH NON INSTF	1,044	2,275	0		0
2540	00391	SAFETY SERVICES	56,740	126,334	50,000		60,000
2540	00393	ADA	10,922	6,497	3,200		3,200
2540	00394	ASBESTOS	11,070	9,013	10,000		8,000
2540	00640	DUES AND FEES	21,744	15,133	13,000		11,000
2540	00651	LIABILITY INSURANCE	54,891	60,611	75,000		80,000
2540	00653	PROPERTY INSURANCE	141,517	147,365	170,000		175,000
2540	00670	PROPERTY TAXES	16,306	15,677	6,000		6,000
Sub-Totals for Operation/Maint. of Plant			1,757,911	1,990,016	2,152,200		2,378,200

Building Maintenance

2542	00112	NONCERTIFICATED SALARIES	1,439,453	1,513,248	1,609,322	43.69	1,688,201	43.69
2542	00116	SUPERVISORY SALARIES	157,014	160,244	165,051	2.00	172,489	2.00
2542	00122	NONCERTIF SALARIES TEMPR	113,366	76,343	5,000		5,000	
2542	00127	SUBS-CUSTODIAL	292	20,717	100,000		100,000	
2542	00136	EXTENDED CONTRACTS	15,770	24,484	10,000		10,000	
2542	00210	PERS	191,179	198,036	170,045		180,511	
2542	00220	SOCIAL SECURITY	131,665	136,451	144,538		151,140	
2542	00231	WORKER'S COMP INSURANCE	55,130	61,775	81,803		82,981	
2542	00233	UNEMPLOYMENT INSURANCE	4,314	4,459	1,889		1,979	
2542	00240	INSURANCE BENEFIT-ADMIN	25,648	26,029	23,000		27,000	
2542	00242	INSURANCE BENEFIT-CLASS	399,668	410,014	502,401		589,775	
2542	00322	REPAIRS/MAINT SERVICES	17,306	28,663	18,300		17,300	
2542	00324	RENTALS	0	1,769	0		0	
2542	00341	TRAVEL LOCAL IN DISTRICT	2,316	2,094	2,000		2,500	
2542	00342	TRAVEL OUT OF DISTRICT	0	539	0		0	
2542	00351	TELEPHONE/CELL PHONE	899	1,431	360		360	
2542	00354	ADVERTISING	0	1,010	0		0	
2542	00410	CONSUMABLE SUPPLIES	95,133	118,673	92,200		122,300	
2542	00460	NON CONSUMABLE SUPPLIES	75,924	6,785	7,500		13,459	
2542	00520	BUILDING IMPROVEMENTS	19,440	11,864	0		0	
2542	00542	REPLACEMENT EQUIPMENT	490	9,027	12,000		5,000	
2542	00550	TECHNOLOGY EQUIPMENT	0	847	0		0	
Sub-Totals for Building Maintenance			2,744,997	2,814,502	2,945,409	45.69	3,169,995	45.69

Grounds Maintenance

2543	00112	NONCERTIFICATED SALARIES	98,449	107,197	111,769	3.00	119,246	3.00
2543	00122	NONCERTIF SALARIES TEMPR	2,576	15,989	0		0	
2543	00125	GROUND PART TIME	5,290	987	10,000		10,000	
2543	00136	EXTENDED CONTRACTS	36	278	500		500	
2543	00210	PERS	9,916	13,420	11,004		11,677	
2543	00220	SOCIAL SECURITY	8,097	9,514	9,354		9,926	
2543	00231	WORKER'S COMP INSURANCE	3,754	4,753	5,440		5,449	
2543	00233	UNEMPLOYMENT INSURANCE	265	311	122		130	

Funcnt	Object	Description	Actual 2005-06	Actual 2006-07	Budgeted 2007-08	Proposed, Approved	
						07-08 FTE	& Adopted 2008-09 FTE
2543	00242	INSURANCE BENEFIT-CLASS	32,503	35,987	34,500		40,500
2543	00322	REPAIRS/MAINT SERVICES	42,641	100,415	25,000		100,000
2543	00324	RENTALS	803	502	400		400
2543	00390	OTHER PROF/TECH NON INSTF	60	0	100		100
2543	00410	CONSUMABLE SUPPLIES	19,126	16,698	12,500		20,000
2543	00542	REPLACEMENT EQUIPMENT	39,121	1,278	2,500		2,500
Sub-Totals for Grounds Maintenance			262,637	307,329	223,189	3.00	320,428
District Wide Maintenance							
2544	00322	REPAIRS/MAINT SERVICES	432,527	439,885	175,000		175,000
2544	00324	RENTALS	1,145	2,942	1,500		1,500
2544	00351	TELEPHONE/CELL PHONE	859	1,349	0		0
2544	00383	ARCHITECTS/ENGINEERS	5,708	9,789	0		0
2544	00389	NON INSTRUCT PROF/TECH	3,879	7,992	500		500
2544	00410	CONSUMABLE SUPPLIES	57,082	68,838	50,000		50,000
2544	00413	VEHICLE GAS OIL LUBE	19,306	21,528	10,000		10,000
2544	00414	TIRES TUBES	1,362	1,089	1,000		1,000
2544	00470	COMPUTER SOFTWARE	3,285	3,285	3,300		3,300
2544	00541	INITIAL/ADDL EQUIPMENT	0	0	2,000		2,000
Sub-Totals for District Wide Maintenance			525,153	556,697	243,300		243,300
Targeted Maintenance							
2549	00322	REPAIRS/MAINT SERVICES	4,917	567,747	750,000		1,300,000
2549	00383	ARCHITECTS/ENGINEERS	0	64,163	0		0
2549	00520	BUILDING IMPROVEMENTS	0	10,206	0		0
2549	00640	DUES AND FEES	0	203	0		0
Sub-Totals for Targeted Maintenance			4,917	642,319	750,000		1,300,000
Student Transportation							
2550	00331	REIMBURSABLE TRANSP	1,833,843	1,867,711	1,957,000		2,075,000
2550	00332	FIELD TRIPS	57,303	61,250	45,450		46,650
2550	00413	VEHICLE GAS OIL LUBE	91,221	98,335	98,000		150,000
Sub-Totals for Student Transportation			1,982,367	2,027,296	2,100,450		2,271,650
Information Services							
2630	00116	SUPERVISORY SALARIES	62,118	63,344	65,244	1.00	73,373
2630	00210	PERS	7,659	7,810	5,872		6,604
2630	00220	SOCIAL SECURITY	4,732	4,827	4,991		5,613
2630	00231	WORKER'S COMP INSURANCE	231	246	235		264
2630	00233	UNEMPLOYMENT INSURANCE	155	158	65		73
2630	00240	INSURANCE BENEFIT-ADMIN	12,887	13,026	11,500		13,500
2630	00354	ADVERTISING	0	4,379	12,000		20,000
2630	00355	PRINTING & BINDING	4,263	2,778	8,000		6,000
2630	00389	NON INSTRUCT PROF/TECH	0	0	7,000		3,500
2630	00410	CONSUMABLE SUPPLIES	727	506	1,000		500
Sub-Totals for Information Services			92,772	97,074	115,907	1.00	129,427
Personnel Services							
2640	00113	ADMINISTRATIVE SALARIES	102,195	104,239	107,366	1.00	112,204
2640	00112	NONCERTIFICATED SALARIES	75,837	78,411	79,664	2.00	84,800
2640	00136	EXTENDED CONTRACTS	1,804	2,550	5,000		5,000
2640	00210	PERS	22,470	23,018	17,283		18,180
2640	00220	SOCIAL SECURITY	13,945	13,541	14,690		15,453
2640	00231	WORKER'S COMP INSURANCE	670	705	691		727
2640	00233	UNEMPLOYMENT INSURANCE	452	464	192		202

Funcnt	Object	Description	Actual 2005-06	Actual 2006-07	Budgeted 2007-08	Proposed, Approved		
						07-08 FTE	& Adopted 2008-09 FTE	
2640	00240	INSURANCE BENEFIT-ADMIN	20,741	21,028	11,500		13,500	
2640	00242	INSURANCE BENEFIT-CLASS	9,235	8,925	23,000		27,000	
2640	00245	CLASSIFIED INSERVICE	12,235	13,270	18,000		18,000	
2640	00290	ADMINISTRATIVE DUES	150	1,170	500		0	
2640	00322	REPAIRS/MAINT SERVICES	0	0	200		200	
2640	00341	TRAVEL LOCAL IN DISTRICT	1,146	1,193	1,140		1,140	
2640	00353	POSTAGE	428	0	0		0	
2640	00354	ADVERTISING	2,138	3,292	3,000		3,500	
2640	00355	PRINTING & BINDING	2,746	3,926	2,460		2,000	
2640	00385	MANAGEMENT SERVICES	6,280	6,925	20,000		20,000	
2640	00389	NON INSTRUCT PROF/TECH	18,620	20,854	8,000		8,000	
2640	00392	BLOODBORNE PATHOG. TRAIN	2,926	2,244	2,500		2,500	
2640	00410	CONSUMABLE SUPPLIES	2,981	2,952	2,500		3,000	
2640	00440	PERIODICALS	720	483	500		500	
2640	00460	NON CONSUMABLE SUPPLIES	1,159	81	1,000		500	
2640	00470	COMPUTER SOFTWARE	4,914	4,854	5,000		8,500	
2640	00480	FOOD PURCHASES	3,263	6,524	2,500		2,500	
2640	00640	DUES AND FEES	725	450	200		500	
Sub-Totals for Personnel Services			307,780	321,099	326,886	3.00	348,066	3.00

Technology & Information Services

2661	00112	NONCERTIFICATED SALARIES	180,092	185,254	190,812	4.00	199,236	4.00
2661	00116	SUPERVISORY SALARIES	92,702	76,918	79,225	1.00	86,240	1.00
2661	00136	EXTENDED CONTRACTS	598	419	5,000		5,000	
2661	00210	PERS	33,568	32,406	24,753		26,143	
2661	00220	SOCIAL SECURITY	20,988	20,099	21,040		22,221	
2661	00231	WORKER'S COMP INSURANCE	1,027	1,060	990		1,046	
2661	00233	UNEMPLOYMENT INSURANCE	686	657	275		290	
2661	00240	INSURANCE BENEFIT-ADMIN	14,010	13,026	11,500		13,500	
2661	00242	INSURANCE BENEFIT-CLASS	46,901	48,796	46,000		54,000	
2661	00322	REPAIRS/MAINT SERVICES	21,162	19,230	15,000		20,000	
2661	00324	RENTALS	0	0	1,000		1,000	
2661	00341	TRAVEL LOCAL IN DISTRICT	1,974	1,841	3,500		3,500	
2661	00342	TRAVEL OUT OF DISTRICT	0	1,536	0		0	
2661	00353	POSTAGE	292	703	0		0	
2661	00386	DATA PROCESSING	39,859	35,509	45,000		45,000	
2661	00389	NON INSTRUCT PROF/TECH	15,645	12,742	5,000		15,000	
2661	00410	CONSUMABLE SUPPLIES	17,265	16,214	10,500		10,500	
2661	00430	LIBRARY BOOKS	0	0	400		400	
2661	00440	PERIODICALS	799	40	5,600		5,600	
2661	00460	NON CONSUMABLE SUPPLIES	3,903	3,277	20,200		15,200	
2661	00470	COMPUTER SOFTWARE	82,828	50,861	43,000		51,200	
2661	00550	TECHNOLOGY EQUIPMENT	44,691	71,208	93,700		188,700	
2661	00640	DUES AND FEES	0	200	100		100	
Sub-Totals for Technology & Information Services			618,990	591,996	622,595	5.00	763,876	5.00

Early Retirees

2700	00116	RETIREMENT STIPEND	502,598	406,745	520,000		440,000	
2700	00220	SOCIAL SECURITY	6,296	0	0		0	
2700	00240	INSURANCE BENEFIT-ADMIN	83,847	75,839	84,000		80,000	
2700	00241	INSURANCE BENEFIT-CERT	367,492	337,670	350,000		350,000	
2700	00242	INSURANCE BENEFIT-CLASS	74,136	94,571	120,000		100,000	
Sub-Totals for Early Retirees			1,034,369	914,825	1,074,000		970,000	

Funcnt Object	Description	Actual 2005-06	Actual 2006-07	Budgeted 2007-08	Proposed, Approved		
					07-08 FTE	& Adopted 2008-09	08-09 FTE
Total Supporting Services		17,546,210	18,781,227	19,646,955	165.02	21,433,974	164.92
Facilities Acquisition/Improvement							
4110	00113	ADMINISTRATIVE SALARIES	0	0	1		1
Totals for Facilities Acquisition/Improvement		0	0	1		1	
Long-Term Debt Service							
5110	00610	PRINCIPAL	616,352	645,107	830,000		850,000
5110	00620	INTEREST	1,603,352	1,823,737	1,900,000		1,880,000
Totals for Long-Term Debt Service		2,219,704	2,468,844	2,730,000		2,730,000	
Interfund Transfers							
5200	00720	Interfund Transfers	78,918	78,728	75,000		125,000
Totals for Interfund Transfers		78,918	78,728	75,000		125,000	
Contingency							
6110	00810	Contingency	0	0	500,000		500,000
Totals for Contingency		0	0	500,000		500,000	
Unappropriated Ending Fund Balance							
7000	00820	Unapprop. Ending Fund Balance	2,796,287	3,215,498	0		0
Totals for Unapprop. Ending Fund Balance		2,796,287	3,215,498	0		0	
Total Requirements		49,783,260	53,733,982	55,818,000	583.46	60,227,000	592.35

General Fund - Revenues and Expenditures Summary

Series	Actual 1999-2000	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Proposed, Approved			
										Budgeted 2007-08	FTE 2007-08	& Adopted 2008-09	FTE 2008-09
Revenues													
1000 From Local Sources	17,689,465	22,548,278	23,291,720	24,046,207	24,465,130	26,360,605	28,573,302	29,970,606	29,640,000			33,595,000	
2000 From Intermediate Sources	452,728	450,091	511,345	468,993	443,520	433,477	474,713	472,237	525,000			525,000	
3000 From State Sources	21,294,727	20,926,893	21,604,025	16,312,673	20,670,641	16,428,142	20,011,797	20,321,826	22,258,000			21,837,000	
4000 From Federal Sources	112,471	64,690	179,558	178,093	172,335	173,778	173,474	173,026	185,000			185,000	
5000 From Other Sources	9,137,805	8,486,625	7,252,234	4,628,617	1,969,801	3,031,105	549,974	2,796,287	3,210,000			4,085,000	
Total Revenues	48,687,196	52,476,577	52,838,882	45,634,583	47,721,427	46,427,107	49,783,260	53,733,982	55,818,000			60,227,000	
Expenditures-Function:													
1000 Instruction	24,481,760	27,162,072	29,765,901	27,692,955	26,280,332	26,883,407	27,142,139	29,189,686	32,866,044	418.44		35,438,025	427.43
2000 Support Services	15,765,446	16,851,417	18,369,312	16,700,264	16,330,457	16,836,661	17,546,211	18,781,227	19,646,955	165.02		21,433,974	164.92
4000 Facilities Acquisition & Const.	0	0	0	0	0	320,452	0	0	0	1		1	
5100 Debt Service	565	83,052	83,052	693,294	2,031,890	1,695,837	2,219,704	2,468,843	2,730,000			2,730,000	
5200 Interfund Transactions	0	1,211,649	0	91,760	47,643	140,776	78,918	78,728	75,000			125,000	
6000 Contingency	0	0	0	0	0	0	0	0	500,000			500,000	
7000 Unappropriated Ending	8,439,425	7,168,387	4,620,617	456,310	3,031,105	549,974	2,796,288	3,215,498	0			0	
Total Expenditures	48,687,196	52,476,577	52,838,882	45,634,583	47,721,427	46,427,107	49,783,260	53,733,982	55,818,000	583.46		60,227,000	592.35
Expenditures-Object:													
100 Salaries	26,707,200	28,700,492	29,746,490	28,477,368	26,942,300	26,939,818	26,323,000	27,642,167	30,319,751	583.46		32,282,040	592.35
200 Associated Payroll Costs	9,255,308	10,488,565	12,719,461	11,851,771	10,390,658	10,353,957	10,933,846	11,344,466	12,565,946			14,229,282	
300 Purchased Services	2,631,533	2,817,823	3,078,697	2,806,716	4,263,925	4,943,070	5,488,754	6,531,732	7,051,659			8,204,421	
400 Materials and Supplies	954,537	1,534,267	1,805,607	952,295	727,341	1,425,983	1,438,210	1,928,378	2,000,766			1,518,135	
500 Capital Outlay	484,170	181,049	549,806	61,687	28,859	101,299	237,115	245,567	272,380			321,413	
600 Other Objects	215,023	374,345	318,204	936,676	2,289,596	1,972,230	2,487,129	2,747,446	3,032,498			3,046,709	
700 Interfund Transactions	0	1,211,649	0	91,760	47,643	140,776	78,918	78,728	75,000			125,000	
800 Planned Reserve	8,439,425	7,168,387	4,620,617	456,310	3,031,105	549,974	2,796,288	3,215,498	500,000			500,000	
Total Expenditures	48,687,196	52,476,577	52,838,882	45,634,583	47,721,427	46,427,107	49,783,260	53,733,982	55,818,000	583.46		60,227,000	592.35
Total Expenditures Net of Planned Reserve	40,247,771	45,308,190	48,218,265	45,178,273	44,690,322	45,877,133	46,986,972	50,518,484	55,318,000			59,727,000	

General Fund - Salary Range Summary

Function	Object	Description	Range of Annual Salary		Actual 2006-07	Budget 2007-08	Proposed, Approved		
			Contract Days	Range 2008-09			07-08 FTE	& Adopted 2008-09	08-09 FTE
Instructional Salaries:									
Primary, K-3 Programs									
1111	00111	LICENSED SALARIES	191	\$34,214-69,338	3,478,554	3,992,195	73.09	4,236,698	74.48
1111	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185 to 195	\$17,642-25,428	473,028	528,511	23.96	529,420	23.11
Sub-Totals for Primary, K-3 Programs					3,951,582	4,520,706	97.05	4,766,118	97.59
Intermediate Elementary Programs									
1112	00111	LICENSED SALARIES	191	\$34,214-69,338	3,465,163	3,818,441	68.35	4,033,044	68.90
1112	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185 to 195	\$17,642-25,428	152,833	210,747	9.29	190,301	8.27
Sub-Totals for Intermediate Elementary Programs					3,617,996	4,029,188	77.64	4,223,345	77.17
Jr. High Programs									
1121	00111	LICENSED SALARIES	191	\$34,214-69,338	2,355,254	2,470,063	48.78	2,736,606	49.80
1121	00112	CLASSIFIED SALARIES (Secretary I, II & Educational Assistant)	185 to 195	\$17,641-26,598	16,794	50,903	2.32	55,958	2.37
Sub-Totals for Junior High Programs					2,372,048	2,520,966	51.10	2,792,564	52.17
Jr. High Co-curricular Programs									
1122	00112	CLASSIFIED SALARIES (Secretary II)	185	\$19,344-25,234	14,196	15,102	0.62	15,777	0.62
Sub-Totals for Junior High Co-Curricular					14,196	15,102	0.62	15,777	0.62
High School Programs									
1131	00111	LICENSED SALARIES	191	\$34,214-69,338	4,589,113	5,041,335	95.40	5,739,511	101.87
1131	00112	CLASSIFIED SALARIES (Secretary I & Educational Assistant)	185-195	\$17,642-25,428	64,351	82,884	3.54	101,763	4.13
Sub-Totals for High School Programs					4,653,464	5,124,219	98.94	5,841,274	106.00
High School Co-Curricular									
1132	00116	SUPERVISOR SALARIES	201	\$51,564-91,495	167,810	172,844	2.00	180,629	2.00
1132	00112	CLASSIFIED SALARIES (Sec II & Athletic Trainer)	189-212	\$19,762-37,787	83,847	61,706	2.00	84,218	2.50
Sub-Totals for High School Co-Curricular					251,657	234,550	4.00	264,847	4.50
Talented & Gifted Programs									
1210	00111	LICENSED SALARIES	191	\$34,214-69,338	258,966	266,898	4.10	315,309	4.83
Sub-Totals for Talented & Gifted Programs					258,966	266,898	4.10	315,309	4.83

Funcior Object Description	Range of Annual Salary		Actual 2006-07	Budget 2007-08	Proposed, Approved					
	Contract Days	Range 2008-09			07-08 FTE	& Adopted 2008-09	08-09 FTE			
Restrictive Programs for Students with Disabilities										
1220	00111	LICENSED SALARIES	191	\$34,214-69,338	120,206	295,897	6.00	160,252	3.41	
1220	00112	CLASSIFIED SALARIES	185-192	\$17,642-33,423	419,207	442,135	19.53	244,806	10.95	
		(Special Ed. Assist., Sec II, & Lic. Prac. Nurse)								
1220	00138	SPECIALIST SALARIES	190-191	\$34,273-72,801	210,708	217,029	4.29	224,414	4.29	
Sub-Totals for Restrictive Programs					750,121	955,061	29.82	629,472	18.65	
Less Restrictive Programs for Students with Disabilities										
1250	00111	LICENSED SALARIES	191	\$34,214-69,338	788,099	967,817	16.96	1,023,269	17.27	
1250	00112	CLASSIFIED SALARIES	185-192	\$17,642-26,189	783,216	759,104	36.71	1,063,736	46.96	
		(Educational Assist., Special Ed. Assist. & Secretary II)								
Sub-Totals for Less Restrictive Programs					1,571,315	1,726,921	53.67	2,087,005	64.23	
English Second Language Programs										
1291	00111	LICENSED SALARIES	191	\$34,214-69,338	95,667	98,035	1.50	111,294	1.67	
Sub-Totals for English Second Language Programs					95,667	98,035	1.50	111,294	1.67	
Total 1000 Instruction Salaries					17,537,012	19,491,646	418.44	21,047,005	427.43	
Summary by Classification:										
	00111	LICENSED SALARIES			15,151,022	16,950,681	314.18	18,355,983	322.23	
	00112	CLASSIFIED SALARIES			2,007,472	2,151,092	97.97	2,285,979	98.91	
	00116	SUPERVISOR SALARIES			167,810	172,844	2.00	180,629	2.00	
	00138	SPECIALIST SALARIES			210,708	217,029	4.29	224,414	4.29	
Total 1000 Instruction Salaries					17,537,012	19,491,646	418.44	21,047,005	427.43	

Function	Object	Description	Range of Annual Salary		Actual 2006-07	Budget 2007-08	Proposed, Approved		
			Contract Days	Range 2008-09			07-08 FTE	& Adopted 2008-09	08-09 FTE
Support Services Salaries:									
Counseling Programs									
2120	00111	LICENSED SALARIES	191	\$34,214-69,338	562,244	676,976	12.38	691,612	11.83
2120	00112	CLASSIFIED SALARIES (Secretary II)	200-210	\$20,912-28,644	125,461	133,411	5.00	201,303	7.25
Sub-Totals for Counseling Programs					687,705	810,387	17.38	892,915	19.08
Nursing Services									
2134	00112	SPECIALIST SALARIES	201	\$36,005-83,646	44,928	46,507	1.00	76,609	1.40
Sub-Totals for Nursing Services					44,928	46,507	1.00	76,609	1.40
Psychological Services									
2140	00111	LICENSED SALARIES	191	\$34,214-69,338	226,654	238,985	4.09	247,647	4.10
Sub-Totals for Psychological Services					226,654	238,985	4.09	247,647	4.10
Speech and Hearing Services									
2150	00111	LICENSED SALARIES	191	\$34,214-69,338	384,865	332,588	5.30	342,026	5.36
2150	00112	CLASSIFIED SALARIES (Educational Assistant)	185	\$17,642-23,058	49,806	51,825	2.35	61,964	2.36
Sub-Totals for Speech and Hearing Services					434,671	384,413	7.65	403,990	7.72
Special Services Administration									
2190	00113	ADMINISTRATOR SALARIES	261	\$81,339-107,366	118,326	98,735	1.00	107,900	1.00
2190	00112	CLASSIFIED SALARIES (Secretary IV)	261	\$32,784-43,2448	40,215	41,421	1.00	43,261	1.00
Sub-Totals for Special Services Administration					158,541	140,156	2.00	151,161	2.00
Instructional Improvement Services									
2210	00113	ADMINISTRATOR SALARIES	261	\$85,002-112,204	210,250	206,101	2.00	210,133	2.00
2210	00112	CLASSIFIED SALARIES (Educational Assistant, Secretary II & Confidential)	210-261	\$20,026-49,186	90,010	98,392	2.69	84,851	2.25
Sub-Totals for Instructional Improvement Services					300,260	304,493	4.69	294,984	4.25
Media Services									
2220	00112	CLASSIFIED SALARIES (Library Tech. Assistant, AV Tech. I & Printer)	192-238	\$20,076-35,795	309,286	338,858	12.70	342,765	12.74
Sub-Totals for Media Services					309,286	338,858	12.70	342,765	12.74
Media Specialists									
2221	00111	LICENSED SALARIES	191	\$34,214-69,338	178,676	186,715	3.00	196,839	3.00
Sub-Totals for Media Specialists					178,676	186,715	3.00	196,839	3.00

Function	Object	Description	Range of Annual Salary		Actual 2006-07	Budget 2007-08	Proposed, Approved		
			Contract Days	Range 2008-09			07-08 FTE	& Adopted 2008-09	08-09 FTE
Executive Services									
2321	00113	SUPERINTENDENT SALARI	261	N/A	130,960	134,589	1.00	135,871	1.00
2321	00112	CLASSIFIED SALARIES (Secretary II & Executive)	261	\$27,288-52,088	83,665	86,175	2.00	95,235	2.00
Sub-Totals for Executive Services					214,625	220,764	3.00	231,106	3.00
Principal Administrative Services									
2410	00112	CLASSIFIED SALARIES (Secretary I, II, III, IV, Support Svcs. Coord., & Data Processor)	184-261	\$18,356-43,248	667,139	719,273	25.12	707,709	23.24
2410	00113	ADMINISTRATIVE SALARIE	261	\$85,002-112,204	1,726,026	1,795,951	19.00	1,873,215	19.00
Sub-Totals for Principal Administrative Services					2,393,165	2,515,224	44.12	2,580,924	42.24
Business Services									
2520	00113	ADMINISTRATOR SALARIE	261	\$85,002-112,204	94,774	98,735	1.00	112,204	1.00
2520	00112	CLASSIFIED SALARIES (Bookkeeper III, Payroll (Lead & Spec) & Confidential)	261	\$31,212-49,186	260,987	287,085	6.70	307,872	6.70
Sub-Totals for Business Services					355,761	385,820	7.70	420,076	7.70
Building Maintenance									
2542	00112	CLASSIFIED SALARIES (Custodian, Warehouseman, Engineer I, II, IV, & Maint. Worker)	261	\$28,608-45,432	1,513,248	1,609,322	43.69	1,688,201	43.69
2542	00116	SUPERVISOR SALARIES	261	\$51,564-91,495	160,244	165,051	2.00	172,489	2.00
Sub-Totals for Building Maintenance					1,673,492	1,774,373	45.69	1,860,690	45.69
Grounds Maintenance									
2543	00112	CLASSIFIED SALARIES (Groundskeeper I & II)	261	\$29,820-\$43,248	107,198	111,769	3.00	119,246	3.00
Sub-Totals for Grounds Maintenance					107,198	111,769	3.00	119,246	3.00
Information Services									
2630	00116	SUPERVISOR SALARIES	261	\$51,564-91,495	63,344	65,244	1.00	73,373	1.00
Sub-Totals for Information Services					63,344	65,244	1.00	73,373	1.00
Personnel Services									
2640	00113	ADMINISTRATOR SALARIE	261	\$85,002-112,204	104,239	107,366	1.00	112,204	1.00
2640	00112	CLASSIFIED SALARIES (Secretary II & Confidential)	261	\$27,288-49,186	78,412	79,664	2.00	84,800	2.00
Sub-Totals for Personnel Services					182,651	187,030	3.00	197,004	3.00
Technology Services									
2661	00112	CLASSIFIED SALARIES (Technology Tech II)	210-261	\$34,776-52,368	185,254	190,812	4.00	199,236	4.00
2661	00116	SUPERVISOR SALARIES	261	\$51,564-91,495	76,918	79,225	1.00	86,240	1.00
Sub-Totals for Technology Services					262,172	270,037	5.00	285,476	5.00
Total 2000 Support Services Salaries					7,593,129	7,980,775	165.02	8,374,805	164.92

Function Object Description	Range of Annual Salary		Actual 2006-07	Budget 2007-08	Proposed, Approved		
	Contract Days	Range 2008-09			07-08 FTE	& Adopted 2008-09	08-09 FTE

Total 2000 Support Services Salaries

2000 Function Summary by Classification:

00111 LICENSED SALARIES			1,352,439	1,435,264	24.77	1,478,124	24.29
00112 CLASSIFIED SALARIES			3,510,681	3,794,514	110.25	4,013,052	110.23
00113 ADMINISTRATOR SALARIES			2,384,575	2,441,477	25.00	2,551,527	25.00
00116 SUPERVISOR SALARIES			345,434	309,520	5.00	332,102	5.40

Total 2000 Support Services Salaries

7,593,129	7,980,775	165.02	8,374,805	164.92
------------------	------------------	---------------	------------------	---------------

Total Regular Salaries

25,130,141	27,472,421	583.46	29,421,810	592.35
-------------------	-------------------	---------------	-------------------	---------------

Total 1000 and 2000 Summary by Classification:

00111 LICENSED SALARIES			16,503,461	18,385,945	338.95	19,834,107	346.52
00112 CLASSIFIED SALARIES			5,518,153	5,945,606	208.22	6,299,031	209.14
00113 ADMINISTRATOR SALARIES			2,384,575	2,441,477	25.00	2,551,527	25.00
00116 SUPERVISOR SALARIES			513,244	482,364	7.00	512,731	7.40
00138 SPECIALIST SALARIES			210,708	217,029	4.29	224,414	4.29

Total Regular Salaries

25,130,141	27,472,421	583.46	29,421,810	592.35
-------------------	-------------------	---------------	-------------------	---------------

Note: Annual Salary Range amounts reflect full-time for range of contract days specified for the positions within that function.

Lake Oswego School District 7J
Licensed Salary Schedule
July 1, 2008 to June 30, 2009
 3.75% Increase on Base

Steps	BA	BA+24	BA+45	MA BA+60	MA+24 BA+84	MA+45 BA+105
1	\$34,214	\$35,582	\$36,951	\$38,319	\$39,688	\$41,056
2	\$35,924	\$37,293	\$38,661	\$40,030	\$41,399	\$42,767
3	\$37,635	\$39,004	\$40,372	\$41,741	\$43,109	\$44,478
4	\$39,346	\$40,714	\$42,083	\$43,451	\$44,820	\$46,188
5	\$41,056	\$42,425	\$43,793	\$45,162	\$46,531	\$47,899
6	\$42,767	\$44,136	\$45,504	\$46,873	\$48,241	\$49,610
7	\$44,478	\$45,846	\$47,215	\$48,583	\$49,952	\$51,320
8	\$46,188	\$47,557	\$48,926	\$50,294	\$51,663	\$53,031
9	\$47,899	\$49,268	\$50,636	\$52,005	\$53,373	\$54,742
10	\$49,610	\$50,978	\$52,347	\$53,715	\$55,084	\$56,453
11	\$51,320	\$52,689	\$54,058	\$55,426	\$56,795	\$58,163
12	\$53,031	\$54,400	\$55,768	\$57,137	\$58,505	\$59,874
13	\$54,742	\$56,110	\$57,479	\$58,847	\$60,216	\$61,585
14			\$59,190	\$60,558	\$61,927	\$63,295
15			\$60,900	\$62,269	\$63,637	\$65,006
16				\$63,980	\$65,348	\$66,717
17						\$68,427
			Longevity	\$852	\$881	\$911

LAKE OSWEGO SCHOOL DISTRICT

CLASSIFIED SALARY SCHEDULE 2008-09

3.75% increase on Base

STEPS							RANGE	JOB TITLES
RANGE	1st	2nd	3rd	4th	5th	6th		
0	9.24 1,608 19,296	10.01 1,742 20,904					0	
1	9.57 1,664 19,968	10.05 1,749 20,988	10.47 1,822 21,864	10.90 1,897 22,764	11.63 2,024 24,288	12.38 2,154 25,848	1	
2	10.05 1,749 20,988	10.47 1,822 21,864	10.90 1,897 22,764	11.43 1,989 23,868	12.18 2,119 25,428	12.93 2,250 27,000	2	FSA I
3	10.47 1,822 21,864	10.90 1,897 22,764	11.43 1,989 23,868	11.92 2,074 24,888	12.77 2,222 26,664	13.62 2,370 28,440	3	FSA II
4	10.90 1,897 22,764	11.43 1,989 23,868	11.92 2,074 24,888	12.47 2,170 26,040	13.35 2,323 27,876	14.22 2,474 29,688	4	
5	11.43 1,989 23,868	11.92 2,074 24,888	12.47 2,170 26,040	13.07 2,274 27,288	13.97 2,431 29,172	14.85 2,584 31,008	5	
6	11.92 2,074 24,888	12.47 2,170 26,040	13.07 2,274 27,288	13.70 2,384 28,608	14.65 2,549 30,588	15.58 2,711 32,532	6	Educational Assistant, Personal Care Assistant, Extended Day Care Provider, FSA III (Cook)
7	12.47 2,170 26,040	13.07 2,274 27,288	13.70 2,384 28,608	14.28 2,485 29,820	15.28 2,659 31,908	16.30 2,836 34,032	7	Secretary I
8	13.07 2,274 27,288	13.70 2,384 28,608	14.28 2,485 29,820	14.95 2,601 31,212	16.02 2,787 33,444	17.05 2,967 35,604	8	Data Processor, Secretary II, Library Technology Assistant
9	13.70 2,384 28,608	14.28 2,485 29,820	14.95 2,601 31,212	15.70 2,732 32,784	16.80 2,923 35,076	17.90 3,115 37,380	9	Support Services Coordinator, Yourth Transition Specialist Custodian, Food Services Transporter
10	14.28 2,485 29,820	14.95 2,601 31,212	15.70 2,732 32,784	16.38 2,850 34,200	17.60 3,062 36,744	18.80 3,271 39,252	10	Bookkeeper II, Campus Security, Secretary III, Printer, Warehouseman, Groundskeeper I
11	14.95 2,601 31,212	15.70 2,732 32,784	16.38 2,850 34,200	17.13 2,981 35,772	18.45 3,210 38,520	19.75 3,437 41,244	11	Bookkeeper III
12	15.70 2,732 32,784	16.38 2,850 34,200	17.13 2,981 35,772	17.96 3,125 37,500	19.35 3,367 40,404	20.71 3,604 43,248	12	AV Technician, Payroll Specialist, Secretary IV, Food Service Manager III
13	16.38 2,850 34,200	17.13 2,981 35,772	17.96 3,125 37,500	18.86 3,282 39,384	19.75 3,437 41,244		13	Engineer I
14	17.13 2,981 35,772	17.96 3,125 37,500	18.81 3,273 39,276	19.76 3,438 41,256	20.71 3,604 43,248		14	Engineer III, Groundskeeper II
15	17.96 3,125 37,500	18.81 3,273 39,276	19.71 3,430 41,160	20.73 3,607 43,284	21.76 3,786 45,432		15	Engineer IV, Maintenance Workers, Licensed Practical Nurse
16	18.35 3,193 38,316	19.25 3,350 40,200	20.20 3,515 42,180	21.20 3,689 44,268	22.28 3,877 46,524		16	Athletic Trainer, Lead Payroll Specialist
17	20.70 3,602 43,224	21.68 3,772 45,264	22.71 3,952 47,424	23.88 4,155 49,860	25.08 4,364 52,368		17	Technology Technician II

Numbers show hourly rate; monthly rate if working full time; yearly rate for full time 12 month employee.

Lake Oswego School District 7J
Salary Schedule for Administrators and Other Staff
July 1, 2008 to June 30, 2009

<u>Position</u>	<u>Range of Contract Days</u>	<u>FTE Budgeted</u>		<u>Annual Salary Range 2008-09</u>
		<u>2008-09</u>	<u>2007-08</u>	
Administrators:				
Director	261	5	5	\$102,233 - 112,204
High School Principal	261	2	2	\$105,404 - 111,070
Junior High Principal	261	2	2	\$96,591 - 102,259
Elementary Principal	261	9	9	\$94,438 - 100,106
H.S. Assistant/Vice Princ.	261	4	4	\$87,270 - 99,963
Jr. High Vice Principal	261	<u>2</u>	<u>2</u>	\$85,002 - 90,670
Total Administrators		<u>24</u>	<u>24</u>	
Directors, Professional & Technical, & Confidential:				
Director	201-261	8	5	\$70,966 - 91,495
Assistant Director	261	2	2	\$54,564 - 90,316
Executive Secretary	261	1	1	\$52,506 - 59,621
Confidential Secretary	261	4	4	\$40,825 - 49,186
Therapist & Specialist	191-210	5.29	6.29	\$36,351 - 83,646
Nurse	201	1.5	1	\$36,005 - 72,968

Community Contributions Fund - Revenues by Source

Object Series	Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed & Approved 2008-09	Adopted 2008-09
From Local Sources						
01920	CONTRIBUTIONS/DONATIONS	22,563	15,713	120,000	120,000	120,000
01921	CONTRIB/DONATIONS-PTO/A	436,472	326,579	448,000	448,000	448,000
01922	CONTRIB/DONATN-FOUNDATION	1,650,000	1,850,000	2,250,000	2,300,000	2,300,000
Sub-Total from Local Sources		2,109,035	2,192,292	2,818,000	2,868,000	2,868,000
From Other Sources						
05400	BEGINNING FUND BALANCE	18,982	20,135	60,000	60,000	60,000
Sub-Totals From Other Sources		18,982	20,135	60,000	60,000	60,000
Grand Totals		2,128,017	2,212,427	2,878,000	2,928,000	2,928,000

Community Contributions Fund - Expenditures

Function	Object		Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed, Approved		
	Series	Description				07-08 FTE	& Adopted 2008-09	08-09 FTE
Primary, K-3 Programs								
1111	100	SALARIES	544,243	553,088	384,500	9.00	394,500	9.00
1111	200	ASSOCIATED PAYROLL COSTS	205,913	204,817	195,000		195,000	
1111	300	PURCHASED SERVICES	3,928	4,728	8,000		8,000	
1111	400	MATERIALS AND SUPPLIES	7,296	6,469	15,000		15,000	
1111	500	CAPITAL OUTLAY	43,281	114,990	50,000		50,000	
Sub-Totals for Primary, K-3 Programs			804,661	884,092	652,500	9.00	662,500	9.00
Intermediate Programs								
1112	100	SALARIES	68,712	166,039	384,500	9.00	394,500	9.00
1112	200	ASSOCIATED PAYROLL COSTS	28,610	67,853	195,000		195,000	
1112	300	PURCHASED SERVICES	0	0	15,000		15,000	
1112	400	MATERIALS AND SUPPLIES	15,906	7,208	20,000		20,000	
1112	500	CAPITAL OUTLAY	48,516	48,685	50,000		50,000	
Sub-Totals for Intermediate Programs			161,744	289,785	664,500	9.00	674,500	9.00
Jr. High Programs								
1121	100	SALARIES	174,596	189,463	253,000	6.00	263,000	6.00
1121	200	ASSOCIATED PAYROLL COSTS	73,701	81,926	127,500		127,500	
1121	400	MATERIALS AND SUPPLIES	0	1,540	7,000		7,000	
1121	500	CAPITAL OUTLAY	88,344	44,220	25,000		25,000	
Sub-Totals for Jr. High Programs			336,641	317,149	412,500	6.00	422,500	6.00
High School Programs								
1131	100	SALARIES	331,873	355,003	455,500	11.00	475,500	11.00
1131	200	ASSOCIATED PAYROLL COSTS	140,298	143,309	225,000		225,000	
1131	300	PURCHASED SERVICES	0	287	0		0	
1131	400	MATERIALS AND SUPPLIES	13,220	23,251	35,000		35,000	
1131	500	CAPITAL OUTLAY	101,401	11,811	65,000		65,000	
Sub-Totals for High School Programs			586,792	533,661	780,500	11.00	800,500	11.00
High School Cocurricular								
1132	100	SALARIES	0	0	5,000		5,000	
1132	200	ASSOCIATED PAYROLL COSTS	0	0	1,000		1,000	
1132	500	CAPITAL OUTLAY	0	0	1,000		1,000	
Sub-Totals for High School Cocurricular			0	0	7,000	-	7,000	-
High School Cocurricular- Music								
1136	500	CAPITAL OUTLAY	61,956	0	5,000		5,000	
Sub-Totals for High School Cocurricular- Music			61,956	0	5,000		5,000	
Learning Disabilities Services								
1290	400	MATERIALS AND SUPPLIES	210	80	1,000		1,000	
1290	500	CAPITAL OUTLAY	0	0	2,000		2,000	
Sub-Totals for Learning Disabilities Services			210	80	3,000		3,000	
Sub-Totals 1000 Instruction			1,952,004	2,024,767	2,525,000	35.00	2,575,000	35.00

Function	Object Series	Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed, Approved	
						07-08 FTE	& Adopted 2008-09
Improvement of Instruction							
2210	100	SALARIES	2,405	6,454	10,000		10,000
2210	200	ASSOCIATED PAYROLL COSTS	326	1,238	3,000		3,000
2210	300	PURCHASED SERVICES	119	0	6,000		6,000
2210	400	MATERIALS AND SUPPLIES	0	4,558	1,000		1,000
Sub-Totals for Improvement of Instruction			2,850	12,250	20,000	0	20,000
Media Services							
2220	400	MATERIALS AND SUPPLIES	3,522	0	0		0
2220	500	CAPITAL OUTLAY	0	0	45,000		45,000
Sub-Totals for Media Services			3,522	0	45,000	0	45,000
Principal Administrative Services							
2410	400	MATERIALS AND SUPPLIES	9,725	3,656	0		0
2410	500	CAPITAL OUTLAY	0	0	20,000		20,000
Sub-Totals for Principal Administrative Services			9,725	3,656	20,000	0	20,000
Operation and Maintenance of Plant							
2540	300	PURCHASED SERVICES	0	0	30,000		30,000
2540	400	MATERIALS AND SUPPLIES	0	5,183	25,000		25,000
2540	500	CAPITAL OUTLAY	0	0	25,000		25,000
Sub-Totals for Operation and Maintenance of Plant			0	5,183	80,000	0	80,000
Sub-Totals 2000 Supporting Services			16,097	21,089	165,000	0	165,000
Facilities Acquisition and Construction							
4150	500	CAPITAL OUTLAY	57,726	19,500	98,000		98,000
Sub-Totals for Facilities Acquisition and Const.			57,726	19,500	98,000	0	98,000
Sub-Totals 4000 Facilities Acquisitions and Const.			0	19,500	98,000	0	98,000
Long-Term Debt Service							
5110	600	OTHER OBJECTS	82,055	88,504	90,000		90,000
Sub-Totals for Long-Term Debt Service			82,055	88,504	90,000	0	90,000
Unappropriated Ending Fund Balance							
7000	00820	RESERVE FOR NEXT YEAR	20,135	58,567	0		0
Sub-Totals 7000 Unappropriated Ending Fund Bal.			20,135	58,567	0	0	0
Grand Totals			2,128,017	2,212,427	2,878,000	35.00	2,928,000

Grants Fund - Revenues by Source

Object Series	Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed &	
					Approved 2008-09	Adopted 2008-09
From Local Sources						
01900	REFUND OF PRIOR YEAR EXPENDITURE:	140,706	0	0	0	0
01920	CONTRIBUTIONS/DONATIONS	0	6,142	3,500	3,500	3,500
Sub-Totals From Local Sources		140,706	6,142	3,500	3,500	3,500
From Intermediate Sources						
02100	OTHER GRANTS	0	0	0	21,000	21,000
Sub-Totals for Intermediate Sources		0	0	0	21,000	21,000
From State Sources						
03209	OTHER GRANTS		27,072	1,284,000	30,000	30,000
03990	SB 622 TECHNOLOGY GRANT	26,432	2,246	0	0	0
Sub-Totals From State Sources		26,432	29,318	1,284,000	30,000	30,000
From Federal Sources						
04501	TITLE IA GRANTS	131,292	197,781	212,000	235,000	235,000
04508	IDEA GRANTS	865,617	971,201	1,211,000	1,366,000	1,366,000
04507	CLASS SIZE REDUCTION/OTHER GRANT:	139,804	137,780	160,000	195,000	195,000
04530	DRUG AND ALCOHOL GRANTS	14,700	18,093	20,000	23,000	23,000
Sub-Totals From Federal Sources		1,151,413	1,324,855	1,603,000	1,819,000	1,819,000
From Other Sources						
05400	BEGINNING FUND BALANCE	0	140,706	0	0	0
Sub-Totals From Other Sources		0	140,706	0	0	0
Grand Totals		1,318,551	1,501,021	2,890,500	1,873,500	1,873,500

Grants Fund - Expenditures

Function	Object Series	Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed, Approved		
						07-08 FTE	& Adopted 2008-09	08-09 FTE
Primary, K-3 Programs								
1111	100	SALARIES	91,787	96,198	94,000	2.00	105,000	2.00
1111	200	ASSOCIATED PAYROLL COSTS	36,570	20,263	39,000		50,000	
1111	400	MATERIALS AND SUPPLIES	0	0	400,000		0	
Sub-Totals for Primary, K-3 Programs			128,357	116,461	533,000	2.00	155,000	2.00
Intermediate Elementary Programs								
1112	400	MATERIALS AND SUPPLIES	0	0	200,000		0	
Sub-Totals for Intermediate Elementary Programs			0	0	200,000		0	
Jr. High Programs								
1120	400	MATERIALS AND SUPPLIES	0	0	200,000		0	
Sub-Totals for Junior High Programs			0	0	200,000		0	
High School Programs								
1130	400	MATERIALS AND SUPPLIES	0	0	300,000		0	
1130	500	CAPITAL OUTLAY	0	167,778	0		0	
Sub-Totals for High School Programs			0	167,778	300,000		0	
Special Programs								
1200	100	SALARIES	375,080	399,411	460,000	17.00	510,000	18.00
1200	200	ASSOCIATED PAYROLL COSTS	182,252	156,970	285,000		310,000	
1200	300	PURCHASED SERVICES	29,768	195,561	130,000		165,000	
1200	400	MATERIALS AND SUPPLIES	9,943	32,606	42,000		45,000	
1200	500	CAPITAL OUTLAY	6,914	27,752	35,000		35,000	
Sub-Totals for Special Programs			603,957	812,300	952,000	17.00	1,065,000	18.00
Sub-Total 1000 Instruction			732,314	1,096,539	2,185,000	19.00	1,220,000	20.00
Student Support Services								
2100	100	SALARIES	10,000	13,500	13,500		15,000	
2100	200	ASSOCIATED PAYROLL COSTS	4,700	3,891	6,500		7,000	
Sub-Totals for Student Support Services			14,700	17,391	20,000		22,000	
Instructional Improvement Services								
2210	100	SALARIES	2,294	25,642	25,000		35,000	
2210	200	ASSOCIATED PAYROLL COSTS	1,281	2,625	6,000		8,000	
2210	300	PURCHASED SERVICES	21,819	21,999	70,000		30,000	
2210	400	MATERIALS AND SUPPLIES	0	105	100,000		0	
Sub-Totals for Instructional Improvement Services			25,394	50,371	201,000		73,000	
Student Assessment Services								
2230	100	SALARIES	0	5,050	8,000		8,000	
2230	200	ASSOCIATED PAYROLL COSTS	0	828	1,500		1,500	
2230	300	PURCHASED SERVICES	0	0	3,000		3,000	
Sub-Totals for Student Assessment Services			0	5,878	12,500		12,500	

Function	Object Series	Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed, Approved		
						07-08 FTE	& Adopted 2008-09	08-09 FTE
Special Services Administration								
2190	100	SALARIES	210,733	173,488	240,000	4.50	260,000	5.00
2190	200	ASSOCIATED PAYROLL COSTS	74,467	70,827	100,000		110,000	
2190	300	PURCHASED SERVICES	8,853	20,449	4,750		25,000	
2190	400	MATERIALS AND SUPPLIES	2,959	16,529	1,250		16,000	
Sub-Totals for Special Services Administration			297,012	285,821	346,000	4.50	411,000	5.00
Technology & Information Services								
2661	500	CAPITAL OUTLAY	26,432	2,246	0		0	
Sub-Totals for Tech. & Information Services			26,432	2,246	0		0	
Indirect Cost Charges								
2601	600	OTHER OBJECTS	34,192	0	54,000		54,000	
Sub-Totals for Indirect Cost Charges			34,192	0	54,000		54,000	
Sub-Totals 2000 Support Services			397,731	361,707	633,500	4.50	572,500	5.00
Long-Term Debt Service								
5110	600	OTHER OBJECTS	47,801	42,775	72,000		81,000	
Sub-Totals for Long-Term Debt Service			47,801	42,775	72,000		81,000	
Unappropriated Ending Reserve								
7000	00820	RESERVE FOR NEXT YEAR	140,706	0	0		0	
Sub-Totals for Unappropriated Ending Reserve			140,706	0	0		0	
Grand Totals			1,318,552	1,501,021	2,890,500	23.50	1,873,500	25.00

Grants Fund - Expenditures by Grant

Function	Series	Object Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed, Approved	
						07-08 FTE	& Adopted 2008-09 FTE
STATE LOTTERY BOND/ SB 318 GRANT							
Primary, K-3 Programs							
1111	400	MATERIALS AND SUPPLIES	0	0	400,000		0
Sub-Totals for Primary, K-3 Programs			0	0	400,000		0
Intermediate Elementary Programs							
1112	400	MATERIALS AND SUPPLIES	0	0	200,000		0
Sub-Totals for Intermediate Elementary Programs			0	0	200,000		0
Jr. High Programs							
1120	400	MATERIALS AND SUPPLIES	0	0	200,000		0
Sub-Totals for Junior High Programs			0	0	200,000		0
High School Programs							
1130	400	MATERIALS AND SUPPLIES	0	0	300,000		0
1130	500	CAPITAL OUTLAY	0	167,778	0		0
Sub-Totals for High School Programs			0	167,778	300,000		0
Instructional Improvement Services							
2210	300	PURCHASED SERVICES	0	0	50,000		0
2210	400	MATERIALS AND SUPPLIES	0	0	100,000		0
Sub-Totals for Instructional Improvement Services			0	0	150,000		0
Unappropriated Ending Reserve							
7000	00820	RESERVE FOR NEXT YEAR	140,706	0	0		0
Sub-Totals for Unappropriated Ending Reserve			140,706	0	0		0
Sub-Totals for STATE LOTTERY/SB318 GRANT			140,706	167,778	1,250,000		0
IDEA GRANTS							
Learning Disabilities Services							
1290	100	SALARIES	291,485	288,917	350,000	14.00	390,000 15.00
1290	200	ASSOCIATED PAYROLL COSTS	151,365	109,721	230,000		250,000
1290	300	PURCHASED SERVICES	24,733	183,352	120,000		150,000
1290	400	MATERIALS AND SUPPLIES	4,229	17,750	30,000		30,000
1290	500	CAPITAL OUTLAY	6,914	21,477	35,000		35,000
Sub-Totals for Learning Disabilities Services			478,726	621,217	765,000	14.00	855,000 15.00
Special Services Administration							
2190	100	SALARIES	210,733	173,488	240,000	4.50	260,000 5.00
2190	200	ASSOCIATED PAYROLL COSTS	74,467	70,827	100,000		110,000
2190	300	PURCHASED SERVICES	8,853	20,449	4,750		25,000
2190	400	MATERIALS AND SUPPLIES	2,005	16,529	250		15,000
2190	500	CAPITAL OUTLAY	0	4,528	0		0
Sub-Totals for Special Services Administration			296,058	285,821	345,000	4.50	410,000 5.00

Function	Object Series	Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed, Approved	
						07-08 FTE	& Adopted 2008-09 FTE
Indirect Cost Charges							
2601	600	OTHER OBJECTS	33,500	0	45,000		45,000
Sub-Totals for Indirect Cost Charges			33,500	0	45,000		45,000
Long-Term Debt Service							
5110	600	OTHER OBJECTS	35,356	32,145	50,000		50,000
Sub-Totals for Long-Term Debt Service			35,356	32,145	50,000		50,000
Sub-Totals for IDEA GRANT			843,640	939,183	1,205,000	18.50	1,360,000
TITLE IA GRANT							
Learning Disabilities Services							
1272	100	SALARIES	83,595	110,494	110,000	3.00	120,000
1272	200	ASSOCIATED PAYROLL COSTS	30,887	47,249	55,000		60,000
1272	300	PURCHASED SERVICES	5,035	12,209	10,000		15,000
1272	400	MATERIALS AND SUPPLIES	5,714	14,856	12,000		15,000
1272	500	CAPITAL OUTLAY	0	6,275	0		0
Sub-Totals for Learning Disabilities Services			125,231	191,083	187,000	3.00	210,000
Special Services Administration							
2190	400	MATERIALS AND SUPPLIES	954	0	1,000		1,000
Sub-Totals for Special Services Administration			954	0	1,000		1,000
Indirect Cost Charges							
2601	600	OTHER OBJECTS	0	0	9,000		9,000
Sub-Totals for Indirect Cost Charges			0	0	9,000		9,000
Long-Term Debt Service							
5110	600	OTHER OBJECTS	5,107	6,698	15,000		15,000
Sub-Totals for Long-Term Debt Service			5,107	6,698	15,000		15,000
Sub-Totals for TITLE IA GRANT			131,292	197,781	212,000	3.00	235,000
IDEA INTERVENTION GRANTS							
Instructional Improvement Services							
2210	100	SALARIES	2,294	2,201	5,000		5,000
2210	200	ASSOCIATED PAYROLL COSTS	1,281	317	1,000		1,000
Sub-Totals for Instructional Improvement Services			3,575	2,518	6,000		6,000
Sub-Totals for IDEA INTERVENTION			3,575	2,518	6,000		6,000
STATE TECHNOLOGY GRANT							
Technology & Information Services							
2661	500	CAPITAL OUTLAY	26,432	2,246	0		0
Sub-Totals for Technology & Information Services			26,432	2,246	0		0
Sub-Totals for STATE TECHNOLOGY GRANT			26,432	2,246	0		0

Object Function Series Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed, Approved		
				07-08 FTE	& Adopted 2008-09	08-09 FTE

CLASS SIZE REDUCTION GRANT

Primary, K-3 Programs

1111	100	SALARIES	91,787	96,198	94,000	2.00	105,000	2.00
1111	200	ASSOCIATED PAYROLL COSTS	36,570	20,263	39,000		50,000	
Sub-Totals for Primary, K-3 Programs			128,357	116,461	133,000	2.00	155,000	2.00

Instructional Improvement Services

2210	100	SALARIES	0	6,912	0		10,000	
2210	200	ASSOCIATED PAYROLL COSTS	0	641	0		2,000	
2210	300	PURCHASED SERVICES	4,108	10,994	20,000		20,000	
Sub-Totals for Instructional Improvement Services			4,108	18,547	20,000		32,000	

Long-Term Debt Service

5110	600	OTHER OBJECTS	7,338	2,772	7,000		8,000	
Sub-Totals for Long-Term Debt Service			7,338	2,772	7,000		8,000	

Sub-Totals for CLASS SIZE REDUCTION GRANT			139,803	137,780	160,000	2.00	195,000	2.00
--	--	--	----------------	----------------	----------------	-------------	----------------	-------------

OTHER GRANTS

Instructional Improvement Services

2210	100	SALARIES	0	16,529	20,000		20,000	
2210	200	ASSOCIATED PAYROLL COSTS	0	1,667	5,000		5,000	
2210	300	PURCHASED SERVICES	17,711	11,005	0		10,000	
2210	400	MATERIALS AND SUPPLIES	0	105	0		0	
Sub-Totals for Instructional Improvement Services			17,711	29,306	25,000		35,000	

Student Assessment Services

2230	100	SALARIES	0	5,050	8,000		8,000	
2230	200	ASSOCIATED PAYROLL COSTS	0	828	1,500		1,500	
2230	300	PURCHASED SERVICES	0	0	3,000		3,000	
Sub-Totals for Student Assessment Services			0	5,878	12,500		12,500	

Indirect Cost Charges

2601	600	OTHER OBJECTS	692	0	0		0	
Sub-Totals for Indirect Cost Charges			692	0	0		0	

Long-Term Debt Service

5110	600	OTHER OBJECTS	0	458	0		7,000	
Sub-Totals for Long-Term Debt Service			0	458	0		7,000	

Sub-Totals for OTHER GRANTS			18,403	35,642	37,500		54,500	
------------------------------------	--	--	---------------	---------------	---------------	--	---------------	--

DRUG AND ALCOHOL GRANT

Counseling Programs

2120	100	SALARIES	10,000	13,500	13,500		15,000	
2120	200	ASSOCIATED PAYROLL COSTS	4,700	3,891	6,500		7,000	
Sub-Totals for Counseling Programs			14,700	17,391	20,000		22,000	

Function	Object Series Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed, Approved	
					07-08 FTE	& Adopted 2008-09 FTE
Long-Term Debt Service						
5110	600 OTHER OBJECTS	0	702	0		1,000
Sub-Totals for Long-Term Debt Service		0	702	0		1,000
Sub-Totals for DRUG & ALCOHOL GRANT		14,700	18,093	20,000		23,000
Grand Totals		1,318,551	1,501,021	2,890,500	23.50	1,873,500 25.00

Food Services Fund - Revenues by Source

Object Series	Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed &	
					Approved 2008-09	Adopted 2008-09
From Local Sources						
01625	FOOD SALES TO PUPILS	1,205,978	1,204,894	1,400,000	1,410,000	1,410,000
01630	BANQUETS/CATERING	55,779	85,031	90,000	100,000	100,000
Sub-Totals From Local Sources		1,261,757	1,289,925	1,490,000	1,510,000	1,510,000
From State Sources						
03102	BASIC SCHL SUPPORT LUNCH	16,919	16,050	20,000	20,000	20,000
Sub-Totals From State Sources		16,919	16,050	20,000	20,000	20,000
From Federal Sources						
04505	NSLP PROG REIMBURSEMENTS	201,878	201,955	205,000	210,000	210,000
04910	COMMODITIES BY USDA	74,632	86,009	90,000	95,000	95,000
Sub-Totals From Federal Sources		276,510	287,964	295,000	305,000	305,000
From Other Sources						
05100	LONG TERM DEBT PROCEEDS	0	450,000	350,000	0	0
05200	INTERFUND TRANSFERS	0	0	25,000	75,000	75,000
05400	BEGINNING FUND BALANCE	0	29,664	0	0	0
Sub-Totals From Other Sources		0	479,664	375,000	75,000	75,000
Grand Totals		1,555,186	2,073,603	2,180,000	1,910,000	1,910,000

Food Services Fund - Expenditures

Function	Object Series	Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed, Approved		
						07-08 FTE	& Adopted 2008-09 FTE	
Food Services								
3100	100	SALARIES	556,409	552,243	615,000	10.25	620,000	10.25
3100	200	ASSOCIATED PAYROLL COSTS	216,368	221,339	280,000		285,000	
3100	300	PURCHASED SERVICES	14,632	96,290	81,000		71,000	
3100	400	MATERIALS AND SUPPLIES	735,307	762,115	838,000		838,000	
3100	500	CAPITAL OUTLAY	382	30,981	300,000		30,000	
3100	600	OTHER OBJECTS	2,424	5,063	6,000		6,000	
Sub-Totals for Food Services			1,525,522	1,668,031	2,120,000	10.25	1,850,000	10.25
Long-Term Debt Service								
5110	600	OTHER OBJECTS	0	0	60,000		60,000	
Sub-Totals for Long-Term Debt Service			0	0	60,000		60,000	
Unappropriated Ending Reserve								
7000	820	RESERVE FOR NEXT YEAR	29,664	405,572	0		0	
Sub-Totals for Unappropriated Ending Reserve			29,664	405,572	0		0	
Grand Totals			1,555,186	2,073,603	2,180,000	10.25	1,910,000	10.25
Salary Allocation:								
		Contracted Positions*	522,416	509,826	348,864	10.25	368,052	10.25
		Extra Duty/Hourly	33,993	42,417	266,136		251,948	
Total Salaries			556,409	552,243	615,000	10.25	620,000	10.25

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

Community Services Fund - Revenues by Source

Object Series	Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed &	
					Approved 2008-09	Adopted 2008-09
From Local Sources						
01801	COMMUNITY SCHOOL TUITION	948,292	1,011,055	1,235,000	1,300,000	1,300,000
01805	CHILD CARE	877,548	940,353	1,100,000	1,150,000	1,150,000
01810	POOL FEES	134,209	124,535	150,000	150,000	150,000
01815	DRIVERS ED PUPIL FEES	48,461	91,276	90,000	100,000	100,000
01911	RENT FROM SCHOOL FACILITY	13,387	250	20,000	20,000	20,000
01990	MISCELLANEOUS INCOME	226	421	10,000	10,000	10,000
Sub-Totals From Local Sources		2,022,123	2,167,890	2,605,000	2,730,000	2,730,000
From State Sources						
03204	DRIVER EDUCATION REIMBURS	-2,000	0	0	0	0
Sub-Totals From State Sources		-2,000	0	0	0	0
From Other Sources						
05200	INTERFUND TRANSFERS	78,918	78,728	50,000	75,000	75,000
Sub-Totals From Other Sources		78,918	78,728	50,000	75,000	75,000
Grand Totals		2,099,041	2,246,618	2,655,000	2,805,000	2,805,000

Community Services Fund - Expenditures

Function	Object Series	Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed, Approved		
						07-08 FTE	& Adopted 2008-09 FTE	
Community School Programs								
3200	100	SALARIES	301,504	299,798	430,000	5.00	460,000	5.00
3200	200	ASSOCIATED PAYROLL COSTS	89,790	96,764	140,000		150,000	
3200	300	PURCHASED SERVICES	383,168	455,858	445,000		475,000	
3200	400	MATERIALS AND SUPPLIES	243,429	250,510	250,000		270,000	
3200	500	CAPITAL OUTLAY	12,132	0	5,000		5,000	
3200	600	OTHER OBJECTS	3,833	4,741	10,000		10,000	
Sub-Totals for Community School Programs			1,033,856	1,107,671	1,280,000	5.00	1,370,000	5.00
Swim Center Programs								
3250	100	SALARIES	111,703	106,148	125,000	1.00	125,000	1.00
3250	200	ASSOCIATED PAYROLL COSTS	25,322	22,219	39,000		39,000	
3250	300	PURCHASED SERVICES	127,019	126,241	90,000		130,000	
3250	400	MATERIALS AND SUPPLIES	16,268	25,951	15,000		30,000	
3250	600	OTHER OBJECTS	255	0	1,000		1,000	
Sub-Totals for Swim Center Programs			280,567	280,559	270,000	1.00	325,000	1.00
Child Care Programs								
3500	100	SALARIES	513,639	523,192	600,000	17.78	620,000	17.6
3500	200	ASSOCIATED PAYROLL COSTS	207,602	214,907	360,000		350,000	
3500	300	PURCHASED SERVICES	20,804	29,996	25,000		30,000	
3500	400	MATERIALS AND SUPPLIES	42,573	56,717	65,000		65,000	
3500	500	CAPITAL OUTLAY	0	0	5,000		5,000	
Sub-Totals for Child Care Programs			784,618	824,812	1,055,000	17.78	1,070,000	17.60
Sub-Totals for Enterprise and Community Svcs.			2,099,041	2,213,042	2,605,000	23.78	2,765,000	23.60
Long-Term Debt Service								
5110	600	OTHER OBJECTS	0	33,576	50,000		40,000	
Sub-Totals for Long-Term Debt Service			0	33,576	50,000		40,000	
Grand Totals			2,099,041	2,246,618	2,655,000	23.78	2,805,000	23.60
Salary Allocation:								
Contracted Positions: Community School			168,966	187,721	280,000	5.00	310,000	5.00
Contracted Positions: Swim Center			49,885	40,855	52,000	1.00	52,000	1.00
Contracted Positions: Child Care			453,312	469,300	520,000	17.78	560,000	17.60
Extra Duty/Hourly			254,683	231,262	303,000		283,000	
Total Salaries			926,846	929,138	1,155,000	23.78	1,205,000	23.60

Student Activity Funds - Revenues by Source

Object Series	Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed & Approved 2008-09	Adopted 2008-09
From Local Sources						
01720	COCURRIC PARTICIPATION FEES	2,272,660	2,496,099	2,500,000	2,750,000	2,750,000
	Sub-Totals From Local Sources	2,272,660	2,496,099	2,500,000	2,750,000	2,750,000
From Other Sources						
05400	BEGINNING FUND BALANCE	1,519,827	1,533,059	1,750,000	1,750,000	1,750,000
	Sub-Totals From Other Sources	1,519,827	1,533,059	1,750,000	1,750,000	1,750,000
	Grand Totals	3,792,487	4,029,158	4,250,000	4,500,000	4,500,000

Note: Student Activity Funds (SAFs) have historically been accounted for by the District as Agency Funds, which are not required to be budgeted under GAAP and Oregon Local Budget Law. For fiscal year 2005-06 and thereafter, upon the recommendation of the Oregon Department of Education, SAFs will be accounted for as a Special Revenue Fund, which under GAAP and Oregon Local Budget Law are required to have a legally adopted budget. Fund balances are restated to the June 30, 2007 financial statement presentation.

Student Activity Funds - Expenditures

Function/ Object Series	Object	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed, Approved	
					07-08 FTE	& Adopted 2008-09 FTE
1112 - Intermediate Elementary Programs						
400	Materials and Supplies	301,348	321,684	200,000		350,000
1122 - Junior High Co-curricular Activities						
400	Materials and Supplies	333,612	357,474	300,000		400,000
1132 - High School Co-curricular Activities						
400	Materials and Supplies	1,624,468	1,738,293	2,000,000		2,000,000
	Total Instruction	2,259,428	2,417,451	2,500,000		2,750,000
800	Planned Reserve	1,533,059	1,611,707	1,750,000	-	1,750,000
	Grand Totals	3,792,487	4,029,158	4,250,000	-	4,500,000

Debt Repayment Fund - Revenues by Source

Object Series	Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed &	
					Approved 2008-09	Adopted 2008-09
From Local Sources						
01111	CURRENT YEARS	6,678,330	6,205,113	6,110,000	6,721,000	6,721,000
01112	PRIOR YEARS	171,217	167,176	170,000	170,000	170,000
01510	INTEREST ON INVESTMENTS	161,391	162,959	170,000	55,000	55,000
Sub-Totals From Local Sources		7,010,938	6,535,248	6,450,000	6,946,000	6,946,000
From Other Sources						
05100	LONG-TERM DEBT PROCEEDS	5,461	0	0	0	0
05400	BEGINNING FUND BALANCE	270,600	799,182	580,000	255,000	255,000
Sub-Totals From Other Sources		276,061	799,182	580,000	255,000	255,000
Grand Totals		7,286,999	7,334,430	7,030,000	7,201,000	7,201,000

Debt Repayment Fund - Expenditures

Function	Object Series Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed, Approved	
					07-08 FTE	& Adopted 2008-09 FTE
Long-Term Debt Service						
5110	610 REDEMPTION OF PRINCIPAL	2,870,000	2,540,000	2,810,000		3,085,000
5110	620 REDEMPTION OF INTEREST	3,617,417	4,159,204	4,068,650		3,965,507
5110	640 DUES & FEES	400	400	1,350		493
Sub-Totals for Long-Term Debt Service		6,487,817	6,699,604	6,880,000		7,051,000
Unappropriated Ending Reserve						
7000	820 RESERVE FOR NEXT YEAR	799,182	634,826	150,000		150,000
Sub-Totals for Unappropriated Ending Reserve		799,182	634,826	150,000		150,000
Grand Totals		7,286,999	7,334,430	7,030,000		7,201,000

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

SCHEDULE OF GENERAL OBLIGATION BOND REDEMPTION AND INTEREST REQUIREMENTS
June 30, 2008

FISCAL YEAR	REFUNDING ISSUE OF 4/6/2004			ISSUE OF 6/1/2001			TOTAL REQUIREMENTS	
	PRINCIPAL	INTEREST		PRINCIPAL	INTEREST		ALL GENERAL OBLIGATION BOND ISSUES	
		Due 6/15	Due 12/15 & 6/15		RATES	Due 6/1	Due 12/1 & 6/1	RATES
Amount to Be Paid in:								
2007-08	\$ 1,410,000	\$ 101,285	2.35%	\$ 1,400,000	\$ 3,967,356	5.00%	\$ 2,810,000	\$ 4,068,641
Remaining Payments:								
2008-09	\$ 1,435,000	\$ 68,150	2.35%	\$ 1,650,000	3,897,356	5.00%	\$ 3,085,000	\$ 3,965,506
2009-10	1,465,000	34,428	2.35%	1,915,000	3,814,856	5.50%	3,380,000	3,849,284
2010-11	0	0		2,190,000	3,709,532	5.50%	2,190,000	3,709,532
2011-12	0	0		2,390,000	3,589,082	3.75%	2,390,000	3,589,082
2012-13	0	0		2,640,000	3,499,456	4.16%	2,640,000	3,499,456
2013-14	0	0		2,925,000	3,389,686	4.46%	2,925,000	3,389,686
2014-15	0	0		3,235,000	3,257,506	5.19%	3,235,000	3,257,506
2015-16	0	0		3,585,000	3,089,770	5.25%	3,585,000	3,089,770
2016-17	0	0		3,970,000	2,901,556	5.25%	3,970,000	2,901,556
2017-18	0	0		4,375,000	2,693,132	5.25%	4,375,000	2,693,132
2018-19	0	0		4,830,000	2,463,444	5.25%	4,830,000	2,463,444
2019-20	0	0		5,320,000	2,209,870	5.25%	5,320,000	2,209,870
2020-21	0	0		5,840,000	1,930,568	4.98%	5,840,000	1,930,568
2021-22	0	0		6,380,000	1,639,970	5.25%	6,380,000	1,639,970
2022-23	0	0		6,970,000	1,305,018	5.25%	6,970,000	1,305,018
2023-24	0	0		7,605,000	939,094	5.25%	7,605,000	939,094
2024-25	0	0		8,275,000	539,832	5.25%	8,275,000	539,832
2025-26	0	0		2,555,000	105,394	4.13%	2,555,000	105,394
	<u>\$ 2,900,000</u>	<u>\$ 102,578</u>		<u>\$ 76,650,000</u>	<u>\$ 44,975,122</u>		<u>\$ 79,550,000</u>	<u>\$ 45,077,700</u>

Callable on any interest date on or after June 15, 2007.

All Bonds due after June 1, 2011 were advance refunded August 2005

Original Issue Amount: \$8,310,000
(This is a refunding of debt issued in 1990.)

Original Issue Amount: \$85,000,000
(\$71,465,000 advance refunded in 2005)

Total Refunding Savings:

Aggregate Basis	\$960,945	\$5,919,964
Present Value	\$881,226	\$3,900,108

G.O. Bond Capital Projects Fund - Revenues by Source

Object Series	Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed & Approved 2008-09	Adopted 2008-09
From Local Sources						
01510	INTEREST ON INVESTMENTS	89,288	96,458	30,000	20,000	20,000
01800	CITY GRANTS	1,502,000	900,000	0	0	0
01990	MISCELLANEOUS	287,500	0	0	0	0
Sub-Totals From Local Sources		1,878,788	996,458	30,000	20,000	20,000
Intermediate Sources						
02170	CLACK ESD SB 1149	0	0	375,000	375,000	375,000
02190	HANDICAPPED FUND	211,199	0	0	0	0
Sub-Totals from Intermediate Sources		211,199	0	375,000	375,000	375,000
From Other Sources						
05100	LONG-TERM DEBT PROCEEDS	3,756,216	0	0	0	0
05400	BEGINNING FUND BALANCE	1,504,404	2,496,842	1,925,005	775,005	775,005
Sub-Totals from Other Sources		5,260,620	2,496,842	1,925,005	775,005	775,005
Grand Totals		7,350,607	3,493,300	2,330,005	1,170,005	1,170,005

G.O. Bond Capital Projects Fund - Expenditures by Function

Function Series	Function Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed, Approved	
					07-08 FTE	& Adopted 2008-09
1000	Instruction	0	0	1		1
2000	Support Services	0	0	1		1
4000	Facilities Acquisition & Const.	4,730,562	2,443,086	1,955,000		795,000
5100	Debt Service	123,203	124,375	125,001		125,001
5200	Transfers	0	0	2		2
6000	Contingency	0	0	250,000		250,000
7000	Unappropriated Ending	2,496,842	925,839	0		0
Grand Totals		7,350,607	3,493,300	2,330,005		1,170,005

G.O. Bond Capital Projects Fund - Expenditures by Object

Object Series	Object	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed, Approved	
					07-08 FTE	& Adopted 2008-09
100	Salaries	22,611	0	0		0
200	Associated Payroll Costs	12,779	0	0		0
300	Purchased Services	365,694	182,188	350,000		250,000
400	Materials and Supplies	77,478	34,316	100,000		50,000
500	Capital Outlay	4,252,010	2,218,148	1,505,002		695,002
600	Other Objects	123,193	132,809	2		125,002
700	Transfers	0	0	1		1
800	Planned Reserve	2,496,842	925,839	250,000		50,000
Grand Totals		7,350,607	3,493,300	2,205,005		1,170,005

Lake Grove Park - Component Unit - Revenues by Source

Object Series	Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed & Approved 2008-09	Adopted 2008-09
From Local Sources						
01111	CURRENT YEARS	121,278	129,893	132,000	138,000	138,000
01112	PRIOR YEARS	5,510	2,313	5,500	5,500	5,500
01510	INTEREST ON INVESTMENTS	74	210	100	100	100
01750	CONCESSION SALES-SWIMMING	6,701	7,501	7,400	7,400	7,400
Sub-Totals From Local Sources		133,563	139,917	145,000	151,000	151,000
From Other Sources						
05400	BEGINNING FUND BALANCE	79,219	109,179	110,000	150,000	150,000
Sub-Totals From Other Sources		79,219	109,179	110,000	150,000	150,000
Grand Totals		212,782	249,096	255,000	301,000	301,000

Lake Grove Park - Component Unit - Expenditures by Object

Object Series	Object	Actual 2005-06	Actual 2006-07	Budget 2007-08	Proposed, Approved	
					07-08 FTE	& Adopted 2008-09 FTE
100	Salaries	64,125	57,571	72,000	2.00	75,000 2.00
200	Associated Payroll Costs	7,498	8,333	13,000		14,000
	Sub-Totals for Personal Services	71,623	65,904	85,000	2.00	89,000 2.00
300	Purchased Services	5,076	30,437	24,000		30,000
400	Materials and Supplies	9,153	5,906	11,000		11,000
600	Other Objects	15,438	16,233	21,000		21,000
	Sub-Totals for Materials & Services	29,667	52,576	56,000		62,000
500	Capital Outlay	2,313	0	20,000		20,000
800	Planned Reserve	109,179	130,616	94,000		130,000
	Grand Totals - Community Programs	212,782	249,096	255,000	2.00	301,000 2.00
Salary Allocation:						
	Contracted Positions	10,031	13,643	14,800	2.00	15,400 2.00
	Extra Duty/Hourly	54,094	43,928	57,200		59,600
	Total Salaries	64,125	57,571	72,000	2.00	75,000 2.00

RESOLUTION ADOPTING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and approved the 2008-09 fiscal year Lake Oswego School District (District) and Lake Grove Park (Park) budget appropriations in the amounts set forth below, and

WHEREAS, the Lake Oswego School District Legal Budget Committee met and approved the permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$7,150,000, and

WHEREAS, the Lake Oswego School District Board of Directors held a public hearing on the approved 2008-09 fiscal year budgets on June 3, 2008.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of Lake Oswego School District hereby adopts the budget for 2008-09 in a total sum of \$82,614,505 for the District and \$301,000 for the Park, now on file in the District Administration Office.

BE IT FURTHER RESOLVED that the Board of Directors of Lake Oswego School District estimates the property tax imposed for 2008-09 to be \$33,000,000 for the District General Fund and \$147,000 for the Park General Fund, and

BE IT FURTHER RESOLVED that the Board of Directors of Lake Oswego School District certifies the District and Park permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand to be imposed on all taxable property determined by the Country Assessor as of January 1, 2008 and certifies taxes imposed for the District Debt Service Fund in the amount of \$7,150,000.

The following allocation and categorization subject to the limits of section 11b, Article XI of the Oregon Constitution make up the above aggregate amount of taxes to be imposed for the 2008-09 fiscal year:

	<u>Subject to the Education Limitation</u>	<u>Subject to the General Government Limitation</u>	<u>Excluded from the Limitation</u>
General Fund-Perm. Rate	\$4.4707 per \$1000	.042 per \$1000	\$0
General Fund-Local Option	\$1.39 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$7,150,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$7,150,000
TOTAL RATE/TAXES	\$5.8607 per \$1000	\$.042 per \$1000	\$7,150,000

Resolution Adopting the Budget

Page 2

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2008, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

100 GENERAL FUND

1000	Instruction	\$35,438,025
2000	Support Services	21,433,974
4000	Facilities Acquisition Services	1
5100	Debt Service	2,730,000
5200	Interfund Transfers	125,000
6000	Contingency	500,000
	Total General Fund Appropriations	\$60,227,000

200 COMMUNITY CONTRIBUTIONS FUND

1000	Instruction	\$2,575,000
2000	Support Services	165,000
4000	Facilities Acquisition & Const.	98,000
5100	Debt Service	90,000
	Total Community Contributions Fund Appropriations	\$2,928,000

2XX GRANTS FUND

1000	Instruction	\$1,220,000
2000	Support Services	572,500
5100	Debt Service	81,000
	Total Grants Fund Appropriations	\$1,873,500

500 FOOD SERVICE FUND

3000	Enterprise & Community Services	\$1,850,000
5100	Debt Service	60,000
	Total Food Service Fund Appropriations	\$1,910,000

290 COMMUNITY SERVICES FUND

3000	Community Services	\$2,765,000
5100	Debt Service	40,000
	Total Community Services Fund Appropriations	\$2,805,000

207 STUDENT ACTIVITY FUNDS

1000	Instruction	\$2,750,000
	Total Student Activity Funds Appropriations	\$2,750,000

301 DEBT SERVICE FUND

5100	Debt Service	\$7,051,000
	Total Debt Service Fund Appropriations	\$7,051,000

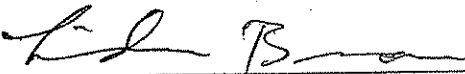
406 CAPITAL PROJECTS FUND


1000	Instruction	\$	1
2000	Support Services		1
4000	Facilities Acquisition & Const.	795,000	
5100	Debt Service	125,001	
5200	Interfund Transfers		2
6000	Contingency	250,000	
	Total Capital Projects Fund Appropriations	\$1,170,005	

LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$89,000
Materials & Services	62,000
Capital Outlay	20,000
Total General Fund Appropriations	\$171,000


Linda Brown, Board Chair
Lake Oswego School District


Bill Korach, Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: June 9, 2008

RESOLUTION APPROVING THE BUDGET

WHEREAS, the Lake Oswego School District Legal Budget Committee met and considered the 2008-09 fiscal year Lake Oswego School District (District) and Lake Grove Park (Park) budget appropriations as proposed by the Budget Officer in the amounts set forth below, and

WHEREAS, the budgets for the District and Park General Funds are based on levying the permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand, to be applied to all taxable properties, and the budget for the District Debt Service Fund proposes a levy of \$7,150,000, and

WHEREAS, the Lake Oswego School District Legal Budget Committee has held public meetings on the proposed 2008-09 fiscal year budgets.

NOW THEREFORE, BE IT RESOLVED that the Legal Budget Committee of Lake Oswego School District hereby approves the budget for 2008-09 in a total sum of \$82,614,505 for the District and \$301,000 for the Park, now on file in the District Administration Office.

BE IT FURTHER RESOLVED that the Legal Budget Committee of Lake Oswego School District estimates the property tax imposed for 2008-09 to be \$33,000,000 for the District General Fund and \$147,000 for the Park General Fund, and

BE IT FURTHER RESOLVED that the Legal Budget Committee of Lake Oswego School District approves the District and Park permanent tax rates of \$4.4707 and \$.042, respectively, and the District local option levy tax rate of \$1.39 per thousand to be imposed on all taxable property determined by the County Assessor as of January 1, 2008 and approves taxes imposed for the District Debt Service Fund in the amount of \$7,150,000.

The following allocation and categorization subject to the limits of section 11b, Article XI of the Oregon Constitution make up the above aggregate amount of taxes approved for the 2008-09 fiscal year:

	<u>Subject to the Education Limitation</u>	<u>Subject to the General Government Limitation</u>	<u>Excluded from the Limitation</u>
General Fund-Perm. Rate	\$4.4707 per \$1000	.042 per \$1000	\$0
General Fund-Local Option	\$1.39 per \$1000	\$0	\$0
Bonded Debt Fund	\$0	\$0	\$7,150,000
Category Total	\$5.8607 per \$1000	\$.042 per \$1000	\$7,150,000
TOTAL RATE/TAXES	\$5.8607 per \$1000	\$.042 per \$1000	\$7,150,000

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2008, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

100 GENERAL FUND

1000	Instruction	\$35,438,025
2000	Support Services	21,433,974
4000	Facilities Acquisition Services	1
5100	Debt Service	2,730,000
5200	Interfund Transfers	125,000
6000	Contingency	500,000
	Total General Fund Appropriations	\$60,227,000

200 COMMUNITY CONTRIBUTIONS FUND

1000	Instruction	\$2,575,000
2000	Support Services	165,000
4000	Facilities Acquisition & Const.	98,000
5100	Debt Service	90,000
	Total Community Contributions Fund Appropriations	\$2,928,000

2XX GRANTS FUND

1000	Instruction	\$1,220,000
2000	Support Services	572,500
5100	Debt Service	81,000
	Total Grants Fund Appropriations	\$1,873,500

500 FOOD SERVICE FUND

3000	Enterprise & Community Services	\$1,850,000
5100	Debt Service	60,000
	Total Food Service Fund Appropriations	\$1,910,000

290 COMMUNITY SERVICES FUND

3000	Community Services	\$2,765,000
5100	Debt Service	40,000
	Total Community Services Fund Appropriations	\$2,805,000

207 STUDENT ACTIVITY FUNDS

1000	Instruction	\$2,750,000
	Total Student Activity Funds Appropriations	\$2,750,000

301 DEBT SERVICE FUND

5100	Debt Service	\$7,051,000
	Total Debt Service Fund Appropriations	\$7,051,000


406 CAPITAL PROJECTS FUND

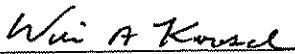
1000	Instruction	\$	1
2000	Support Services		1
4000	Facilities Acquisition & Const.	795,000	
5100	Debt Service	125,001	
5200	Interfund Transfers		2
6000	Contingency	250,000	
	Total Capital Projects Fund Appropriations	\$1,170,005	

LAKE GROVE PARK – COMPONENT UNIT – GENERAL FUND

105 GENERAL FUND

Personal Services	\$89,000
Materials & Services	62,000
Capital Outlay	20,000
Total General Fund Appropriations	\$171,000


Deborah Lopardo, Chair Legal Budget Committee
Lake Oswego School District


Bill Korach, Superintendent
Lake Oswego School District

Clackamas County, Oregon

Date: April 30, 2008

RECEIVED APR 15 2008



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

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS

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

Lake Oswego School District
Notice of Budget Committee Meeting
LOR12310

A copy of which is hereto annexed, was published in the entire issue of said newspaper for

2
week(s) in the following issues
March 20, 2008
April 3, 2008

Charlotte Allsop
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
April 3, 2008

Suzette I. Curran
NOTARY PUBLIC FOR OREGON
My commission expires NOV. 28, 2011

Acct#134036
Brenda Hanson
Lake Oswego School District
PO Box 70
Lake Oswego, OR 97034



Size: 2 x 2
Amount Due \$72.40
*Remit to above address

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Lake Oswego School District 7J, Clackamas County, State of Oregon, to discuss the budget for the fiscal year July 1, 2008 to June 30, 2009 will be held at the Administration Building, 2455 SW Country Club Road, Lake Oswego, Oregon. The meeting will take place on the 16th day of April, 2008, at 7:00 p.m. The purpose of the meeting is to receive the budget message and document of the district and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained at the time of the meeting or thereafter at the Administration Building between the hours of 8:00 a.m. and 4:00 p.m. on regular work days. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. Publish 3/20, 4/3/2008. LOR12310.



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

AFFIDAVIT OF PUBLICATION
 State of Oregon, County of Clackamas, SS

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

Lake Oswego School District
 Notice of Budget Hearing
 LOR12343

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week in the following issues May 22, 2008

Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this May 22, 2008

Suzette I. Curran
 NOTARY PUBLIC FOR OREGON
 My commission expires *Nov. 28, 2011*

Acct#134036
 Attn: Brenda Hanson
 Lake Oswego School District
 PO Box 70
 Lake Oswego, OR 97034

Size: 2 x 25.25
 Amount Due \$457.03
 *Remit to above address



FORM ED-1 NOTICE OF BUDGET HEARING

A meeting of the Lake Oswego School Board will be held on June 3, 2008, at 6:00 p.m. at the District Administration Building, 2455 Country Club Road, Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2008, as approved by the Lake Oswego School Board. A copy of the budget is presented below. A copy of the budget may be inspected at the Administration Building, 2455 Country Club Road, Lake Oswego, Oregon, between the hours of 8:00 a.m. and 4:00 p.m. This budget is prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year. If any changes, omissions, or additions to the budget are proposed, they should be submitted to the Board by May 22, 2008.

FINANCIAL SUMMARY		Adopted Budget This Year - 2007-08	Approved Budget Next Year - 2008-09
TO THE TOTAL FUNDS			
Anticipated Requisition	1. Total Instruction	40,076,045	41,983,076
	2. Total Support Services	28,445,456	22,171,475
	3. Total Maintenance & Construction	4,725,000	4,415,000
	4. Total Facilities Acquisition & Construction	2,053,001	593,001
	5. Total Other Uses (includes Debt Service & Transfers)	10,882,003	10,282,003
	6. Total Contingencies	750,000	750,000
	7. Total All Other Expenditures and Requirements	0	0
	8. Total Unappropriated or Ending Fund Balance	1,900,000	3,900,000
	9. Total Requirements - add lines 1 through 8	80,031,505	82,614,505
Anticipated Resources	10. Total Resources Except Property Taxes	46,716,505	45,553,505
	11. Total Property Taxes to be Received	33,315,000	37,061,000
Anticipated Tax Levy	12. Total Resources - add lines 10 and 11	80,031,505	82,614,505
	13. Total Property Taxes to be Received (line 11)	33,315,000	37,061,000
	14. Plus Estimated Property Taxes Not to be Received	0	0
	15. Total Tax Levy - add lines 13 and 14	33,315,000	37,061,000
Tax Levies By Type	16. Permanent Rate Limit Levy (rate limit 4.4702)	4.47	4.47
	17. Local Option Tax	1.500	1.3900
	18. Levy for Payment of Bonded Debt	6,500,000	7,350,000

FORM ED-2 FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

Republica

Name of Fund	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1. Total Instruction	2,024,787	2,525,000	2,575,000
2. Total Support Services	21,089	165,000	165,000
3. Total Enterprise & Community Services			

FORM ED-3 FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

Republica

Name of Fund	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1. Total Instruction	29,189,688	32,866,044	35,438,025
2. Total Support Services	18,781,227	19,646,955	21,433,974
3. Total Enterprise & Community Services	0	0	0
4. Total Facilities Acquisition & Construction	0	0	0
5. Total Other Uses	2,547,571	2,605,000	2,855,000
6. Total Contingencies		500,000	500,000
7. Total All Other Expenditures and Requirements		0	0
8. Total Requirements	3,215,498	55,818,000	60,227,000
9. Total Resources	53,733,982	55,818,000	59,487,000
10. Total Resources Except Property Taxes	26,660,784	28,613,000	29,487,000
11. Property Taxes to be Received	27,053,198	27,205,000	30,740,000
12. Total Resources (add lines 10 and 11)	53,733,983	55,818,000	60,227,000
13. Property Taxes to be Received (from line 11)		27,205,000	30,740,000
14. Estimated Property Taxes Not to be Received		0	0
A. Loss Due to Constitutional Limit		200,000	300,000
B. Discounts, Other Uncollected Amounts		1,695,000	1,860,000
15. Total Tax Levy (add lines 13 and 14)		29,100,000	33,000,000
16. Permanent Rate Limit Levy (rate limit 4.4702)		4.47	4.47
17. Local Option Tax		1.5000	1.3900
18. Levy for Payment of Bonded Debt		0	0



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

AFFIDAVIT OF PUBLICATION
 State of Oregon, County of Clackamas, SS

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

Lake Oswego School District
 Notice of Budget Hearing
 LOR12343

A copy of which is hereto annexed, was published in the entire issue of said newspaper for

1 week in the following issues
 May 22, 2008

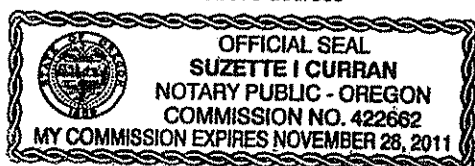
Charlotte Allsop
 Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
 May 22, 2008

Suzette Curran
 NOTARY PUBLIC FOR OREGON
 My commission expires *NOV. 28, 2011*

Acct#134036
 Attn: Brenda Hanson
 Lake Oswego School District
 PO Box 70
 Lake Oswego, OR 97034

Size: 2 x 25.25
 Amount Due \$457.03
 *Remit to above address



FORM LB-1 NOTICE OF BUDGET HEARING
 A meeting of the Lake Oswego School District Board will be held on June 3, 2008, at 6:00 p.m., at the District's Administration Building at 2455 Country Club Rd., Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the Lake Grove Park for the fiscal year beginning July 1, 2008 as approved by the Lake Oswego School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Administration Building, 2455 S.W. Country Club Road, Lake Oswego, Oregon, between the hours of 8:00 a.m. and 4:00 p.m. This budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget are explained below. This budget is for an Annual Period.

County Clackamas City Lake Oswego Date May 22, 2008 Chairperson of Governing Body Debora Leopardo Telephone Number (503) 534-2000

FINANCIAL SUMMARY

[X] Check this box if your budget has only one fund.	TOTAL OF ALL FUNDS	Adopted Budget	Approved Budget
		This Year - 2007-08	Next Year - 2008-09
Anticipated Requirements	1. Total Personal Services	85,000	89,000
	2. Total Material and Services	56,000	62,000
	3. Total Capital Outlay	20,000	20,000
	4. Total Debt Service		
	5. Total Transfers		
	6. Total Contingencies		
	7. Total All Other Expenditures and Requirements		
	8. Total Unappropriated or ending Fund Balance	94,000	130,000
	9. Total Requirements - add lines 1 through 8	255,000	301,000
Anticipated Resources	10. Total Resources Except Property Taxes	123,000	163,000
	11. Total Property Taxes Estimated to be Received	132,000	138,000
	12. Total Resources - add lines 10 and 11	255,000	301,000
Estimated Ad Valorem Property Taxes	13. Total Property Taxes Estimated to be Received (line 11)	132,000	138,000
	14. Plus: Estimated Property Taxes Not to be Received		
	A. Loss Due to Constitutional Limit		
	B. Discounts Allowed, Other Uncollected Amounts	8,000	9,000
	15. Total Tax Levy - add lines 13 and 14	140,000	147,000
Tax Levies By Type	16. Permanent Rate Limit Levy (rate limit .0420)	Rate of Amount 0.0420	Rate of Amount 0.0420
	17. Local Option Levy		
	18. Levy for bonded Debt or Obligations		

STATEMENT OF INDEBTEDNESS
 Debt Outstanding: None [] As Summarized [] Debt Authorized, Not Incurred: None [] As Summarized []

PUBLISH BELOW ONLY IF COMPLETED

	Estimated Debt Outstanding at the Beginning of the Budget Year July 1, 2008-09 Approved Budget Year	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year July 1, 2008-09 Approved Budget Year
Long-Term Debt		
Bonds		
Interest Bearing Warrants		
Other		
Total Indebtedness	None	None

Form LB-3 FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED [] Republication

Publish ONLY completed portion of this page.

Name of Fund	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
Lake Grove Park - General Fund			
1. Total Personal Services	65,904	85,000	89,000
2. Total Material and Services	52,578	56,000	62,000
3. Total Capital Outlay	0	20,000	20,000
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance	130,616	94,000	130,000
9. Total Requirements	249,096	255,000	301,000
10. Total Resources Except Property Taxes	119,203	123,000	163,000
11. Property Taxes Received/Required to Balance	129,893	132,000	138,000
12. Total Resources (add lines 10 and 11)	249,096	255,000	301,000
13. Property Taxes Required to Balance (from line 11)		132,000	138,000
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit			
B. Discounts, Other Uncollected Amounts		8,000	9,000
15. Total Tax Levy (add lines 13 and 14)		140,000	147,000
		Rate of Amount	Rate of Amount
16. Permanent Rate Limit Levy (rate limit .0420)		0.0420	0.0420
17. Local Option Levy			
18. Levy for Bonded Debt or Obligations		0	0

Publish 5/22/2008 LOR12343

NOTICE OF BUDGET HEARING

A meeting of the Lake Oswego School Board will be held on June 3, 2008, at 6:00 p.m., at the District's Administration Building, 2455 Country Club Road, Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2008, as approved by the Lake Oswego School District No. 7J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Administration Building, 2455 Country Club Road, Lake Oswego, Oregon, between the hours of 8:00 a.m. and 4:00 p.m. This budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget are explained below. This budget is for an Annual Period.

County	City	Date	Chairperson of Governing Body	Telephone Number
Clackamas	Lake Oswego	May 22, 2008	Deborah Lopardo	(503) 534-2000

FINANCIAL SUMMARY

TOTAL OF ALL FUNDS		Adopted Budget This Year - 2007-08	Approved Budget Next Year - 2008-09
Anticipated Requirements	1. Total Instruction	40,076,045	41,983,026
	2. Total Support Services	20,445,456	22,171,475
	3. Total Enterprise & Community Services	4,725,000	4,615,000
	4. Total Facilities Acquisition & Construction	2,053,001	893,001
	5. Total Other Uses (Includes Debt Service & Transfers)	10,082,003	10,302,003
	6. Total Contingencies	750,000	750,000
	7. Total All Other Expenditures and Requirements	0	0
	8. Total Unappropriated or Ending Fund Balance	1,900,000	1,900,000
	9. Total Requirements - add lines 1 through 8	80,031,505	82,614,505
Anticipated Resources	10. Total Resources Except Property Taxes	46,716,505	45,153,505
	11. Total Property Taxes to be Received	33,315,000	37,461,000
Anticipated Tax Levy	12. Total Resources - add lines 10 and 11	80,031,505	82,614,505
	13. Total Property Taxes to be Received (line 11)	33,315,000	37,461,000
	14. Plus: Estimated Property Taxes Not to be Received		
	A. Loss Due to Constitutional Limits	200,000	300,000
	B. Discounts Allowed, Other Uncollected Amounts	2,034,000	2,389,000
	15. Total Tax Levy - add lines 13 and 14	35,549,000	40,150,000
Tax Levies By Type		Rate or Amount	Rate or Amount
	16. Permanent Rate Limit Levy (rate limit 4.4707)	4.4707	4.4707
	17. Local Option Taxes	1.1500	1.3900
	18. Levy for Payment of Bonded Debt	6,500,000	7,150,000

STATEMENT OF INDEBTEDNESS

Debt Outstanding:		Debt Authorized, Not Incurred:	
<input type="checkbox"/> None	<input checked="" type="checkbox"/> As Summarized	<input checked="" type="checkbox"/> None	<input type="checkbox"/> As Summarized

PUBLISH BELOW ONLY IF COMPLETED

Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year
	July 1, 2008-09 Approved Budget Year	July 1, 2008-09 Approved Budget Year
Bonds	79,550,000	
Interest Bearing Warrants		
Other	46,500,000	
Total Indebtedness	126,050,000	None

Short-Term Debt

This budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:

FUND LIABLE	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Cost
General Fund	\$5,000,000	2.00%	\$100,000

FORM
ED-2

FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources.

Republication

Name of Fund	Community Contributions	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1.	Total Instruction	2,024,767	2,525,000	2,575,000
2.	Total Support Services	21,089	165,000	165,000
3.	Total Enterprise & Community Services			
4.	Total Facilities Acquisition & Construction	19,500	98,000	98,000
5.	Total Other Uses	88,504	90,000	90,000
6.	Total Contingencies			
7.	Total All Other Expenditures and Requirements			
8.	Total Unappropriated or Ending Fund Balance	58,567		
9.	Total Requirements	2,212,427	2,878,000	2,928,000
10.	Total Resources Except Property Taxes	2,212,427	2,878,000	2,928,000
Name of Fund	Grants	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1.	Total Instruction	1,096,539	2,185,000	1,220,000
2.	Total Support Services	361,707	633,500	572,500
3.	Total Enterprise & Community Services			
4.	Total Facilities Acquisition & Construction			
5.	Total Other Uses	42,775	72,000	81,000
6.	Total Contingencies			
7.	Total All Other Expenditures and Requirements			
8.	Total Unappropriated or Ending Fund Balance	0		
9.	Total Requirements	1,501,021	2,890,500	1,873,500
10.	Total Resources Except Property Taxes	1,501,021	2,890,500	1,873,500
Name of Fund	Food Service	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1.	Total Instruction			
2.	Total Support Services			
3.	Total Enterprise & Community Services	1,668,031	2,120,000	1,850,000
4.	Total Facilities Acquisition & Construction			
5.	Total Other Uses	0	60,000	60,000
6.	Total Contingencies			
7.	Total All Other Expenditures and Requirements			
8.	Total Unappropriated or Ending Fund Balance	405,572		
9.	Total Requirements	2,073,603	2,180,000	1,910,000
10.	Total Resources Except Property Taxes	2,073,603	2,180,000	1,910,000
Name of Fund	Community Services	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1.	Total Instruction			
2.	Total Support Services			
3.	Total Enterprise & Community Services	2,213,042	2,605,000	2,765,000
4.	Total Facilities Acquisition & Construction			
5.	Total Other Uses	33,576	50,000	40,000
6.	Total Contingencies			
7.	Total All Other Expenditures and Requirements			
8.	Total Unappropriated or Ending Fund Balance			
9.	Total Requirements	2,246,618	2,655,000	2,805,000
10.	Total Resources Except Property Taxes	2,246,618	2,655,000	2,805,000

**FORM
ED-2**

**FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources. Republication

Name of Fund	Student Activity Funds		
	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1. Total Instruction	2,417,451	2,500,000	2,750,000
2. Total Supporting Services			
3. Total Enterprise & Community Services			
4. Total Facilities Acquisition & Construction			
5. Total Other Uses			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance	1,611,707	1,750,000	1,750,000
9. Total Requirements	4,029,158	4,250,000	4,500,000
10. Total Resources Except Property Taxes	4,029,158	4,250,000	4,500,000

Name of Fund	Capital Projects		
	Actual Data Last Year 2006-07	Adopted Budget This Year 2007-08	Approved Budget Next Year 2008-09
1. Total Instruction	0	1	1
2. Total Support Services	0	1	1
3. Total Enterprise & Community Services			
4. Total Facilities Acquisition & Construction	2,443,086	1,955,000	795,000
5. Total Other Uses	124,375	125,003	125,003
6. Total Contingencies		250,000	250,000
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance	925,839	0	0
9. Total Requirements	3,493,300	2,330,005	1,170,005
10. Total Resources Except Property Taxes	3,493,300	2,330,005	1,170,005

150-504-075-3 (Rev. 12-06)

FUNDS REQUIRING A
PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page.

Republication

Name of Fund	General Fund	Actual Data	Adopted Budget	Approved Budget
		Last Year 2006-07	This Year 2007-08	Next Year 2008-09
1. Total Instruction		29,189,686	32,866,044	35,438,025
2. Total Support Services		18,781,227	19,646,955	21,433,974
3. Total Enterprise & Community Services		0	0	0
4. Total Facilities Acquisition & Construction		0	1	1
5. Total Other Uses		2,547,571	2,805,000	2,855,000
6. Total Contingencies			500,000	500,000
7. Total All Other Expenditures and Requirements				
8. Total Unappropriated or Ending Fund Balance		3,215,498	0	0
9. Total Requirements		53,733,982	55,818,000	60,227,000
10. Total Resources Except Property Taxes		26,680,784	28,613,000	29,487,000
11. Property Taxes to be Received		27,053,199	27,205,000	30,740,000
12. Total Resources (add lines 10 and 11)		53,733,983	55,818,000	60,227,000
13. Property Taxes to be Received (from line 11)			27,205,000	30,740,000
14. Estimated Property Taxes Not to be Received				
A. Loss Due to Constitutional Limit			200,000	300,000
B. Discounts, Other Uncollected Amounts			1,695,000	1,960,000
15. Total Tax Levy (add lines 13 and 14)			29,100,000	33,000,000
			Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit <u>4.4707</u>)			4.4707	4.4707
17. Local Option Tax			1.1500	1.3900
18. Levy for Payment of Bonded Debt			0	0

Name of Fund	Debt Service	Actual Data	Adopted Budget	Approved Budget
		Last Year 2006-07	This Year 2007-08	Next Year 2008-09
1. Total Instruction				
2. Total Support Services				
3. Total Enterprise & Community Services				
4. Total Facilities Acquisition & Construction				
5. Total Other Uses		6,699,604	6,880,000	7,051,000
6. Total Contingencies				
7. Total All Other Expenditures and Requirements				
8. Total Unappropriated or Ending Fund Balance		634,826	150,000	150,000
9. Total Requirements		7,334,430	7,030,000	7,201,000
10. Total Resources Except Property Taxes		1,129,317	920,000	480,000
11. Property Taxes to be Received		6,205,113	6,110,000	6,721,000
12. Total Resources (add lines 10 and 11)		7,334,430	7,030,000	7,201,000
13. Property Taxes to be Received (from line 11)			6,110,000	6,721,000
14. Estimated Property Taxes Not to be Received				
A. Loss Due to Constitutional Limit				
B. Discounts, Other Uncollected Amounts			390,000	429,000
15. Total Tax Levy (add lines 13 and 14)			6,500,000	7,150,000
			Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit <u> </u>)			0	0
17. Local Option Levy			0	0
18. Levy for Payment of Bonded Debt			6,500,000	7,150,000

FORM
LB-1

NOTICE OF BUDGET HEARING

A meeting of the Lake Oswego School District Board will be held on June 3, 2008, at 6:00 p.m., at the District's Administration Building at 2455 Country Club Rd., Lake Oswego, Oregon. The purpose of this meeting is to discuss the budget for the Lake Grove Park for the fiscal year beginning July 1, 2008 as approved by the Lake Oswego School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Administration Building, 2455 S.W. Country Club Road, Lake Oswego, Oregon, between the hours of 8:00 a.m. and 4:00 p.m. This budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget are explained below. This budget is for an Annual Period.

County Clackamas	City Lake Oswego	Date May 22, 2008	Chairperson of Governing Body Debora Lopardo	Telephone Number (503) 534-2000
---------------------	---------------------	----------------------	---	------------------------------------

FINANCIAL SUMMARY

<input checked="" type="checkbox"/> Check this box if your budget has only one fund.	TOTAL OF ALL FUNDS	Adopted Budget This Year - 2007-08	Approved Budget Next Year - 2008-09
Anticipated Requirements	1. Total Personal Services	85,000	89,000
	2. Total Materials and Services	56,000	62,000
	3. Total Capital Outlay	20,000	20,000
	4. Total Debt Service		
	5. Total Transfers		
	6. Total Contingencies		
	7. Total All Other Expenditures and Requirements		
	8. Total Unappropriated or ending Fund Balance	94,000	130,000
	9. Total Requirements - add lines 1 through 8	255,000	301,000
Anticipated Resources	10. Total Resources Except Property Taxes	123,000	163,000
	11. Total Property Taxes Estimated to be Received	132,000	138,000
	12. Total Resources - add lines 10 and 11	255,000	301,000
Estimated Ad Valorem Property Taxes	13. Total Property Taxes Estimated to be Received (line 11)	132,000	138,000
	14. Plus: Estimated Property Taxes Not to be Received		
	A. Loss Due to Constitutional Limits		
	B. Discounts Allowed, Other Uncollected Amounts	8,000	9,000
	15. Total Tax Levy - add lines 13 and 14	140,000	147,000
Tax Levies By Type		Rate or Amount	Rate or Amount
	16. Permanent Rate Limit Levy (rate limit .0420)	0.0420	0.0420
	17. Local Option Levy		
	18. Levy for bonded Debt or Obligations		

STATEMENT OF INDEBTEDNESS

Debt Outstanding:	Debt Authorized, Not Incurred:
<input checked="" type="checkbox"/> None <input type="checkbox"/> As Summarized	<input checked="" type="checkbox"/> None <input type="checkbox"/> As Summarized

PUBLISH BELOW ONLY IF COMPLETED

Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year
	July 1, 2008-09 Approved Budget Year	July 1, 2008-09 Approved Budget Year
Bonds		
Interest Bearing Warrants		
Other		
Total Indebtedness	None	None

Short-Term Debt

This budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:

FUND LIABLE	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Cost
None			

Form
LB-3

**FUNDS REQUIRING A
PROPERTY TAX TO BE LEVIED**

Republication

Publish ONLY completed portion of this page.

Name of Fund	Actual Data	Adopted Budget	Approved Budget
	Last Year 2006-07	This Year 2007-08	Next Year 2008-09
Lake Grove Park - General Fund			
1. Total Personal Services	65,904	85,000	89,000
2. Total Material and Services	52,576	56,000	62,000
3. Total Capital Outlay	0	20,000	20,000
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance	130,616	94,000	130,000
9. Total Requirements	249,096	255,000	301,000
10. Total Resources Except Property Taxes	119,203	123,000	163,000
11. Property Taxes Received/Required to Balance	129,893	132,000	138,000
12. Total Resources (add lines 10 and 11)	249,096	255,000	301,000
13. Property Taxes Required to Balance (from line 11)		132,000	138,000
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit			
B. Discounts, Other Uncollected Amounts		8,000	9,000
15. Total Tax Levy (add lines 13 and 14)		140,000	147,000
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit .0420)		0.0420	0.0420
17. Local Option Levy			
18. Levy for Bonded Debt or Obligations		0	0

150-504-073-4 (Rev. 12-06)

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

To assessor of Clackamas County

FORM ED-50 2008-2009

- File no later than JULY 15.
- Be sure to read instructions in the 2008-2009 Notice of Property Tax Levy Forms and Instruction booklet

Check here if this is an amended form.

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

<u>PO Box 70</u> Mailing Address of District	<u>Lake Oswego</u> City	<u>OR</u> State	<u>97034</u> Zip	<u>6/25/2008</u> Date
<u>Stuart Ketzler</u> Contact Person	<u>Director of Finance</u> Title	<u>503-534-2482</u> Daytime Telephone	<u>ketzlers@loswego.k12.or.us</u> Contact Person E-mail	

CERTIFICATION - Check one box:

- The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		
		Rate -or- Dollar Amount		
1. Permanent rate limit tax (per \$1000)	1	4.4707		
2. Local option operating tax	2	1.39		
3. Local option capital project tax	3			Excluded from Measure 5 Limits Amount of Levy
4. Levy for "Gap Bonds"	4			
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a			7,150,000
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	5b			
5c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 5a + 5b)	5c			7,150,000

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	4.4707
7. Date received voter approval for rate limit if new district	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Total tax amount -or- rate authorized per year by voters
Operating	Nov. 2, 2004	2005	2009	1.39

150-504-075-6 (Rev. 12-05)

(see the back for worksheet for lines 5a, 5b, and 5c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

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

To assessor of Washington County

FORM ED-50 2008-2009

- File no later than JULY 15.
- Be sure to read instructions in the 2008-2009 Notice of Property Tax Levy Forms and Instruction booklet

Check here if this is an amended form.

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

<u>PO Box 70</u> Mailing Address of District	<u>Lake Oswego</u> City	<u>OR</u> State	<u>97034</u> Zip	<u>6/25/2008</u> Date
<u>Stuart Ketzler</u> Contact Person	<u>Director of Finance</u> Title	<u>503-534-2482</u> Daytime Telephone	<u>ketzlers@loswego.k12.or.us</u> Contact Person E-mail	

CERTIFICATION - Check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		
		Rate -or- Dollar Amount		
1. Permanent rate limit tax (per \$1000)	1	4.4707		Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2	1.39		
3. Local option capital project tax	3			
4. Levy for "Gap Bonds"	4			
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a			7,150,000
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	5b			
5c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 5a + 5b)	5c			7,150,000

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	4.4707
7. Date received voter approval for rate limit if new district	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Total tax amount -or- rate authorized per year by voters
Operating	Nov. 2, 2004	2005	2009	1.39

150-504-075-6 (Rev. 12-05)

(see the back for worksheet for lines 5a, 5b, and 5c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

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

To assessor of Multnomah County

FORM ED-50 2008-2009

- File no later than JULY 15.
- Be sure to read instructions in the 2008-2009 Notice of Property Tax Levy Forms and Instruction booklet

Check here if this is an amended form.

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

<u>PO Box 70</u> Mailing Address of District	<u>Lake Oswego</u> City	<u>OR</u> State	<u>97034</u> Zip	<u>6/25/2008</u> Date
<u>Stuart Ketzler</u> Contact Person	<u>Director of Finance</u> Title	<u>503-534-2482</u> Daytime Telephone	<u>ketzlers@loswego.k12.or.us</u> Contact Person E-mail	

CERTIFICATION - Check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		
		Rate	-or- Dollar Amount	
1. Permanent rate limit tax (per \$1000)	1	4.4707		Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2	1.39		
3. Local option capital project tax	3			
4. Levy for "Gap Bonds"	4			
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a			7,150,000
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	5b			
5c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 5a + 5b)	5c			7,150,000

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	4.4707
7. Date received voter approval for rate limit if new district	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Total tax amount -or- rate authorized per year by voters
Operating	Nov. 2, 2004	2005	2009	1.39

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

**FORM LB-50
2008-2009**

To assessor of Clackamas County

Check here if this is an amended form.

Be sure to read instructions in the 2008-2009 Notice of Property Tax Levy Forms and Instruction booklet

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

<u>PO Box 70</u> Mailing Address of District	<u>Lake Oswego</u> City	<u>OR</u> State	<u>97034</u> Zip	<u>6/25/2008</u> Date
<u>Stuart Ketzler</u> Contact Person	<u>Director of Finance</u> Title	<u>503-534-2482</u> Daytime Telephone	<u>ketzlers@loswego.k12.or.us</u> Contact Person E-Mail	

CERTIFICATION - Check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

7. Permanent rate limit in dollars and cents per \$1,000	7	0.0420
8. Date received voter approval for rate limit if new district	8	
9. Estimated permanent rate limit for newly merged/consolidated district	9	

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

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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Gov't. Limitations	Excluded from M5 limitation
1. None		
2.		

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

The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)

Worksheet for Allocating Bond Taxes

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

	Principle	Interest	Total
Bond Issue 1	1,435,000.00	68,150.00	1,503,150.00
Bond Issue 2	1,650,000.00	3,897,356.00	5,547,356.00
Bond Issue 3			0.00
Total A			7,050,506.00

Obligations for bonds approved *after* October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond Issue 1			0.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total B			0.00
Total Bond (A + B)			7,050,506.00

Total Bonds

Total A	=	<u>7050506</u>	=	Allocation %	X	Bond Levy	=	<u>7,150,000</u> (enter on line 6a on the front)
Total A + B	=	<u>7050506</u>		100.00 %		7,150,000		
 Total B	=	<u>0</u>	=	Allocation %	X	Bond Levy	=	<u>0</u> (enter on line 6b on the front)
Total A + B	=	<u>7050506</u>		0.00 %		0		
							Total Bond Levy	<u><u>7,150,000</u></u> (enter on line 6c on the front)

Example - Total Bond Levy = \$5,000

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

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

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

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

Formula for determining the division of tax:

Total A	=	<u>\$ 9,850.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$ 3,818.00</u> (enter on line 6a on the front)
Total A + B	=	<u>\$ 12,900.00</u>		0.7636 %		\$ 5,000.00		
 Total B	=	<u>\$ 3,050.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$ 1,182.00</u> (enter on line 6b on the front)
Total A + B	=	<u>\$ 12,900.00</u>		0.2364 %		\$ 5,000.00		
							Total Bond Levy	<u><u>\$ 5,000.00</u></u> (enter on line 6c on the front)